

'GIVE TO THE EMPEROR...' FAIR TAXES

PROPER 24, YEAR A

Lectionary Texts: Exodus 33:1-12 Isaiah 45:1-7 Psalm 99 Psalm 96:1-13
Matthew 22:15-22 I Thessalonians 1:1-10

Focus Text: Matthew 22:15-22

Then the Pharisees went and plotted to entrap him in what he said. ¹⁶ So they sent their disciples to him, along with the Herodians, saying, "Teacher, we know that you are sincere, and teach the way of God in accordance with truth, and show deference to no one; for you do not regard people with partiality. ¹⁷ Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?" ¹⁸ But Jesus, aware of their malice, said, "Why are you putting me to the test, you hypocrites? ¹⁹ Show me the coin used for the tax." And they brought him a denarius. ²⁰ Then he said to them, "Whose head is this, and whose title?" ²¹ They answered, "The emperor's." Then he said to them, "Give therefore to the emperor the things that are the emperor's, and to God the things that are God's." ²² When they heard this, they were amazed; and they left him and went away.

NRSV

ADDITIONAL TEXTS

Let Pharaoh proceed to appoint overseers over the land, and take one-fifth of the produce of the land of Egypt during the seven plentiful years. Let them gather all the food of these good years that are coming, and lay up grain under the authority of Pharaoh for food in the cities, and let them keep it. That food shall be a reserve for the land against the seven years of famine that are to befall the land of Egypt, so that the land may not perish through the famine.
Genesis 41:34-36

If there is among you anyone in need, a member of your community in any of your towns within the land that the LORD your God is giving you, do not be hard-hearted or tight-fisted toward your needy neighbor. You should rather open your hand, willingly lending enough to meet the need, whatever it may be. Be careful that you do not entertain a mean thought, thinking, "The seventh year, the year of remission, is near," and therefore view your needy neighbor with hostility and give nothing; your neighbor might cry to the LORD against you, and you would incur guilt. Give liberally and be ungrudging when you do so, for on this account the LORD your God will bless you in all your work and in all that you undertake. Since there will never cease to be some in need on the earth, I therefore command you, "Open your hand to the poor and needy neighbor in your land."

Deuteronomy 15:7-11

May [the rulers] judge your people with righteousness, and your poor with justice. May the mountains yield prosperity for the people, and the hills, in righteousness. May [your rulers] defend the cause of the poor of the people, give deliverance to the needy, and crush the oppressor.
Psalm 72:2-4

Ah, you who make iniquitous decrees, who write oppressive statutes, to turn aside the needy from justice and to rob the poor of my people of their right, that widows may be your spoil, and that you may make the orphans your prey! What will you do on the day of punishment, in the calamity that will come from far away? To whom will you flee for help, and where will you leave your wealth, so as not to crouch among the prisoners or fall among the slain? For all this his anger has not turned away; his hand is stretched out still.
Isaiah 10:1-4

Therefore because you trample on the poor and take from them levies of grain, you have built houses of hewn stone, but you shall not live in them; you have planted pleasant vineyards, but you shall not drink their wine. For I know how many are your transgressions, and how great are your sins -- you who afflict the righteous, who take a bribe, and push aside the needy in the gate. Hate evil and love good, and establish justice in the gate; it may be that the LORD, the God of hosts, will be gracious to the remnant of Joseph.

Amos 5:11-12, 15

"The Spirit of the Lord is upon me, because [the Lord] 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 favor."

Luke 4:18-19

From everyone to whom much has been given, much will be required; and from the one to whom much has been entrusted, even more will be demanded.
Luke 12:48b

SCRIPTURE COMMENTARY

BY CHRIS LIU BEERS, PROGRAM ASSOCIATE,
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Throughout the Gospel of Matthew, the Pharisees in particular are depicted as a scheming bunch, attempting to trap Jesus in his own words as if he were some kind of amateur politician. Jesus, however, constantly turns the tables on his attackers, often leaving them speechless and the bystanders amazed. In Matthew 22, Jesus' opponents finally raise the subject of taxes. Of course, taxes have never been very popular in human history, and life in the Holy Land under Roman military rule was no exception. The Romans heavily taxed their occupied territories, and typically the local ruling aristocracy used any method possible to extort money from the lower classes. This is why tax collectors are especially hated characters (see, for example, Matthew 9:9-13, Luke 19:1-10). In our passage, it is the dynamics of Roman occupation that create the opportunity for this line of questioning: if Jesus responds that it is lawful to pay taxes to the emperor, he will be deemed to be sympathetic to the ruling class – and thus “offensive to Jewish nationalists,” and yet to assert that such taxes are unlawful would be “treasonous” (*New Oxford Annotated Bible*).

How does Jesus respond? He demands to see a coin, he asks whose image it contains, and then he famously says “Give therefore to the emperor the things that are the emperor’s, and to God the things that are God’s” (22:21). Because the coin bore the image and name of the emperor, Jesus reasoned that it really belonged to him. In addition, “because of the offensiveness of a human image on a coin, it would be most appropriate for Jews to be rid of such a coin” (Donald Hagner, *Word Biblical Commentary*, p. 636). Here, Jesus essentially concedes the ability to collect taxes to Roman authority, but he does not stop there. Rather, Jesus logically transposes the debate beyond what any of his hearers were expecting. The logic behind Jesus’ argument is highly suggestive: Whose image do people bear? Within a Jewish worldview (both ancient and contemporary), *all* people in fact bear the image of God (see Genesis 1:26-27). The image of God has been indelibly stamped within all of us, much in the same way that pieces of metal are shaped into the image of a ruler or king. Thus, “if one rendered to the state its restricted due, all the more was one to render to God [God’s] unrestricted due – the totality of one’s being and substance, one’s existence, was to be rendered to God and nothing less. Loyalty to Caesar must always be set in the larger context and thus be relativized by the full submission of the self to God” (Hagner, 637).

When we open our Bibles today with the hopes of finding guidance for specific tax policies in the modern world, we may find ourselves frustrated. But when we listen attentively to the words of Jesus, we hear anew the prophetic calling to care for the poor, to seek justice for the oppressed, and to render that which bears the image of God – our whole lives – back to God.

PASTORAL REFLECTION

BY REV. JACK MCKINNEY, PASTOR, PULLEN
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Each month KaKi and I sit down at our dining room table to tackle the chore of bill paying. In my experience this particular shared spousal activity can lead to some tense moments. So, I find it best if everyone is in a good mood, has a cold drink in hand, and there is pleasant music playing in the background. Otherwise, someone may find himself

sleeping on the couch for wondering out loud if we really needed an item that someone else considered indispensable.

Our family is no different than any other family. We have limited resources and there are months when those resources are not enough to cover our expenses. The shortfall can produce tension and despair on one hand, and it can also lead to creative planning. How can we reduce our expenses? How can we increase our income? Do we need to draw on our savings to meet an urgent need? These and other questions are central to the conversation.

In all the years of contemplating how we are going to pay our bills, however, not once have KaKi and I suggested we need our children to start sharing the economic burden with us. Our kids are young teenagers and have moved into the stage of life when part-time jobs like babysitting and lawn care are open to them. My children know that, if they want extra money to do some things mom and dad are not going to pay for, they will have to earn it. Still, that is a far cry from telling my kids, whose income is a tiny fraction of my own, that they must pay an equal share on the electric bill (though it is tempting given that they know how to turn a light switch on, but are baffled about reversing that process).

I imagine most families in North Carolina feel like KaKi and I do. The people in the household who have the resources are responsible for paying for the necessities of life. To put an equal burden on another family member who makes next to nothing is not only unfair; it would put that vulnerable family member in a dire predicament.

Which brings me to the subject of taxes. In Matthew 22:15-22, Jesus faces another test from his religious opponents. He is asked whether it is lawful to pay taxes to the emperor. This was a brilliant question if the goal was to ensnare Jesus or at least alienate him from some percentage of the population. The audience listening to his response

would have included Herodians (supporters of Rome and Roman taxation), Zealots (despisers of Rome and anti-tax radicals), and Pharisees (no fans of Rome but not willing to go as far as the Zealots when it came to tax avoidance). Regardless of how Jesus responds he will anger someone in the crowd. Still, he finds an interesting middle ground with his famous reply: "Give to the emperor the things that are the emperor's, and give to God the things that are God's."

I take Jesus' words to mean that I am required as a Christian to pay taxes, but that is about all I can glean from this passage concerning tax policy. What is fair when it comes to taxation is not touched on in Jesus' exchange with his adversaries, though the story of Zacchaeus (Luke 19:1-10) hints at the importance of justice in these affairs. Still, as with most moral/social issues found in the Bible, the details are left to us to figure out.

The payment of taxes is one of the ways we demonstrate we are an extended family as citizens of this state and nation. While we hardly agree on how much we should be taxed, or how our taxes should be used, there is agreement that the burden falls to all of us in some measure. But here is where my family metaphor breaks down in discussing tax policy. Whereas we would never expect a family member with few resources to pay as much of his or her money for the family's living expenses as another family member with greater resources, our current tax system does just that. Or worse.

The sales tax and other taxes that are applied to purchases, along with user fees, are often trumpeted as being the fairest form of taxation. After all, people argue, everyone pays the same for what is used, and if you don't buy something you don't have to pay taxes. This kind of reasoning makes the sales tax very popular with some elected officials who believe the shared burden of such a system makes good sense.

However, it doesn't make such good sense when the items being taxed are the basics: food, clothing, gasoline, electricity, phone service, etc. Because a person earning \$10,000 a year is going to spend a bigger part of that income on the basics than is a person earning \$100,000, the state's reliance on sales and excise taxes and user fees means that poorer people actually pay a greater percentage of their income in state and local taxes than do wealthier people. To the degree that our state continues to emphasize these taxes and fees to fund our shared life together, we will continue to place a terrible hardship on the most vulnerable members of our state family.

A progressive tax policy does what our families do every day. It takes into account who around the dining room table actually has resources and assumes those people will pay the largest share of the bills. Why is it that we know this is fair and just in our homes, but resist such sensible reasoning when it comes to writing tax law?

Yes, let's give to Caesar the things that are Caesar's, but let's make sure the things that are God's, like compassion and justice, inform the transaction.

WORSHIP AID - 'GIVE TO THE EMPEROR...'

RESPONSIVE READING

Jesus, Help Us

Jesus, you do not regard people with partiality;

Help us not to value the wealthy and the strong over the poor and the weak.

Jesus, you see through our hypocrisy;

Help us to acknowledge the truth of our greed and our economic inequities.

Jesus, you recognize the necessity of taxation;

Help us to understand that our taxes can and should be used for the common good.

Jesus, you show us that worldly rulers stamp their images on money, but you have stamped your image on us;

Help us to reflect the glory of your generous love.

Jesus, you teach us that we cannot serve two masters;

Help us to serve God by giving to our neighbors, rather than hoarding and worshipping wealth that cannot save.

Jesus, you gave us all that you had. You gave yourself for our salvation, and we are to live by your example.

Help us share all that you have given us for the well-being of others.

Jesus, you have sanctified us;

Help us to live in the holiness of your justice.

Jesus, you have made us members of your body;

Help us understand that the good we do for "the least of these," we do for you.

(by B. J. Morton)

PRAYER OF CONFESSION

Generous God, we confess that we have allowed ourselves to be shaped by worldly thinking and worldly economic systems. We confess that we have bought into the deceptive rewards of capitalism, selling our souls for individual gain. We confess that we have stood by while our political leaders fashioned taxation policies that favor the rich and burden the poor, including tax cuts that rob the poor of basic human services. We have allowed “welfare” to become a dirty word. Yet you call us to consider the welfare of others – to love our neighbor as our self. Generous God, help us to recognize our moral obligation to care for the common good, and let us walk in your generous Spirit. Reshape our thinking by giving us the mind of Christ, who cared about us all and emptied himself for the well being of us all. Let us live by the godly principle that it is better to give than to receive, and let us value charity and justice over selfish material gain. **Amen.**

(by B. J. Morton)

SUGGESTED HYMNS

✠ <i>Christ for the World We Sing</i>	AM 565/CM 37/MW 640/TH 537/ UMH 568
✠ <i>If the World From You Withhold</i>	AM 427/CM 216/UMH 522
✠ <i>Take My Life and Let It Be</i>	AM 292/AZ 208/BH 277/CH 609/ CM 338/LW 404/MW 610/NCH 448/ PH 391/TH 707/UMH399
✠ <i>The Harvest of Justice</i>	GC 711
✠ <i>The Voice of God is Calling</i>	CH 666 /UMH 436
✠ <i>We Are Called</i>	BH 390/GC 718/MH 635

◆ Hymnal Legend ◆

† AM – African Methodist Episcopal
† AZ – African Methodist Episcopal Zion
† BH – Baptist Hymnal
† CH – Chalice Hymnal (Disciples of Christ)
† CM – Christian Methodist Episcopal
† GC – Gather Comprehensive (Rom Cath)
† LW – Lutheran Worship
† MW – Moravian Book of Worship
† NCH – New Century Hymnal (UCC)
† PH – Presbyterian Hymnal
† TH – The Hymnal 1982 (Episcopal)
† UMH – United Methodist Hymnal

ADDITIONAL PRAYERS

A Prayer for Economic Justice

God of Justice, who commanded that we open our hands to the poor and needy among us, we pray for all members of our society, especially your church. May your people lead by the example of your love, justice, and unity. Help us realize that we are one with each other, and let us be unafraid to spend ourselves and our wealth for the good of many. Help us to be good stewards of your abundant gifts, willingly paying taxes so that there are adequate resources for programs that enable all our citizens to live with vitality and dignity. Let our taxes be fairly distributed so that they do not crush the head of the poor, but rather lift them up to enjoy the good along with the wealthier members of our society. May your church and your world thrive in the sanctuary of economic justice. **Amen.**

(by B. J. Morton)

A Prayer to be Generous

Teach me, Lord Jesus, to be generous:

to serve You as You deserve;

to give for economic justice, not counting the cost;

to fight for tax justice, not heeding the wounds;

to toil for social justice, not asking for rest;

to labor in love, not seeking any reward,

save that of knowing that we do Your will.

Amen.

(Adapted from “A Prayer to be Generous” at www.catholic.org/clife/prayers/prayer.php?p=763)

A Prayer for our Church

Enable this church to do your will. Make it vulnerable that it may walk with others in humility. Make it outward looking that it may care deeply for our world. Make it a community that embraces social responsibility. Make it compassionate that it may reveal your Spirit. Make your church whole that it may live in simplicity. Enable this church to do your will.

(Adapted from “A Prayer for Our Church,” by Delia at www.thisischurch.com/prayer/shortprayers.htm)

Who is Jesus to Me?

Who is Jesus to me?

Jesus is the Word made Flesh.

Jesus is the Bread of Life.

Jesus is the Victim offered for our sins on the Cross...

Jesus is the Word - to be spoken.

Jesus is the Truth - to be told.

Jesus is the Way - to be walked.

Jesus is the Light - to be lit.

Jesus is the Life - to be loved.

Jesus is the Joy - to be shared.

Jesus is the Sacrifice - to be given.

Jesus is the Bread of Life - to be eaten.

Jesus is the Hungry - to be fed.

Jesus is the Thirsty - to be satiated.

Jesus is the Naked - to be clothed.

Jesus is the Homeless - to be taken in.

Jesus is the Sick - to be healed.

Jesus is the Lonely - to be loved...

Jesus is the Old - to be served.

To me Jesus is my God,...

Jesus is my Life,...

Jesus is my All in All, ... *Amen.*

(Excerpt from "Prayer for the Poor" by Mother Teresa of Calcutta, www.catholicdoors.com/prayers/english/p02686.htm)

ADDITIONAL HELPS

▪ QUOTES ▪

Justice is fostered through a progressivity in taxation, because a progressive tax places a heavier burden on those for whom it will mean the least sacrifice.

Norman J. Faramelli

We've gone from a war on poverty to a war on the poor.

Episcopal Bishop John Chane (on federal policies favoring the wealthy and corporations)

Opportunity for all means making taxes fair. I'm not out to soak the rich. But I do believe the rich should pay their fair share.

Bill Clinton

Here is my principle: Taxes shall be levied according to ability to pay. That is the only American principle.

Franklin D. Roosevelt

[It] is the responsibility of all citizens, acting through their government, to assist and empower the poor, the disadvantaged, the handicapped, and the unemployed... Government may levy the taxes necessary to meet these responsibilities, and citizens have a moral obligation to pay those taxes.

Economic Justice for All,
Catholic social teaching on Taxation #123

As regards taxation, assessment according to ability to pay is fundamental to a just and equitable system.

Catholic social teaching on Taxation #132

Note, besides, that it is no more immoral to directly rob citizens than to slip indirect taxes into the price of goods that they cannot do without.

Albert Camus

A Progressive's Guide to Monitoring Tax Reform

BY MEG GRAY, POLICY ANALYST, NORTH CAROLINA JUSTICE CENTER

Today's North Carolina is the product of generations of investments made to promote the common good. By working together, North Carolinians have created a host of world-class public services and institutions in education, transportation, public safety, recreation, and health care. In return, these investments have fueled North Carolina's growth, given us an enviable quality of life, and helped to make our state a player in the global economy. But the tax system that fueled these investments cannot keep up with this new, thriving North Carolina. Our economy, which was once based on agriculture and manufacturing, is now driven by technology, health care, and the service sector. Even as businesses flourish and our population booms, this outdated tax system is increasingly unable to keep up with growing demands for roads, schools, and services. It is essential that we reform North Carolina's tax system in order to have the funds needed to maintain and improve our public structures, but we must ensure any changes made do not hurt the state's working families. It is important that North Carolina's progressive community speak out in favor of a tax system with two principles at its core: fairness and adequacy.

Fairness - North Carolina must collect the revenues that pay for state and local government in a fair and progressive fashion that assures all individuals and corporations pay their fair share. The state income tax is moderately fair, but North Carolina's sales, excise, and property taxes are dramatically unfair. The result is a system that requires the poorest households to pay a greater share of their incomes in taxes than the wealthy. A fair tax system should be structured such that, when all taxes are combined, households with higher incomes pay the greatest share of their incomes in state and local taxes. It is also important that similar groups of taxpayers (i.e. similar in income, household size, etc) are treated in the same manner.

Adequacy - North Carolina's tax system must bring in enough money to pay for the needed investments and services. An adequate tax system should be structured such that tax sources grow with the economy.

Fairness and adequacy are intricately linked. The incomes of corporations and the rich grow much faster than those of low- and moderate-income families. Therefore, soaking the poor will never yield as much revenue as even modest taxes on the rich. Unless tax policies align with the income distribution, North Carolina will struggle to generate revenues adequate to its needs. Ideas for progressive tax reform include:

- Maintain primary reliance on the personal income tax and establish more income tax brackets and rates.
- Increase the refundable state Earned Income Tax Credit (EITC) percentage.
- Broaden the sales-tax base to include more personal services and correspondingly lower the rate. This will help the sales tax to more closely track growth in personal income and will improve fairness if done in a revenue-neutral manner.
- Do not increase the overall reliance on consumption taxes, and do not increase sales taxes to fund income tax cuts.
- Establish combined reporting to make corporate income taxes fairer to homegrown businesses.
- Eliminate ineffective corporate tax breaks.
- Help low-income homeowners and renters with their property taxes through a refundable circuit-breaker credit.

Citizen involvement in monitoring tax reform is crucial. Adequate tax revenue is fundamental to our way of life, but it is up to progressive, active citizens to ensure that the state collects this needed revenue fairly. Let your lawmakers know that you care about the role taxes play in funding a prosperous and healthy society and remind them of the need for a fairer and more adequate system.

▪ CONTACTS AND OTHER RESOURCES ▪

- ✦ www.nccouncilofchurches.org/resources/policystatements/taxjustice.html -- Tax justice is a key area of work for the *North Carolina Council of Churches*. See an excerpt of its policy statement on tax justice on page 8 and visit this site to read more about the Council's policy on tax justice.
- ✦ www.ncjustice.org/cms/index.php?pid=63 -- The *North Carolina Justice Center* is North Carolina's leading private, nonprofit anti-poverty organization. Through its special project, the *North Carolina Budget and Tax Center* (BTC), the Justice Center is North Carolina's leading independent voice for progressive state fiscal policies that promote economic justice. By producing timely, accessible, and credible research and analysis, the Budget and Tax Center helps to assure that essential state government services are adequately funded and that the state's tax burden falls fairly upon all North Carolinians. See the BTC's special report "STRATEGIES FOR HELPING LOW-INCOME TAXPAYERS: Comparing a No-Tax Floor to a State EITC" at http://www.ncjustice.org/media/library/898_btcrptmar607.pdf
- ✦ www.ctj.org -- *Citizens for Tax Justice*, founded in 1979, is a 501(c)(4) public interest research and advocacy organization focusing on federal, state, and local tax policies and their impact on our nation. CTJ's mission is to give ordinary people a greater voice in the development of tax laws. Against the armies of special interest lobbyists for corporations and the wealthy, CTJ fights for: fair taxes for middle and low-income families, requiring the wealthy to pay their fair share, closing corporate tax loopholes, adequately funding important government services, reducing the federal debt, and taxation that minimizes distortion of economic markets.

- ✦ www.ctj.org/itep/itepdesc01.htm --The *Institute on Taxation and Economic Policy* (ITEP) is a non-profit, non-partisan research and education organization affiliated with Citizens for Tax Justice that works on government taxation and spending policy issues. ITEP's unique resources and capabilities enable it to provide policymakers, advocates, and the public with accurate, useful, and timely information regarding state and federal tax systems and how they affect taxpayers at different income levels.
- ✦ www.faireconomy.org -- *United for a Fair Economy* (UFE) is a national, independent, nonpartisan, 501(c)(3) non-profit organization. UFE raises awareness that concentrated wealth and power undermine the economy, corrupt democracy, deepen the racial divide, and tear communities apart. UFE supports and helps build social movements for greater equality. The *Tax Fairness Organizing Collaborative* (at www.faireconomy.org/TFOC/index.html), convened in 2004 by UFE, is a network of statewide grassroots organizations that are educating and organizing for fair and adequate taxation at the state and federal levels. The Collaborative seeks to create a long-term national infrastructure of tax fairness organizing to complement the policy work of the State Fiscal Analysis Initiative and the Economic Analysis and Research Network. The Collaborative currently has member organizations from 18 states, including the North Carolina Justice Center.
- ✦ www.responsiblewealth.org -- *Responsible Wealth* (RW), an affiliate of United for a Fair Economy, is a national network of businesspeople, investors and affluent Americans who are concerned about deepening economic inequality and are working for widespread prosperity. Its four primary areas of work are tax fairness, living wages for all, corporate accountability and broadened asset ownership for all Americans. For information on RW's policy on tax fairness, visit www.responsiblewealth.org/tax_fairness/index.html.

KEY FACTS

DID YOU KNOW?

- Working families in North Carolina are struggling due to three factors: the decline in real wages, the transformation of the economy, and the shifting of the state's tax burden from the affluent to those least able to pay.¹
- The federal Earned Income Tax Credit (EITC) is the single most effective government program at lifting children out of poverty. Working families earning up to \$38,300 a year can qualify for thousands of dollars of cash back by filing their federal tax returns. By providing a tax refund to moderate- and low-wage workers, the federal EITC improves tax fairness, supplements wages, and lifts families and children out of poverty.²
- Beginning this year, North Carolina has implemented an EITC. A state EITC piggybacks on the federal credit by allowing state tax filers to claim a credit equal to 3.5 percent of the federal credit. Although this percentage needs to be raised, it still offsets the disproportionate share of income paid in sales taxes by our lowest-income workers.³
- North Carolina's tax system exacerbates the struggles of many working families. In recent years, federal and state leaders have implemented taxation policies that have placed greater burdens upon low-and middle-class families than on affluent ones. As of 2007, the poorest North Carolinians devoted 10.7 percent of their incomes to state and local taxes, while the richest spent about 8 percent. This gap is even wider when the federal offset, which is the ability of predominately wealthy taxpayers to deduct their state and local taxes from their federal return, is included. After the offset, the richest one percent of taxpayers spent 7.1 percent of their incomes on taxes.⁴
- The net tax liability of the state's poorest 20 percent of households actually increased between 1989 and 2002, making this the only income group to experience a net tax increase.⁵

Tax Justice -- An Issue for People of Faith⁶

The North Carolina Council of Churches, along with many of our member bodies, has long been concerned with questions of economic justice. Our House of Delegates, concerned about the impact of budget cuts on people in poverty, noted:

One of the clearest and most persistent themes of the Bible is God's special care for the weaker members of society, i.e., the orphans, widows and refugees. Equally clear is God's requirement that protection and provision be made for them (Deuteronomy 24:19; Exodus 22:22; James 1:27). God requires that justice and mercy be done, and these imperatives are addressed to the entire community (Micah 6:6). Justice, in the Hebrew scriptures, means defending the cause of the poor and the needy (Jeremiah 22). In the New Testament, Jesus is presented as one who was anointed to liberate the oppressed (Luke 4) and who identified with the destitute and the despised, "the least of these . . ." (Matthew 25:31).

While the Bible does not give us explicit direction on the issues of tax policy for North Carolina, neither is it silent on matters of taxation. Several familiar biblical stories are actually about taxation:

- Almost overlooked in the story of Joseph and his "coat of many colors" is that the heart of Joseph's proposal for preparing Egypt for the coming years of famine was a 20% tax on the produce of the land (Genesis 41). It was this tax-generated produce which carried the Egyptians through the "lean" years.
- Gleaning was established in the Israelites' law (Leviticus 19:9-10) as a way for those who owned the capital of that day (i.e., land) to care for the poor and destitute. Those with agricultural produce were not to harvest all of it; rather, some was left so that those in need could help themselves.
- The story of Jesus which ends in the familiar "Render to Caesar the things that are Caesar's. . ." arose when Jesus was asked whether the Jewish people should pay taxes to Rome (Mark 12:13-17). His answer seems to approve of those taxes, while recognizing that there are also things that belong to God. And the story of Zacchaeus (Luke 19:1-10) indicates that taxes could be exorbitantly or fraudulently high.

THE QUALITIES OF A GOOD TAX SYSTEM

Experts generally agree on several principles to follow when fashioning good tax policy. The principles most consistent with biblical principles of justice are:

- Equity: Those with greater means should pay more of their income in taxes than those with less means. People with similar resources should pay about the same.
- Adequacy: Taxes should be substantial enough to meet the appropriate needs of government. Taxes should grow at the same rate as the needs of the people grow.

North Carolina has not done all it should and could do to support programs that advance the common good. For this reason, [the Council supports] reasonable tax increases, both for individuals and corporations, that improve the equity and stability of our society. These increases should be progressive, shifting more of the tax burden from lower-income individuals to higher-income individuals and corporations. And we call people of faith to an increased willingness to pay our fair share to support programs that promote justice in our society.

¹ www.ncjustice.org/media/library/551_livingincome2005.pdf, p. 5.

² www.ncchild.org/content/view/609/114/

³ NC Policy Watch, "Two Victories for NC Children and Families," <http://pulse.ncpolicywatch.org/?p=535>.

⁴ www.ncjustice.org/assets/library/1160_btcwhopaysreportmar42008.pdf

⁵ www.ncjustice.org/media/library/551_livingincome2005.pdf, p.9.

⁶ Excerpt adapted from the North Carolina Council of Churches' policy statement on tax justice at www.nccouncilofchurches.org/resources/policystatements/taxjustice.html