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# Black Tax and coloniality – re-interpretation, emancipation, and alienation

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## ABSTRACT

This study explores the complex experiences of Black Tax in contemporary South Africa. It specifically seeks to understand whether Black Tax as a form of cultural re-interpretation of Ubuntu philosophy can be seen as a form of cultural emancipation or alienation. Black Tax is a colloquial term that describes experiences of family support in Southern Africa and thus in a highly unequal and formerly colonized context. By combining a theoretical lens of coloniality with omnivorousness, it draws out particular perspectives across the relationship between culture and power by drawing out three domains: ‘the traditional’, ‘the modern’, and ‘the navigation across’. The debate is informed by 26 essays written by South Africans on the subject matter. It highlights inequality as an internal conflict when navigating processes of emancipation and assimilation from African to Western values within the intimate space of family relationships. In that, it shows the lived reality and complexity when individuals negotiate their positionality, practice, and belonging. More broadly, it further proposes that contemporary political stances on capitalism and socialism remain colonial, thereby overlooking moral theories and philosophies from contexts of the global South.

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## Introduction

This study explores the lived contradiction that arises when cultural inferiority under colonial rule meets its contemporary translations. Put differently, it points out inequality as an internal conflict when a cultural practice deemed ‘regressive’ and ‘non-modern’ under Western influence struggles to find its place in a post-colonial society. Portraying inequality as an internal conflict that individuals experience adds to the understanding of the lived realities of cultural hierarchies, particularly within the intimate space of family relationships.

The social practice and the cultural expression of Black Tax in Southern Africa illustrate this phenomenon. What is Black Tax? It is perhaps a mode of togetherness, an expression, a TV show, a critique, a struggle, a blessing, a lived reality, and an experience. Black Tax is South African – or Southern African given that the term exists in South Africa and Namibia

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alike. In as much as it is a lived reality, it also became a mode of public entertainment which may illustrate its precedence in South African lives. A TV show called Black Tax with the sub-title 'pay as you grow' provides scenes into the family life and support systems of a young, female, black professional living in urban South Africa (Mathura et al., 2020). Black Tax is thus a colloquial term that summarizes complex histories and experiences of caretaking and family support. The latter of which can be understood in a material and transactional sense (Mangoma & Wilson-Prangley, 2019).

This study examines and discusses the societal space that Black Tax occupies in contemporary South Africa. It combines a lens of coloniality (Ndlovu-Gatsheni, 2015; Quijano & Ennis, 2000) with the understanding of Peterson's & Kern's cultural omnivorousness (1996). By drawing on 26 essays of South Africans on the topic *Black Tax – Burden or Ubuntu* (Mhlongo et al., 2019), it uses thematic analysis to elicit three perspectives: the 'traditional', the 'modern', and the 'navigation across'. Combined these perspectives create a novel understanding of Black Tax and the internal conflict that arises in negotiating cultural transformation and the boundaries of re-interpreting socio-cultural practices in a formerly colonized society. It thus critically reflects on whether such re-interpretations can constitute a form of cultural emancipation or alienation.

The remainder of the paper is structured as follows. Section 2 discusses the theoretical framing of the study covering a conceptualization of Black Tax, coloniality, and omnivorousness. Section 3 elaborates on the methodological approach taken including reflections on the author's positionality in this debate. Section 4 discusses and portrays insights across the three aforementioned perspectives which are then jointly discussed in Section 5 which also includes some further reflections and concludes.

## Theoretical framing

This section first discusses how Black Tax can be conceptualized. It hereby focuses on each word separately, namely Tax and Black. This approach highlights the relevance of coloniality and how it can be useful to provide new perspectives on conflicting views around cultural practices and the societal profile of Black Tax in particular.

### Defining the 'Tax' within Black Tax

Despite its popular profile, there is no academic definition of Black Tax. Instead, Black Tax summarizes complex histories and experiences of caretaking and family support which can be understood in a material and transactional sense. A material understanding of support may be reflected in the expression of it being a 'tax'. Tax then refers to a form of giving whereby – at first glance – one entity provides and another one receives. In the case of Black Tax, these are not only financial transactions though it has been interpreted in this way (Mangoma & Wilson-Prangley, 2019). As shown in the writings of Mhlongo et al. (2019), there are many forms of material and non-material transactions that are seen as Black Tax.

Tax, in turn, has a definition in the Cambridge Dictionary. It is commonly understood as a form of compulsory contribution to a central authority such as the state and is typically levied on transactions of consumption or labour (Cambridge Dictionary, 2021). A sense of compulsory contributions can be seen in the economic terminology of tax burdens

(Berndt et al., 1990; Browning & Johnson, 1987; Sørensen & Sørensen, 2004) or a tax levy (for example see Bloom & Ladd, 1982) whereby levy is a synonym of imposing. A relational concept then may be the Euro-American notion of the social contract as a cornerstone of the modern state and thus placing tax within state-citizen relations (for a review, see Makovicky & Smith, 2020). Institutional designs of tax systems then also imply continued and repeated payments that take a different rotation depending on whether they are e.g. applied to consumption or income.

Following the idea of the welfare state, the payment and pooling of tax serve a purpose for provisions that cater to defined elements of contributors' and their dependants' lives. These elements have e.g. been expressed as catering to '... [the provision of] services, and as an emergency shock in case of an individual or community disaster ...' (Cook, 1968, p. 966). A pooling and provisioning has also been described as a 'collective piggy bank' which again '... insures against social risks and [is, therefore] not a vehicle for equality ...' (Barr, 2003, p. 23). Thus, the payment of a tax might reflect a form of collectivism that is not based on egalitarian motives per se though it has been argued that the institutional design of the welfare state is redistributive as it taxes and spends (Esping-Anderesen & Myles, 2008). Unlike 'tax' as commonly understood and operationalized, there are, however, no formalized, written scripts that underpin the practice of Black Tax. Much rather, it may rest on an implicit, unwritten, and shared understanding of those involved.

Through this lens, certain elements are important when considering the aspect of 'tax' within Black Tax. First, tax implies a sense of duty in that it is compulsory. Second, it takes a second entity to pay a tax, and hence paying tax takes place within relations. Third, there are repeated expectations to pay taxes. Fourth, there is a generic idea of tax enabling collective, though not necessarily egalitarian, goods. Thus, when family support is referred to as a tax, certain implications arise. Forms of support may not always be voluntary, unanticipated, or entirely ad-hoc. While there may be elements of duty and repeated expectations, there is also the creation of a form of collectivism or collective goods.

### ***Adding 'Black' to Black Tax – Coloniality and social practice***

Yet, the term Black Tax does not just consist of the word 'tax', nor shall tax be understood as being more prominent in defining it. Adding colour to the term points to its racial connotation and thus also its place in a larger socio-political structure.

Perspectives on coloniality are helpful to put this into a historical context and draw out certain hierarchies within these structures. Coloniality is understood as prevailing asymmetries described as '... the invisible power structure, an epochal condition, and epistemological design ...' (Ndlovu-Gatsheni, 2015, p. 488) caused by colonialism. At its core, it is an argument for the continuance of power hierarchies – though perhaps the upholding agents may change over time. This power hierarchy further constitutes the core of contemporary global North hegemony and Western conceptions of modernity (Quijano & Ennis, 2000). From this perspective, Black Tax can then be seen as a hierarchical integration of non-Western practices. For those in zones of none-being as the '... invented world that was the source of slaves and victims of imperialism, colonialism, and apartheid ...' (Ndlovu-Gatsheni, 2015, p. 489), socio-cultural practices are more likely to be subordinated or deemed as 'unproductive' as they are less 'compatible' with the Western hegemonic thought of 'modern society'.

Aspects of compatibility have been pointed out in the dichotomies that colonial capitalism created (Quijano & Ennis, 2000). These categories are sorted along notions of modernity and rationality creating intersubjective relations of the superior, progressive, and inferior regressive, i.e. a distinction into primitive versus civilized, traditional versus modern, magic/mythic versus scientific (Quijano & Ennis, 2000, p. 542). Following this perspective, Black Tax could be placed within the inferior and regressive, also labelled as spaces of non-being. Black, as a racial connotation, places itself into a space of non-being under colonial regimes and continued oppression. Taken together, Black Tax then constitutes a practice within such spaces. However, whether it is borne from the position of its space in the wider context or whether it exists despite its position, is subject to debate by those who experience it. To explore this further, it is important to explore Black Tax as a process of a re-interpretation of 'tradition'.

### *Inequality as internal conflict*

Coloniality and its pervasiveness but also its material expressions and inequalities then highlight that such re-interpretation is overshadowed by the economic realities of South Africans. It is widely known that South Africa ranks among the most unequal countries. Examples that illustrate material dimensions of it are the widely cited Gini coefficient (63 in 2014; World Bank, 2022) but also land ownership. A recent land audit revealed that white South Africans own 72 percent of farms and agricultural holdings of private landowners (Republic of South Africa, 2017). In addition, public voices stress the continued institutional racism, i.e. reflected in police brutality and violence (Magaisa, 2021).

Inequality, apart from its material expressions, is a relative concept and draws out modes of differentiation and assimilation. Within the perspective of Bourdieu (Bourdieu & Passeron, 1977), these processes are modes of reproduction, steered and convergent towards the powerful or, in other words, higher class or the elite. From an economic perspective, one could label these processes as social mobility, a process of climbing the economic ladder. Both of these concepts, whether through a lens of reproduction or mobility, acknowledge inequality as an inherent structure in society and the economy. Individuals are then able – or not – to shift across these structures.

Following Bourdieu's view, individuals that shifted across class and culture can constitute so-called omnivores being those that acquired a breadth of cultural tastes as well as a willingness to cross-cultural hierarchies (Peterson & Kern, 1996). Hence a core principle of omnivorousness is 'crossing' or 'shifting' across established hierarchical cultural boundaries. These boundaries have typically been distinguished into highbrow and lowbrow genres and thus not within traditional versus modern distinctions as highlighted by coloniality. In addition, Peterson and Kern's (1996) concept rests on Western society, an individual's willingness to cross established cultural boundaries, and concerning domains of cultural consumption. It provides a useful lens as it can challenge the non-Western society label so often ascribed to global South countries which then denies colonial influence. More importantly, it emphasizes the relationship between culture and power whereby one's 'willingness' gets shaped by a direction towards the elite, or through a lens of coloniality, towards Western values.

It offers an interesting perspective to explore how individuals navigate the traditional and the modern dichotomy stresses by coloniality. The study hence introduces a new element of inequality as an internal and interpersonal conflict. It, therefore, applies coloniality to distinguish the following two perspectives: 'the traditional', 'the modern', and omnivorousness as the 'internal conflict' creating the bridge across the two. The traditional will consider non-western philosophical underpinnings of Black Tax. The modern sheds light on its place within contemporary Western capitalism. Inequality as internal conflict will point out tensions that arise when 'consuming culture' across the traditional and modern and thus when bridging both in daily lives and the practice of Black Tax.

## Methodology

Instead of drawing on Black Tax's public expression in the entertainment industry, the study draws on the writings of South African journalists who express their perspectives, experiences, and critical evaluations of the subject matter. Specifically, it draws on an essay collection published as a book called *Black Tax – burden or Ubuntu* (Mhlongo et al., 2019). As its title suggests, this collection invited South Africans to critically evaluate the subject matter and serves as a rich collection of various voices and experiences. According to the editor, it was established as an effort '... to represent a vast variety of voices on the subject [Black Tax] ... by incorporating young and old, urban and rural, female and male contributors ...' (Mhlongo et al., 2019, p. 4). It includes a total of 26 essays from different South Africans. To describe the methodological approach taken, I will adopt the first narrating person interim.

In exploring said material, I analysed texts through the themes discussed in Section 2, broadly following the steps outlined in Clarke's and Braun (2017) thematic analysis. Generally, thematic analysis 'is a method for identifying, analysing, and interpreting patterns of meaning ('themes') within qualitative data' (Clarke & Braun, 2017, p. 297). It thereby provides a flexible approach concerning meaning generation as it '... can be used to identify patterns within and across data in relation to participants' ... views and perspectives, and behaviour and practices; [it is] experiential ... to understand what participants think, feel and do' (Clarke & Braun, 2017, p. 297). Within the context of this study, it provides a useful tool to explore interpretations and evaluations of Black Tax in the daily lives of black South Africans. In a first step, I began with a familiarization of the data. I specifically used the theoretical lenses to guide my focus in understanding the texts and to identify relevant and emergent themes, for example, statements that refer to tradition versus those that refer to modernity understood through a coloniality lens. I also paid attention to statements that point out tension, conflict, and contradictions as well as contemporary inequalities to understand the navigation across this dichotomy. In a second step, I grouped texts and statements under the three deductively generated themes: the Traditional, the Modern, and the Bridge across. Third, I reviewed evolving themes within such clusters and their relevance concerning the presented discussion. I also assessed whether these three perspectives are largely distinguishable, where they overlap and how which then informed my broader discussion in Section 5. An overview of the guiding concepts, themes, applicability to Black Tax, and associated key terminology is presented in [Table 1](#) below.

**Table 1.** Thematic analysis – methodological steps.

Theoretical perspective	Theme	Black Tax	Key terminology and associations
Coloniality	Traditional	Ubuntu philosophy	Ubuntu, African, African family, tradition, heritage, preserving
Omnivorousness	Modern Navigating across	Western capitalism Interpersonal/ internal conflict	Individualism, freedom, progress, modern Apartheid, poverty, inequality, racism, race, burden, duty

Source: author's own illustration, informed by Clarke and Braun (2017), Ndlovu-Gatsheni (2015), Quijano and Ennis (2000), Peterson and Kern (1996).

It is not possible for me to write this paper without stating my positionality. I am a white scholar in a Western institution of the global North. While I draw on the voices and literature of Southern scholars, it is yet my pen that puts them on paper. In that, the purpose of this paper is a vehicle. A vehicle to bring a perspective to scholarly debates for as long as the centre lies in the global North but with the intention to enable a shift by content and yet, less by position. This speaks to debates on outsider versus insider positions in research processes (Daniels et al., 2009; Liu & Burnett, 2022) and participant objectivation (Bourdieu, 2003). An insider/outsider dynamic is important to acknowledge through a lens of coloniality, knowing that I am part of the modern, Western superiority and hence it is a study of self-critique aimed at the space I occupy.

It is further much more a critique of what is than a critical evaluation of what could be. And it is purposefully directed to those who might not have held an understanding of Black Tax, pointing out the position it is given in society by those involved and those that observe. In that, it also encourages the burgeoning research around Black Tax that transcends Western disciplinary boundaries or uses it to revisit conventional, hegemonic concepts. Perhaps, it then also represents a critique of studies that fit Black Tax within Western frameworks of studying its economic effects – a lens and discourse to which I have contributed (Oppel, 2021a, 2021b) before.

## Navigating Black Tax

While there seems to be consensus on Black Tax being a lived daily reality for Black South Africans, ideological views, explanations and assessments of these realities differ. This section will unpack those through the three perspectives laid out in Section 2 and Section 3.

### *The traditional: Black Tax and Ubuntu*

As the title suggests, *Black Tax – burden or Ubuntu* (Mhlongo et al., 2019) brings Ubuntu into conversation with Black Tax. Before looking at this conversation, it is important to draw out the meaning of Ubuntu.

In the descriptions of African philosophers, Ubuntu has been described as a way of being and belonging. The word Ubuntu is '... derived from a Nguni (isiZulu) aphorism: Umuntu Ngumuntu Nagabantu, which can be translated as 'a person is a person because of or through others.' (Kusemwa & Mandidzidze, 2018). Kusemwa and Mandidzidza further describe the spirit of Ubuntu in terms of prosocial and collective



subjectivities in African culture. These include '... compassion, reciprocity, dignity, humanity, and mutuality in the interests of building and maintaining communities with justice and mutual caring.' (ibid.) A central element is the collective in creating a shared moral compass or consensus regarding solidarity. This collectivism as a foundation is also expressed in Desmond Tutu's words who says Ubuntu transforms 'I think therefore I am' into 'I am because I belong' (Tutu, 1999). Ubuntu also seems to give meaning to life through 'kindness form[ing] the core of ubuntu and without ubuntu we are like empty vessels which only make a loud noise. Ubuntu knows no boundaries.' (Mukwevho, 2019, p. 108)

Radebe and Phooko (2017) elaborate further on the idea of belonging. They propose certain fundamental components being that '... a child belongs to the community ...' and '... owes its duty to all adults in the community, not just those that share an affinity with the child.' (Radebe & Phooko, 2017, p. 240). A second component lies '... in the obligations of family members towards other family members ... to assist one another' (Radebe & Phooko, 2017, p. 241). At first glance, the notion of obligation resonates with a rationale of a tax, or Black Tax more specifically. However, there is a third component the authors mention which describes a process of living together where sharing comes *without* asking for it (emphasis added). This somehow challenges the common notion of obligation as being an explicit and binding demand but instead suggests that it may be part of a much more ingrained or embedded way of being.

In that, Ubuntu also presents a process of humanising via inclusive and compassionate interconnectedness between oneself and all others (Grootboom, 2016). This entails '... a capacity for social self-sacrifice on behalf of others.' (Fongwa, 2019, p. 4). Thus, a sense of self as the sum of one's relations with others does not remain without a demand. In that, Ubuntu has also been portrayed as a moral theory. A Western perspective describes such as all that connects people is deemed as good while all that separates them is wrong (Metz, 2007). Within the contemporary context of South Africa as a highly stratified and unequal society, Ubuntu carries a moral sense that diminishes differentiation by creating an '... in-between space that could facilitate efforts of transforming social and economic exclusions ...' whereby '... an affluent individual can effectively reach out across the spatial chasm of fear, freed and self-centeredness to serve others in need ...' (J. L. B. Eliastam, 2016; Fongwa, 2019, p. 5). The element of reaching out, or providing support to others, seems to be closely linked to matters of Black Tax. Yet, conflicting views arise concerning its place in Ubuntu philosophy.

While reiterating the values of collectivity and solidarity in times of need, Makholwa whose essay is titled *Compassion*, suggests that 'many cultural practices are underpinned by the philosophy of ubuntu, yet there seems to be a movement to erode or do away with these practices because of the impact they have on people's pocket' (2019, p. 57). In her view, Ubuntu reflects the spirit of her people and makes her '... proud of being a black South African ...' (ibid., p. 57). In turn, Black Tax carries a notion of cynicism for her where she '... hate[s] how it sounds like an escape from something' (Makholwa, 2019, p. 58). Instead, '... helping someone who is in dire straits should be second nature to us all.' (ibid, p. 59). A similar stance is supported by Mrwebi, who describes in her essay titled *It's a black thing*:



When someone asks me for money for something as basic as food, I never object. I feel a certain level of guilt and simply give them money, even if my petrol tank is on reserve. At least I know that when I get home, I have food in my fridge and I would also have made a difference in someone's life, even if only for that moment, if only for that day. This is the kind of blessing and Ubuntu that we did not know we were being taught when we were young. But it's there and alive, and yes, it's a black thing.' (Mrwebi, 2019, p. 72)

Both, Makholwa and Mrwebi link Ubuntu to a sense of origin and pride, reflected in their upbringing, racial identity, and nationality. In that, it also becomes clear that though Ubuntu is an African philosophy, it becomes racialized when in dialogue with Black Tax 'as a black thing' in the present-day society of South Africa. The following excerpt from Monde's (2019) essay on *A monument to the survival of the African family*, shares the element of origin, referred to as roots. However, instead of praise, these roots or traditions are rather portrayed as cultural confinement:

You'll be ostracised by family and relatives who will accusingly say, 'Ucing'ba ubhetele, uzidla ngemali, awunambulelo, lento!' [You think you're better, you're proud of money, you're ungrateful, this is it!] This kind of condemnation and even downright hatred will ensure that people continue to pay black tax, because you want to remain connected to your roots and you want your children to be accepted. (Monde, 2019, p. 137)

Even though, the authors describe similar practices of care-taking that range from providing food and groceries, bringing cake to funerals, housing and financing during education, and similar efforts that enhance the socioeconomic well-being of others, there seems to be an ideological divide. While there is a common understanding of care-taking being a fundamental part of 'being together' or 'living life' – as reflected in references to Ubuntu – individuals seemed to have developed different relationships with this spirit. The next section explores why this ideological divide may be due to how cultural communities are embedded into contemporary forms of capitalism.

### **The modern: Black Tax and economic liberalism**

Can Black Tax be seen as a 'modern' African translation of the Ubuntu philosophy? The following section illustrates that its re-interpretation can be associated with alienation for some but not others.

Economic liberalism emphasizes the intrinsic worth of the individual and private property (Oatley, 2019). This is not an economic ideology that can be traced back to Ubuntu philosophy. Its presence in African countries is mainly brought forth by former colonial powers who 'imported' such systems during colonial rule but also, and perhaps, especially after during structural adjustment programmes (Hickel, 2017). From that perspective, it does not seem surprising that one can observe what could be termed as incompatibility, with a moral philosophy or value system such as Ubuntu and the underpinning ideologies of markets. As discussed earlier, this 'incompatibility' mustn't come about by a random encounter nor do both sides have an equal weighting. Coloniality provides a very clear lens that illustrates a power imbalance between prevailing African 'traditions' – deemed backward or non-modern – and Western values reflecting progress, the advanced, and modernity.

This section explores this to see how individualism is understood within the realm of Black Tax. In Monde's essay, referred to in the previous section, he describes '... black tax

[as a] coercion of gratitude.’ (2019, p. 137). He describes that somebody shall feel gratitude towards those that supported their economic progress. By acknowledging the rural to urban migration process, he mentions a young woman as an example whose first paycheck is split with her ‘... parents and whoever else remains at home, sometimes regardless of whether they actually need it [money]’ (ibid., p.137). In continuing her story, the author describes an ever-increasing number of demands through the extension of her social circles via marriage, relocation, reproduction and cultural activities. He summarized as follows:

In cases like this, the overriding idea when a young person finds a job is that they should know that it is their extended family who are ‘deploying’ them to their job, ‘and therefore the job is not yours to do with as you please’. Practised like this, black tax is as unfair and merciless as it is predatory. The family preys on its own kind and it’s never enough. (Monde, 2019, p. 137)

As we recall from the previous section, Monde has portrayed Ubuntu as a cultural confinement and tool to guilt people into paying Black Tax. Yet, it becomes also clear that this somewhat reflects the idea of economic liberalism. The perspective through which he describes demands on someone’s financial resources does not seem to acknowledge the latter as a common good. Much rather, the demands claiming them to be a collective, are critiqued as being predatory. It could thus be confirmed that – in Monde’s perspective – Black Tax is indeed a liberal re-interpretation to dissociate from the Ubuntu philosophy.

Yet, Mofokeng (2019) seems to precisely acknowledge that as a point of counter-critique. In his essay *Andizi! Black tax is a flawed social construct*, he rejects the notion of Black Tax. While the author does give support to his parents, he explains that his parents ‘hate’ these contributions since his father acknowledges that ‘... [he has his] own family and that [his] first responsibility should be them’ (Mofokeng, 2019, p. 66). This is an interesting aspect since a rejection of support carries – perhaps new – ideas of family boundaries and prioritization, which stand in contrast with the communal spirit of Ubuntu. Mofokeng, however, rephrases his support as not being a tax but a ‘... social pact that I have with him [father] and my family ...’ (ibid, p. 66) based on his father’s notion that ‘... you cannot eat when others are not eating.’ (ibid, p. 66). He goes on to explain:

What is ‘black tax’ anyway? It is a foreign concept to me even though it is increasingly bandied about. Its narrative is wrong – for me at least – because it is premised on the selfish, capitalist attitude of ‘me first’ and I was not raised that way. I therefore reject it with contempt. (Mofokeng, 2019, p. 66)

Again, there is an acknowledgment of upbringing playing a role in how Black Tax is viewed (as well as Ubuntu). Mofokeng further makes an explicit reference to liberalist ideas in his phrasing of a ‘me first’ attitude. Though he seems to reject this ideology, he also acknowledges that some families abuse others’ status and professional standing. Hence, a vertical element of support direction is present in individualist ascription of success and relative positions (also discussed [author1,2]). His pledge against Black Tax then seems to be rooted in helping those that are worse off as a ‘natural’ duty or pact within the family. Thus, rather than a critique of Black Tax as being liberalist, it seems to critique those who see it as a burden or a predatory practice rather than a noble thing to do.

Another interesting aspect, present in economic liberalism is the aspect of competition. Mofokeng mentions this in the following:

Materialism and wanting to compete with your peers in terms of financial success fuels the social construct of 'black tax'. If we were not competing with the Joneses and Mokoenas from next door over a new house, a new car or better and bigger cellphones, then helping to build better futures for and with our families would not seem like a burden. (Mofokeng, 2019, p. 67)

About materialism, Mofokeng then also suggests limits to the type of support which should not be luxuries to your family but '... up to a reasonable limit ...' (ibid, p. 67). Neither should support, as the element of tax suggest, come with expectations of any form of return. These considerations highlight that there seems to be a conflict between material accumulation for oneself versus material accumulation for or on behalf of the community. It suggests that in defining status and possessions, there is a dissonance between outward orientation toward 'peers' or 'neighbours' and an inward orientation when recognizing family needs.

It is also clear that Black Tax evolves as a twofold concept when looking at success and support as two ends of the same stick. It becomes clear that it emphasizes *individual* success versus *collective* pay-outs, whether there are portrayed as a burden, a matter of living, or a noble cause. In that, in a process of accumulating success, the outcomes are assigned to an individual. However, in acknowledging contributions towards processes of individual accumulation, the merits received become a community good. This is also shown in Nyathi's reasoning, who sees Black Tax as a burden and describes community demands on individual success as follows:

'... instead of just taking care of your parents, it can also be expected of you to look after your parents' family. The burden of dependents is increased if their children, your cousins, are in need of help, even if they don't reside in your homestead. As such, it becomes difficult, if not impossible, to limit the number of additional dependents. This is where the concept of ubuntu starts permeating the conversation because in African culture you will be condemned if you do not use your individual success to uplift others in your family.' (Nyathi, 2019, p. 144)

Ubuntu in turn does not seem to ascribe any merits, accumulation, or property on an individual basis as shown in its fundamental recognition of a person only being a person with and through others. In addition, while it portrays solidarity as a shared responsibility (i.e. its emphasis on building community), Black Tax seems to promote care as an individual's responsibility. In his essay *Ungalibali ke, mntanam* (And do not forget, baby – literal translation), Jika writes: 'many of us have black tax on our backs, but this is a responsibility we cannot walk away from.' (Jika, 2019, p. 31). Others describe them as breadwinners, deputy parents, or even '... messiahs who will rescue the family from poverty' (Mhlongo et al., 2019, p. 5). This perspective of individual duty is then also brought forth when describing the deterioration of individual ambition and career choice (as is presented in Nkateko's pragmatic career choice discussed in the following section). There is then a clear portrait of individual trade-offs for collective care or gains, where dreams are deferred to put family needs before one's own: 'Sometimes, and especially if you are a senior member of the family, you have to defer your dreams in order to accommodate the immediate and pressing needs of others within your orbit.' (Khumalo, 2019, p. 19). In that there are also considerations that question whether Black Tax is a form of help or a mode of being taken advantage of. Yet, this rests on a notion that merits (accumulated economic

capital that can enable support) are truly individual so that even a notion of ‘paying back’ some of those merits acknowledges a boundary between those that have, those that have less, and those that have not – seen as those left behind at a once shared position.

### *The conflicting bridge across*

What does ‘cultural crossing’ look like within practices of Black Tax? Can it be seen as a form of inequality? This section explores dichotomies of Western versus African culture and conflicted processes of assimilation. The following excerpt provides a vivid example:

Why then is there this growing clarion call to do away with practices that are the hallmarks of our humanity and compassion as a people? Perhaps our walled-in lives in town-house complexes and imposing estates make us feel removed from the plight of our fellow beings. Or are we so glad to have made our way out of the townships and villages of our origins that we have become desperate to assimilate to western culture and want to dissociate ourselves from anything that reminds us of who we are and where we come from? I am astounded that after centuries of systemic oppression, those of us who have managed to make something of our lives are now in such turmoil over this so-called black tax and the supposed imposition on our wallets. Why are we even calling it ‘black tax’? Does taking care of kin and kind now feel like an albatross around our necks? (Makholwa, 2019, p. 58)

The above reflects being an ‘omnivore’ not as an enhanced ability, or perhaps willingness, to navigate across hierarchies of culture, but as a process of alienation. Expressions of feeling removed or desperate to assimilate reflect a critique that – when economic shifts occur, e.g. moving to towns and leaving townships – cultural alienation occurs. This alienation has a direction toward ‘Western culture’. Through a lens of coloniality, it thus becomes evident that ‘the invention’ of Black Tax as a new term, is not seen as a process of cultural emancipation. Rather, it could be read as a process of subordinating values deemed incompatible or backward in relation to Western values, which then seem to be degraded in translating African values as taxable assets. It could further be seen as a disappointment that despite forms of ‘economic emancipation’ (or social mobility) amidst centuries of systemic oppression, does not directly translate to cultural emancipation as well.

Others, however, approach crossing cultures, not through a lens of individual trajectories and assimilation but emphasize its structural constraint; particularly those rooted in historical oppression. For instance, in his essay *The hopes and dreams of black parents*, Sifiso states: ‘there are several causes of this effect that is black tax – systemic violence, disenfranchisement, poverty, apartheid and a litany of other injustices’. (Sifiso, 2019, p. 99). This makes clear that a connection is drawn between the historical and continued marginalization of black South Africans. Some even attribute Black Tax entirely to the former apartheid system, as shown in the following excerpt: ‘We must see black tax for what it is and understand how this phenomenon came to be – it is a consequence of the unjust apartheid system. For this reason, it particularly affects us as black people.’ (Outlile, 2019, p. 47). These external constraints imposed by apartheid and continued in contemporary racial inequalities are then also viewed as changing within-community practices. In his essay on *Keeping our ancestral spirit of ubuntu alive*, Mhlongo makes this explicit:

The conditions under apartheid also forced people to be communal. For example, due to influx control a person could not leave the rural areas freely and go to the urban areas to look for a job. You had to have a reference or family in the city you were visiting or else you would be branded as an illegal immigrant by the apartheid authorities and jailed. Most people got their jobs because they were referred by their family members. (Mhlongo, 2019, p. 52)

This somewhat portrays a view that embraces Ubuntu as philosophical underpinning and highlights that Black Tax may be a form of instrumentalizing Ubuntu to cope with imposed economic inequalities.

When returning to a perspective that links structural constraints and crossing cultures, a third narrative comes into play being that of exceptionalism. Nkateko (2019) portrays this in her essay on  *Casting a spell on poverty*. It is a story of beating the odds which she describes as the rising star who went ‘... from the dusty streets ...’ and passed Grade 12 examinations to pursue a university degree (Nkateko, 2019, p. 81). She then describes her own trajectory. She navigated across her first ambitions to become a writer (‘In 2009, [my teacher] ... told me I spoke the ‘Queen’s English’ – which is, of course, the result of British colonialism, but it pleased me to hear this nonetheless’) (Nkateko, 2019, p. 85) to a pragmatic career choice in the health sector and later a shift towards her initial, yet deemed less lucrative passion. When navigating these choices, she offers important reflections including a romanticization of struggle and exceptionalism, the cultural strive towards Western values, as well as duty and expectations of success which portray a sense of paying back:

The expectations of black parents and their need to live a life that looks good to others also creates an emotional tax on black professionals. The guilt that I feel for opting out of being their golden child, the family dokotela [doctor], gnaws at me at the worst of times ... It takes more than this spell to get rid of the beast of poverty, but you must do it because in the eyes of the community, no one is successful until their entire family is successful. (Nkateko, 2019, p. 84,87)

Another example of exceptionalism is the story of Tshifhiwa Given Mukwevho (an essay titled  *Step into my shoes*) in describing his trajectory of social mobility after being released from prison. His narrative contributes a perspective that portrays a disconnect between perceived success and economic reality. When he published a book, it ‘... completely changed how people viewed me, both in town and in the village. Some thought I had instantly become rich, while others said I was on the path to fortune’ ... (p. 106). Yet, the author had to continue selling snacks in the streets to make ends meet. Misconceptions around his economic success then created expectations that put him into difficult situations as he describes in the following:

These misconceptions [around his economic pay-offs as an author] placed me in a difficult position. When I was busy moving up and down the taxi rank selling snacks, an employed brother would come at lunchtime and ask me to buy a loaf of bread, polony and a soft drink for us to share. If I told him I was penniless, he would point at my pockets, bulging with coins and say, ‘But here, you’ve got money.’ He would go as far as to suggest that I had even more money from my book sales in the bank and that it was a wrong that I wanted to spend that money alone. (p.107)

Both, Black Tax and Ubuntu contain a vertical element – support for those less successful, or those in need. Yet, Ubuntu does not necessarily specify that support should have a

direction from those that have more to those that have less. Much rather, it expresses resources as a common good but also solidarity among those who are disadvantaged (recall the element of solidarity in a hostile environment). In that, any vertical recognition seems plausible only in the disadvantaged place of a community within a greater environment or society. Black Tax, however, seems to show a vertical perspective within relationships between individuals, expressed as family support to members who are worse off (see also Oppel, 2021a, 2021b). It thus also seems to be a concept that rests on individuals' relative positions, and thus also sees resources as an individual rather than a public good. The disadvantage of a community, i.e. former oppression such as apartheid then serves to explain verticality within relationships, again on a more individualized level. This is captured in the idea of 'those who shifted up' and the observations about changing value levels, as well as the celebration of exceptionalism. The following, however, shows that Black Tax may not only individualize success but also one's failures:

These against-all-odds stories are so addictive that South Africans have begun to romanticise the struggles that young, mostly black, learners, must endure to be granted access to institutions of higher learning. I call it poverty porn. It represents the unwavering belief that from dust comes achievement, that those who fail have no excuse for doing so. (Nkateko, 2019, p. 81)

While it is clear that Ubuntu has a strong notion of collectivism, an ideological divergence regarding Black Tax seems to reflect a dissonance between collectivism and individualism. As shown in this section historical oppression, assimilation shaped by coloniality, and individual exceptionalism play an interconnected role.

### **Conclusion: emancipation, re-interpretation and alienation**

A consensus exists around two broad facts. First, Black Tax is a lived reality for Black South Africans. Second, it is also a subject of controversy, appeal, and critique. In the following, I attempt at consolidating the discussed perspectives as well as to situate them into a broader debate on coloniality by drawing out three main arguments as follows.

Coloniality draws out certain dichotomies between practices of the formerly colonized and colonizers and particularly the hierarchy between such practices. Ubuntu, as an African philosophy sits within the realm of the colonized and – from a perspective of Western hegemony – is more likely to be portrayed as traditional, backward, and regressive. Indeed, economic studies that observed 'kinship practices' in 'developing contexts' described them as poverty traps (Hoff & Sen, 2005). Others generally label such practices as informal and explore their role through an instrumental view, i.e. whether informal practices aid in reducing poverty, insure risks, or are inclusive (Arnall et al., 2004; Calder & Tanhchareun, 2014; Devereux, 1999; Heemskerck et al., 2004). This instrumental perspective approaches forms of solidarity through economic and pragmatic rationales that serve the formal, capitalist system. In that, the very labelling of informal could be a portrait of inferiority, given that the term informal safety nets of informal social protection was coined in contexts of the global South (though surely also existing in Western contexts) (for example, see Oduro, 2010; Wood & Gough, 2006). Yet, these practices deemed informal – and within Polanyi's perspective socially embedded – can exhibit value systems that go beyond broadly established Western norms as illustrated in this study. Yet, those value systems are not isolated or 'immune' to social change.

Indeed, Ubuntu is not a constant or static, neither in its philosophical and moral foundation nor in its lived practice. As discussed by Gade (2011) in more detail, Ubuntu has been in a process of re-interpretation and re-definition. Put into a historical context, it has also been part of African societies, freed from colonial rule, in finding frameworks or social values to return to '... that [are] deemed to be noble or worthy ...' (J. Eliastam, 2015, p. 2). Hereby, Gade (2011) argues that Ubuntu fits into these narratives of returning to value systems prior to oppression. Linked to perspectives of coloniality, this can be seen as emancipating the formerly inferior. Similar arguments have been expressed in processes of emancipating non-Western or non-European-centric knowledge thereby overcoming epistemic oppression (Lugones, 2010; Ndlovu-Gatsheni, 2015; Quijano & Ennis, 2000). From this perspective, Black Tax may represent a conflict between emancipation and the contemporary re-interpretation of Ubuntu. Certain distinctions should be highlighted. Ubuntu does not explicitly carry a racial connotation or distinction as given in *Black Tax* (emphasis added). It is referred to as an African philosophy that does not differentiate the self and others along racial lines. Yet, contemporary forms primarily acknowledge blackness not as a mode of one's origin or cultural embeddedness but rather as a form of discrimination and differentiation. Ubuntu, perhaps re-interpreted as Black Tax, acquires an instrumental value in that it responds to racialized fault lines in South Africa's contemporary society. Kusemwa and Mandidzidze's (2018) capture this as 'in a hostile environment, it is only through such community solidarity that hunger, isolation, deprivation, poverty and any emerging challenges can be survived, because of the community's brotherly and sisterly concern, cooperation, care, and sharing.'

From a perspective of coloniality, there then is also an element of choice for the individual acquainted with the inferior and superior value system. This choice concerns the adoption of either such value systems or an act of incorporating both into lived realities. With regard to Black Tax, this has been seen in forms of alienation that show conflicted views about one's culture and modernity, a connection to African roots, versus assimilation to Western values. The implicit hierarchy in these orientations then challenges whether it is indeed an individual's choice. As Fanon (2008) describes in his book *Black Skin, White Masks* the colonized can either reject or assimilate.<sup>1</sup> Indeed, a third way of 'holding onto' has consequences for the social position of an individual: holding on to non-Western roots in colonized spaces can deem the individual inferior in the modern Western world. Black Tax is interesting in that it does not require a journey across spaces as much as it involves a glance across time and generations. Younger generations seem to endure an internal conflict as Black Tax is not simply a matter of cultural choice and lifestyle. It carries the weight of family support and sustenance as well as the maintenance of social relationships and communities. In addition to cultural hierarchies, rejection or assimilation is thus also influenced by social path dependencies rather than a momentous choice. Continued economic inequalities across lines of former colonization can suppress cultural emancipation by weighing down uprising movements through the demands of economic necessity.

A re-interpretation of Ubuntu as Black Tax then also highlights the portrait of support as a burden, a constraint, or exploitation. Yet, this might reflect a shift away from collective and towards individual values, especially private property as well as competition. Ubuntu has been critiqued as being inappropriate as a basis for public morality as it, for example, 'fail[s] to acknowledge the value of individual freedom ... that [does not fit] a modern,



industrial society' (Metz, 2011, p. 532). Even though it has been argued that these objections do not hold, it seems that the colloquial narrative around Black Tax has picked up some of them. For example, Metz (2011) states that deeming family support as wrong tends to align with utilitarianism (reducing the quality of life) or Kantianism (reducing one's capacity for autonomy) in the Black Tax narrative. Neither of these moral theory perspectives aligns with the Ubuntu philosophy.

A focus on the individual might also explain why demands from families and extended families are considered as 'too many mouths to feed'. This needs to be set into context as economic inequalities still show a greater number of poor Black South Africans as compared to the country's white population (Leibbrandt et al., 2012; Seekings, 2007). Thus, it might not just reflect a 'me first' mentality as described by one of the essayists but also structural inequalities. Yet, these inequalities might become more 'noticeable' if an individual adopts a value system that emphasizes an individually assessed quality of life and freedom. Family and community relations might thus change placing a burden on those who are being asked and perhaps a stronger persistence on those who ask for support. A similar argument has been made by Fraser (2016) who highlights the role of ideological associations brought forth by capitalism which can erode traditional kinship relations.

While this reads as a critique of capitalism, it is neither an embrace of socialism. Much rather, what Black Tax as a conflicted process of emancipation shows, is that we may have deprived ourselves of an open engagement with alternative worldviews. Both, the socialists and liberalists are heavily politicized camps since the Cold War period and perhaps even more so during the present days. These political ideologies come with clear-cut boundaries and affiliations that continue to be framed in Western epistemology and thought and thus also the space of the colonizer. An engagement with African or non-Western thought continues to carry the connotation of the exotic, the non-scientific, or simply the non-advanced. In that, possible solutions that come from the periphery do not receive the same attention and credibility. It is also perhaps wrong to suggest that alternative solutions shall be brought forward to transform a system that never benefitted those with alternative views and values in the first place.

## Note

1. The author discusses this in relation to individuals' accents in speaking the colonizers language and other cultural habits when returning from France to Martinique.

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