THE RESTORED SOCIAL COMPACT

Implementation Architecture

A Companion Document to the Essay

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This document is a companion to the essay The Restored Social Compact. Read the essay first.

Something is wrong and most Americans know it. They feel it in wages that don't stretch, in communities that got hollowed out, in a healthcare system that costs more than anyone else's and delivers less, in the creeping sense that the institutions built to serve them have been turned against them instead. They are not wrong. The corporation — created by the state, on behalf of the people, granted extraordinary privileges that no natural person possesses — was turned into an instrument of extraction. The people who created it lost their say in what it owed them. The Restored Social Compact restores the balance. Not through protest. Not through a government program. Through the foundational legal relationship between the sovereign and the entity the sovereign created.

Executive Summary

The Restored Social Compact is a federal corporate tax framework that uses the tax code to do what fifty years of regulation, voluntary commitment, and public pressure have failed to do: make the cost of extractive corporate behavior visible, measurable, and financially consequential.

The mechanism is the Social Compact Score — an annual seven-pillar assessment of corporate behavior that directly determines a corporation's effective federal tax rate. Corporations that demonstrate genuine public benefit pay a reduced rate, approaching 15% at the highest tier — below today's 21%. Corporations that externalize costs onto workers, communities, and the environment pay the standard rate of 28–32%. The tax code stops being neutral between productive and extractive capitalism. It prices the difference.

The seven pillars are: wage compression ratio, livable wage floor, worker benefits package, environmental footprint, supply chain accountability, product public health impact, and chemical safety and toxic substance accountability. Each is anchored to existing federal measurement infrastructure. No new disclosure requirements. No new regulatory agencies. Existing infrastructure. New consequence.

The framework is administered by an independent seven-member commission whose members are nominated by the Congressional Research Service, vetted by a dedicated National Academies standing panel, and appointed by the fifty states through iterative preferential voting. The three-institution architecture is both a firewall and a guardrail — no single actor controls the nomination and appointment process, and coordinated capture across three structurally independent institutions is exponentially more difficult than influencing a single federal appointment.

The constitutional foundation is the charter-basis predicate: every corporation in the United States exists because a state created it. The privileges it holds — limited liability, perpetual existence, legal personhood — are public grants, not natural rights. The RSC does not impose new obligations. It restores the original terms under which those privileges were granted.

Smaller corporations may voluntarily elect to be scored, earning the Beneficial Corporation designation and access to the same reduced rates. The Small Beneficial Business designation within the SBA framework unlocks federal procurement preferences for qualifying small businesses — bringing the framework's benefits to every congressional district in the country.

The framework is novel. Its constitutional architecture requires expert legal validation before legislative engagement begins. Its coalition — benchmark institutions, beneficial corporations, labor organizations, environmental industry, chemical safety advocates, state governments, and small businesses — self-assembles from direct institutional and financial interest, not ideology. The politics run from the ground up. This document is the seed.

Philosophical Pinning

The Restored Social Compact is built on seven governing principles that distinguish it from conventional policy responses.

States retain governance authority over the charters they license. They created these entities. Governance authority follows. They should be accountable to the people who bear that consequence. This is not a matter of procedural convenience. It is the framework's governing philosophy made operational.

Existing infrastructure, new consequence. Every ruler in this framework already exists. Every measurement system is already in use. The framework does not build new bureaucracy. It connects what exists to the one consequence corporations actually respond to.

Lobby-proofing is architecture, not aspiration. The framework's most formidable opponent is not a bad argument. It is a well-financed, patient effort to complicate, soften, and ultimately hollow out what begins as sound policy. Every structural choice in the RSC is evaluated against a single question: does this create a surface that a determined, resourced actor can exploit over time? Statutory definitions over regulatory guidance. State appointment over federal appointment. Distributed nomination over centralized selection. Public re-scoring over quiet amendment. Transparency over trust. The answer to lobbying is not vigilance. It is design.

The market does the work once the signal changes. The market is already doing its work. The problem is what it has been told to optimize for. Corporations respond rationally to the incentive structure the tax code creates — and the current tax code tells them that externalizing costs onto workers, communities, and the environment is financially rational. The RSC changes the signal, not the mechanism. No mandates. No directives. The result is a price signal — precise, public, and inescapable — that redirects the market's existing power toward the outcomes the people are entitled to demand.

Coalition is architecture, not strategy. The Restored Social Compact will generate momentum by inverting the policy first, coalition second sequence. Every structural choice in the framework creates a new category of stakeholder with a direct institutional or financial interest in its passage. This is purposeful. The coalition is not recruited. It is produced by the design itself. Broad foundational design is the magnet, and a broad and deep coalition is the result.

The politics run from the ground up. Laws are increasingly perceived as written in the dark — behind closed doors, shaped by corporate donations, legible only to those who paid for access. The data bears this out. Trust in the federal government has fallen from 73% in 1958 to approximately 17% today — one of the lowest readings in seven decades of polling. The RSC is designed to move in the opposite direction. It must originate from the opposite direction — built from the states, from small businesses in every congressional district, from workers and communities w

ho bear the costs of extractive capitalism directly. This is grassroots — not as a political strategy, but as a structural consequence of the design.

Simplicity is intentional and load-bearing. Seven pillars. Threshold bands. Definitions in statute. No exceptions. No carve-outs. Details are often naturally complex; however, details derived from structural complexity become confoundingly so. Complexity is where good policy risks capture. Simplicity is the defense. Start simple. Build only what the evidence demands.

The Seven Pillars

The Social Compact Score measures corporate behavior across seven dimensions. Each pillar is anchored to existing federal measurement infrastructure.

Pillar	Dimension	Federal Anchor
1	**Wage Compression Ratio**	SEC pay ratio disclosure
2	**Livable Wage Floor**	MIT Living Wage Calculator, codified in statute
3	**Worker Benefits Package**	DOL reporting, BLS National Compensation Survey, employer healthcare disclosure
4	**Environmental Footprint**	EPA Greenhouse Gas Reporting Program
5	**Supply Chain Accountability**	CBP enforcement frameworks, supplier audit methodologies
6	**Product Public Health Impact**	FDA disclosure requirements, federal Dietary Guidelines, CDC chronic disease data
7	**Chemical Safety and Toxic Substance Accountability**	EPA Toxic Release Inventory, TSCA chemical risk evaluation criteria

Some categories of corporate harm — most notably the psychological and public health impact of algorithmically engineered engagement design — are real, documented, and currently unreachable by this framework, because no federal measurement infrastructure yet exists mature enough to anchor a factual-disclosure pillar to it. The RSC does not reach for harms it cannot yet measure honestly. That is a limitation, acknowledged, not a gap papered over.

I. The Commission

The first question any serious reader asks is: who administers this, and how do we prevent its capture from those who wish to profit from the status quo? The answer precedes everything else. Trust in the mechanism must be established. The architecture of that mechanism and how it is built is foundational.

The Social Compact Score is administered by an independent federal commission of seven members. Each commissioner corresponds to one subject matter domain. Each domain maps to a federal agency whose existing expertise and measurement infrastructure anchors that pillar of the scoring methodology.

Commissioner 1 — FDA — Pillar 6, product public health impact

Commissioner 2 — EPA — Pillars 4 and 7, environmental footprint and chemical safety

Commissioner 3 — NIH — Pillar 6, dietary science and chronic disease linkage

Commissioner 4 — BLS — Pillars 1, 2, and 3, wage and benefits measurement
Commissioner 5 — SEC — Pillar 1, pay ratio disclosure methodology
Commissioner 6 — CBP — Pillar 5, supply chain labor enforcement
Commissioner 7 — IRS — Scoring administration and rate calculation

The commission's state appointment architecture is not merely an anti-capture mechanism. It is a matter of constitutional logic. Every corporation in the United States is a creature of state law. Not federal law. State law. It files articles of incorporation with a state. It receives its charter from a state. Its existence, its legal personhood, its limited liability, its perpetual life — all of it flows from that state grant. The states created these entities. The states defined their privileges. The people of each state, through their government, are the original grantors of corporate existence. It follows that the states retain a formal governance role in defining what those corporations owe in return. The commission's appointment architecture is the expression of that original authority — not an innovation but a restoration.

Nomination

The nomination process is divided between two institutions, each operating within its distinct competence. Neither sets policy. Neither appoints. Each performs within its wheelhouse.

The Congressional Research Service defines the statutory qualification criteria for each commissioner seat and produces the public documentation of the process. CRS works with Congress to write criteria specific enough that the subsequent vetting is tightly constrained — minimum years of domain experience, independence requirements, conflict prohibitions. The criteria do the gatekeeping. CRS ensures they are precise, publicly documented, and legislatively grounded.

The National Academies of Sciences, Engineering, and Medicine conducts the search and vetting against those criteria. A dedicated standing panel — the Social Compact Commission Nominating Panel — is established within the National Academies for this sole purpose. It is funded exclusively through the RSC's dedicated statutory appropriation. It accepts no contracts from the seven relevant federal agencies or any RSC-scored corporation, permanently. It conducts an active national search, assesses credentials, evaluates independence, and produces seven vetted candidates per commissioner seat.

CRS defines. National Academies finds and vets. States appoint. No institution crosses into another's lane. This separation is both a firewall and a guardrail. The firewall prevents any single institution from controlling the full nomination and appointment process. The guardrail makes coordinated lobbying across three structurally independent institutions — each with different funding, different accountability, and different political relationships — exponentially more difficult than influencing a single federal appointment process. There is no single point of entry. That is not an accident. It is the design.

Appointment

The fifty state governors or state legislatures — each state determines which through its own process, codified in state law — appoint commissioners through iterative preferential voting from the seven National Academies-vetted candidates for each seat. Each state makes its own structural choice: executive appointment or legislative appointment. That choice, once made, is difficult to reverse and creates fifty different political accountability structures simultaneously.

This is the framework's most powerful anti-capture architecture. A corporation attempting to influence a commissioner appointment must navigate fifty different state processes, each structured differently, each with its own political culture and accountability dynamics. The capture playbook that works in one state does not translate to another. The cost and complexity of coordinated interference across fifty jurisdictions is exponentially higher than lobbying a single federal appointment process.

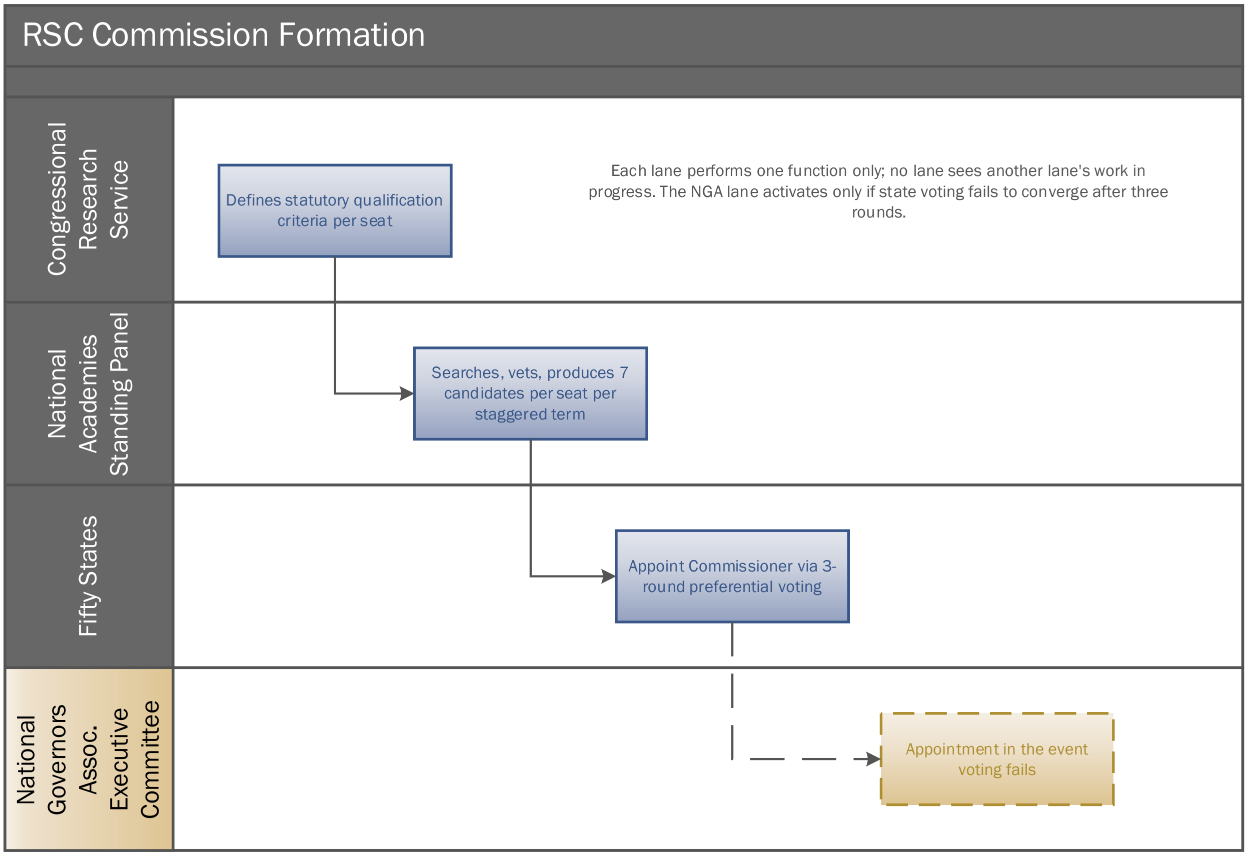
Voting proceeds through three successive elimination rounds. States submit a single ranked preference list from the seven National Academies-vetted candidates. The first round eliminates candidates below the minimum threshold. The second round eliminates the lowest remaining candidate, redistributing their votes. The third round produces the appointee. If three rounds fail to produce a majority, the National Governors Association executive committee makes the appointment. The process is low-frequency — approximately one appointment per year on staggered terms — and self-contained. Fifty state actors. Seven vetted candidates. Three rounds. One commissioner.

Insulation

Every known pathway for commission capture has a specific structural response.

Funding is removed as a lever through dedicated statutory appropriation — no annual congressional negotiation, no defunding threat. The revolving door is slowed by a five-year post-service employment restriction on any RSC-scored corporation. Direct influence is exposed by mandatory public disclosure of any corporate communication to a commission member within thirty days. Methodology drift is prevented by ninety-day public comment on all proposed updates, with scientific basis sourced to established federal research.

Together these provisions don't just protect the commission. They make the attempt to capture it visible, slow, and expensive.



Annual Performance Report and Evidence-Triggered Revision

The commission produces an annual performance report — factual assessment, not policy recommendation. Which corporations are gaming the threshold structure. Where scoring is producing anomalous results. Where measurement integration is breaking down. Not just reporting scoring anomalies but specifically flagging benchmark methodology drift. The report goes to Congress and is published publicly simultaneously.

This is the evidence trigger for legislative revision. Congress acts on the evidence record or it doesn't. But the record is public, and the inaction is visible. Every proposed amendment to the statutory language must argue against a public factual record. That is a different political calculation than filling an information vacuum.

Revision is differentiated by type. Technical corrections — updating a measurement methodology when the underlying science changes — are handled by the commission with public comment. Structural corrections require congressional action triggered by the evidence record. Political amendments — threshold changes, rate adjustments — go through the full legislative process with maximum friction. Simplicity is the anti-capture architecture. The lobbying surface is minimized by design.

II. Constitutional Architecture

The constitutional architecture described in this section is the framework's foundation and its most significant unknown. The charter-basis predicate, the Factual Disclosure Principle, and the tax-structure-with-safe-harbor framing are carefully reasoned — but they are novel. Novel constitutional arguments require expert legal validation before legislative engagement begins. If the foundation holds, everything built on it holds. If it doesn't, the framework requires fundamental redesign. Constitutional review is not a next step. It is a prerequisite.

The Charter-Basis Predicate

The charter-basis predicate is the RSC's constitutional spine. A corporation exists only because the state created it — called into being by the sovereign power of the people, granted privileges no natural person possesses, justified only by the public benefit it returns.

This was not a progressive argument at the founding. It was the universal understanding of what a corporation was and why it existed. The neoliberal project did not disprove it. It buried it. The Restored Social Compact unearths it. In addition, the battle over the Supreme Court's Citizens United decision turns on the same question. Montana famously fought Citizens United first; however, statutory versions of the same idea are moving in California, Georgia, Maryland, Minnesota, Missouri, Rhode Island, Virginia, Vermont, Illinois, Kansas, New York, and Hawaii, with constitutional-amendment versions also underway in Alaska, Arizona, Iowa, Massachusetts, and Oklahoma.

Every corporation in the United States is incorporated in a state. Not in the federal government. In a state. Delaware alone is home to over sixty percent of Fortune 500 companies — not because they operate there but because corporations must choose a sovereign, and they chose Delaware's terms. That choice is the acknowledgment. The corporation is a state institution operating in interstate commerce. The RSC is not the federal government reaching into private business. It is the federal government recognizing and reinforcing what fifty state governments have always known — that a corporation is a public creation with public obligations — and attaching the one federal consequence that reaches every corporation simultaneously.

The statute's congressional findings section must establish this record explicitly — not as preamble decoration but as jurisdictional predicate. The RSC does not impose new obligations on private actors. It restores the original terms under which public privileges were granted. The authority for doing so is the same authority that created the corporate form: the sovereign power of the people, exercised through their elected representatives, to define the ongoing conditions of a creation that exists only by their consent.

> ***A corporation exists only because the state created it. The state created it on behalf of the people. The people are entitled to define the terms under which their creation operates. The Social Compact Score is those terms, made explicit.***

This predicate matters constitutionally because it reframes every challenge the framework will face. A large privately held corporation with no current public disclosure obligations is not a private actor whose rights are being infringed. It is a state-chartered entity operating under publicly granted privileges, being asked to honor the conditions under which those privileges were granted. That is a different legal posture than government overreach into private business. It is the sovereign defining the terms of its own creation.

The Factual Disclosure Principle

The framework's most important constitutional design principle is factual disclosure: corporations disclose factual inputs, and the framework calculates conclusions. The corporation never characterizes its own behavior as harmful. It reports numbers. The statute applies its methodology to those numbers and produces a score.

This is the architecture of the tax code itself. You do not characterize your own tax liability. You disclose income, deductions, and transactions. The code calculates what you owe. The characterization belongs to the government, not the taxpayer. The RSC extends that established architecture to corporate behavior scoring.

The Factual Disclosure Principle resolves the compelled speech exposure that would otherwise attend Pillars 5, 6, and 7. A corporation is not being compelled to say its supply chain is exploitative, its products cause chronic disease, or its manufacturing releases toxic substances into communities. It is reporting what it already reports — supplier contract terms, product formulation data already required by FDA, chemical release data already required by EPA. The statute applies its methodology and produces a score. The corporation discloses inputs. The framework draws conclusions.

The Tax-Structure-with-Safe-Harbor Framing

The disclosure default rule — "Disclosure is voluntary. Its absence is not." — is the framework's most powerful innovation. A corporation that declines to report pillar data receives no reduced-rate designation and pays the standard rate. Large privately held companies with revenues exceeding one hundred billion dollars and no current public disclosure obligations either disclose and earn a reduced rate, or don't disclose and pay the standard rate. Either outcome advances the framework's goals.

The statutory framing must be architecturally explicit: this is a tax rate structure with an optional safe harbor, not a disclosure mandate with a surcharge. The standard rate applies to all corporations above the size threshold. Corporations that document qualifying behaviors across the seven pillars earn a reduced rate commensurate with their score. The choice not to document simply means the corporation does not qualify for the reduction. There is no punitive element. There is a standard rate and an earned reduction. That structure is constitutionally clean and politically precise.

This framing has substantial constitutional support. The mortgage interest deduction is not compelled homeownership. The R&D tax credit is not compelled innovation. These are rate reductions contingent on documented choices. The RSC operates identically.

Private Standards and the Precedent Class

Tying federal tax consequences to privately developed standards — MIT's Living Wage Calculator, Science Based Targets initiative methodology, NOVA food classification, IARC carcinogen classifications — will draw a delegation objection. That objection underestimates the depth of existing precedent.

The federal government relies on privately developed standards throughout its regulatory and tax architecture:

IIHS crash safety ratings — private, insurance industry funded — referenced in federal purchasing requirements and state insurance regulation.

ENERGY STAR certification — private laboratory testing protocols — tied directly to federal tax credits.

The International Building Code — developed by a private nonprofit — governs federally funded construction nationwide.

The Dietary Guidelines for Americans — developed by a committee of private academic researchers — become federal policy upon adoption.

IARC carcinogen classifications — developed by a WHO body — already referenced routinely in federal regulatory decisions.

The precedent is overwhelming, and the architecture is identical. Congress reviews, finds sound, and codifies. The private organization is the intellectual source. The statute is the authority.

III. Rate Structure and Voluntary Election

The Rate Structure

The RSC raises the standard federal corporate tax rate. The current rate of 21%, set by the 2017 Tax Cuts and Jobs Act, asked nothing of corporations in return. The RSC restores the expectation of return.

The 2017 cut promised sustained wage growth, job creation, and broad investment. The evidence is unambiguous. Stock buybacks hit a record $1 trillion in 2018 — the single largest use of the tax savings. The investment bump faded within two years. Wage growth occurred but economists broadly attribute it to a tight labor market, not the cut. The Federal Reserve found limited evidence the cut drove wages beyond what labor conditions alone would have produced. A rate cut without behavioral conditions rewards whoever receives the savings. Under the RSC, the savings are conditional. The behavior determines the rate.

The standard rate rises to 28–32%, consistent with serious proposals already in circulation. Every corporation above the size threshold pays this as the baseline. It is not a penalty. It is the standard rate — what corporations owe for the extraordinary privileges of the corporate form before any accounting for their behavior.

The mandatory size threshold is set by two metrics: 250 or more employees and $100 million or more in annual revenue. The combination is deliberate, not incidental: it targets companies substantial on both axes — large enough in revenue to have real capacity, and large enough in workforce for the labor-scored pillars to mean something.

Like every threshold in this framework, this dual condition is a starting benchmark, not a fixed finding. It will be evaluated, tested, and reset as the legislative and commission process demands — the same discipline this document already applies to every pillar's calibration.

Beneficial corporations earn their effective rate down from the standard. At the highest scoring tier the effective rate approaches 15% — below the current 21% rate. The most responsible corporate actors pay less under the RSC than they do today. That is not a tax increase on good corporate behavior. It is the first time the tax code has ever rewarded it. The spread between the standard rate and the beneficial floor is the behavioral incentive. Precise, public, and significant enough to matter at the board level.

Global competitiveness is a legitimate consideration. The RSC does not raise taxes uniformly. Beneficial corporations — those competing globally on quality, innovation, and productive capacity — can reach effective rates competitive with or below what comparable corporations pay in peer nations. The corporations most exposed to the higher standard rate are extractive ones whose advantage is domestic cost externalization. That model doesn't relocate. The competitiveness argument cuts in the framework's favor for the corporations it rewards.

The RSC is not a tax increase on good corporate actors. It is a tax increase on extractive corporations receiving an implicit public subsidy — public assistance for underpaid workers, public health costs from harmful products, environmental remediation, community health costs from toxic chemical exposure — and a tax decrease on productive corporations penalized for doing the right thing. Corporations like Costco and Patagonia pay less. Extractive competitors pay more. That is the correction.

The Threshold Calibration Live Zone

The calibration principle is pivotal: it's result-driven, not market-descriptive. RSC doesn't read the market and back into a matching threshold — it starts from the outcome it wants – wage equity, real emissions reduction, circular economy goals – sets the range to fit that outcome and uses market data only to confirm the range is reachable.

Each pillar works the same way: establish the high and low metrics, then translate the distance between them into tax rates. The live zone sits between those points — attainable, but only for a company that does the work to earn it. If the thresholds are right, the mechanism works. If they are wrong, it fails in one of two ways.

Set the threshold too high, and nothing happens. The gate stays shut, the ramp toward 15% sits empty, and the framework accomplishes nothing.

Set the threshold too low, and something worse happens: the system appears to be working. Corporations sort into Beneficial and Non-Beneficial columns. The registry fills. The apparatus runs. But if the threshold only rewards what companies were already doing, nothing has changed. That was the failure of the 2017 corporate rate cut, which enabled $1 trillion in stock buybacks in a single year because it demanded nothing in return. A reduction that asks nothing is not reform. It is extraction with a new name.

Between those two failures sits the standard RSC must maintain: demanding at the top and meaningful at the bottom. Fifteen percent on any pillar should mark an outstanding achievement — the rate a handful of companies earn, not the rate most companies default into. Clearing the gate must also mean something: a standard companies work for, not average performance dressed up as compliance, even if many can reach it.

That standard does not ask why a company already clears it. Ford pays what it pays because of decades of union bargaining power, not any particular virtue; the tax code today ignores that difference by taxing Ford and Walmart at the same rate. RSC does not erase the difference. It stops ignoring it, letting the rate follow the behavior rather than the reason behind it. That is why the standard can be demanding for one industry and close to automatic for another without being unfair to either. Raising the bar on any pillar is the win, even where a particular NAICS code typically clears it. Risk and reward vary widely across industries, and RSC does not flatten that variation — it reflects it.

None of this is a number chosen once and left alone. Pillar 2's floor already moves with the MIT Living Wage Calculator rather than freezing a judgment made the day the bill was drafted. The same discipline should hold across the pillars binding them to the reality of change. That is what the commission's independence and annual public reporting are for: not defending a number forever but keeping it honest as the ground underneath it moves.

The Wage Floor – A Net Tax Revenue Gain

A fair question follows the wage floor: does it cost the government more than it collects? It does not. An analysis of assumed averages runs the other way with benefit accruing in surprising ways.

A dollar of wage increase generates federal payroll tax and federal income tax the moment it is paid. The corporation may deduct that same dollar as a business expense, at its own tax rate. At today’s parameters — a 21 percent corporate rate against 15.3 percent combined payroll tax — the raise returns more to the federal government than the deduction costs it, for any worker who pays federal income tax at all. The same arithmetic strengthens as a corporation’s rate falls toward the beneficial floor: a corporation that has already earned its way down finds its next wage increase even more fiscally additive to the government, not less. That is not a coincidence of the numbers used here. It is built into the relationship — the lower the rate a corporation has earned, the smaller the government’s loss on the deduction, and the easier the raise clears the bar of paying for itself.

Entitlements benefit specifically, not the treasury in the abstract. Payroll tax funds Social Security and Medicare directly, and both programs are projected to exhaust their trust funds in the early 2030s. Every wage floor increase under the RSC is a direct deposit into the two federal programs closest to running out of money.

The corporation's own cost is lower than it appears, for a simple reason: the same deduction that reduces the government's tax collection also reduces what the corporation actually pays. Whether the corporation comes out ahead overall — not merely at a discount — depends on whether the rate reduction it earns across all seven pillars exceeds what reaching the wage floor cost. That is a question of calibration, the same discipline this framework already applies everywhere else, not a gap in the fiscal case. Indeed, the program is designed so a boardroom performs these calibrations and in turn these calibrations are tuned to benefit the greater society.

Properly calibrated, the wage floor produces what public policy rarely produces: the worker earns more, the federal government collects more, the entitlement programs nearest insolvency receive a direct infusion, and the corporation's true cost is less than it appears to pay. One lever accrues benefits in unexpected ways.

Voluntary Election for Smaller Corporations

Corporations below the size threshold are not automatically scored. They are exempt from mandatory participation. But exemption is not exclusion. Any corporation below the threshold may affirmatively elect to be scored under the RSC framework.

The election is straightforward: a formal filing with the IRS, a scoring cycle beginning the following tax year, and access to the same reduced rates available to larger corporations that qualify. A small manufacturer that pays living wages, maintains a clean supply chain, and produces beneficial products can elect to be scored, demonstrate that performance, and pay a reduced rate that reflects it. The Beneficial Corporation designation follows. The market signal follows.

The election is permanent in a meaningful sense. Once a corporation elects to be scored, it remains subject to scoring. It cannot elect beneficial status, receive the rate reduction, and then withdraw when its practices slip. A minimum five-year lock-in period applies before any change in elected status. This prevents gaming the designation for a single favorable tax year while preserving the ability of genuinely committed smaller corporations to participate fully in the framework.

The voluntary election mechanism may prove to be the most politically significant element of the entire framework. Small and mid-size businesses already operating responsibly — paying living wages, running clean supply chains, treating their communities well — have long competed at a disadvantage against larger extractive corporations that externalize those costs. The RSC corrects that disadvantage at every scale. A small manufacturer in a swing district that elects in, qualifies as Beneficial, earns SBB status, and pays a reduced effective rate while its extractive competitor pays the standard rate is a story that travels fast. Multiply that across tens of thousands of small businesses in every congressional district in the country and the political arithmetic changes fundamentally. The voluntary election doesn't just expand the framework's reach. It may determine whether it passes.

The Small Beneficial Business Designation

The Small Beneficial Business designation formalizes the voluntary election within the existing SBA framework. Any small business that elects to be scored under the RSC and qualifies as Beneficial receives SBB status through an application process modeled on existing SBA designations — robust, verified, and meaningful. The same seven-pillar scoring applies. There is no simplified pathway. The designation reflects genuine performance, not administrative convenience.

SBB status unlocks what other SBA designations already provide: preferential consideration in federal procurement, access to set-aside contracting opportunities, and enhanced visibility in federal supplier networks. The federal government spends over six hundred billion dollars annually in procurement. SBB-designated businesses compete for a portion of that on terms that reward exactly the behaviors the RSC is designed to incentivize.

The SBB designation travels with the RSC legislation. It is not a standalone SBA bill — its scoring foundation is the RSC framework and the two are inseparable. But its political value is distinct. It converts the RSC from a corporate tax reform bill into something with a direct and immediate benefit for small businesses in every congressional district in the country. That changes the bill’s political identity and the breadth of the coalition behind it.

IV. The Scoring Mechanism

The essay describes the Social Compact Score conceptually. What follows is the technical design — the specific architectural choices that make the scoring methodology constitutionally durable, practically administrable, and resistant to gaming.

The Factual Disclosure Architecture

Pillar 1 — Wage Compression Ratio. CEO-to-median-worker compensation is already required disclosure under SEC Rule S-K Item 402(u) for public companies. The ruler exists, is already in use, is already audited. The framework scores from existing required disclosure. For private companies, the disclosure default rule applies — report and qualify for the reduced rate, or don’t report and pay the standard rate.

Pillar 2 — Livable Wage Floor. The MIT Living Wage Calculator provides geographic living wages by county, updated annually. The statute codifies the methodology — not the organization — as the federal standard. The federal standard is the statute’s. The data source is MIT’s. That distinction is constitutionally and politically important.

Not every corporation's hourly workforce is pivotal to how it generates revenue, and Pillar 2 measures only where it is. Primary Sector Classification resolves this for most corporations without further inquiry: a NAICS code describing retail, food service, hospitality, warehousing, or home health care is, by construction, one where hourly labor performing the work is the revenue-generating activity, and the pillar applies. A code describing law, software, or banking is, by market definition, one where hourly labor, if present at all, is incidental, and the pillar does not apply. For codes that mix both business models without distinguishing them --- general construction contracting is the clearest example --- the default is exclusion, not inclusion. A mixed classification defaulting to "in" would extend the reduced rate to arrangements built to look pivotal without being pivotal; defaulting it to "out" costs nothing, because a corporation excluded by default may still apply for inclusion.

A corporation outside its NAICS default may apply to have Pillar 2 measured against it. The application must clear two tests before any wage-ratio measurement runs: whether the hourly population is genuinely pivotal to revenue generation rather than incidental to it, and a statutory floor on the size of that population, sized to prevent a corporation from hiring a small, well-paid hourly workforce for the purpose of qualifying. Clearing the gateway is necessary to be measured on Pillar 2. It is not itself a score.

Pillar 3 — Worker Benefits Package. A composite score covering paid parental leave, paid sick leave, minimum vacation, childcare support, and healthcare coverage. DOL existing reporting requirements and BLS National Compensation Survey provide the measurement infrastructure. Healthcare coverage is scored on three factual inputs: percentage of employees covered, employer contribution toward premiums, and deductible level relative to median employee wage. Corporations report benefit structures they are already required to maintain records of.

Pillar 4 — Environmental Footprint. Verified emissions trajectory, waste stream diversion, circular economy practices, and renewable energy percentage, normalized to sector. The EPA Greenhouse Gas Reporting Program is already mandatory for large emitters. Science Based Targets initiative methodology informs the emissions trajectory standard, codified in statute. Corporations report against existing federal disclosure requirements. The framework scores the reports.

Pillar 5 — Supply Chain Accountability. Corporations disclose the percentage of tier-one and tier-two supplier contracts that include verified labor and environmental standards, and the audit methodology used. The framework scores from the disclosed percentages. The characterization is the statute’s, not the corporation’s.

Foreign sourcing is scored through a factual disclosure framework. Domestic sourcing is the neutral baseline. Foreign sourcing is slightly negative by default — a US-chartered corporation externalizing labor and environmental standards the US has determined matter. Reporting on foreign supplier conditions moves the score toward neutral. Demonstrated affirmative benefit — a verified fair-trade cooperative, a documented community development program, a women-owned supplier network — can move the score positive. The framework scores a US corporation’s choices about where to source. That is formally non-discriminatory and consistent with existing international trade frameworks.

Pillar 6 — Product Public Health Impact. The federal government already informs Americans on best dietary practices through the Dietary Guidelines. It already requires food companies to disclose what is in their products through the Nutrition Facts panel. It already taxes harmful products through excise mechanisms. The RSC connects those three existing federal systems into a single coherent mechanism.

Corporations disclose product formulation data per existing FDA requirements — Nutrition Facts panels, ingredient lists, additive disclosures. The framework applies a statutory algorithm derived from NOVA food classification criteria, anchored to federal Dietary Guidelines and CDC chronic disease data, to the disclosed ingredient list. The corporation reports what it already reports to FDA. The framework reads the label and calculates the score. The corporation never characterizes its own products as harmful. It reports grams of added sugar. The statute does the math.

Portfolio scoring is volume-weighted, not revenue-weighted. Volume weighting aligns the metric with the actual harm mechanism — population exposure drives chronic disease burden, not corporate revenue. A harm floor prevents gaming: products scoring at maximum negative above a defined volume threshold contribute their full weight regardless of what the rest of the portfolio looks like. The worst products cannot be diluted. They can only be changed.

Pillar 6 scores the manufacturer — the corporation that makes the product. Retailers are scored on their own private label products, which they control entirely, and optionally on the percentage of shelf space allocated to high-scoring versus low-scoring manufacturers. The scoring burden follows the behavioral lever. Manufacturers can reformulate. Retailers can use purchasing power. Both levers are incentivized. Neither is penalized for what they don’t control.

Pillar 7 — Chemical Safety and Toxic Substance Accountability. Corporations disclose chemical releases through the EPA Toxic Release Inventory — already mandatory for manufacturing facilities above threshold quantities, covering over 770 designated toxic substances, publicly available, and decades deep. The framework scores from that existing required disclosure. For product chemical content, corporations disclose ingredient and formulation data already required under TSCA. The framework applies a statutory algorithm anchored to TSCA risk evaluations and IARC carcinogen classifications, codified in statute. The corporation discloses. The framework scores. The characterization is the statute’s.

Environmental release scoring under Pillar 7 is operational upon enactment. Product chemical content scoring phases in as the commission completes its technical methodology — a first-order task explicitly assigned in the statute. The gap is acknowledged. It closes over time. The Toxic Release Inventory alone covers an enormous range of corporate chemical harm and provides an immediate, powerful scoring signal.

Threshold Bands, Weighting, and the Floor Rule

The score operates at zero midpoint. Corporations at the neutral baseline pay the standard federal corporate tax rate. High scorers pay reduced rates, approaching a defined floor at the highest tier. The tax code stops being neutral between productive and extractive capitalism. It prices the difference.

The Social Compact Score does not apply all seven pillars uniformly to all corporations. Pillar applicability is determined by Primary Sector Classification — a computed value based on the North American Industry Classification System (NAICS) code accounting for the majority of the corporation's gross revenue in the most recently completed tax year, as reported to the IRS and U.S. Census Bureau. Classification is calculated, not elected and not commission-assigned. The corporation does not declare its sector; the statute does the arithmetic, the same way it calculates a Pillar 6 score from disclosed nutrition data rather than a corporation's self-characterization.

Weighting is equal across all applicable pillars, by design. Each pillar contributes the same share to the composite score, regardless of sector. This is a first-principles choice, not a placeholder for one to come later: unequal weighting would tell every pillar's constituency — labor, environmental groups, public health advocates, supply-chain reformers — that their measure counts less than someone else's. The framework's coalition depends on each pillar mattering equally; weighting one above another hands a legitimate grievance to the exact constituencies it needs. Equal weighting is also harder to capture — a lobbying effort to discount a specific pillar has no foothold when no pillar carries more statutory weight than another.

The floor rule is the mechanism that matters most. Weighting only decides how a corporation that already qualifies gets ranked. The floor rule decides who qualifies at all.

No corporation qualifies for the reduced rate if any applicable pillar score falls below the minimum threshold defined in statute. You cannot score well on six pillars and average past a failure on the seventh. No averaging past a failure. This is not an arbitrary severity choice. It mirrors Liebig's Law of the Minimum, the principle that a system's output is set by its scarcest necessary input, not by the sum or average of all its inputs --- a crop starved of nitrogen does not grow better for having abundant phosphorus and potassium. A corporation's Social Compact Score works the same way. Strength on six pillars cannot substitute for failure on the seventh, because the seventh is the limiting factor, not a data point to be averaged away. The floor is absolute, the threshold is statutory, and no commission has authority to waive it. Clearing every threshold does not by itself produce the 15% floor rate. Above the threshold, each pillar contributes equally to a composite score, and that composite — not the threshold — determines where a corporation lands between the standard rate and 15%. A corporation that clears every threshold by the narrowest margin lands near the standard rate. A corporation that clears every threshold with room to spare lands closer to 15%. No pillar counts more than another toward that composite.

The framework applies to any C-corporation, or any entity that elects C-corporation federal tax treatment, above the threshold. Limited liability entities — LLCs and LLPs — that elect corporate tax treatment may be scored under the same voluntary election mechanism available to smaller corporations. General partnerships and other entities that receive no state-granted limited liability privilege fall outside the framework's constitutional predicate and are not reached by it.

The framework applies to any entity incorporated in a US state and operating above the threshold, regardless of ultimate parent nationality. A US subsidiary of a foreign parent that has chosen to incorporate under state law has chosen the sovereign’s terms. That choice carries the same obligations as any other state-chartered entity. The charter-basis predicate applies to the act of incorporation, not the nationality of ownership.

Submission, Verification, and Audit

Pillar data is submitted annually through a unified federal portal administered by the commission, on a single schedule aligned with the corporate tax year. The commission routes submitted data to the relevant federal agency for domain verification — EPA for Pillars 4 and 7, FDA for Pillar 6, BLS for Pillars 1 through 3, CBP for Pillar 5, SEC for Pillar 1 pay ratio data. The commission integrates verified inputs into the composite score. The IRS applies the corresponding rate.

Corporations above a defined revenue threshold are required to engage a certified Social Compact Auditor — a professional designation established under the statute — who reviews all pillar submissions and produces a single integrated audit opinion before submission. For Pillar 2, this includes the gateway determination itself --- whether a corporation applying for coverage outside its NAICS default qualifies to be measured at all --- carrying the same professional-liability standard as the certification that follows it.

Corporations between the mandatory threshold and the size threshold undergo independent review, a lighter standard. Corporations that have voluntarily elected submit with self-certification, subject to commission spot audit.

The auditor designation creates professional accountability that self-reporting cannot. Negligent or false certification carries professional liability and federal fraud exposure equivalent to a negligent financial audit. The framework does not rely on good faith. It relies on consequences.

Corporations may contest their score through a defined appeals process administered by the commission, with decisions published publicly. The designation stands during review. The appeals process does not become a delay mechanism.

The Beneficial Corporation Registry

Scores and designations are published in the Beneficial Corporation Registry — a publicly accessible federal database searchable by corporation, sector, pillar, and year. Any citizen, investor, employee, supplier, or community member can look up any scored corporation's performance across all seven pillars and its overall Beneficial or Non-Beneficial designation. The registry is updated annually with each scoring cycle.

Transparency is not a feature of the framework. It is the enforcement mechanism. The reputational consequence of a public Non-Beneficial designation — visible to customers, capital markets, employees, and the communities where these corporations operate — runs parallel to the fiscal consequence and requires no administration. The market enforces what the score reveals. The registry is where the people exercise the authority the framework restores to them.

V. Implementation Risk Register

The following identifies the framework's highest-severity implementation risks and their mitigations. This is a map of where the framework is most exposed and what the architecture does to address each exposure.

Constitutional

C1 — Compelled Speech. Resolved by the Factual Disclosure Principle. Corporations disclose factual inputs. The framework calculates conclusions. Pillars 5, 6, and 7 are anchored to existing federal disclosure requirements. Characterization belongs to the statutory methodology, not the corporation. Residual risk: low.

C2 — Legislative Softening Through Amendment. Definitions in statute tied to named external benchmarks make every threshold and pillar definition visible and on the record. Any amendment to pillar definitions or band thresholds triggers an automatic public re-scoring publication within ninety days showing the effect on every scored corporation. Sunset reauthorization requires active congressional engagement rather than allowing quiet erosion. The defense against capture is radical transparency and structural simplicity. What is simple and public cannot be quietly softened.

C3 — Delegation to Private Standards Bodies. Resolved by the crash-ratings precedent class. Congress codifies methodology in statute. Private organizations are intellectual sources, not legal authorities. Residual risk: low for food, wage, and chemical release pillars. Medium for emissions trajectory and product chemical content methodology, both of which the commission completes as first-order technical tasks.

Political Economy

P1 — Shareholder Objection. The most serious objection to this framework is not ideological. It is personal. The shareholder primacy model this proposal challenges is simultaneously the mechanism by which tens of millions of middle-class Americans have built retirement security. 401(k)s, IRAs, pension funds, index funds — the architecture of middle-class wealth accumulation for the last forty years rests on maximizing returns to shareholders. An attack on shareholder primacy can feel like an attack on individual prosperity and security.

Two responses are warranted. First, a growing body of evidence suggests that corporations scoring highly on environmental, social, and governance dimensions perform comparably or better than extraction-model companies over ten-year investment horizons. The short-term extraction model destroys long-term shareholder value by cannibalizing the corporate body — cutting R&D, worker training, and reinvestment to fund buybacks and executive compensation. The Restored Social Compact is not anti-shareholder. It is pro-long-term-shareholder.

Second, the honest acknowledgment: some portion of the excess returns middle-class investors have enjoyed over the last four decades reflects externalized costs — costs borne by underpaid workers on public assistance, by degraded environments, by communities hollowed out by the Walmart model, and by a healthcare system absorbing the chronic disease burden of a food industry optimized for profit rather than nutrition. Those returns were not honestly earned. They were partly subsidized by taxpayers, by workers, and importantly by the future. Restoring the compact does not punish investors. It ends a hidden but very real subsidy that most investors do not know they have been receiving.

P3 — Organized Opposition from Large Privately Held Corporations. The most formidable opposition will come from large privately held corporations whose institutional apparatus is built specifically to fight frameworks like this one at legislative, judicial, and narrative levels simultaneously. The disclosure default rule is the framework's strongest asset against this opposition. Their choices are binary: disclose everything they have spent decades keeping private or pay the standard rate without reduction. Either outcome advances the framework. The charter-basis predicate is the constitutional defense. The tax-structure framing is the litigation defense. The coalition of framework winners is the political defense.

P4 — Standard Erosion. The framework's measurement infrastructure spans seven pillars, seven external benchmark organizations, and seven federal agencies. Each is a discrete point of attack. A patient, well-resourced opposition does not need to defeat the framework legislatively. It needs only to quietly degrade one standard in one organization — funding competing research, pressuring institutional donors, placing sympathetic voices in technical methodology roles — without touching the statute. The law remains intact. What it measures against softens imperceptibly over time. This is the hardest risk in the register because it operates below the threshold of public visibility. The transparency mechanisms that defeat legislative softening don't reach it.

The statutory architecture is the first line of defense. Benchmark methodology criteria are codified in statute — not deferred to the organization. The statutory criteria exist independently of MIT, of SBTi, of NOVA, of every external organization whose work informs the framework. If MIT's methodology drifts, the statute doesn't automatically drift with it. Changing the federal standard requires amending the statute. That is a visible, on-the-record act with named votes and immediate public re-scoring consequences.

The commission's annual performance report is the early warning system — not just reporting scoring anomalies but specifically flagging benchmark methodology drift. A statutory requirement that the commission annually certify that each external benchmark organization's methodology remains consistent with the statutory criteria. Where it doesn't, a public review is triggered automatically. The report is the detection mechanism. The triggered review is the intervention.

The framework's defenses against standard erosion are not a wall. A wall has a single point of failure. They are distributed, irregular, and mutually reinforcing — designed so that degrading one requires expending energy that makes the next harder to reach. Erosion is inevitable over a long enough timeline. The architecture is designed to make it slow, visible, and expensive enough that the framework's results outlast the opposition's patience.

Legislative

Detailed analysis of the legislative, often rule or procedure based, processes required for passage should inform the formation and structure of the RSC. The RSC must be laid upon the foundation of Senate Reconciliation Rules, the Byrd Rule, JCT scoring, and PAYGO.

L1 — Concentrated Opposition, Diffuse Support. Mitigated by the coalition of framework winners. Benchmark institutions, beneficial corporations, labor organizations, environmental industry, chemical safety advocates, rural communities affected by toxic contamination, and state governments enter the coalition from direct institutional and financial interest, not ideology. That is a different political force than a public interest coalition.

L2 — Entity Fragmentation and Worker Misclassification. Nothing in the architecture as drafted stops a corporation from splitting into multiple smaller entities to stay under the size threshold that triggers mandatory scoring — the same maneuver employers have long used against the ACA's 50-employee threshold — or from relabeling below-floor employees as independent contractors to shrink the population Pillars 1 through 3 actually measure. The fix for corporate reorganization to subvert the intent of the RSC draws on infrastructure the federal government already runs: the IRS's controlled-group and affiliated-service-group aggregation rules, already used to police this same fragmentation risk under the ACA and retirement-plan law, count commonly-owned or commonly-controlled entities as one corporation for RSC purposes; existing DOL and IRS worker-classification tests anchor "covered workforce" to the work actually performed rather than to the corporation's own contractual labels. Residual risk: low once aggregation and classification rules are incorporated by reference.

L3 — Reconciliation Is Not a Reliable Substitute for Sixty Votes. Ordinary Senate passage requires sixty votes under the modern cloture rule. Budget reconciliation offers a narrower, simple-majority path, but only for provisions whose budgetary effect is not "merely incidental" to a non-budgetary purpose — the Byrd Rule's central test. Because every pillar's mechanism is identical in structure — a tax-rate consequence designed to change corporate behavior, with the revenue effect a byproduct rather than the purpose — the framework is exposed to this objection across all seven pillars. The result: a point of order likely gutting the intent of the RSC. A net-revenue-positive design (L5, below) satisfies reconciliation's separate deficit-window rule but does not resolve this exposure, since the "merely incidental" test turns on a provision's purpose, not the sign of its fiscal effect. Mitigated by treating a bipartisan sixty-vote coalition, not reconciliation, as the framework's real path to passage. Residual risk: high — this exposure follows directly from how the mechanism is designed to work, not from a correctable drafting choice.

L4 — JCT/CBO Scoring Complexity. A Joint Committee on Taxation revenue estimate is not merely customary. The Congressional Budget Act of 1974 designates JCT's revenue estimates as the official estimates for all tax legislation Congress considers. The requirement itself is not the exposure; JCT's capacity to satisfy it is. The Social Compact Score's qualitative, tiered, and behaviorally contingent inputs present a difficult estimation problem. Mitigated by early, informal engagement with JCT/CBO staff during drafting, and by the framework's existing preference for auditable, formula-driven scoring inputs

(Section IV) over more elaborate alternatives that would be harder still to estimate. Residual risk: medium.

L5 — Statutory PAYGO and the Net-Revenue Design Target. Statutory PAYGO does not strictly require new legislation to be revenue-positive — Congress may waive it by vote — but a net-revenue-positive design avoids the need to win a separate waiver fight on top of ordinary passage, making it the more defensible design posture. This is a whole-bill target, distinct from the pillar-specific fiscal case made for the wage floor alone (Section III); the two should not be conflated when the framework's aggregate revenue effect is modeled and represented to scorekeepers. Residual risk: low, if the aggregate design is held to a net-positive target from the outset.

Sequencing

S1 — Champion Dependency. The framework requires several champions whose job this becomes. The coalition further distributes the dependency — think tanks, environmental groups, labor organizations, chemical safety advocates, organizations promoting beneficial plastic use, and small business constituencies — each of which must be engaged early and given a clear stake in the framework's passage.

S2 — Legal Review Timing. Constitutional vulnerabilities require expert review before the essay generates momentum that makes the gaps matter. Targeted questions remain: whether the tax-structure-with-safe-harbor framing is sufficient under the current Court's doctrine, whether the charter-basis findings section has doctrinal force beyond persuasive framing, and whether the commission architecture creates separation of powers issues not immediately visible.

VI. The Path Forward

This document was not produced by a think tank, a policy institute, or a legislative drafting team. It was produced by a consultant and business analyst who spent seven years thinking about why American capitalism was generating so much wealth while leaving so many challenges untethered to that wealth, and who found in David Ciepley's scholarship the missing foundation for an answer. The novelty of what followed is not incidental to that origin. It is the product of it. Someone embedded in the status quo produces refinements to it. Someone who has lived the last fifty years of American economic life from the outside — as a businessman, a Marine, a citizen, a participant in the consequences — sees differently. The framework is novel precisely because its author is not.

The framework is real. The constitutional architecture is sound. The coalition logic is genuine. The mechanism has teeth. What does not yet exist is the institutional infrastructure to carry it forward — the legal review, the technical specification, the legislative relationships, the champions whose job this becomes.

That infrastructure is not this document's to provide. This document's purpose is narrower and more specific: to put the idea in front of people who might find it worth developing. If the argument holds up — if the constitutional predicate is as durable as it appears, if the coalition is as self-assembling as the design suggests, if the mechanism is as precise as the framework intends — then the experts will find it. The constitutional analysts, the policy scholars, the legislative strategists, the institutional sponsors. They are the next step.

The timeline is unknown. The champions are unidentified. Both are honest admissions. A framework this novel requires the right reader before it requires a schedule. This document is the seed.

The Coalition of Framework Winners

The political architecture of the RSC creates a coalition that does not need to be organized from scratch. It self-assembles once the framework is understood by the actors whose direct institutional interests it serves. There are a great many.

Benchmark institutions — MIT, SBTi, Ellen MacArthur Foundation, FDA researchers, ILO standards bodies — gain fiscal teeth for their work for the first time. Their measurement systems currently produce annual reports and voluntary commitments. Under the RSC they produce federal tax rates. Their interest in the framework's passage is direct and institutional.

High-scoring corporations — companies already paying living wages, already certified on emissions targets, already running verified supply chains, already committed to circular economy practices, already operating clean chemical profiles — gain competitive tax advantage over extractive competitors who have not made those investments. Their government affairs teams become advocates not from virtue but from balance sheet logic.

Labor organizations represent the workforce the wage and benefits pillars are designed to protect. The RSC is not a labor bill. But Pillars 1, 2, and 3 are a statutory codification of what unions have been bargaining for since the postwar compact began eroding. Their legislative infrastructure, state-level presence, and political relationships are assets the framework needs and this coalition provides.

Environmental and clean technology industries whose products corporations will purchase to improve their Pillar 4 and Pillar 7 scores have a commercial interest in the framework's passage. These are industries, not advocacy organizations. They have lobbying capacity and political relationships of their own.

Chemical safety advocates, environmental health organizations, rural communities with contaminated water supplies, military base communities affected by PFAS contamination, and children's health organizations — these constituencies are activated by Pillar 7 in ways no other pillar reaches. They are bipartisan, geographically distributed, and politically organized around a specific harm that the RSC directly addresses. Their addition to the coalition is one of the most significant contributions the seventh pillar makes.

State governments have a structural stake in the framework's integrity through their formal governance role in commission appointments. Governors and state legislators who appoint commissioners have an institutional interest in those appointments mattering — and a political interest in the framework producing visible results in their states.

Small Beneficial Businesses bring their presence in every congressional district in the country. The SBB designation gives that presence a name, a federal credential, and a procurement advantage. Small business advocates, chambers of commerce, and SBA-familiar constituencies everywhere have a direct reason to support the bill's passage. A small manufacturer in a swing state explaining why the RSC gives them a fair shot against extractive competitors is a different political messenger than a Fortune 500 government affairs team.

The certified Social Compact Auditor designation creates an entirely new professional services industry — accounting firms, environmental consultancies, labor economists, food scientists, supply chain specialists — each with a direct commercial interest in the framework's passage and ongoing integrity. They are a professional constituency that did not exist before the RSC and whose livelihood depends on its continuation.

The Political Argument

The framework does not ask anyone to be anti-corporation. Indeed, many corporations are already doing extraordinary things — paying living wages, running clean supply chains, investing in their communities, producing products that genuinely benefit public health, operating without toxic chemical exposure. They are proof that the model works. The goal of this framework is not to punish corporations. It is to make beneficial corporate behavior the norm rather than the exception, by ensuring the tax code finally rewards it.

It asks a more precise question: why does the tax code treat a corporation that pays living wages, operates a clean supply chain, and makes products that benefit public health identically to one that pays poverty wages, externalizes its environmental costs, and sells products that drive chronic disease? That is not a market outcome. It is a policy choice. A bad one. The RSC corrects it.

We are currently taxing good corporate behavior and subsidizing bad corporate behavior. That single sentence is the indictment. It is not hyperbole. It is a precise description of the current structure. Every actor in the coalition above understands that sentence and feels its consequences. Together they represent a political force that is broader, more credible, and harder to characterize as fringe than any conventional progressive coalition — because it includes corporations, institutions, states, and industries whose interest in the framework is financial and institutional, not ideological.

> ***The corporation will not restore the social compact voluntarily. The last fifty years have demonstrated that with sufficient clarity. But the corporation is exquisitely sensitive to the tax code, and the tax code is an instrument of democratic will.***

We built these institutions. We granted them their extraordinary powers. We are entitled to define the terms under which those powers are exercised. The Social Compact Score is how we do it — simply, measurably, and in a way that uses the corporation's own sensitivity to incentive as the engine of restoration.

The power not to tax is the power to build. The architecture for building it is here.

Art Brazee
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