The Possibility of Administrative Ethics

Dennis F. Thompson, Princeton University

Is administrative ethics possible? The most serious objections to administrative ethics arise from two common conceptions of the role of individuals in organizations—what may be called the ethic of neutrality and the ethic of structure. Both of these views must be rejected if administrative ethics is to be possible.

Administrative ethics involves the application of moral principles to the conduct of officials in organizations. In the form with which we are primarily concerned here (ethics in public organizations), administrative ethics is a species of political ethics, which applies moral principles to political life more generally. Broadly speaking, moral principles specify (a) the rights and duties that individuals should respect when they act in ways that seriously affect the well-being of other individuals and society; and (b) the conditions that collective practices and policies should satisfy when they similarly affect the well-being of individuals and society.

Moral principles require a disinterested perspective. Instead of asking how an action or policy serves the interest of some particular individual or group, morality asks whether the action or policy serves everyone’s interest, or whether it could be accepted by anyone who did not know his or her particular circumstances, such as race, social class, or nationality. Moral judgments presuppose the possibility of a person to make the judgment and a person or group of persons to be judged.

The most general challenge to administrative ethics would be to deny the possibility of ethics at all or the possibility of political ethics. Although a worthy challenge, it should not be the primary concern of defenders of administrative ethics. Theorists (as well as practitioners) when they think about ethics at all have been so preoccupied with general objections to ethics that they have neglected objections that apply specifically to ethics in administration. They have not sufficiently considered that even if we accept the possibility of morality in general and even in politics, we may have doubts about it in organizations.

To isolate more specifically the objections to administrative ethics, we should assume that the moral perspective can be vindicated and that some moral principles and some moral judgments are valid. Despite disagreement about how morality is to be justified and disagreement about its scope and content, we nevertheless share certain attitudes and beliefs to which we can appeal in criticizing or defending public actions and policies from a moral perspective.

Administrative ethics assumes that individuals in organizations can make moral judgments and can be the objects of moral judgments. Two common views of administration—that administrators should either follow the policies of an organization or resign from office, and that administrators should not be held morally responsible for the wrongs of their organizations—deny these assumptions and would make administrative ethics impossible. By understanding how these views themselves are mistaken, we can see how administrative ethics is possible and what forms it should take.

The more direct challenge to administrative ethics comes from those who admit that morality is perfectly possible in private life but deny that it is possible in organizational life. The challenge is that by its very nature administration precludes the exercise of moral judgment. It consists of two basic objections—the first calls into question the subject of the judgment (who may judge); the second, the object of judgment (who is judged). The first asserts that administrators ought to act neutrally in the sense that they should follow not their own moral principles but the decisions and policies of the organization. This is the ethic of neutrality. The second asserts that not administrators but the organization (and its formal officers) should be held responsible for its decisions and policies. This is the ethic of structure. Each is called an ethic because it expresses certain norms and prescribes conduct. But neither constitutes an ethic or a morality because each denies one of the presuppositions of moral judgment—either a person to judge or a person to be judged.

I. The Ethic of Neutrality

The conventional theory and practice of administrative ethics holds that administrators should carry out the orders of their superiors and the policies of the agency.

Dennis F. Thompson is professor of politics at Princeton University and the author of The Democratic Citizen: Social Science and Democratic Theory in the 20th Century, John Stuart Mill and Representative Government, and (with Amy Gutmann) Ethics and Politics: Cases and Commentaries. He has served as a consultant to several governmental organizations, including the Department of Health and Human Services, the U.S. Office of Personnel Management, and the U.S. Senate Select Committee on Ethics.
and the government they serve. On this view, administrators are ethically neutral in the sense that they do not exercise independent moral judgment. They are not expected to act on any moral principles of their own, but are to give effect to whatever principles are reflected in the orders and policies they are charged with implementing. They serve the organization so that the organization may serve society. Officials are morally obliged to serve the organization in this way because their acceptance of office is voluntary: it signifies consent. Officials know in advance what the duties of office will be, and if the duties (or their minds) change, officials can usually leave office.

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The ethic of neutrality does not deny that administrators often must use their own judgment in the formulation of policy. But their aim should always be to discover what policy other people (usually elected officials) intend or would intend; or in the case of conflicting directives to interpret legally or constitutionally who has the authority to determine policy. The use of discretion on this view can never be the occasion for applying any moral principles other than those implicit in the orders and policies of the superiors to whom one is responsible in the organization. The ethic of neutrality portrays the ideal administrator as a completely reliable instrument of the goals of the organization, never injecting personal values into the process of furthering these goals. The ethic thus reinforces the great virtue of organization —its capacity to serve any social end irrespective of the ends that individuals within it favor.

A variation of the ethic of neutrality gives some scope for individual moral judgment until the decision or policy is “final.” On this view, administrators may put forward their own views, argue with their superiors, and contest proposals in the process of formulating policy. But once the decision or policy is final, all administrators fall into line, and faithfully carry out the policy. Furthermore, the disagreement must take place within the agency and according to the agency’s rules of procedure. This variation puts neutrality in abeyance, but “suspended neutrality” is still neutrality, and the choice for the administrator remains to “obey or resign.”

Three sets of criticisms may be brought against the ethic of neutrality. First, because the ethic underestimates the discretion that administrators exercise, it impedes the accountability of administrators by citizens. The discretion of administrators goes beyond carrying out the intentions of legislators or the superiors in the organization, not only because often there are no intentions to discover, but also because often administrators can and should take the initiative in proposing policies and mobilizing support for them. The ethic of neutrality provides no guidance for this wide range of substantive moral decision making in which administrators regularly engage. By reinforcing the illusion that administrators do not exercise independent moral judgment, it insulates them from external accountability for the consequences of many of their decisions.

A second set of objections centers on the claim that officeholding implies consent to the duties of office as defined by the organization. While it may be easier to resign from office than from citizenship, it is for many officials so difficult that failure to do so cannot be taken to indicate approval of everything the organization undertakes. For the vast majority of governmental employees, vested rights (such as pensions and seniority) and job skills (often not transferable to the private sector) supply powerful incentives to hold on to their positions. Even if on their own many would be prepared to sacrifice their careers for the sake of principle, they cannot ignore their responsibilities to their families. Higher level officials usually enjoy advantages that make resignation a more feasible option. They can return to (usually more lucrative) positions in business or in a profession. But their ability to do so may depend on their serving loyally while in government, demonstrating that they are the good “team players” on whom any organization, public or private, can rely.

Furthermore, the dynamics of collective decision making discourage even conscientious officials from resigning on principle. Many decisions are incremental, their objectionable character apparent only in their cumulative effect. An official who is involved in the early stages of escalations of this kind (such as aid increases, budget cuts, troop commitments) will find it difficult to object to any subsequent step. The difference between one step and the next is relatively trivial, certainly not a reason to resign on principle. Besides, many decisions and policies represent compromises, and any would-be dissenter can easily be persuaded that because his opponents did not get everything they sought, he should settle for less than what his principles demand. For these and other reasons, an official may stay in office while objecting to the policies of government; a failure to resign therefore does not signify consent.

Proponents of the ethic of neutrality may still insist that officials who cannot fulfill the duties of their office must resign, however difficult it may be to do so. But as citizens we should hesitate before endorsing this as a general principle of administrative ethics. If this view were consistently put into practice, public offices would soon be populated only by those who never had any reason to disagree with anything the government decided to do. Men and women of strong moral conviction would resign rather than continue in office, and we would lose the services of the persons who could contribute most to public life.

Because we do not want to drive persons of principle from office, we should recognize that there may be good moral reasons for staying in office even while disagreeing with the policies of the government. This recogni-
tion points to a third set of objections to the ethic of neutrality—that it simplifies the moral circumstances of public office. It tends to portray officials as assessing the fit between their moral principles and the policies of the organization, obeying if the principles and policies match, resigning if they diverge too much. What is important on this view is that in resigning, the individual express "ethical autonomy," which Weisband and Franck, in their otherwise valuable plea for resignations in protest, define as "the willingness to assert one's own principled judgment, even if that entails violating rules, values, or perceptions of the organization, peer group or team."78 "The social importance of ethical autonomy," they write, "lies not in what is asserted but in the act of asserting." The ethic of neutrality encourages this and similar portrayals of an isolated official affirming his or her own principles against the organization at the moment of resignation. The ethic thereby neglects important considerations that an ethical administrator should take into account in fulfilling the duties while in office.

First of all, as an official you have obligations to colleagues, an agency, and the government as a whole. By accepting office and undertaking collective tasks in an organization, you give others reason to rely on your continued cooperation. Your colleagues begin projects, take risks, make commitments in the expectation that you will continue to play your part in the organization. If you resign, you disappoint these expectations, and in effect break your commitments to your colleagues. A resignation may disrupt many organizational activities, some of which may be morally more important than the policy that occasions the resignation. Presidential Assistant Alexander Haig deployed this kind of official affirming in October 1973 in an effort to persuade Attorney-General Elliot Richardson to fire Special Prosecutor Archibald Cox. Richardson claimed that he would resign rather than dismiss Cox. Haig argued that resignation or disobedience at this time would jeopardize the president's efforts, which were at a critical stage, to reach a peace settlement in the Middle East.7 The argument understandably did not convince Richardson (his commitment to Congress and Cox were too clear, and the connection between his resignation and the Middle East settlement too tenuous), but the form of the argument Haig invoked was sound. An official must consider his commitments to all of his associates in government and the effect of his intended resignation on the conduct of government as a whole. Officials also have more general obligations to the public. Officials should not decide simply whether they can in good conscience continue to associate themselves with the organization. This could be interpreted as merely wanting to keep one's own hands clean—a form of what some have called "moral self-indulgence." 79

A third way in which the ethic of neutrality distorts the duties of public administrators is by limiting their courses of action to two—obedience or resignation. Many forms of dissent may be compatible with remaining in office, ranging from quiet protest to illegal obstruction. Some of these, of course, may be morally wrong except under extreme circumstances, but the ethic of neutrality provides no guidance at all here because it rules out, in advance, the possibility of morally acceptable internal opposition to decisions of the organization, at least "final decisions."

The problem, however, is how we can grant officials scope for dissent without undermining the capacity of the organization to accomplish its goals. If the organization is pursuing goals set by a democratic public, individual dissent in the organization may subvert the democratic process. We should insist, first of all, that would-be dissenters consider carefully the basis of their disagreement with the policy in question. Is the disagreement moral or merely political? This is a slippery distinction since almost all important political decisions have moral dimensions. But perhaps we could say that the more directly a policy seems to violate an important moral principle (such as, not harming innocent persons), the more justifiable dissent becomes. An official would be warranted in stronger measures of opposition against decisions to bomb civilian targets in a guerrilla war than against decisions to lower trade barriers and import duties.8 In cases of political disagreement of the latter sort, straightforward resignation seems the most appropriate action (once the decision is final). Dissenters must also consider whether the policy they oppose is a one-time incident or part of a continuing pattern and whether the wrongness of the policy is outweighed by the value of the other policies the organization is pursuing. Furthermore, dissenters must examine the extent of their own involvement and own role: how (formally and informally) responsible are they for the policy? What difference would their opposition make to the policy and to the other policies of the organization? To what extent does the policy violate the ethics of groups to which they are obligated (such as the canons of the legal or medical professions)?

These considerations not only determine whether an official is justified in opposing the organization's policy, but they also help to indicate what methods of dissent the official may be justified in using to express opposition. The more justified an official's opposition, the more justified the official is in using more extreme methods. The methods of dissent may be arrayed on a continuum from the most extreme to the most moderate. Four types of dissent will illustrate the range of this continuum and raise some further issues that any would-be dissenter must consider.

First, there are those forms of dissent in which an official protests within the organization but still helps implement the policy, or (a slightly stronger measure) asks for a different assignment in the organization. In its weakest form, this kind of dissent does not go much beyond the ethic of neutrality. But unlike that ethic, it would permit officials to abstain from active participation in a policy they oppose and to continue their protest as long as they do so in accordance with the accepted procedures of the organization.80

One danger of this form of protest is what has been
called the "domestication of dissenters." A case in point is George Ball, who as undersecretary of state in the Johnson administration persistently argued against the government's Vietnam policy in private meetings:

Once Mr. Ball began to express doubts, he was warmly institutionalized; he was encouraged to become the in-house devil's advocate on Vietnam. . . . The process of escalation allowed for periodic requests to Mr. Ball to speak his piece; Ball felt good . . . (he had fought for righteousness); the others felt good (they had given a full hearing to the dovish option); and there was minimal unpleasantness.12

In this way dissenters can be "effectively neutralized," and contrary to their intentions, their dissent can even help support the policy they oppose. It is important therefore to consider whether this effect is inevitable, and, if not, to discover the conditions under which it can be avoided.

In a second form of dissent, officials, with the knowledge of, but against the wishes of their superiors, carry their protest outside the organization while otherwise performing their jobs satisfactorily. This is the course of action taken by most of the 65 Justice Department attorneys who protested the decision to permit delays in implementing desegregation decrees in Mississippi in August of 1969.13 The attorneys signed and publicized a petition denouncing the attorney-general and the president for adopting a policy the attorneys believed violated the law and would require them to act contrary to the ethical canons of the legal profession. They also believed that resignation would not fulfill their obligation to act affirmatively to oppose illegality. Several of the dissenters argued for stronger actions that would directly block the policy, and some gave information to the NAACP Legal Defense Fund, which was opposing the Justice Department in court. Most of the attorneys declined to engage in these stronger actions, however, on the grounds that obstruction would weaken public support for their dissent.

This kind of dissent usually depends, for its efficacy as well as its legitimacy, on the existence of some widely accepted standards to which the dissenters can appeal outside the organization. Professional ethics or even the law may not be sufficient, since people disagree on how to interpret both, but appealing to such standards may at least reassure the public that the dissenters are not using their office to impose the dictates of their private consciences on public policy. When dissenters oppose democratically elected officials, they must find ways to show that they are defending principles that all citizens would endorse.

The third form of dissent is the open obstruction of policy. Officials may, for example, withhold knowledge or expertise that the organization needs to pursue the policy, refuse to step aside so that others can pursue it, or give information and other kinds of assistance to outsiders who are trying to overturn the policy. A few officials may adopt this strategy for a short time, but organizations can usually isolate the dissenters, find other officials to do the job, and mobilize its own external support to counter any opposition that arises outside the organization. In any such event, the dissenters are not likely to retain much influence within the organization. Effective and sustained opposition has to be more circumspect.

We are therefore led to a fourth kind of dissent: covert obstruction. Unauthorized disclosure—the leak—is the most prominent example. Leaks vary greatly in purpose and effect. Some simply provide information to other agencies that are entitled to receive it; others embarrass particular officials within an agency but do not otherwise subvert the agency's policies; others release information to the press or public ultimately reversing a major government policy; and at the extreme, still others give secrets to enemy agents and count as treason. Short of that extreme, we still may want to say that unauthorized disclosure is sometimes justified even when it breaches government procedures or violates the law, as in the release of classified documents.

An analogy is sometimes drawn between official disobedience and civil disobedience. Many democratic theorists hold that citizens in a democracy are justified in breaking the law with the aim of changing a law or policy, but only in certain ways and under certain conditions. Citizens must (1) act publicly; (2) commit no violence; (3) appeal to principles shared by other citizens; (4) direct their challenge against a substantial injustice; (5) exhaust all normal channels of protest before breaking a law; and (6) plan their disobedience so that it does not, in conjunction with that of other citizens, disrupt the stability of the democratic process.14

Even if one thinks that civil disobedience is justifiable, one may not agree that official disobedience is warranted. Officials cannot claim the same rights as citizens can, and, it may be said, the analogy does not in general hold. But the analogy may not hold for the opposite reason. In extreme cases of governmental wrongdoing, so much is at stake that we should give officials greater scope for disobedience than we allow citizens. In these cases we might be prepared to argue that the standard conditions for civil disobedience are too restrictive for officials. If we insist for example that disobedience always be carried out in public, we may in effect suppress much valuable criticism of government. Fearful of the consequences of public action, dissenting officials may decide against providing information that their superiors have declared secret but that citizens ought to know. The point of relaxing the requirement of publicity would be not to protect the rights of dissenters for their own sake but to promote public discussion of questionable actions of government. We may wish to retain some form of the requirement of publicity, perhaps by establishing an authority to whom a dissenter must make his or her identity known. But this requirement, as well as the others, should be formulated with the goal of maximizing the responsibility of government officials, not with the aim of matching exactly the traditional criteria of civil disobedience.

The important task, with respect to disobedience as well as the other forms of dissent, is to develop the criteria that could help determine when each is justifiable in various circumstances. The ethic of neutrality
makes that task unnecessary by denying that ethics is possible in administration. But, as we have seen, that administrative neutrality itself is neither possible nor desirable.

II. The Ethic of Structure

The second major obstacle to administrative ethics is the view that the object of moral judgment must be the organization or the government as a whole. This ethic of structure asserts that, even if administrators may have some scope for independent moral judgment, they cannot be held morally responsible for most of the decisions and policies of government. Their personal moral responsibility extends only to the specific duties of their own office for which they are legally liable.

Moral judgment presupposes moral agency. To praise or blame someone for an outcome, we must assume that the person is morally responsible for the action. We must assume (1) that the person’s actions or omissions were a cause of the outcome; and (2) that the person did not act in excusable ignorance or under compulsion. In everyday life, we sometimes withhold moral criticism because we think a person does not satisfy one or both of these criteria. But since usually so few agents are involved and because the parts they play are obvious enough, we are not normally perplexed about whether anyone can be said to have brought about a particular outcome. The main moral problem is what was the right thing to do, not so much who did it. In public life, especially organizations, the problem of identifying the moral agents, of finding the persons who are morally responsible for a decision or policy, becomes at least as difficult as the problem of assessing the morality of the decision or policy. Even if we have perfect information about all the agents in the organizational process that produced an outcome, we may still be puzzled about how to ascribe responsibility for it. Because many people contribute in many different ways to the decisions and policies of an organization, we may not be able to determine, even in principle, who is morally responsible for those decisions and policies. This has been called “the problem of many hands,” and the assumption that it is not solvable underlies the ethic of structure.

Proponents of the ethic of structure put forward three arguments to deny the possibility of ascribing individual responsibility in organizations and thereby to undermine the possibility of administrative ethics. First, it is argued that no individual is a necessary or sufficient cause of any organizational outcome. The contributions of each official are like the strands in a rope. Together they pull the load: no single strand could do the job alone, but the job could be done without any single strand. Suppose that for many decades the CIA has had a policy of trying to overthrow third-world governments that refuse to cooperate with their operatives, and suppose further that many of these attempts are morally wrong. No one presently in the agency initiated the practice, let us assume, and no one individual plays a very important role in any of the attempts. If

any one agent did not do his or her part, the practice would continue, and even particular attempts would still often succeed. How could we say that any individual is the cause of this practice?

The problem is how we can grant officials scope for dissent without undermining the capacity of the organization to accomplish its goals.

A second argument points to the gap between individual intention and collective outcomes. The motives of individual officials are inevitably diverse (to serve the nation, to help citizens, to acquire power, to win a promotion, to ruin a rival). Many praiseworthy policies are promoted for morally dubious reasons, and many pernicious policies are furthered with the best of intentions. In many organizations today, for example, we may well be able to say that no official intends to discriminate against minorities in the hiring and promoting of employees; yet the pattern of appointments and advancements still disadvantages certain minorities. Here we should want to condemn the pattern or policy (so the argument goes), but we could not morally blame any individual official for it.

A third argument stresses the requirements of role. The duties of office and the routines of large organizations require individual actions which, in themselves harmless or even in some sense obligatory, combine to produce harmful decisions and policies by the organization. Although the policy of the organization is morally wrong, each individual has done his or her moral duty according to the requirements of office. The collective sum is worse than its parts. In a review of the policies that led to financial collapse of New York City in the mid-1970s and endangered the welfare and livelihoods of millions of citizens, one writer concludes that no individuals can be blamed for the misleading budgetary practices that helped bring about the collapse: “The delicately balanced financial superstructure was a kind of evolutionary extrusion that had emerged from hundreds of piecemeal decisions.”

If we were to accept these arguments, we would let many guilty officials off the moral hook. Without some sense of personal responsibility, officials may act with less moral care, and citizens may challenge officials with less moral effect. Democratic accountability is likely to erode. How can these arguments be answered so that individual responsibility can be maintained in organizations?

First, we should not assess an official’s moral responsibility solely according to the proportionate share he or she contributes to the outcome. “Responsibility is not a bucket in which less remains when some is apportioned out.” If a gang of 10 thugs beats an old man to death, we do not punish each thug for only one-tenth of the murder (even if no single thug hit him hard enough to cause his death). Further, in imputing responsibility we should consider not only the acts that individuals com-
mitted but also the acts they omitted. Even though in the CIA example no one initiated the wrongful policy, many officials could be blamed for failing to try to halt the practice. Admittedly, there are dangers in adopting a notion of "negative responsibility." One is that such a notion can make individuals culpable for almost anything (since there seems to be no limit to the acts that an individual did not do). But in the context of organizations we can more often point to specific omissions that made a significant difference in the outcome and that are ascribable to specific persons. Patterns of omissions can be predicted and specified in advance.

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The force of the second argument, which points to the gap between individual intention and collective outcome, can be blunted if we simply give less weight to intentions than to consequences in assessing moral culpability of officials, at least in two of the senses that "intention" is commonly understood—as motive and as direct goal. It is often hard enough in private life to interpret the motives of persons one knows well; in public life it may be impossible to discover the intentions of officials, especially when the motives of so many of those questioning the motives of officials are themselves questionable. Insofar as we can discover motives, they are relevant in assessing character and may sometimes help in predicting future behavior, but administrative ethics does better to concentrate on actions and results in public life.

What about officials who directly intend only good results but, because of other people's mistakes or other factors they do not foresee, contribute to an unjust or harmful policy? Here the key question is not whether the officials actually foresaw this result, but whether they should have foreseen it. We can legitimately hold public officials to a higher standard than that to which we hold ordinary citizens. We can expect officials to foresee and take into account a wider range of consequences, partly because of the general obligations of public office. Where the welfare of so many are at stake, officials must make exceptional efforts to anticipate consequences of their actions.

Moreover, the nature of organization itself often forestalls officials from plausibly pleading that they did not foresee what their actions would cause. Organizations tend to produce patterned outcomes; they regularly make the same mistakes in the same ways. While officials may once or twice reasonably claim they should not have been expected to foresee a harmful outcome to which their well-intentioned actions contributed, there must be some (low) limit to the number of times they may use this excuse to escape responsibility. In the example of discrimination in employment, we would say that officials should recognize that their organizational procedures (combined with social forces) are still producing unjust results in personnel decisions; they become partly responsible for the injustice if they do not take steps to overcome it as far as they can.

The requirements of a role insulate an official from blame much less than the earlier argument implied. The example of the New York City fiscal crisis actually tells against that argument as much as for it. Mayor Beame was one of the officials who disclaimed responsibility for the allegedly deceptive accounting practices on the grounds that they were part of organizational routines established many years earlier and could not be changed in the midst of a crisis. But Beame had also served as comptroller and in the budget office during the years when those accounting practices were initiated. In ascribing responsibility to public officials, we should keep in mind that it attaches to persons, not offices. It cannot be entirely determined by any one role a person holds, and it follows a person through time. These features of personal responsibility are sometimes ignored. Public officials are blamed for an immoral (or incompetent) performance in one role but then appear to start with a clean slate once they leave the old job and take up a new one. This recycling of discredited public figures is reinforced by the habit of collapsing personal responsibility into role responsibility. Another way that officials may transcend their roles should also be emphasized. Even when a role fully and legitimately constrains what an official may do, personal responsibility need not be completely extinguished. Officials may escape blame for a particular decision, but they do not thereby escape responsibility for seeking to change the constraints of role and structure that helped produce that decision, and they do not escape responsibility for criticizing those constraints. Criticism of one's own past and current performance, and the structures in which that performance takes place, may be the last refuge of moral responsibility in public life.

Administrative ethics is possible—at least, the two major theoretical views that oppose its possibility are not compelling. We are forced to accept neither an ethic of neutrality that would suppress independent moral judgment, nor an ethic of structure that would ignore individual moral agency in organizations. To show that administrative ethics is possible is not of course to show how to make it actual. But understanding why administrative ethics is possible is a necessary step not only toward putting it into practice but also toward giving it meaningful content in practice.

**Notes**

1. It may be assumed that there is no important philosophical distinction between "ethics" and "morality." Both terms denote the principles of right and wrong in conduct (or the study of such principles). When we refer to the principles of particular professions (e.g., legal ethics or political ethics), "ethics" is the more natural term; and when we refer to personal conduct (e.g., sexual morality), "morality" seems more appropriate. But in their general senses, the terms are fundamentally equivalent. For various definitions of the nature of morality or ethics, see William Frankena, *ethics*, 2nd ed. (Englewood Cliffs, N.J.:


9. For an example of the latter, see Weissband and Franck, p. 46.


12. Thomson, p. 49.


The Politics and Development of the Federal Income Tax

John Witte

No program of the federal government has elicited so many calls for reform—and none has resisted reform efforts so consistently—as the income tax. In this book, John F. Witte provides the most detailed, clearly stated, accurate, and up-to-date exposition of the history of the federal income tax, while offering acute analysis of the political factors that have shaped it over more than a century. This work is essential source material for all policy makers and policy analysts. And a lucid and comprehensive survey for students in public policy, public administration, budget and tax policy, political economy, and contemporary political theory. In short, Witte explains in graphic detail why the income tax remains in virtual chaos, and just what the prospects are of future reform.


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