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## The fiscal hub to transform democratic capitalism

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In contrast to industrial capitalism, the democratic or social capitalism is a more mature formation. Marx could not know its shape. On the other hand Polanyi considered major aspects of the modified configuration. An overview leads to the tripartite core structure of modern society. This type includes the dimension of the market-based industrial production of commodities and its complementary and corresponding division or specific form of social infrastructures and services. The modern fiscal, social and financial state performs its role as central mediating agency.

As a result of the exponential development of productive forces and full expansion of the capitalist world system, a socio-historical period of transition (Marx) or an ongoing transformation (Polanyi) has opened up. Despite all negative trends and multiple crises, an alternative system is already taking shape in the womb of the modern transitional societies. It is kind of hidden, but manifests itself in transitional forms and manifold attempts to explore alternatives. This latency (Bloch) constitutes the real reference point of an integral social science and practice-analytical transformation research.

The modelling and analysis of value conditions and reproduction nexus transcends traditional schemes. The inherent compulsion to exploit, accumulate and grow becomes more clear. The approach leads to hidden value relations and thus to a crucial hub of social-capitalist system conditions. The conclusion is: If a capital transfer tax (Müller), related to the constant capital, is added to the dominating income taxes the concept of a fiscal revolution (Goldscheid, Piketty) is completed. This may effect a fundamental retuning of the economic and social practices.

The double fiscal revolution leads to an empowerment of the social state and opens possibilities for social services and economic democracy. It also tends to trigger the sublation of the accumulation and growth compulsion, which currently pervades the market activity. It activates a new, thrifty economic calculus and corresponding mode of accounting and transparent social accountancy. Perhaps the most important post-growth effect is the transformation of capitalist surplus value in the form of social savings.

The new configuration resembles the form of a simple reproduction. But in consequence of its dynamic equilibrium it can expand, evolve and is suitable for social regulation. The investigation of such a thrifty and thereby ecological reproduction form - as the future core structure of economic life and groundwork for free human-social activity - is the main problem of an evolving socioeconomy and collaborative research efforts.

Suchlike transformation means to uncover and set free an alternative system, this amongst contradictory practices, in social struggles and within a whole historical period. The urgently necessary concrete orientation and turning force cannot be constructed by pleading or merely being political. The ultimate potentiality has to be sought and found in the incipient, emerging, real latency of a more highly evolved, democratic socioeconomic constitution and social forces associated with it.

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