

A theology of taxation

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A [commentator on this blog has said](#):

[T]here is very little Christian theology on the merits, purposes and morality of taxes. There are certainly many mentions in the new Testament of tax collectors/publicans who were widely despised as agents of a foreign state, and ranked alongside “sinners”, which many interpret as lenders at interest, which was clearly against the Law.

St Paul does talk of the necessity to pay taxes that are due in Romans 13, but that is a teaching on the authority of government, not of taxes per se.

It is frequently argued, by those who see a Christian moral or theological basis for redistributive taxes, that modern taxation is a moral good, satisfying our duty of charity. At its extremes, this view is expressed in the claim that “the modern application of charity is by way of use of progressive taxation rates.”

This is the main method used to gain Christian support for redistributive taxation—, the welfare state that the tax funds helps our neighbor and therefore its expansion must be a Christian duty.

This is contrary to Christian teaching. “At the heart of the Bible is the God who seeks the free worship of free human beings, and just as love of God is only real if it comes voluntarily from the heart, so, too, is love of neighbour. The Christian duty of charity must be undertaken voluntarily. There is no moral benefit in forced giving, as Saint Paul says: ““Each one should give what he has decided in his own mind, not grudgingly or because he is made to, for God loves a cheerful giver.””

Christians have a duty of charity to their neighbours, and are warned not to follow riches, but these are personal duties laid on each of us individually rather than collective obligations that can be satisfied through compliance with a human tax system. We cannot contract out our duties to others, nor can we nationalize them into the welfare state. Even less can we meet our duty to our neighbour by forcing another neighbour to meet his needs.

The Good Samaritan did not leave the dying man to the priest and the Levite, agents of the Jewish government, but cared for him himself.

This is, of course a libertarian, and if I might say so, evangelical view of the issue.

I fundamentally disagree with it. In a 2003 [article on the theology of taxation](#) that I wrote for the journal of the [Ridley Hall](#) Foundation I set out my case in full. I recommend the interested to read it in full.

My response to the particular issues raised are in there. I say:

For some the defence of [tax avoidance] is based on Jesus' most commonly known teaching on tax, which was that one should pay what is due to Caesar to Caesar and what is due to God to God. Unfortunately it seems that this teaching has frequently been used as justification for the view that taxation is a secular matter which is unrelated to a person's duty to God. In other words, if it can be technically, and however remotely, argued that a tax liability is not due, then there is no liability to Caesar. In that case it is suggested that because the duty to pay tax was only to Caesar, and not God, on the basis of this interpretation of Christ's words, no accounting is required to the latter for any moral consequence of the action taken to avoid the tax bill (avoidance being used in this case in the context I note above). It is this dualistic approach, which suggests that as long as the law is complied with, any action in taxation is acceptable, that would appear to be used by many Christian business people to justify their actions in avoiding tax. They would not dream of using a similar argument to justify actions which are legal but nonetheless wholly unacceptable to the Christian believer, for example in the area of sexual morality. I cannot find any other basis on which many Christians (who otherwise consider their actions ethical, and even corporately socially responsible) promote tax minimization through avoidance, as a necessary and appropriate business process.

I think this view of Jesus' teaching is wrong. If, as his other teachings make clear, it is a Christian's duty to obey the requirements of civil authority with regard to tax, then I can see no room for such a dualistic argument based upon this one, well known, phrase. The construction of that phrase has, instead, to be seen inside its own quite distinct and separate context which had nothing to do with taxation. The result is that I cannot accept the view that transfer pricing, the use of offshore locations, and similar tax avoidance practices, are in any way consistent with Christian behaviour. These transactions and others like them are designed purely to avoid tax, contrary to the wishes of elected Parliaments, and without the necessary economic consequences of the transactions they purport to represent being suffered. The consequences occur at cost to others whom the Christian has accepted a duty to love.

Paul's suggestion seems to coincide with this view. It is hard to believe that Paul, even though a Roman citizen, could have endorsed all the views of that regime. Yet in Romans 13: 6 & 7 he says "This is why you also pay taxes, for the authorities are ministers of God, devoting themselves to this very thing. Pay to all their dues, taxes to

whom taxes are due, toll to whom toll is due, respect to whom respect is due, honour to whom honour is due.”

This too seems a reasonable interpretation of Jesus’ view. Both opinions appear quite clear and can be summarised as “pay what is asked of you”. In both cases there seems to be undoubted support for the idea of tax compliance and against those of avoidance, let alone evasion. In my opinion, this is the first essential element of a theology of taxation.

I explore other issues — including the fair rate of tax and whether it should be progressive or not (about which Rowan Williams has no doubt — he said so in the Q & A session on Monday) in the article and note that we have a:

duty to interpret the Bible in its modern context in accordance with sound hermeneutical principles.

The person who has most thoroughly and publicly offered such an interpretation in recent years is Susan Hamill, a professor of law at the University of Alabama. She [has published the leading current paper in this area](#). In this she sought to argue on theological grounds to a state legislature with a high degree of professed Christian or Jewish members, that Alabama’s state tax code, which is both deeply regressive (i.e. rates are highest on the poor) and profoundly more expensive for the poor than almost any other state in the USA, is contrary to the ethics of Judeo-Christian teaching.

I concur with her suggestions that:

- 1. regressive taxation is contrary to Biblical teaching;*
- 2. progressive taxation is consistent with biblical teaching;*
- 3. it is appropriate that those with wealth should pay more tax than those without it.*

I base these conclusions on the following:

a. Old Testament teachings make clear that those with a surplus from production (in modern parlance, a profit) should leave for the poor (in these days represented by their dependency upon the tax financed welfare state) sufficient for them to maintain themselves. This is for, example, inherent in the idea of gleaning (Lev 19:9, Deut 24: 19-22). No teaching to the contrary is ever found.

b. The teaching in Jesus’ second great commandment that we should love one another. It has been suggested by Hamill that this must, in part, be interpreted as being expressed through the provision of charity and the modern application of this is by way of use of progressive taxation rates.

c. The teaching derived from Genesis 4:9 and repeated implicitly by Jesus in considering

who is our neighbour, that we are our brother's keeper. This teaching implies that an unjust treatment to a fellow human being is a wrong committed against God. Our equality in creation places upon us a responsibility to care for each other. Hamill interprets this as a duty to pay progressive taxation since those with greater means have a duty to provide more for their fellow human beings. I agree.

d. The clear teaching in Matt 6:24 that a dedication to the accumulation of cash is contrary to devotion to God. Where a sufficiency of cash exists there is a duty to forsake wealth in favour of others if one is to answer the call of God. Again, this can, in its modern context, be seen as an endorsement of progressive taxation.

What this last teaching most clearly says, in the broader context of the teachings on prayer that immediately precede it, is that Christ must be the unambiguous centre of the life of a Christian. In that case I believe that the suggestions Hamill makes necessarily follow: progressive taxation based on the ability to pay is a fourth necessary part of a theology of taxation. We do have a duty to provide for those less well off than ourselves and in part that is expressed through accepting and paying progressive taxation.

Does the 'charity' argument, or Thatcher's favoured reference to the Good Samaritan neuter any of this? No, of course it does not. #

The duty to pay tax was clear in Jewish law and in Christian teaching. The idea that the state might use that tax for much more than law and order and aggrandisement of the Emperor was unknown. But times have changed. So has society. Most 'neighbours' in Christ's time were literally known to the whole community in which they lived — which were small. Tithes, gleaning and personal gifts were largely effective in ensuring the poor were maintained. That is utterly impossible now, and the rich are the poorest relative donors in our communities to compound the problem, despite the significant tax benefit to them from doing so — not shared by those less well off.

And as hermeneutics makes clear, we have a duty to interpret the Bible in a current day context — not in the context of the time it was written. If we do not we get absurd results — as some who profess to Christianity make all clear by their actions and expression of opinion. In that context charity for all the poor is not possible without a substantial centrally coordinated programme of provision clearly best run by the state and funded by tax. Anything else makes no sense at all.

And it also quite contrary to the message of Luke's gospel. In Luke 4, starting at verse 18 Jesus says:

The Spirit of the Lord is upon me, because he has anointed me to bring good news to the poor. He has sent me to proclaim release to the captives and recovery of sight to the blind, to let the oppressed go free, to proclaim the year of the Lord's favour.

This is the clearest statement of Christian duty there is. Support for progressive taxation fulfils that duty.

If that is at personal cost — so what/ From Luke again (chapter 1);

He has shown strength with his arm; he has scattered the proud in the thoughts of their hearts.

He has brought down the powerful from their thrones, and lifted up the lowly; he has filled the hungry with good things, and sent the rich away empty.

The message cannot be clearer in my opinion: it is our duty to provide for the poor. We are to eschew riches. progressive tax as a matter of fact does that. Alternative tax methods do not. Nothing else is, therefore compatible in our time with Christian faith but progressive taxation.