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Carceral citizenship in Latin American and the Caribbean

Taxation and incarceration in Guatemala:
Prisons, protection rackets, and citizenship

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Abstract

This article explores the making of carceral citizenship in Guatemala through an ethnographic analysis of *la talacha* – informal prison taxation schemes. Taxation is a key technology of citizenship. Tax enforcement mechanisms, the distribution of tax burdens, citizens' willingness to pay, and their expectations of what they should get in return all make taxation an essential lens through which to understand state formation and citizens' perceptions of and relations with one another. In Guatemala, where organized crime competes with and subsumes state institutions in ways that profoundly impact everyone, the state is only one of many entities claiming the right to tax, at turns competing and colluding with its underworld. These blurred dynamics are hyper-distilled in the country's prison system, where state-prisoner networks tax the imprisoned population in the name of collective survival and elite profits. Based on extended ethnographic fieldwork behind bars, I show how *la talacha* sets the terms of carceral citizenship by organizing prisoner-state co-governance, reifying the prison's socio-economic hierarchies, and shaping inmates' relationships with the world beyond the prison. *Keywords:* Taxation, incarceration, citizenship, prison, Guatemala.

Resumen: Fiscalidad y encarcelaciones en Guatemala: Prisiones, extorsiones y ciudadanía

Este artículo explora la construcción de la ciudadanía carcelaria en Guatemala a través de un análisis etnográfico de la talacha: esquema informal de tributación carcelaria. La fiscalidad es una tecnología clave de la ciudadanía. Los mecanismos de aplicación de impuestos, la distribución de las cargas fiscales, la disposición de los ciudadanos a pagar y sus expectativas de lo que deberían obtener a cambio hacen de la fiscalidad una lente esencial a través de la cual entender la formación del Estado y las percepciones de los ciudadanos y las relaciones entre ellos. En Guatemala, donde el crimen organizado compite con las instituciones estatales y las subsume en formas que afectan profundamente a todos, el Estado es sólo una de las muchas entidades que reclaman el derecho a tributar, compitiendo y confabulando a su vez con el hampa. Estas dinámicas difusas se hiperdestilan en el sistema penitenciario del país, donde las redes entre el Estado y los presos gravan a la población reclusa en nombre de la

supervivencia colectiva y los beneficios de las élites. Basándome en un extenso trabajo de campo etnográfico entre rejas, muestro cómo la talacha establece los términos de la ciudadanía carcelaria organizando el cogobierno entre presos y Estado, reificando las jerarquías socio-económicas de la prisión y configurando las relaciones de los reclusos con el mundo más allá de la cárcel. *Palabras clave*: Fiscalidad, encarcelamiento, ciudadanía, cárcel, Guatemala.

Introduction

In Pavón prison, inmates speak in hushed tones of a man known as Rigorrico, who has been behind bars since the turn of the twenty-first century. For years, Rigorrico has built and led extortion rings from the various prisons where he serves out multiple life sentences (González, 2018). His most infamous venture is known as “The Imitators”, one of dozens of extortion networks masquerading as transnational gangs like the Mara Salvatrucha (MS-13) by miming their demands for “war taxes” (*impuestos de guerra*) from their fellow citizens. His imprisoned employees recreate these criminal brands’ language, style, and tactics to profit from (Toc, 2019) Guatemalans’ collective fear and vulnerability – all without having any operatives on the street to carry out their threats. Trials, convictions, and additional life sentences do not appear to have deterred Rigorrico. As a fellow prisoner confided in 2022, “He cannot be touched because of how much money he makes.”

Taxation is a key technology of citizenship. Tax enforcement and distribution mechanisms, as well as citizens’ willingness to pay and their expectations of what they should get in return all make taxation an essential lens through which to understand state formation and citizens’ perceptions of and relations with one another (Schumpeter, 1991). Taxation systems are essential for setting the material conditions under which citizenship rights – always stratified and hierarchical, in spite of liberal pieties about “equality” (Arendt & Applebaum, 1973) – can be exercised. But as political scientists have long argued, a state’s fiscal capacity – its ability to convince and coerce its citizens to pay their taxes – is tied to sovereign control over the means of violence and the provision of some kind of security (Tilly, 1985). Taxation is thus also about extraction and threat. For some, being forced to make “compulsory contributions to state revenue” is nothing more than theft and extortion (Rothbard, 2002). And so, the “legitimacy” of any taxation system is always subject to societal contention and struggle in which the formal state – and sometimes other actors – must constantly reify its prerogative to extract and redistribute citizens’ wealth (Dewey & Thomas, 2022).

In Guatemala, struggles over taxation have defined the country’s fraught experience with democracy. As in many post-colonial states, the post-Cold War democratic transition has been accompanied by a “democratization of violence” in which an array of actors beyond the state subsume and replace sovereign territorial control (Koonings, 2012; López, 2010; Müller, 2018). Transnational gangs, drug trafficking organizations, corrupt police networks, and homegrown

vigilante outfits are just a few examples of state-criminal organizations claiming the right to tax. With the state monopoly on the use of violence so tattered, and with so many others demanding payment and promising violence, the thin line between taxation and extortion – its criminal doppelgänger – has become deeply blurred. Meanwhile, the country’s economic elite have successfully lobbied to keep Guatemala’s effective tax rate below 12 per cent, tied with Haiti for the lowest in the Western Hemisphere (Gagne, 2017).¹ Elite arguments against raising tax rates have hinged on the claim that the poor simply will not pay. And yet, as the success of extortion schemes like Riggorico’s demonstrate, plenty of poor people do make payments for their own security – just not to the state. Extortion has become the most common of crimes, the most feared, and the most despised (Fontes, 2016). In 2021, Guatemalan authorities estimated that upwards of 70 per cent of extortion threats were made from the within the country’s prisons (López, 2021). They also claimed that nearly all of them were toothless “copy-cat” affairs without any capacity to carry out their threats (López, 2021). But given the nature of taxation, extortion, and carceral life in Guatemala today, just who is copying whom in extracting profit from the vulnerable remains an open, complicated question (Zilberg, 2007). The fact that many of those demanding these illicit “taxes” today operate from within the prison – that profound symbol of state promises to protect society from criminal violence – and do so largely through mimicry and pretense, illuminates how the dynamics of carceral life distill, reproduce, and refract the blurred divide between state taxation and criminal extortion defining contemporary Guatemalan citizenship.

To begin to understand the place of prisoners and the prison in this veritable “hall of mirrors” where “the real of violence” and right to rule are so deeply contested (Aretxaga, 1998, p. 27), this article explores the role and consequences of illicit taxation within the prison itself. Nowhere are Guatemala’s entwined dilemmas of insecurity and enfeebled institutions more visible than in its prison system, which operates at nearly 300 per cent overcapacity, and is the third most overcrowded in the world (World Prison Brief, 2020). No one appears willing to pay to keep the imprisoned population alive, and so prisoners themselves cover the costs of their own incarceration through informal systems of taxation and indentured servitude known as *la talacha*.

La talacha, I argue, is an essential lens through which to understand how Guatemalan prisoners grapple with the terms of their survival, social stratification, and belonging – in short, their “carceral citizenship”. *La talacha* links prisoners (along with their families and criminal networks) to prison officials in power and profit-sharing arrangements. Prisoner leaders organize *la talacha*’s collection, and the funds are distributed among prison system bureaucrats in return for allowing the continued operation of a wide variety of illicit (and essential) prison economies. Thus, Guatemala’s carceral communities (Darke et al., 2021) rely upon *la talacha* to sustain prison life day in and day out in the face of state and societal abandonment. However, as I explore below, the illicit, informal, and oftentimes predatorial nature of such taxation mirrors and reproduces

extortion's logics in ways that enable – and may even require – violent victimization of the most vulnerable prisoners. Inevitably, this predatorial approach to survival spills out and rebounds upon those who would count themselves amongst the free.

After laying out the conceptual continuums linking taxation and extortion, my argument moves in four parts. 'Taxes, democracy, and prisons' explores struggles over legitimate governance, violence and extraction that shape citizenship on both sides of prison walls in contemporary Guatemala. Drawing on ethnographic material, 'Prison tax authorities' then analyzes how *la talacha* "works" – outlining its modus operandi and significance in organizing carceral life, while 'Surveillance, violence, and revolt' explores *la talacha*'s predatorial practices and shifting (il)legitimacy, and how prisoners fight back when their tax authorities become too brutal. Finally, the conclusion maps *la talacha*'s wider implications beyond the prison, highlighting the connections and reflections between prison taxes and Guatemalan citizens' struggles with (il)licit governance.

Taxation or extortion?

Why pay taxes? On a basic level, people pay taxes to avoid the consequences of being caught not doing so (Allingham & Sandmo, 1972; Sandmo, 2005). But taxation pivots on far more than punishment. Citizens' willingness to pay their taxes is also linked directly to how they see the sovereign entity demanding the tax, how they view the wider community to which their taxes will be distributed, and how they understand their place within that community (D'Arcy, 2009). This means that taxation – the sovereign's demand for tithes, and citizens' assent to pay – can be understood as an essential barometer of both citizen-state and citizen-citizen relations (Schumpeter, 1991, p. 101), and a useful means of assessing citizens' expectations of governance from state (or other) institutions. Indeed, creating a "tax compliant" society, composed of normalized, self-policing individuals, has been a central state-making project across cultures and epochs. In modern liberal states, paying taxes is widely understood as a marker of "good citizenship" (Foucault, 1972; Likhovski, 2007).

Nevertheless, the threat of violence and the promise of security are the most basic elements of taxation's give and take between sovereign and citizen. Historically, extortion and taxation are inextricably linked, as the making of states and their citizenries has taken place through the violent expansion of territorial control and the monopolization and concentration of the means of coercion and extraction. This means that "banditry, piracy, gangland rivalry, policing and war-making all belong on the same continuum" (Tilly, 1985, p. 3), and that the state itself is the most sophisticated protection racket. It is the entity which has evolved to monopolize the legitimate use of violence, taxing constituents in return for the provision of social goods, the most essential of which is security. Such "protection" is always a double-edged blade. In return for payment, the state (or criminal organization) promises to protect the payer from third party

violence *as well as* from violence that it might perform (Tilly, 1985; Cruz, 2015a). Building and maintaining such a convincing monopoly involves developing sophisticated surveillance and assessment mechanisms to ensure that every citizen pays their “fair share”; developing systems of enforcement and punishment to coerce timely payment; effectively framing taxation as a normative good; and stamping out rivals who dare to challenge the state’s monopoly over taxation (D’Arcy, 2009; Olson, 1993).

Even the sturdiest state authorities cannot escape accusations of engaging in criminal plunder and piracy of their citizens (Wang, 2018). And when sovereign authority itself remains deeply contested, as it is in Guatemala, state taxation and criminal protection rackets can make for confused reflections of one another. In much of the post-colonial world, and particularly in Latin America, long histories of weak governance, state abandonment and abuse have alienated citizens from their governments (Comaroff & Comaroff, 2007; Arias & Goldstein, 2021). If the state, as Weber posits, is a “compulsory association which organizes domination” (Weber et al., 2004), many Latin American governments have failed to organize their domination sufficiently to keep a variety of other actors from taking a piece of it. Now, to be clear, state taxation systems cannot simply be equated with extortion and protection rackets imposed by a radically decentralized set of criminal actors. Nevertheless, “criminal capture” of state institutions has deepened the crisis of state legitimacy, as a vast array of state-criminal networks, challenge, undermine, and even subsume government institutions (Antillano et al., 2020; Lessing, 2021; Willis, 2015). To parse the various iterations of illicit extraction, scholars have focused in on the legitimacy of the violence used to encourage acquiescence and enable extraction, and on the “services” provided in return for payment. For example, in his analysis of criminal governance in various Latin American states, Moncada (2019, p. 326, 2022) observed that extortion consists of a “one-off and purely predatory economic interaction” between perpetrator and victim, whereas more developed protection rackets are sustained through time and can provide meaningful protection to their “clients”. The variations on this theme keep expanding the categories of (il)licit taxation – from “state-sponsored rackets” (Snyder & Duran-Martínez, 2009), to “state led racketeering” and “legalized extortion” (Ginocchio, 2022) of some informal markets, to gangs’ demands of “war taxes”, “fees”, and “rent” from residents and businesses in their territories (Fontes, 2018). Such refined distinctions, however, are not always useful for victims of illicit predation as they struggle to navigate the confusing continuum of (il)licit extraction regimes organized by multiple and divers state-criminal networks claiming the right to tax.

Taxes, democracy, and prison

Such is the situation in contemporary Guatemala, where the rise of “hidden powers” (Peacock & Beltrán, 2003) and organized criminal groups competing with and even subsuming the formal state is tied to post-conflict taxation

failures. In the wake of 36 years of armed conflict, the 1996 Peace Accords promised to transform Guatemalan state and society by addressing the extreme socio-economic and ethnic inequalities that had helped drive violence (Benson et al., 2008). Raising the effective tax rate – among the lowest in the world (Schneider & Cabrera, 2012) – was to be a key step in the right direction. Instead, progressive tax reform legislation was roundly rejected in national referendums. Predictably, the economic elite had lobbied furiously against raising their tax burden. Ultimately, though, Guatemalans remained deeply suspicious of their government, and by and large saw no good reason to pay a state that had so recently tortured, disappeared, and massacred its citizens. Collective doubt about their government, about who to blame for past violence, and about the nature of the post-conflict order itself has continued to undermine belief in contemporary democracy (Nelson, 2009).

Today, Guatemala's tax system is highly regressive – most of the tax burden falls on consumers instead of the wealthy, and revenues are proportionally among the lowest in the western hemisphere.² The scarcities of state legitimacy and tax revenues entwine in a deepening downward spiral that exemplify neoliberalism's most predatory and chaos-inducing effects (O'Neill & Thomas, 2011). Underfunded institutions fail to fulfill their basic functions, while public officials engage in spectacular embezzlement schemes, feeding citizens' sense that their state cannot be trusted, and certainly does not deserve to get paid. Meanwhile, with the rise of lucrative illicit economies – particularly in the cocaine trade – Guatemala's oligarchic elite have found common cause with narco-traffickers and other illicit entrepreneurs in manipulating democratic processes to ensure impunity for the rich and powerful (Gutiérrez, 2016). For example, while bank and industry owners have undermined legislative efforts at financial oversight (Fontes, 2016), "narco-mayors" and other politicians linked to the drug trade have entrenched themselves up and down government hierarchies. In 2019, the consolidation of such networks crystalized in spectacular fashion with the ouster of the Commission against corruption and impunity in Guatemala (CICIG), a United Nations-backed anti-crime unit whose investigations threatened elite/criminal interests (Call & Hallock, 2020).

Nowhere are such trends more spectacularly visible and consequential than in the realm of security and the space of the prison. Underfunded police, judiciary, and prison institutions fail to protect the vast majority of Guatemalans from crime, even as politicians have sought to legitimate the chaotic post-conflict order by leveraging "punitive populism" and nostalgia for the "ordered violence" of the authoritarian past to focus collective anger and frustration upon the criminalized poor (Huhn, 2017; Bonner, 2019; Fontes, 2018). Such narratives have coalesced around the region's most visible bogeyman – the *marero*, or transnational gangster – with disastrous results. In the early 2000s, "Iron Fist" (*Mano Dura*) anti-gang policies packed prisons full of so-called "gang-associated" young men. In response, gang leaders made prisons their base of operations, and Guatemalans watched the MS-13 and Barrio 18 become "extortion machines"

by consolidating control of urban neighborhoods and coordinating behind bars (Cruz, 2015b).³ At the same time, a critical mass of state security officials have become engaged in illicit activities, while violent criminals mimic the state in the name of control and profit. For the average Guatemalan citizen, distinguishing between predator and protector is oftentimes impossible (Fontes, 2020). Such confusion is fed upon and intensified by copy-cat schemes like those pioneered by Riggorigo. All of this makes extortion – or more precisely, the threat and use of violence to extract money from those deemed vulnerable enough and wealthy enough to pay – a pivotal social relation in Guatemalan society that sets the terms of citizenship for just about everyone.

The entwined crises of state-criminal collusion, bankrupt institutions, and rampant hostility towards criminalized populations have led to spiralling scarcities behind bars. With every government institution – education, health, social security, etc. – essential for upholding collective welfare perpetually underfunded and unable to provide for Guatemalans' basic needs, politicians see little reason to spend money or political capital on prisoners. The prison population has grown by about 10 per cent every year, but the amount of prison beds has remained the same, making Guatemala's prisons a "ticking time bomb" (Amaya & Razo, 2021). For prisoners, perennial scarcity and pervasive public hostility means that survival behind bars is predicated upon underwriting their own incarceration. But it would be wrong to imagine that the state has merely "abandoned" its prisoners (Biehl & Eskerod, 2013). Rather, elements of the state actively collaborate with powerful prisoners to control and profit from prison life. This means that, whilst prisoners are forced to pay their debt to society with years and decades of their lives, they – alongside their kin and/or criminal networks – must also pay down the debts of a prison system that has been set up to fail.

In what follows, I map the *modus operandi* of prison taxation and its role in defining the boundaries of belonging, rights, collective well-being, and power-sharing in prisoner-state "co-governance" (Weegels, 2020b, 2020a), while demonstrating how such dynamics both reflect and impact Guatemalan life and citizenship beyond the prison. To pull this off, I draw on more than a decade of sustained ethnographic research with Guatemala's "carceral communities" – the dense, interdependent web of prisoners, prison officials, and their street networks – that shape prison existence. Since March 2020 I have also kept correspondence via email, text, and WhatsApp messaging with networks of prisoners, prison officials, prison visitors, journalists, lawyers, and analysts. These connections allow me to map and convey the perspectives of a wide variety of prisoners, administrators, and outside observers about prison taxation and extortion schemes, including: relatively powerful prisoners (for example, sector leaders and successful illicit entrepreneurs) playing key intermediary roles between prisoners and prison authorities; the families of dozens of imprisoned men; more vulnerable prisoners like ex-gang members, drug addicts, and those occupying isolation blocks; former and active prison officials; and Guatemalan journalists,

prison analysts, and lawyers. I have also culled official statements from the Guatemalan government. Here I triangulate among these sources, selecting a sample of interlocutors' quotes and observations that reflect, as much as possible, an accurate account of prison dynamics.⁴

Prison tax authorities

Guatemala City, 2007, Rana was 19 when police stopped him crossing a bridge on his motorcycle carrying crack cocaine. Since the age of 11 – ever since his brother was murdered by narco-traffickers – he had worked with and been groomed by an MS-13 clique operating near the city's garbage dump. Having never been marked with tell-tale tattoos, he hid his gang affiliation upon arrest. After taking his cellphone and a Q1000 (\$127.43 USD) bribe, police sent him to *El Preventivo* prison. When he arrived at his assigned sector, the sector leader (a senior prisoner known as a *vocero*) interrogated him. Rana told him he had been charged for “a little bag of marijuana”, but then the *vocero* took him to his “little office”. “He had my [criminal] file!” Rana recalled, “...my identification, what I'm accused of, trafficking and all that, and so he assumes I have money”. The *vocero* set the terms of Rana's *talacha*. “Here you have to pay 6000 quetzales, and you're going to live well. If not, you won't live well at all”. At first, Rana refused to pay. In response, the sector leader and his henchman forced him to scrub the latrines on his belly, and kept him awake through the night to finish his labours. He protested, and they beat him. Eventually, Rana gave up and managed to negotiate a lower initial payment. “But he told me not to tell anyone he let me get away for so little”, Rana said. “He had to pay off the guards, the director, other *voceros*, and I don't know who else”.

Prisoners like Rana are subject to *la talacha*'s taxation system that can appear as extortion in all but name, with payments going to networks of prison officials and powerful prisoners who together control and profit from imprisoned populations. Despite *talacha*'s “informality” and violent enforcement mechanisms, this system of labor and taxation is essential to prisoner survival, and forms the backbone of governance and political economy across the prison system. Guatemala's prison system does not provide its prisoners with adequate food and shelter, not to mention medical treatment and other essential services. State investment in prisons comes to roughly Q50 (\$6.25 USD) per prisoner per day. Feeding one prisoner costs Q12 (\$1.56 USD), and the remaining Q38 (\$3.44 USD) covers staff salaries, infrastructure maintenance, and medical care. To ameliorate the perpetual shortages, prisoners pay with money and/or labour. Their contributions – assessed and collected from each prisoner upon entry, and subsequently on a weekly basis – go to upkeep of decaying prison infrastructure, basic sanitation, and organization of essential activities like distribution of food and medicine as well as recreation activities. In some prisons, additional taxes are collected to fund Christmas and Easter celebrations and other special occasions. Most importantly, *la talacha* also lubricates the bureaucratic machinery

of prison “co-governance” (Weegels, 2020b) – the delicately balanced system of authority in which prison officials and powerful prisoners cooperate to preserve some version of order while profiting from prisoners’ vulnerability and their reliance upon illicit markets for survival, prosperity, and pleasure. All of this has made *la talacha* a normalized and essential element of carceral life through and around which prisoners organize themselves and their place in the carceral community.

Like formal state taxes – among other sophisticated protection rackets – *la talacha* requires a bureaucratic system of surveillance and punishment to ensure that people pay. Now, modern state taxation institutions utilize a variety of surveillance mechanisms to assess citizens’ tax debts, alongside enforcement and punishment mechanisms to create compliance. These include targeted audits, state-imposed fines, the threat and use of litigation against egregious offenders, public shaming campaigns of more visible tax dodgers, and even prison sentences for those found guilty of serious tax fraud or evasion. Having failed to effectively develop any of these capacities to collect direct taxes – such as on income – the Guatemalan state is instead reliant upon indirect taxes like the “Value Added Tax”, a consumption tax on goods and services levied at each stage of the supply chain (Schneider & Cabrera, 2012). This means that the collective tax burden falls most heavily upon the poor. Ironically, in comparison with the Guatemalan state, prisoner-state authorities engage in an arguably more effective and fair (if patchworked) taxation system. As Rana’s experience above illustrates, *voceros* are pivotal figures in this system. These prisoners bridge the blurred divide between state and prisoner power, and are central to all aspects of prison taxation. They act as key authority figures maintaining everyday order in their sectors, and negotiate with one another to resolve inter-sectoral disputes or organize prison-wide activities. Perhaps most importantly, *voceros* coordinate with prison officials to collect and allocate *la talacha* funds and labour. This is delicate, difficult work. They must navigate the perpetual tension and conflict between prisoners packed together under inhumane conditions, and wether constant pressure from prison officials to pay up the chain of command.

Segura, a beefy middle-aged man, was nominated *vocero* by his sector mates nearly a decade before we spoke. “The responsibilities of the person in charge”, he told me in his spotless quarters located across from the cramped corridors where other prisoners slept, “is to not beat people, ensure that we don’t have things in the sector that will hurt us, ensure that there is electricity and light, and that everyone has their space where they can sleep. This last thing is very hard because of the overcrowding”. Segura, as is the norm for sector leaders, is well into a life sentence, meaning that he has “seniority” – he has been around long enough that other prisoners know him, and has shown himself trustworthy to prison officials. “The people chose me because of how I think and how I am”, he said. “You have to maintain a certain equilibrium”. That equilibrium is based on balancing between prison officials’ demands that order be maintained among the imprisoned – that no attention-grabbing spectacles of violent conflict erupt

– against prisoners’ efforts to carve out opportunities for some kind of prosperity and pleasure in the midst of their overcrowded suffering.

The *talacha* system – the imposition, organization, and distribution of prisoners’ time and money to prisoner-official networks that govern prison life – is the primary means by which Segura’s “equilibrium” is achieved day in and day out. In the name of basic survival and well-being, the need for prisoner labour and prisoner funds is endless. “One must keep the sector clean. One must keep the bathrooms clean”. Segura pointed to a cardboard sign with a list of chores written in ornate handwriting posted above the entrance to his quarters, and ticked off various tasks. “One must build the bathrooms! They give nothing – not a broom, nor Asistin (all purpose cleaner), Clorox, or rags. Nothing. One must route and maintain the wires for electricity, maintain the pipes for water. One must keep the sector painted, and buy the paint. One must organize [distribution of] *el rancho* (state-provided breakfast and dinner)”. Above all, sector leaders also must keep a lid on the simmering tension between prisoners in struggles over limited space, and in competition between prisoner factions over control of market-share in lucrative illicit markets. If bad trouble – a riot, for example – attracts attention from government institutions and/or the press, prison administrators will pin the blame on the responsible *vocero*, and punish him. “So you see”. Segura observed, “we *voceros* live in constant fear of getting transferred [to another prison] and losing all that we have built”.

As with formal state taxes, *la talacha* is used to pay the bureaucrats so essential to governance institutions. In return for taking on the responsibilities and risks of organizing such a volatile social ecosystem, *voceros* like Segura gain privileged access to limited space – every *vocero* has his own cell – and may even receive a small “salary” – debated and distinct in each prison. However, their “cut” is a pittance compared to that distributed to prison directors and higher ups in the *Dirección* – the prison system’s headquarters in Guatemala City. Such officials must be paid by the imprisoned in return for permitting a wide array of gray and black market businesses to thrive behind bars. Illicit drug-trafficking and sale – particularly of marijuana and crack – is essential to the prison economy (Fontes & O’Neill, 2019). Prisoners and prison officials consider free-flowing marijuana a requirement for maintaining prison peace. Cell-phones and SIM cards, along with the sale and exchange of WiFi and phone minutes, are also essential to prison life, allowing prisoners to communicate with kin and criminal networks on the outside (and empowering some, as I explore later, to engage in extortion). Guards participate in such trafficking – turning a blind eye to particular prison visitors smuggling for black market entrepreneurs, moving contraband themselves, or selling items confiscated in occasional raids back to prisoners – and pad their paltry salaries with illicit profits (Fontes & O’Neill, 2019). And to ensure that these black markets flow, and the vendors, middle-men, and customers remain more or less protected and able to engage in business, the highest prison authorities require a cut of the profits. Thus, *la talacha* serves multiple communal and power-laden functions at once by:

maintaining prisoners' basic well-being in the face of perpetual scarcity; preserving wealthier prisoners' access to a variety of illicit privileges and pleasures; distributing extraction of wealth and labor amongst socio-economically unequal prisoners; and binding powerful prisoners and prison officials in relations of mutual profit.

Such a system of kickbacks, extracted from mostly poor and vulnerable inmates, may seem to outside observers nothing more than brute corruption. But for Guatemala's carceral communities, *la talacha* is an entirely normalized aspect of incarceration, built into their formal punishment handed down by the state's law. In general, prisoners and their families consider *la talacha* no more just or unjust than other kinds of coercion, bribery, and extraction that shape their experiences with state justice and prison systems. "I didn't have the money to pay the judge", said a prisoner's father as we trudged a muddy half mile to the prison. He lamented all the money and time he had invested in his son's well-being behind bars. "So instead I have to pay for every transfer to a new prison. And I have to give him money so he can pay his sector leader. And worst of all, I have to keep paying lawyers who promise to speed up the process [of securing early release] when they do nothing at all!" Thus, with the line between "legitimate" and "illegitimate" extraction utterly blurred, *la talacha* imbricates all too easily with an array of predatorial schemes in which Guatemalans must participate to ensure they (or their loved ones) survive their incarceration.

Surveillance, violence, and predation

By redistributing wealth among the rich and poor, progressive taxation schemes are meant to modulate modern capitalism's inherent inequalities and excesses, and thus are essential for establishing the material basis for liberal democracy's never-realized dreams of equality (Alesina et al., 2011; Roitman, 2007; Arendt & Applebaum, 1973). In practice, the "tax authority" – whether a state, a gang, or prison leadership – extracts wealth from its subjects and parcels out the collected funds among various members or factions of the community. The "fairness" of a redistribution system is continually hashed out in struggles between classes and between the tax authorities and the taxed. Ultimately, subjects' acquiescence to paying taxes depends upon a combination of coercion (bending to the threat of violence from the authorities) and persuasion (based on subjects' sense of how and how much they benefit from participating in the taxation scheme). Just as what constitutes a "fair" redistribution system is contested across states, regimes, and epochs, so too is it contested in prison. Such dynamics structure negotiation and conflict among prisoners over how and how much tax will be paid. These processes require both a carefully modulated system of surveillance to assess each prisoner's "fair share" alongside violent enforcement mechanisms to coerce timely payment. At the same time, inmates carve out their individual standing and privileges as well as their collective rights in and through

struggles over *la talacha* that determine who shall have the authority to tax and how such collection will take place.

Every prisoner must pay their *talacha*, but a prisoner's contribution is ostensibly dependent upon how much they earn – making this system of extraction and redistribution akin to a “progressive” taxation regime (Roberts et al., 1994). Earning money behind bars is difficult. Some prisoners with capital – provided by their kin and/or professional networks – can take ownership of prison restaurants, gyms, haircutting studios, bakeries, or other service economy options, squeezing out what profit they can. Lacking such capital, the vast majority of prisoners must labour for others to earn anything at all. There are many kinds of legal labour, none of them very lucrative. Weaving hammocks and nylon nets or gluing soccer balls earns no more than Q10 [\$1.25 USD] a day, and usually quite a bit less. Prisoners try to sell their handicrafts to visitors, and some coordinate with vendors who bring the goods to market on the outside. But for those unwilling to put so much effort towards so little profit, the only option is to hustle.

The most profitable – and therefore the most highly taxed – businesses are in the prison's thriving black and gray markets. Prisoner entrepreneurs engage in the trafficking and sale of a variety of illicit commodities, including: drugs (marijuana, crack, cocaine, pills, and, less frequently, heroin and other opioid derivatives), cellular communication (including phones, SIM cards, and cellular and WiFi minutes), and sex (coordinating between imprisoned customers and female visitors, renting cells for intimate use). All of these businesses are subject to a tax schedule that shifts with each prison administration's particular demands. During the COVID-19 pandemic lockdown, for example, the second-in-command (*Segundo*) of a sector noted that prison administrators had raised their “quota” to Q20,000 [\$2600 USD] a week, which worked out to about Q1500 [\$200 USD] per sector. It was up to *voceros* and their underlings to assess and collect each prisoner's contribution based on their black market profits. “Today is collection”, the *Segundo* noted. “The collaboration is Q5 [\$0.65 USD] every prisoner... Those who sell crack pay 100 [\$13 USD]. Those who sell WiFi and [phone] minutes 50 [\$6.50 USD]. Those who have cellular phones pay 30 [\$4 USD]. And that's how we make it work”.

Effective surveillance is a key “fiscal capacity” (Ginocchio, 2022) in state taxation, for properly assessing individual debt. In the prison's patchwork taxation system, it is up to *voceros* and their underlings to watch over and understand how and how much fellow prisoners are earning. They do so by engaging in a kind of “intimate governance” that links prisoners' dependence upon one another to survive extreme overcrowding with structures of dominance imposed by carceral authorities (Jensen & Rodgers, 2021; Oswin & Olund, 2010). As *la talacha* payment systems shift in concert with changing administrations and prison conditions, *voceros* must continually re-assess each prisoners' debt. Thus, to ensure that *la talacha* is distributed with (at least some) justice, *voceros* and their collaborators must maintain careful surveillance of their fellow inmates to know who is earning licit or illicit profits, and charge accordingly. According to

many prisoner leaders I have spoken with over the years, living in such close proximity to fellow prisoners makes surveillance relatively easy. As the *vocero* for a sector of 200 men declared in an interview: “No one can hide. I know who’s who. I know who’s sick and what they ate for dinner. I know who’s doing drugs, who’s selling drugs, who just got a new girlfriend to visit”. *Voceros* and their underlings use such intimate observations and understandings of their fellow prisoners’ habits to organize *la talacha* contributions that balances between officials’ demands for their cut, the basic needs of the population, and the prisoners’ sense that they are being treated fairly. But “fairness” has its limits, particularly when the taxed are all locked up and mostly poor. In prison, as on the street, the threat of violence to enforce tax collection is ever-present. And in the constant turnover and turmoil of prison life, prisoner-state factions arise that so abuse their power that prisoners eventually refuse to pay, organizing against the status quo. Such “tax revolts” erupt in riots targeting powerful prisoners who oversee *la talacha*.

When a prisoner I call Wilmer arrived at Canada Prison in 2018 to begin an eight-year sentence, conditions were ripe for such revolt. At the time, Canada’s prisoner “kingpin” and his cronies issued constant demands for “contributions” from any prisoner who had visitors. The arbitrary and abusive approach fanned the flames of revolt. “We were so tired of so many orders”, Wilmer recalled. “There was no peace, you couldn’t even be with your people come to visit because they would come and ask for whatever and if you didn’t give it, they’d beat you right there in front of your visitor”. With no outside support and little standing on the inside, Wilmer survived as best he could, but when the opportunity arose to strike back, he took it. A couple months after he arrived, Wilmer joined in a riot organized by his *vocero* and other prisoner leaders, who armed their supporters with smuggled machetes, guns, and grenades. While the kingpin sheltered in the prison director’s headquarters, the insurgents killed several of his enforcers.

Every prisoner – from prison kingpins to the lowliest inmate – must participate in the prison tax regime to gain any kind of standing and access to what counts as the “good life” behind bars. Poor prisoners must find ways to earn not only to survive, but also to maintain their place in a carceral community dependent upon the extraction and redistribution of prisoner wealth to carry on. And while those prisoners and prison officials who benefit most from the imposition and collection of *la talacha* depend on the threat of violence to maintain power and profits, they must also modulate their violence and greed to keep the imprisoned population quiescent. A fragile kind of order is forged through such arrangements. Clearly, however, this order is itself founded upon the melding of illicit and penal power – with prisoners and officials propping up a simulacrum of state authority (Baudrillard, 1994) by perpetually exploiting the imprisoned.

Thus, it should come as no surprise that prisoners’ struggles to survive in and pay for their prisons inevitably rebound upon the free in ways that escalate collective fear and confusion about who has the right to tax and who gets the

privilege of protection. In late 2020, I received a WhatsApp message from Rana, the ex-MS13 member whose introduction to *la talacha* I detailed above. After serving seven years for possession of crack cocaine, he returned to the street for nearly two years before getting arrested, charged and convicted again – this time for involvement in an extortion racket. He recently turned 34 and carries a sentence of 38 years.

“Look, the *voceros* here have isolated me for extorting people”, Rana wrote. “Where sector 12 used to be they have locked up a lot of guys, sealing the windows and doors with metal”. Rana admitted to having made extortion calls “a few times” out of desperation, but denied regular involvement. “They are just doing this to wash away their own sins. They accuse us of extorting when it’s they that collect *la talacha*. Is that not also extortion? And now they say that we are the evil ones. It’s just pure prejudice. It’s unjust”. Rana’s critique of the authorities’ “right to punish” copy-cat extortionists like himself gets at the heart of how the carceral turn in Guatemala has made prisons essential to the reproduction and intensification of society-wide extortion. Without the easy dichotomies of good and evil so often impugned upon the struggle between “law” and “out-law” it becomes impossible to say “who is the imitator and who is the imitated, which is the copy and which is the original” (Zilberg, 2007, p. 46, citing Taussig, 1993, p. 78). With prison officials embroiled in illicit activities that mirror the crimes for which prisoners themselves are punished, some see no reason to keep the suffering contained by prison walls. Doubly seized by the state and its underworld, they seize what they can by leveraging the fears of the free (Fontes, 2021).

Conclusion: Carceral citizenship and extorted life

In this article, I have explored one iteration of carceral citizenship by mapping how Guatemala’s prisoners collectively conceive of – and draw the boundaries of – their individual and collective survival through informal prison taxes known as *la talacha*. Prisoner leaders maintain their power by organizing and imposing *la talacha* in cooperation with prison officials, who in turn leverage their authority to feed off prison black markets, violating any presumed distinction between licit and illicit governance. Nevertheless, exercising what agency they can in shaping their everyday lives (Ong, 1996, p. 737), each prisoner carves out his right to survive and his standing by participating in *la talacha*. Prisoners collectively engage in negotiation – and even sometimes in armed struggle – to construct the terms of a fragile and mutable social contract between those who must pay and those who get to collect. Ultimately, I have shown how prison taxes represent a dense node in carceral citizenship formation through which prisoners hash out the combinations of rights, responsibilities, and belonging that frame carceral citizenship in Guatemala (see Bosniak, 1999; Parker & Weegels, this issue). Forced to pay for the upkeep and administration of their own punishment, some prisoners – like Rana or Riggorigo – seek what profits they can by

pretending to impose punishment and collect debts from vulnerable Guatemalans who have lost faith entirely in the state's willingness and ability to protect them.

The ready supply of such victims speaks to how the terms of carceral citizenship under which Guatemala's prisoners labour and live apply far beyond the space of the prison, enveloping wider society in ways that condition collective life. Everyone faces the prospect of state corruption and criminal extortion. Those who can afford to secure themselves with robust private security (the region's largest growth industry) need not feel so exposed to shadowy threats, and those wealthy elite able to mobilize the coercive power of the state feel safer still. But such inequalities are part and parcel of the production of the poor's vulnerability; the relatively wealthy's reliance on private security has accelerated the breakdown of public security (Caldeira, 1998; O'Neill & Fogarty-Valenzuela, 2013). Moreover, like their prisoners, all Guatemalans live under (and pay their taxes to) a government fractured by competing (il)licit powers in which the state and its underworld increasingly mirror and entwine with one another. For the "free", as for the prisoner, elite power, illicit accumulation and criminal governance have become virtually seamless. In the last decade, spectacular acts of official corruption – like former President Otto Pérez Molina's (2012-2015) conviction in a multi-million dollar tax embezzlement scheme – have become quotidian. To insulate themselves from the law, a *pacto de corruptos* (pact of the corrupt, a coalition of military operatives, politicians, drug-traffickers and business owners) have since manipulated elections to catapult a once-jailed former prison director to the presidency while driving anti-impunity officials and lawmakers out of the country (Dudley, 2023). Life on the inside and outside of prisons are becoming uncannily alike, and it remains to be seen if Guatemalans (prisoners or not) can push back against the walls closing in.

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Notes

- 1 For perspective, the average effective tax rate in 2021 across OECD countries was 20.2 per cent, and that of the US was 22.3 per cent (OECD, 2023).
- 2 Though on paper Guatemala imposes relatively robust taxes on the wealthy, most of the national tax revenue is generated from indirect rather than direct taxes, due to “widespread tax evasion enabled by a ‘toothless’ enforcement system in which there are virtually no repercussions for tax-dodgers; and a wide array of tax loopholes imposed by the economic elite to lower their tax burdens” (Cabrera & Schneider, 2013). The state’s struggle to collect is also due to structural issues: more than 70 per cent of the work force labor in the informal sector (ILOSTAT, 2021) and government institutions are hyper-centralized in a few cities.
- 3 Parallel trends are evident in Honduras (Carter, 2022) and El Salvador (Zilberg, 2011).
- 4 All prisoners’ names, as well as some ethnographic details (insignificant to the analysis), have been changed or removed to preserve informants’ anonymity and security. Beginning in 2011, I initially gained access to Guatemalan carceral communities by volunteering with a variety of prisoner rehabilitation non-profits. From 2011-2013, I visited prisons 2-3 days/week, assisting prisoners’ families in visits and processing prisoners’ paperwork. Since then, I have maintained close ties to dozens of prisoners and their families through fieldwork and written correspondence.

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