

of its members for national security sacrifice. In a country such as Israel, those ready for sacrifice in the national security sphere will view themselves, and will be viewed by others, as the ones entitled to lead the country both politically and culturally. This does not bode well for the status of liberalism in Israel in the coming decades.

From the perspective of the conditions of human flourishing, one can point out a variant of liberalism that is superior to negative rights liberties. This variant, identified among others with John Stewart Mill, The New Liberals, and John Dewey, expects the state not only to refrain from intervention in citizens' protected liberties, but also to actively create the conditions necessary for the citizens' meaningful liberty and autonomy. If this version of liberalism is adopted in Israel, it will mean making the country's liberalism less legal and more political; returning administrative law to its former centrality in Israeli public law, at the expense of constitutional law; and expanding Israeli law's sources of inspiration from American law to the laws of countries such as Canada and Britain, as well as to the laws of European and Scandinavian countries.

Respect for Persons and Constitutional Law in Israel

Avihay Dorfman

This article seeks to develop a novel account of the constitutional right to human dignity. I begin by offering some critical observations concerning certain dominant approaches to this right among courts and scholars. I note that these approaches tend either to strip the right of any moral content or to reduce its significance to an *ad hoc* quest for "justice." I then proceed to develop a better account of the right in question, which consists of two main theses: first, the right to human dignity integrates, and thus renders unified, some aspects of the two antecedent ideals of freedom and equality; second, the right is categorical, in the sense that interests and values other than human dignity are excluded from consideration when the right to human dignity is at stake. I further elaborate and illustrate these theses and their implications for legal theory and doctrine.

Deducting Wage Expenses:

On Discrimination, Excessive Executive Compensation and Bribery

Barak Atiram

Section 17 of the Income Tax Ordinance reflects a central principle in the law of deductions, stating that only expenses which were incurred wholly and exclusively for the production of business income shall be deducted. This substantive tenet is crucial for the effective operation of the tax system in lowering tax liabilities due to necessary as opposed to superfluous business expenses. Correspondingly, however, taxpayers, purporting to reduce their tax burden, integrate private purposes with