

If gender identity can be fluid our tax identities shou...

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I was discussing [tax at a public event last night](#). One of the questions asked was about the tax reforms Judith Knott (ex HMRC, who spoke very well and with whom I agreed on a lot of issues) and I would wish for.

I mentioned my frustration with national insurance. I mention much of my reasoning in The Joy of Tax, but let me add another. NIC is horribly prescriptive. We are employed or self employed as far as it is concerned. We are directors, or not. We have earnings from employment, or not. And as a result of each we are taxed (for NIC is nothing but a tax) differently in each case.

This may have been appropriate in the post-war era. But it is not now. We have now reached the point where many of us, and the vast majority of the young, can accept gender fluidity as a reality. But apparently we are utterly incapable of reflecting the economic fluidity that is now a fundamental part of our working lives within the tax system, and so we tax many people wholly inappropriately, and quite often unfairly.

There are many things that tax should be in my opinion. There are many more it should not be. And one thing it should definitely not do is artificially pigeon hole us when the reality of many modern lives - my own included - is that we can have many parallel economic identities, all of which we can simultaneously both live with, and swap between.

Tax should not prefer or discriminate against any of them. NIC is especially bad at doing so. Our fluid economic identities suggest its time is up and that tax needs to reform.