

A Theology of Taxation

A reflection paper by Leah Watkiss

In the light of the recent Occupy Movement, the growing gap between the rich and the poor has finally made it into mainstream consciousness. A report released in January of 2012 revealed that Canada's top 100 highest paid CEOs now earn 189 times more than the average Canadian. By noontime on January 3, 2012, the first official working day of the year, Canada's top 100 elite will have earned \$44,366 – the salary that an average Canadian working full-time earns over the course of a whole year.¹ At the same time, our governments continue to slash public services due to lack of funds while cutting corporate taxes.

In Canada, two of the important functions that taxes serve are: 1) to fund public services; and 2) to redistribute wealth. As Christians, how can we understand the inequality in our country in the context of our tax system?

The Old Testament on paying taxes to support the poor and marginal

The Old Testament has clear instructions on the subject of taxes and outlines several types of taxes that the Israelites were required to pay to support those who were unable to support themselves, such as widows, orphans, and migrants.

The instructions in the Old Testament follow a seven-year cycle. Every year of this cycle, when Israelites reaped their harvest, they were commanded to leave the edges of their crops untouched so that the poor and the migrants could gather them (Lev 19:9-10). Every third and sixth year, Israelites were required to pay a tithe or one tenth of their earnings to feed the poor (Deut 14:28-29, 26:12). And every seventh year in the cycle, Israelites were ordered to let their fields rest so the needy could take whatever was left (Ex 23:10-11).

These instructions laid the burden of caring for the poor on the land-owning wealthy among the Israelites. It was not charitable giving that allowed the wealthy to pick and choose who deserved to receive their generosity, but a tax that went to serve those in most need, whoever they were and wherever they came from.

The New Testament on paying taxes to support the poor and marginal

When assessing what the New Testament has to say about taxes, we must remember that there were two taxes that Israelites faced during Jesus' time: the Israelite taxes of the Old Testament that the Jews paid to each other; and the Roman taxes of the oppressive occupying state that everybody was forced to pay to Caesar.

On the subject of the Israelite taxes, the Gospel of Matthew describes Jesus speaking out in support of them. In it, he says: "Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the others" (23:23). Jesus here acknowledges that the Pharisees are paying taxes *as they should*, but rebukes them for not upholding the laws of justice,

¹ Hugh Mackenzie. *Canada's CEO Elite 100: The 0.01%*. Ottawa: Canadian Centre for Policy Alternatives, January 2012.

mercy, and faithfulness which such taxes are intended to support. Jesus is really saying here that paying taxes is good and proper but it's not enough, and challenges the Pharisees to do *more* than this. This means that Christians, likewise, should not only pay taxes to help the poor but *also* work for justice. Jesus commands us to go this one step further.

On the subject of Roman taxes, the New Testament is a bit more ambiguous. On the one hand, figures identified as "tax collectors" are consistently depicted as sinners who were especially in need of salvation. On the other hand, in the Gospel of Matthew, when Jesus is asked directly whether it is lawful to pay taxes to Caesar or not, he responds with instructions to "render to Caesar the things that are Caesar's" (22:21), referring to the Roman coins bearing Caesar's image that were used at the time.

These depictions of Roman taxation may seem contradictory at first: if the people were supposed to render taxes to Caesar then why would tax collectors be depicted as sinners? In fact, through the juxtaposition of these ideas Jesus tells us something very important about taxation: taxation itself is not wrong or sinful; the taxation system practiced in Jesus' political context was. The sinful tax collectors Jesus met and ministered to collected the tax owed to the Roman Empire by his neighbours. These tax collectors were not paid directly by the Romans. They made their livings by charging their fellow Jews more than the tax that was owed and pocketing the difference. This was an accepted practice without regulations and a lot of exploitation took place. When Jesus told tax collectors to sin no more, he meant that they should not charge exploitative amounts through which they would profit while impoverishing their neighbours, not that taxation itself was wrong.

If we look at the Gospel of Luke, we find a moving story of Zacchaeus, a wealthy chief tax collector with whom Jesus decides to stay. On encountering Jesus, Zacchaeus decides to give half of his goods to the poor and recompense anyone he has ever defrauded fourfold (19:1-9). In response, Jesus declares "Today salvation has come to this house" (19:10). Clearly Jesus supports a redress of the imbalance that has been created by corrupt taxation practices. Zacchaeus had used the bad Roman taxes to exploit the poor and collect wealth for himself. Meeting Jesus, he realizes that this is not how he should behave and works to redress the problems. Giving away his wealth and repaying those he swindled demonstrates a deep faith by Zacchaeus married with a profound economic statement about the distribution of wealth from the rich to the poor that Jesus rewards.

In Jesus' time, there was nothing that the people could do to make changes to the Roman tax system. In our democratic state, however, we are capable of advocating for changes to our tax system that would redistribute wealth from the rich to the poor in a systemic way similar to the taxes of the Israelites in the Old Testament and the actions of Zacchaeus in the New Testament, both of which were supported by Jesus who also called us to work for justice.

The Theology of the Common Good

The theory of the "common good" holds that a community together can attain public goods from which each member benefits individually. An example of this theory is a public health system which, although only possible if everyone in a community who is able contributes to it, benefits every individual in that community because each member can access the system for his or her own health.

The concept of the common good can be traced by to ancient Greek philosophers including Plato and Aristotle. Early church father St. John Chryostom (347-407 A.D.) took Aristotle's ideas and developed them within the context of Christian theology. "If you cannot remember everything... I beg you, remember this without fail, that not to share our own wealth with the poor is theft from the poor and

deprivation of their means of life; we do not possess our own wealth but theirs.”² St. John Chryostom echoes the instructions found in the New Testament to view our wealth as the property of others. Our wealth comes from God and belongs to our common humanity, not a single person. As Christians we are therefore called to share our wealth with those who have little or nothing and work for the common good of society.

Chryostom’s idea was later echoed by St. Thomas Aquinas (1225-1274 A.D.). For Aquinas, the common good was more than a social ideal; it was society’s purpose. He believed that human society, like everything else, exists to glorify God, and to work for the common good is to follow the natural law of God. When all members of a society contribute to the common good, each member of that society is able to follow his or her God-given nature and fulfil the role that God intended him or her for in this world. Aquinas concluded, therefore, that it is the responsibility of every Christian in the world to contribute to the common good of society.

In our current political-economic context, we contribute to the common good through the paying of taxes. These taxes ensure that all children, no matter what their background, are able to get at least a high school education. They ensure that all people, no matter what their economic status, can access health care. They ensure that anyone faced with an emergency situation can pick up the telephone, dial 9-1-1, and receive assistance. All of these benefits contribute to the larger common good of our society.

Conclusion

Commands for those who have to support those who have little or nothing appear consistently throughout the Bible, and are echoed and amplified by such important Christian thinkers as St. Augustine, St. John Chryostom, St. Thomas Aquinas, St. Francis of Assisi, and many others. When we follow these holy commandments and help our brothers and sisters in difficult circumstances, we all benefit. Research has shown that inequality is bad for everyone. Where inequality is high, we find higher rates of infant mortality, illiteracy, obesity, mental illness, incarceration, homicide, drug use, teenage pregnancy, and violence.³ Creating more equal societies can only be achieved when a whole community work together, but each of us will benefit from the consequences of that equality. One way that we, as Christians, can work for more equal societies is to advocate for changes in our tax system that will redistribute wealth more equally and fund important public services that we can all benefit from, whether we ourselves use them or not.

In Galatians, we are told: “Bear one another’s burdens, and so fulfil the law of Christ” (6:2). When we pay taxes, we help to bear the burdens of our fellow citizens. Paying taxes is thus part of fulfilling the law of Christ on Earth and joyfully preparing the kingdom of God.

Leah Watkiss is a former Social Justice and Advocacy Intern for the Anglican Diocese of Toronto

² St. John Chryostom. *On Wealth and Poverty*. Trans. Catharine P. Roth. Crestwood, N.Y.: St. Vladimir’s Seminary Press, 1984, p. 55.

³ Richard Wilkinson and Kate Pickett. *The Spirit Level: Why More Equal Societies Almost Always Do Better*. London: Allen Lane, 2009.