

Synthèse à rendre au plus tard le jeudi 7 septembre

Et si possible avant en l'adressant à katy.testemale@ac-orleans-tours.fr sous format .doc

SYNTHÈSE DE DOCUMENTS

Contenu du dossier : trois articles et un document iconographique pour chaque langue. Les documents sont numérotés 1,2,3 et 4.

Sans paraphraser les documents proposés dans le dossier, le candidat réalisera une synthèse de celui-ci, en mettant clairement en valeur ses principaux enseignements et enjeux dans le contexte de l'aire géographique de la langue choisie, et en prenant soin de n'ajouter aucun commentaire personnel à sa composition.

La synthèse proposée devra comprendre entre 500 mots ($\pm 10\%$) et sera rédigée intégralement dans la langue choisie. Elle sera en outre obligatoirement précédée d'un titre proposé par le candidat.

Texte 1

She's Inheriting Millions. She Wants Her Wealth Taxed Away.

Emma Bubola, *The New York Times*, Oct. 21, 2022

By the time her extraordinarily wealthy grandmother died last month, Marlene Engelhorn already knew who she wanted to be the ultimate beneficiary of the enormous inheritance coming her way: the tax man.

Ms. Engelhorn, a 30-year-old who grew up in Vienna, is part of a growing movement of young, leftist millionaires who say they want governments to take a much larger share of their inherited wealth, arguing that these unearned fortunes should be democratically allocated by the state.

For more than a year, Ms. Engelhorn has been campaigning for tax policies that would redistribute her eight-figure windfall — and anyone else's. "I am the product of an unequal society," Ms. Engelhorn said in a speech at a Millionaires for Humanity event in late August in Amsterdam, where activists were calling for wealth taxation. "Because otherwise, I couldn't be born into multimillions. Just born. Nothing else."

Her family is no stranger to giving away huge sums. Her grandparents poured a chunk of their fortune into supporting young scientists. Her great-uncle gave millions to an archaeology center. His cousin pledged nearly \$140 million to classical music.

But in Ms. Engelhorn's view, it shouldn't be the wealthy who get to decide which personal interests and passions deserve their inherited millions.

Philanthropy to her only replicates the same power dynamics that have created the systemic inequalities she wants to see dismantled, with new tax policies for the super rich an essential aspect of that vision.

[...] Ms. Engelhorn last year co-founded another one for Central Europe, Tax Me Now, described on its website as "an initiative of wealthy people who are actively committed to tax justice." Its policy goal is to

implement or to increase inheritance and wealth taxes (Austria, where Ms. Engelhorn lives, abolished its inheritance tax in 2008).

The number of nations in the Organization for Economic Cooperation and Development that taxed net wealth dropped from 12 in 1990 to five in 2020. While a higher number of O.E.C.D. countries tax inheritances, the amount collected accounts for 0.5 percent of all taxes there.

With less money held by the top 1 percent, Europe is less unequal than the United States. But in Europe, family fortunes and old money are more prevalent, with wealth, connections and even occupations passed down through generations. Over half of European billionaires inherited their fortunes, while in the United States one-third did, according to a study by the Peterson Institute for International Economics.

To Ms. Engelhorn, the current tax laws mean that it isn't just huge amounts of wealth that are handed down; it's power, too, being distributed in a dynastic way. Taxing wealth, she said, would serve the dual purpose of increasing public resources and taking away political sway from people who have not democratically earned it. "I don't think that I should be in power or in charge the way that I could be if I use my wealth accordingly," she said. [...]

Ms. Engelhorn's multiple radio and TV appearances have resulted in dozens of people reaching out to ask her directly for financial help. She said it wrecks her to say no, but she believes it should not be on her to decide who gets her money.

"I would like tax justice to take this impossible decision off my hands," she said. She has committed to giving away at least 90 percent of her inheritance, and wants it to go to the state, but only in the form of a tax, not a donation. "A government who won't use wealth taxes won't get a gift just like that," she said.

Not all millionaires share her passion for taxing wealth. Ansgar John Brenninkmeijer, heir to a fashion fortune, interrupted Ms. Engelhorn when she was onstage in Amsterdam to ask her angrily if she knew what the wealth tax in the Netherlands was. "We do have a wealth tax," he said. "It's 1.6 percent," he added, referring to a Dutch tax on the value of a person's savings and investments.

To Ms. Engelhorn, that was a ridiculously low number. But later that day, she said it shouldn't be up to people like Mr. Brenninkmeijer — or herself — to say what's a fair rate.

"It's not a rich kid's place to say," she said, "what the tax should be."

Text 2

Patagonia's billionaire owner gives away company to fight climate crisis

Erin McCormick, *The Guardian*, Thu 15 Sep 2022

Setting a new example in environmental corporate leadership, the billionaire owner of Patagonia is giving the entire company away to fight the Earth's climate devastation, he announced on Wednesday.

Patagonia founder Yvon Chouinard, who turned his passion for rock climbing into one of the world's most successful sportswear brands, is giving the entire company to a uniquely structured trust and non-profit, designed to pump all of the company's profits into saving the planet.

"As of now, Earth is our only shareholder," the company announced. "ALL profits, in perpetuity, will go to our mission to 'save our home planet'."

Chouinard, 83, worked with his wife and two children as well as teams of company lawyers to create a structure that will allow Patagonia to continue to operate as a for-profit company whose proceeds will go to benefit environmental efforts.

"If we have any hope of a thriving planet – much less a thriving business – 50 years from now, it is going to take all of us doing what we can with the resources we have," said Chouinard in a statement. "This is another way we've found to do our part."

Chouinard's family donated 2% of all stock and all decision-making authority to a trust, which will oversee the company's mission and values. The other 98% of the company's stock will go to a non-profit called the Holdfast Collective, which "will use every dollar received to fight the environmental crisis, protect nature and biodiversity, and support thriving communities, as quickly as possible", according to the statement.

Each year, the money Patagonia makes after reinvesting in the business will be distributed to the non-profit to help fight the environmental crisis.

The structure, the statement said, was designed to avoid selling the company or taking it public, which could have meant a change in its values.

"Instead of 'going public', you could say we're 'going purpose'," said Chouinard. "Instead of extracting value from nature and transforming it into wealth for investors, we'll use the wealth Patagonia creates to protect the source of all wealth."

Patagonia's new direction is designed to set an example that disproves the old shareholder capitalism axiom that corporate goals other than profit will just confuse investors, wrote Patagonia's board chair, Charles Conn, in an opinion piece in Fortune magazine on Wednesday.

"Instead of exploiting natural resources to make shareholder returns, we are turning shareholder capitalism on its head by making the Earth our only shareholder," he wrote.

Chouinard and Patagonia have long been groundbreakers in environmental activism and employee benefits. In its nearly 50 years in operation, the Ventura, California-based company has been known for extensive benefits for employees, including on-site nurseries and afternoons off on good surf days.

In the 80s, the company began donating 1% of its sales to environmental groups, a program formalized in 2001 as the "1% for the Planet Scheme". The program has resulted in \$140m in donations for preservation and restoration of the natural environment, according to the company.

Patagonia was one of the earliest companies to become a b-Corp, submitting to certification as meeting certain environmental and social standards, and recently it changed its mission to state: “We’re in business to save our home planet.”

Chouinard, the famously eccentric entrepreneur who started his business fashioning metal climbing pitons (or spikes to wedge into cracks while rock climbing) and lived out of his van at climbing destinations for many years, was horrified to be seen as a billionaire, he told the New York Times.

“I was in Forbes magazine listed as a billionaire, which really, really pissed me off,” he said. “I don’t have \$1bn in the bank. I don’t drive Lexuses.”

The Chouinard family are at the forefront of charitable giving, philanthropy and trust experts told the New York Times.

“This family is a way outlier when you consider that most billionaires give only a tiny fraction of their net worth away every year,” David Callahan, founder of the website Inside Philanthropy, told the newspaper.

Text 3

‘I see this money as not mine’: the people giving away fortunes from slavery and fossil fuels

Amelia Tait, *The Observer*, Sun 5 Jun 2022

Morgan Curtis’s life story is the American Dream in reverse. Her great, great, great grandfather was a banker in early 1800s New York – he invested in railroads, while his brother invested in Central American mines. The family wealth grew as it passed through the generations, and Curtis’s father added to the pile as a management consultant for “major” firms. Naturally, Curtis had a gilded childhood: educated in west London private schools; going on annual Swiss ski holidays; her own pony. But today, Curtis, now 30, lives on a farm in California with 40 other people. She lives on \$25,000 (£20,000) a year.

Curtis did not make bad investments, or lose the family money in Las Vegas. She has chosen to give up 100% of her inheritance and 50% of the income she earns as a coach, “redistributing” it to grassroots social movements, Black liberation organisations, indigenous land projects and climate justice groups. She has even created a publicly accessible, colour-coded spreadsheet listing her annual donations.

This is because Curtis’s banker ancestor didn’t start with nothing – and Curtis is keenly aware that the American Dream for some means an American nightmare for others. Her great, great, great, great (that’s an extra great) grandfather owned a cotton mill in New York that she says “can’t be disconnected from plantation labour”, while her grandmother’s grandfather had an 11,000-acre sugar

plantation in Cuba. “My ancestors made harmful and immoral choices, participating in slavery and colonisation,” she says, “And so I see this money as not mine; as belonging to those communities who had their land and labour stolen from them.”

We are at the beginning of a phenomenon nicknamed the Great Wealth Transfer. According to financial services group Sanlam, in the next decade, millennials will inherit £327bn from their parents. The trouble is, not everyone wants this money. A small but seemingly growing subset of young people feel guilt and shame about their inheritances – in response, some seek therapy, some seek drugs and others seek social change. [...]

The guilty rich are growing in number – or at least, more are speaking out. MacKenzie Scott, ex-wife of the world’s second richest man, Jeff Bezos, has given \$12bn to non-profits in the past two years. “Like many, I watched the first half of 2020 with a mixture of heartbreak and horror,” Scott wrote in a July blog post that year, adding that she hoped, “people troubled by recent events [would] make new connections between privileges they’ve enjoyed and benefits they’ve taken for granted.” Abigail Disney – whose family needs no introduction – has said she opted out of being a billionaire, and would pass a global law banning private jets if she could.

Resource Generation is a community of the richest 18- to 35-year-olds in America who are “committed to the equitable distribution of wealth, land, and power.” Founded in the 90s, the organisation has seen rapid recent growth, ending 2021 with 65% more members than 2019. Last year, more than 800 members pledged to give \$100m to social justice movements. The organisation’s UK counterpart, Resource Justice, was established in 2018; one of its founders, Leonie Taylor, is a 31-year-old Londoner whose father made his millions in oil.

“There is genuine guilt that comes from really benefiting from a really unjust system,” Taylor says. “I don’t see that money as mine, I see it as belonging to the planet.” [...]

For Curtis and Taylor, guilt was a useful emotion that provoked action. But it doesn’t always work this way. Stephen is a millennial who inherited \$750,000 from a grandfather who worked in the pharmaceutical industry and property; the money has accumulated to \$2m since his grandfather died a decade ago.

“The main feeling of guilt is seeing other people really struggling and having to work full-time jobs,” Stephen – whose name has been changed – says. The inheritance meant he struggled to hold down a job and feel a sense of purpose, until he found work teaching English abroad.

Yet Stephen says guilt “doesn’t necessarily put me into action, like, ‘OK, I’ll donate a bunch of money’” – instead, it “gives me some motivation to work some more hours, because other people are also working.” He says seeing a therapist has improved his self-esteem, which in turn has changed his perspective. “It’s helped lower the feelings of guilt,” he says. “She’s really helped me feel as if I can choose the life I want and I don’t have to necessarily listen to the social pressure of using this money to further the good of everybody. I can really use it to help me achieve the things that I want to achieve.” [...]

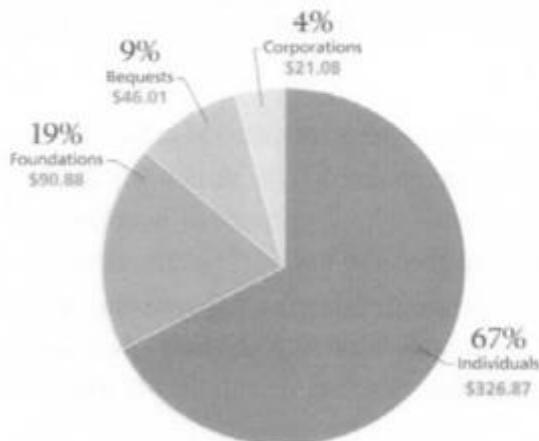
Document 4:

Money given to charities in the USA in 2021

Giving USA: The Numbers

2021 contributions: \$484.85 billion by source of contributions

(in billions for dollars -- all figures are rounded)



- Giving by individuals comprised 67 percent of total giving in 2021.²
- Giving by foundations—which includes grants made by independent, community, and operating foundations—amounted to 19 percent of all made in 2021.²
- Giving by bequest accounted for 9 percent of all gifts made in 2021.
- Giving by corporations comprised 4 percent of total giving in 2021.

Giving USA Foundation / Lilly Family School of Philanthropy at Indiana University.