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VIEWPOINT

A Tax on the World's Ultra-Rich to Fight Hunger and Disease

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On April 1, 2025, *Forbes* published a list of a record 3,028 billionaires worldwide, including 902 in the United States, 516 in China, and 205 in India. Their total net worth was US$16.1 trillion, up nearly US$2 trillion from 2024.[1] Meanwhile, children and adults are dying of hunger and disease amid humanitarian crises around the world, from Afghanistan and Burma, to Gaza and Yemen, Sudan and the Democratic Republic of Congo, Haiti and Venezuela. In Sudan alone, hundreds of children starve to death every week.

It is time to marry these two realities to the benefit of humankind by ending this starkest of denials of the dignity of every person and our fundamental equality. We propose a tax on the world's richest people, with the revenue directed to United Nations and partner agencies that are addressing the needs of people who require international assistance to meet their food and other core needs. Ours is ultimately a modest proposal, an approach that could be expanded from meeting immediate humanitarian needs to reducing the financing gap for achieving the storied goal of ending hunger throughout the world and other development and human rights priorities.

United Nations humanitarian assistance appeals—collectively known as the Global Humanitarian Overview (GHO)—cover areas including food security and nutrition, together by far the largest single component, along with health, multipurpose cash, education, emergency shelter, protection, and water, sanitation, and hygiene. Heading into 2025, these appeals—most covering single countries but several addressing regions—aimed to cover about 190 million of some 305 million people in urgent need of humanitarian assistance and protection.[2]

In addition, every year the World Food Programme (WFP) issues its own appeal, which partially overlaps with the GHO but also includes funding not incorporated into the GHO (such as for countries

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without overall humanitarian appeals but in which WFP operates). All told, WFP is targeting 123 million people for support in 2025, yet in the countries where WFP operates, 343 million people (60% of whom are women and girls) are experiencing acute hunger—phase 3 or higher of the Integrated Food Security Phase Classification.[3] (Each phase, from 1 to 5, with 5 being famine, has its distinct metrics, including mortality, food consumption, nutritional status, and coping strategies.[4])

A major reason that neither the GHO nor WFP target all in need is inadequate funding. Yet even funding for those targeted for support consistently falls short. In 2024, the United Nations sought US$49.5 billion in humanitarian assistance to cover more than 40 separate appeals, with similar needs heading into 2025 (US$47.4 billion).[5] The 2024 GHO was just under 50% funded.[6] The 2024 WFP appeal received 46% of required funding.[7] Prospects of improvements are dim as the United States slashes foreign assistance and as increased defense spending and economic stagnation in Europe further threaten development assistance. Contributions for both appeals are well behind those reported at this time last year; at the end of March 2025, WFP announced that it may need to curtail humanitarian assistance for 58 million people this year, nearly half of the total number of people it is supporting.[8]

Recent developments have created a fertile environment for the tax we propose. Asking billionaires to channel billions to humanitarian assistance, and emergency food aid in particular, has precedent. In 2021, WFP Executive Director David Beasley appealed directly to Elon Musk on Twitter, asking him to contribute US$6.6 billion to WFP to enable it to meet the needs of 42 million people experiencing emergency or catastrophic levels of hunger (Integrated Food Security Phase Classification phases 4 and 5). Musk responded positively, with the proviso that WFP had to provide a plan on how it would spend the money. WFP did just that, but Musk never even acknowledged Beasley's follow-up.[9]

There are also two precedents for a global agreement on taxing the wealthy. First came a 2021 agreement, negotiated through the OECD, for countries to impose a minimum 15% tax on corporations. Then, at last November's G20 summit, leaders agreed to "engage cooperatively to ensure that ultra-high-net-worth individuals are effectively taxed."[10] Their final communiqué offers a glimpse of the cooperation the leaders envisaged: "exchanging best practices, encouraging debates around tax principles, and devising anti-avoidance mechanisms, including addressing potentially harmful tax practices."[11] Advancing this effort is on this year's G20 agenda.[12]

An influential report commissioned by last year's G20 Brazilian presidency offered specifics.[13] The idea was to increase billionaires' effective income tax rate so that it would make billionaires' effective tax rate no lower than that of middle-class taxpayers, resulting in a tax equal to 2% of billionaires' wealth. Those already paying this level would face no extra tax; those paying less would pay extra to reach this level.

Such a tax scheme would raise US$200–250 billion annually, and an additional US$100–140 billion if extended to people with a minimum net wealth of US$100 million (centi-millionaires). Notably, with a 7.5% annual pre-tax rate of return on their wealth (after inflation), these super-rich individuals would still see their wealth increase by an average of 5.5% annually after taxes. The report's author, Gabriel Zucman, offered proposals for avoiding several of the main pitfalls of any taxes calculated based on wealth.[14]

A tax on the ultra-high-net-worth individuals to boost funding for humanitarian assistance would help states raise the funds required to meet one aspect of their human rights obligations. States are obliged to meet people's urgent food and other humanitarian needs, necessary to help fulfill corresponding rights such as the rights to food, health, clean water and sanitation, and education. Critically for our purposes, with our focus on people who are reliant on the international community to help meet their most basic needs, the requirement that states act to fulfill these rights extends to states' extraterritorial obligations. The International Covenant on Economic, Social and Cultural Rights obliges governments "to take steps, individually and through international assistance and co-operation … to the maximum of [their] available resources" toward fully realizing people's rights.[15] This obligation extends even to states not party to the convention. Through the preeminent instrument of international law, the United Nations Charter, states have assumed the responsibility "to take joint and separate action" to achieve "universal respect for, and observance of, human rights and fundamental freedoms for all."[16]

Where states are unable or unwilling to secure those rights, other states must step in. Otherwise, "universal respect for, and observance of, human rights" is unachievable. Nowhere does this obligation more clearly fall on the international community than meeting all people's core humanitarian needs. Humanitarian assistance represents only a small portion of states' extraterritorial obligations, which extend to development assistance and other forms of cooperation. Yet as General Comment 14 of the Committee on Economic, Social and Cultural Rights makes clear, humanitarian assistance is a priority: "Each State should contribute to this task to the maximum of its capacities," prioritizing vulnerable and marginalized groups.[17]

A reasonable starting point for discussion for a tax dedicated to humanitarian assistance would be a tax equivalent to 0.2% of wealth, or a tenth of what was put before last year's G20. Applied to all billionaires globally, this would raise US$23.5–29.4 billion, and another US$11.8–16.5 billion if also charged to centi-millionaires. At the low end, US$23.5 billion would be about half of the 2025 GHO. Move the tax up to 0.3% and extend it to centi-millionaires, and it would raise at least US$52.9 billion. With even only meager government donations, this would fully meet the combined need of the GHO and WFP's separate appeal, the latter of which was US$16.9 billion for 2025.[18]

This year's G20 should commit to such a tax, or at least to establishing a fast-tracked process to reach an agreement. Yet countries need not wait for a G20 agreement to establish a tax on ultra-high-net-worth individuals; they could create momentum for such a tax by establishing one for their own taxpayers.

Beyond its inherent benefits, an initial tax for humanitarian assistance could also serve as a trial run for a larger G20-agreed tax directed to national treasuries. The G20's interest in a billionaires' minimum tax raises the hope of G20 leadership on our proposal. This year's G20 Summit—with South Africa taking the lead—holds particular promise. WFP and other humanitarian agencies are facing record shortfalls. Africa has more than its share of humanitarian emergencies; South Africa could claim the mantle of African solidarity. And with fewer billionaires than almost any other G20 country, South Africa's government may face less pressure to avoid new taxes on ultra-high-net-worth individuals. The United Kingdom also holds potential as a leader, a way to compensate for its own cuts to official development assistance.

Humanitarian leaders within the United Nations system—such as the WFP's executive director, the High Commissioner for Refugees, and the Under-Secretary-General for Humanitarian Affairs—could propose such a tax to the G20; their calls would not be easily dismissed.

A tax on ultra-high-net-worth individuals will not stop wars, save our environment, or buttress democracies. But until we can begin to repair our world, it would bring some hope and relief to hundreds of millions of people who are the greatest victims of humankind's present failings. And perhaps it could serve as a stepping stone to confronting our more vexing challenges.

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