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Sommario/riassunto	Everyone knows that the current tax system is unfair. Some of the richest people in America pay no tax, while a huge share of the tax burden falls on the rest of us. A mere glance at the tax code confirms that it is far too complex, with volumes of rules that no ordinary person could possibly comprehend. What is to be done? Some conservatives have called for a so-called flat tax. But a flat tax is not necessarily a simple tax, and "flat" means "more" for most taxpayers: a rise in middle-class taxes to finance tax cuts for the rich. Is there another choice? In clear, easy-to-understand language, Edward J. McCaffery proposes a straightforward and fair alternative. A "fair not flat" tax that

is consistent and progressive would tax spending, not income and savings. And if it were collected at its lower levels through a national sales tax, most people would not have to file a return. A supplemental tax on spending for the wealthiest individuals would make the national sales tax progressive. Under McCaffery's system, a family of four would pay no tax on their first
