

## A Fair Tax

by Susan Pace Hamill

Here is a view of tax policy from the standpoint of Judeo-Christian ethics:

The book of Genesis, which teaches that God creates each person in God's image, links a proper relationship with God to a proper relationship with all other human beings. The broad moral principles of justice in the Bible evaluate whether a community's laws and social structures treat all human beings as bearers of the image of God. These biblical principles forbid oppression and require that all persons enjoy a reasonable opportunity to reach their divinely created potential to carry out God's work on earth.

The biblical principle of reasonable opportunity is derived from the specific laws mandated by the Old Testament requiring gleaning rights, release of servants, debt forgiveness and land-tenure rights. The teachings of Jesus Christ raise these moral laws to higher and broader levels of social justice. Interpreted in the context of the 21st-century United States, this principle requires much more than minimum subsistence. It also requires that every citizen have access to an adequate education and job training as well as decent health care and housing.

Compulsory taxation is the only way our country can obtain a level of revenues that meets the biblical mandate of reasonable opportunity. This is because most of us will never voluntarily contribute our fair share, given our inescapable greedy tendencies resulting from the fall of humankind. Those who believe that voluntary charitable giving can be a substitute for adequate tax revenues deny the effects of the fall and our dependence on God's grace to help us fight the sin of greed. Although giving to charity is important from a biblical view, an A+ in charity does not turn an F in justice to a C in social morality.

The Bible also morally evaluates how we allocate the burden for paying taxes. The book of Genesis, revealing God as the sole creator and ultimate owner of all the earth's wealth and resources -- with human beings serving as God's stewards -- along with Jesus' "render unto Caesar" remark in the Gospel of Matthew, establishes that tax burdens are consistent with the generally recognized and respected right to private property. In balancing the indisputable right to enjoy private property with the also indisputable moral responsibilities owed to God and the community, a Judeo-Christian view of taxation requires that those enjoying greater levels of income and wealth make significant economic sacrifices.

We cannot evaluate tax burdens by simply comparing the dollar amount of taxes paid by each taxpayer. The focus must be on comparing proportional tax burdens relative to income and wealth. Regressive models impose tax burdens that are proportionally larger for those with low levels of income. Flat models impose roughly the same proportional tax burden on the middle classes and the wealthy. Progressive models require the upper-middle classes and the wealthy to bear greater proportional tax burdens.

The Judeo-Christian standard of justice, which forbids oppression, condemns taxing those below the poverty line or regressively burdening the lower-middle classes. The general Judeo-Christian teaching that wealth should be held with a light grip -- combined with moral principles running throughout the Bible, particularly the Gospel of Luke -- impose greater obligations on those blessed with greater amounts of wealth. This approach deems flat models to be immoral, and therefore requires some form of progressive taxation. Well-designed flat models do not

oppressively burden those who are truly too poor to pay the tax. Nevertheless, by heavily favoring those already enjoying the greatest share of God's resources, they unacceptably emphasize preserving excess wealth and ignore the biblical message, "To whom much is given, much is required."

A Judeo-Christian moral evaluation of tax policy in no way resembles secular approaches that assume that human effort can produce utopian justice. A Christian worldview recognizes that God's intended standards of justice will not fully materialize until Jesus comes again and completes his work. Judeo-Christian teachings do not support socialist-leaning tax policy that seeks equality of results under a steeply progressive structure reaching confiscatory levels.

On balance, Judeo-Christian ethics require that tax burdens be allocated under a moderately progressive model. When morally debating the specific level of tax revenues and the precise degree of progressivity, we must always first ask whether the wealthier and more powerful of the community are paying their fair share. This is because those enjoying higher levels of income and wealth will be tempted by greed to fight for the smallest tax burden possible without considering the moral obligations of their faith.

The absence of Judeo-Christian values in tax-policy discussions is a sign that genuine faith is in deep trouble. Christianity in particular has become a low-sacrifice operation. Jesus Christ did not preach a low-sacrifice gospel. Real faith results in a transformed life characterized by a high degree of sacrificial discipleship. Real believers endure great personal sacrifice to bring God's kingdom on earth closer to God's kingdom in heaven even while knowing that their sacrifice cannot completely restore the fallen world.

When large numbers of people and their political and spiritual leaders use low-sacrifice issues to cover up injustice, the consequences are likely to be disastrous. The message of the Bible is that a nation that pursues the atheistic values of objectivist ethics will decline and ultimately fail.

Christians have a moral obligation to insist that the nation's tax policy embrace every person as divinely created in God's image. The moral conversation surrounding tax policy must start to reflect the kind of sacrifice called for by Judeo-Christian values if we are to have a chance of overcoming the forces of greed.

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An interview with her can be found on:

<http://www.pbs.org/wnet/religionandethics/week648/interview4.html>