

space on which they rest will ensure, in a way which John Brown surely did not mean, that your soul will go marching on.

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Daniel P. Gitterman (2009), *Boosting Paychecks: The Politics of Supporting America's Working Poor*. Washington, DC: Brookings Institute. £16.99, pp. 180, pbk.  
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For many of us who study social welfare policy, the role of tax credits (most notably the Earned Income Tax Credit – EITC) in helping the working poor can seem to have snuck up on us. We are not alone; this is the experience of the majority of the American public. Without the fanfare of welfare reform or social security reform or universal healthcare debates, slowly but steadily over the years tax credits have overtaken even the nation's premier family safety net (TANF) in expenditures and have become a leading tool in lifting families out of poverty. The secret behind this stealthy rise to prominence seems to be the persisting opaqueness of the tax codes that make policy below the radar of public scrutiny – what some have called the shadow welfare state. Whereas somewhat more public attempts to raise or lower the minimum wage for instance have pitted Democrats and Republicans in stalemates and logjams that can only seem to be broken in years of one party dominance, tax credits that help working poor families have been able to gain traction across the board. Presidents Reagan, Bush and Clinton all proposed and signed into law EITC expansions.

In his new book, *Boosting Paychecks: The Politics of Supporting America's Working Poor*, Daniel P. Gitterman has done a fine job of bringing the complex interplay between the minimum wage and tax code credits into the light of public scrutiny. It is a historical narrative that begins with the inception of the federal personal income tax in 1861 (to finance the Civil War) and the federal minimum wage in 1938 (as part of FDR's second New Deal). Providing a chapter on the politics behind each of these origins, Gitterman then chronicles the growth of these nascent ideas into the staples of public policy as we know them to be today. He provides specific attention to the Reagan, George H. W. Bush, Clinton and George W. Bush administrations before turning to speculation of what the Obama administration might add to the legacy. It is a tale that in recent decades has seen a fall in the relative efficacy of a minimum wage mired in controversy and the rise in tax code importance, at least with respect to supporting America's working poor.

The history of our nation can be summarised as one of progressive income taxes (households with higher income pay a larger share of their income in taxes) and regressive payroll taxes (such as Medicare and Social Security which apply uniformly to all and in some cases exempt income above a certain ceiling from taxes). In this terrain, Republicans have historically tried to extend tax credits to higher-income families (such as through the child tax credit – CTC) and Democrats have attempted to extend more benefits to low-income families (such as through the EITC and expanding the CTC).

As far as Gitterman can see, Obama has poised himself as a friend of the working poor – a theme that Bill Clinton normalised but that has been popular across all parties. If history is a predictor, this will likely mean an effort to help the poor through ameliorating payroll taxes rather than raising the minimum wage or remaking the income tax brackets. One reason for this is that tax credits in many cases are refundable (i.e. the government will pay you if you earned less than was exempt). Though not without its critics, refundability is a consequential provision

since approximately one-third of all income tax filers (45.6 million people) pay no taxes after credits and deductions, at least as of 2006 (p. 132). This does not mean they do not pay sales, property, gas and payroll tax – far from it (p. 133). These taxes tend to disproportionately burden the poor; since they are a uniformed tax on expenses, they thus consume a higher proportion of overall income for people with lower wages. Furthermore, over half of the population (56%) pay more payroll tax than income tax in a given year, including four fifths of earners with incomes below \$50,000 (p. 151).

If these nuances intrigue you and you like keeping track of statistics, you will enjoy Gitterman's play-by-play chronicle of tax credits and the minimum wage. There is nothing too complex mathematically, but those who venture into this book will need to at least appreciate statistics. If you are seeking deep insight into the interpersonal dynamics and anecdotal tales about how specific lawmakers were able to bring about the policies of today, you will not be satisfied. Rather, if you are seeking a handy and concise reference book with an authoritative record of the numerical progression of tax credit and minimum wage amounts you will be as pleased as I am. This book begins with a helpful primer on minimum wage and tax credits and a clear statement of why we need to pay closer attention to them. It is not just that the lion's share of research has ignored them – rather if the real wages of the working poor continue to fall, these policies may be our best hope for making work lead to self sufficiency.

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Alice Bloch and John Solomos (eds.) (2010), *Race and Ethnicity in the 21st Century*. Basingstoke: Palgrave Macmillan. £19.99, pp. 242, pbk.  
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This volume, edited by Alice Bloch and John Solomos, provides a good account of the complex and changing patterns of ethnic inequalities and relations in contemporary British society. The core issues covered in the volume's eight substantive chapters include most of the arenas in which questions about 'race', ethnicity and migration have become important issues in public debate, such as housing, health, education and labour market participation as well as some of the key factors affecting these. While the book contains little original research findings not available elsewhere, it does offer a set of excellent overviews of some of the key issues that are at the core of the current debates.

The chapters, written by leading academics in their respective fields, are comprehensive in their coverage and fit well together, forming a well-rounded overview of the current situation of migrants and minorities of migrant origin in the UK. The chapters are sufficiently long to enable one to explore the topic in question from a range of angles without resorting to overt simplification. Mixing empirical findings with conceptual and/or theoretical discussion, the chapters situate different topics within relevant legal and policy frameworks and map the key changes that have taken place over the past five decades.

Patterns of inequalities and the complex interaction effects of different factors contributing to them are themes that run throughout the book. A common theme within the chapters is recognition of ongoing institutional racism and the limited effectiveness of government policies in reducing ethnic inequalities and the disadvantage experienced by migrants and minorities. The shift from multiculturalism to a social cohesion agenda is given attention throughout the book, as is the overall politicisation of migration and minority issues and the ways in which racism continues to shape the structures of British society. Systematic disaggregation