

From Jerusalem to Jericho

**Christian Witness on the
Tax-Sustained Road**



North Carolina Council of Churches

Strength in Unity, Peace through Justice

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Photo: Riley Kaminer

Introduction

Few of us, I imagine, like to pay taxes, whether it's income tax withheld from your paycheck or a sales tax added on at the cash register. Yet, taxation provides for public services that benefit us all and that contribute to the well-being of communities. Whether public education, safety, roads, mental health care, or agricultural research, we take a lot for granted in a culture that often asserts a "don't tread on me" ethos, a proclamation that ignores the importance of tax policies while all too often neglecting the most vulnerable voices in our midst.

The title of this resource, *From Jerusalem to Jericho: Christian Witness on the Tax-Sustained Road*, is drawn from the Good Samaritan parable. On the one hand, we are called to demonstrate acts of love particularly for those in need. On the other hand, the scene takes place on a dangerous, tax-sustained road. Our care for others must go beyond direct service and transform the very systems and structures that keep people along the roadside. As Martin Luther King Jr. stated,

"On the one hand we are called to play the good Samaritan on life's roadside; but that will be only an initial act. One day we must come to see that the whole Jericho road must be transformed so that men and women will not be constantly beaten and robbed as they make their journey on life's highway. True compassion is more than flinging a coin to a beggar; it is not haphazard and superficial. It comes to see that an edifice which produces beggars needs restructuring."¹

In a tenuous political climate, various tax policies are being proposed to deal with fiscal constraints. While some states maintain progressive tax policies, there is a continued trend in others, including North Carolina, for taxation to become more regressive.² The staggering statistics reveal dramatic inequality and disproportionate burden on low-income individuals and families, particularly in the southern region. As an opinion piece in the *New York Times* recently explained, "There are many reasons to worry about the growing regional divide. But even leaving aside basic fairness — why should a poor child in the Northeast have greater life chances than one in the South? — the divergence exacerbates poverty itself, driving households deeper into distress and lowering social mobility...The fact is, the more the poor are taxed, the worse off they are, whether they are working or not."³

The Bible will not provide a blueprint for ethical taxation in the 21st century. However, biblical texts call for the sharing of economic resources in order to attend to the well-being of all members of the community. Moreover, scripture's prophetic voice confronts excessive wealth and challenges the systems and structures that exploit the poor. Likewise, theological thinkers, while not writing extensively on the issue of taxation, have affirmed it as an acceptable practice for the common good that is conditioned by justice and concern for those in need.

This document provides a summary of a report by the Budget and Tax Center (BTC), a program of the NC Justice Center, on the state's progressive personal income tax and regressive sales tax, along with the implications of proposed changes.

It is then divided into three sections intended to provide biblical and theological perspectives related to taxes and economic justice to assist faith communities and their leaders in engaging tax fairness from a Christian perspective.⁴

The first section highlights biblical passages that speak to the issue of taxation, economic injustice, and the economic implications of discipleship. Here, we find the Bible speaks with concern for the common good and particularly the welfare of those situated at the margins, struggling on the roadside between Jerusalem and Jericho.

The second section examines theological perspectives from key figures in the Christian tradition. Though theologians may differ on the relationship between the church and state, their thoughts converge on Christian witness for the common good and its prophetic voice against injustice.

The final section of this resource includes official statements from many of the denominations represented in the NC Council of Churches. Many denominations state that tax fairness is a moral issue and nearly all agree that all people should be treated with equality, dignity and respect. In particular, several statements highlight the need for non-regressive tax policies that reduce the tax burden on lower-income folks. We hope that *From Jerusalem to Jericho: Christian Witness on the Tax-sustained Road*, will help the Christian community focus on tax fairness as an issue of justice and faith, an issue addressed by our scriptures, by our theologians, and by our denominations. We hope this resource acts as a catalyst for further engagement and advocacy for tax fairness that takes seriously those struggling along life's highway.

About the NC Council of Churches

Since its inception more than 75 years ago, the North Carolina Council of Churches has used Christian values to promote unity and to work toward a better tomorrow. This is reflected through the Council's motto: "Strength in Unity, Peace through Justice."

Today, the Council consists of eighteen member denominations, with more than 6,200 congregations and about 1.5 million congregants across North Carolina. The Council enables those denominations, congregations, and people of faith to impact the state on issues of health and wellness, climate change, immigration policy, farmworker rights, legislation, and much more.

To learn more about the Council and its work, visit www.ncchurches.org.

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Summary of BTC Reports and Tax Policy Proposals

Taxes, and particularly personal income taxes, play a significant role in the state's ability to provide public schools, public safety, public health programs and infrastructure development. Personal income tax collection accounts for half of the state's revenue and is a vital source of funds for the state's investment in its citizens' well-being.

New reports⁵ by the BTC highlight recent proposals in tax policies meant to modernize North Carolina's revenue system. These studies expose the economic assumptions behind these policies and question whether they meet basic principles of equity, adequacy and stability. Most significantly, the analysis reveals that if such policies were implemented, they would further burden low- and middle-income individuals and families.

Current income tax policy is structured around income brackets with rates that increase as the amount of taxable income rises. This has helped sustain growth of the state's budget and is better aligned with a taxpayer's ability to pay than any other tax in the state's revenue system. It has helped limit the impact of a regressive sales tax on low- to middle-income families. As the analysis notes, "Personal income tax has yielded state revenues that have been more adequate and stable in comparison with sales tax. It has outperformed and outpaced growth in the long run which has contributed to the state's ability to meet demand for public investments and services in the areas of public education, physical and mental health services, and public safety."

Recent discussions about tax reform have included proposals to eliminate the personal income tax entirely or to replace the graduated system with a flat tax rate. Consequently, this would require "all but the highest-income North Carolinians to pay a higher effective tax rate and would undermine the state's economic growth in both the short and long terms."

If changes are made in personal income taxes, the state would need to look to sales or consumption taxes for adequate revenue to provide needed services. These consumption taxes place the burden on low- and middle-income North Carolinians, who spend a greater proportion of their budgets on products and services impacted by these taxes. The report notes, "By its very nature, the sales tax asks more from those least able to pay, it is volatile in the face of economic shocks, and it struggles to achieve long-term adequacy without rate increases."

Reasons offered for recent proposals (e.g., wealthy citizens will move from NC to states with lower personal income taxes, or the mistaken assumption that sales taxes affect everyone equally) are comprehensively challenged by the report.

"It is the very claim of 'equality' upon which sales taxes fail the test of fairness. The cost and sales tax on a bottle of laundry detergent is the same for a high-income person and a low-income person. But the rich person has many times more income, and thus the amount of tax paid on the bottle of laundry detergent is much less significant an expense (i.e., a smaller share of their income) than it is for the middle- or low-income person. Furthermore, the sales tax is not levied on every single transaction that takes place in the economy. While the sale of many tangible goods is subject to tax, far fewer services are included. Low-income families are likely to spend a larger share of their incomes on tangible goods and taxable services than high-income families are, further reinforcing the disproportionate impact of sales taxation on low-income families and individuals."

Moreover, detailed evidence shows the proposals will undermine revenue modernization principles by creating a more volatile, ill-equipped, and unjust system. Instead of encouraging avenues out of economic inequality, these policies will keep the most vulnerable residents confined to economic immobility and increase their burden. In other words, without advocacy for prophetic and just policies, North Carolina could increase the burden on its most vulnerable residents through heavy consumption taxes, making it much more difficult for them to escape systemic poverty.

Link to More Info

- <http://www.ncjustice.org/?q=budget-and-tax>

From the Bible

Our biblical texts may not provide a point-by-point blueprint for 21st Century tax policy, but they do provide a framework for Christian witness for the common good, and they call us to evaluate economic disparity, the widening abyss between economic “haves” and “have nots.” From the prophets to Jesus, biblical witness challenges the dominant practices that favored the rich and exploited the poor through unjust taxation and economic exploitation.

Within the Old Testament, practices in ancient Israel’s life were connected to the wider concern for all members of its community. Farmers left land unplowed in order that the poor may glean food, and tithes of food were given to those who were unable to provide for themselves. Israel asserted distributive justice within its community and beyond to include those neglected and existing on the margins of society. Moreover, prophetic voices consistently challenged Israel’s leaders and people when their policies and practices resulted in the exploitation of the poor.

These themes are extended and enriched by the New Testament message that reveals the teachings and life of Jesus and his followers. As a practicing Jew in Roman-occupied territory, Jesus knew the condition of the marginalized and exploited. As scholars have noted, “Roman military intimidation and brutality coupled with Herodian economic exploitation and taxation uprooted and displaced many people from their ancestral lands, drove them into debt, and forced them into wage labor as carpenters or day laborers or servants or petty merchants.”⁶

Jesus lived among people subjected to abusive economic and social policies. Placing himself in the middle of it all, he challenged claims to power and wealth and opened a new way of being that was formed by selfless love. Therefore, biblical resources for just tax policies begin with the two greatest commandments, “Love your God,” and “Love your neighbor.” These commandments offer a foundation for Christian discipleship that extends beyond our self-created borders and calls our attention to the plight of our near and distant neighbors. Moreover, the Incarnation shatters our temptations to idolize wealth and comfort at the expense of those most vulnerable. From Jesus’ life and words, to the Acts of the Apostles, to Paul’s letters, we find a disrupting prophetic imagination and an economics of the kingdom of God, an economics of mutuality and sharing with those in need.

The following list of verses is not exhaustive, but affirms God’s call for authentic Christian witness that seeks the welfare of all while attending to the cries of the oppressed and economically exploited.

Concern for the Vulnerable in the Old Testament

When you reap the harvest of your land, you shall not reap to the very edges of your field, or gather the gleanings of your harvest; you shall leave them for the poor and for the alien: I am the LORD your God.

- Leviticus 23:22

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 towards your needy neighbor. You should rather open your hand, willingly lending enough to meet the need, whatever it may be.

- Deuteronomy 15:7-8

Unjust Taxation in the Old Testament

Now there was a great outcry of the people and of their wives against their Jewish kin. For there were those who said, ‘With our sons and our daughters, we are many; we must get grain, so that we may eat and stay alive.’ There were also those who said, ‘We are having to pledge our fields, our vineyards, and our houses in order to get grain during the famine.’ And there were those who said, ‘We are having to borrow money on our fields and vineyards to pay the king’s tax. Now our flesh is the same as that of our kindred; our children are the same as their children; and yet we are forcing our sons and daughters to be slaves, and some of our daughters have been ravished; we are powerless, and our fields and vineyards now belong to others.

- Nehemiah 5:1-5

Jehoiakim gave the silver and the gold to Pharaoh, but he taxed the land in order to meet Pharaoh’s demand for money. He exacted the silver and the gold from the people of the land, from all according to their assessment, to give it to Pharaoh Neco.

- 2 Kings 23:35

These verses identify exploitive taxation on people who are dependent on their land, vineyards, and kin. The taxation serves the officials and nobles interests in Nehemiah and the Pharaoh’s imperialistic endeavors in 2 Kings. By taxing the already vulnerable people of Judah, they are further exposed and struggling for survival against an upper and elite class in Judaeen society.

From the Bible (continued)

Prophetic Voices for Economic Justice

Learn to do good; seek justice, rescue the oppressed, defend the orphan, plead for the widow.

- Isaiah 1:17

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!

- Isaiah 10:1-2

Hear this, you that trample on the needy, and bring to ruin the poor of the land, saying, 'When will the new moon be over so that we may sell grain; and the sabbath, so that we may offer wheat for sale? We will make the ephah small and the shekel great, and practice deceit with false balances, buying the poor for silver and the needy for a pair of sandals, and selling the sweepings of the wheat.'

- Amos 8:4-6

Their evil deeds have no limit; they do not seek justice. They do not promote the case of the fatherless; they do not defend the just cause of the poor.

- Jeremiah 5:28

In this verse, "they" refers to the small upper class of society. The "fatherless" and the "poor" represent the least powerful in society. The judgment against the rich is not because they have more money, but because they do not act in a just manner.

This is what the LORD says: Do what is just and right. Rescue from the hand of the oppressor the one who has been robbed. Do no wrong or violence to the foreigner, the fatherless or the widow, and do not shed innocent blood in this place.

- Jeremiah 22:3

This text refers to the royal, ruling house of the nation. Here the role of government should be to protect the poor and other disadvantaged peoples from those that have power.

Behold, this was the guilt of your sister Sodom: she and her daughters had arrogance, abundant food and careless ease, but she did not help the poor and needy.

- Ezekiel 16:44-50

You levy a straw tax on the poor and impose a tax on their grain. Therefore, though you have built stone mansions, you will not live in them; though you have planted lush vineyards, you will not drink their wine. For I know how many are your offenses and how great your sins. There are those who oppress the innocent and take bribes and deprive the poor of justice in the courts.

- Amos 5:11-12

Wealth and Economics in the New Testament

No one can serve two masters. Either you will hate the one and love the other, or you will be devoted to the one and despise the other. You cannot serve both God and money.

- Matthew 6:24

Then the righteous will answer him, "Lord, when was it that we saw you hungry and gave you food, or thirsty and gave you something to drink? And when was it that we saw you a stranger and welcomed you, or naked and gave you clothing? And when was it that we saw you sick or in prison and visited you?" And the king will answer them, "Truly I tell you, just as you did it to one of the least of these who are members of my family, you did it to me."

- Matthew 25:37-41

Jesus, looking at him, loved him and said, 'You lack one thing; go, sell what you own, and give the money to the poor, and you will have treasure in heaven; then come, follow me.' When he heard this, he was shocked and went away grieving, for he had many possessions.

- Mark 10:21-22

Religion that is pure and undefiled before God, the Father, is this: to care for orphans and widows in their distress, and to keep oneself unstained by the world.

- James 1:27

Jesus and Taxes

Even tax-collectors came to be baptized, and they asked him, 'Teacher, what should we do?' He said to them, 'Collect no more than the amount prescribed for you.' Soldiers also asked him, 'And we, what should we do?' He said to them, 'Do not extort money from anyone by threats or false accusation, and be satisfied with your wages.'

- Luke 3:12-14

In this passage, Jesus's admonishes tax collectors and soldiers for their oppressive tactics and excessive accumulation of wealth, not the practice of taxation itself.

From the Bible (continued)

'Is it lawful to pay taxes to the emperor, or not? Should we pay them, or should we not?' But knowing their hypocrisy, he said to them, 'Why are you putting me to the test? Bring me a denarius and let me see it.' And they brought one. Then he said to them, 'Whose head is this, and whose title?' They answered, 'The emperor's.' Jesus said to them, 'Give to the emperor the things that are the emperor's, and to God the things that are God's.' And they were utterly amazed at him.

- Mark 12:13-17

The socio-historical context of Jesus and the Markan community alerts us to the two political forces revealed in the text: the religious authority of the Pharisees and Sanhedrin and the colonial Roman Empire. The question posed to Jesus is a political trap, trying to align Jesus either with the Jewish revolution brought on by Roman extractive policies or in collaboration with Roman rule. In either case, Jesus' authority and support would be threatened. Yet, Jesus takes the route of "nonalignment," denies either allegiance, and lays claim to his own authority, by turning the challenge back on his opponents. "Jesus rejects both Roman colonial presence and the revolt."⁷ For our purposes, we must recognize the reality of the oppressive, imperial tax policies that burdened Jewish peasantry and played a role in the Jewish rebellion. Jesus in no way justifies such ruthless tax practices.

When they reached Capernaum, the collectors of the temple tax came to Peter and said, 'Does your teacher not pay the temple tax?' He said, 'Yes, he does.' And when he came home, Jesus spoke of it first, asking, 'What do you think, Simon? From whom do kings of the earth take toll or tribute? From their children or from others?' When Peter said, 'From others', Jesus said to him, 'Then the children are free. However, so that we do not give offence to them, go to the lake and cast a hook; take the first fish that comes up; and when you open its mouth, you will find a coin; take that and give it to them for you and me.'

- Matthew 17:24-27

The sovereignty of God is again at issue. The response "From other" signifies that it is from the colonized people that taxes are extracted, not the privileged kin of earthly kings. By taking the coin from an unlikely and humanly impossible place, God's compassion, power, and sovereignty are exhibited in overcoming the difficult circumstances of the oppressed people. Moreover, the coin or tax itself falls under God's sovereignty, redefining the tax not as belonging to Roman kings but subject to God. In God's story, paying tax is in God's terms, not terms that affirm the empire's practices or power.

Paul and Taxes

Therefore one must be subject, not only because of wrath but also because of conscience. For the same reason you also pay taxes, for the authorities are God's servants, busy with this very thing. Pay to all what is due to them—taxes to whom taxes are due, revenue to whom revenue is due, respect to whom respect is due, honor to whom honor is due. Owe no one anything, except to love one another; for the one who loves another has fulfilled the law.

- Romans 13:5-8

This passage has often been used to condone unjust acts by authorities. But, for Paul, these payments and respect for authorities are set in the context of love as shown in verse 8, and with an apocalyptic mindset. Just as Jesus embodied divine charity (koinonia), such concepts, practices or duties in this time of already and not-yet are faithful only in light of that charity. Such a call by God is more important than, but does not eliminate, legitimate demands for tax revenue that contribute to the common good.

From Theologians

Christian theology is a conversation in relation to God and God's people, a practice that explores the social, political, and economic realities of our existence. All things are theological, and therefore, theological writing is rich with scriptural imagination that engages economic justice and the political witness of the church. Just as there is no biblical blueprint for just taxation, there is no systematic account for taxation offered by theologians across time and economic context. However, many have recognized the importance of taxation for common life and an option for the poor, advocating against unjust tax practices.

The Common Good and Distributive Justice: A Catholic Perspective

Catholic social teaching affirms the importance of taxation for the common good and distributive justice. For many Catholic thinkers, the state and law play a role in maintaining peace and justice for the common good. Catholic theologians have spoken openly on tax exemptions for basic needs (i.e. bread, oil in earlier centuries), while stressing the need for luxury taxes and tax policies that decrease the burden on those marginalized.

Thomas Aquinas and the Common Good

Thomas Aquinas considered the state a natural phenomenon sustaining both negative and positive qualities, rather than a consequence of a fallen world now necessitating a political order. The state serves the purpose of contributing to the common good.

For Aquinas, human law may receive affirmation when it upholds the "common good of justice and peace." Laws and policies created by humans can be either just or unjust. They are considered just when directed towards the common good and when their consequences ascribe to "equality of proportion and with a view to the common good."⁸ In the absence of consideration for the common good and in abuse of power and privilege, legal policies become "acts of violence" and are no longer "binding on conscience." In cases of laws that cause unjust harm, protest and reform are appropriate for the sake of the common good. Moreover, natural law as related to the distribution of goods supports those in need.

Aquinas writes, "The division and appropriation of goods, that proceeds from human law, cannot come in the way of a man's need being relieved of such goods. And therefore the things that some men have in superabundance, are claimed by natural law for the support of the poor."⁹

Option for the Poor and Distributive Justice

God's concern with the world's most vulnerable is manifested in Catholic social teaching's "option for the poor,"

appropriately brought to the front of our Christian life through liberation theologies.

Gustavo Gutiérrez notes: "The whole Bible, from the story of Cain and Abel onward, is marked by God's love and predilection for the weak and abused of human history...The ultimate reason for commitment to the poor and oppressed does not lie in the social analysis that we employ, or in our human compassion, or in the direct experience we may have of poverty. All of these are valid reasons and surely play an important role in our commitment. But as Christians, we base that commitment fundamentally on the God of our faith. It is a theo-centric, prophetic option we make, one which strikes its roots deep in the gratuity of God's love and is demanded by that love."

From this liberation perspective, the church is called to be a sign of the reign of God that stands in solidarity with the poor, calling for justice and emphasizing structures of inequality. Therefore, taxation in the Catholic tradition is also an issue of distributive justice that is attentive to social and systemic realities.

Scholar Charles E. Curran summarizes, "The Catholic tradition highlights the importance of the following aspects in arriving at a just distribution of the tax burden: the universal destiny of the goods of creation to serve the needs of all God's people; the role of the state in working for the common good, with a recognition of the growing complexity of social relations calling for an increased role of the state; distributive justice with emphasis on the criterion of need as the principle to govern the tax burden; the need for the state to promote the right of the poor to share in the goods of creation."¹⁰

In summary, Catholic social teaching advocates for progressive tax policies based on an understanding of the common good and its preferential option for the poor. For those committed to such teaching, the three major components articulated by Pope John Paul II, "equity, freedom, and the common good," must be embodied both in our personal and ecclesial practices as well as in the structures and programs of our government institutions. When they fail to display these components, we fail to embody an authentic Christian witness and discipleship rooted in our biblical texts.

Protestant Reformers and the Ethic of Just Taxation

Reformation thinkers were concerned with those in society neglected by state policies and explicitly argued the churches' role was to advocate on behalf of the poor and most vulnerable when taxation became an unjust burden.

From Theologians (continued)

Two prominent Protestant Reformation theologians, Martin Luther and John Calvin, supported the role of government and its right to tax its citizens for the purpose of performing its responsibilities. For Luther, taxes were justified as revenue dedicated for the purposes of the common good, and he encouraged citizens to pay taxes for the sake of a just society. However, he also advocated against exploitive tactics and the misuse of revenue through taxation. In “Admonition to Peace: A Reply to the Twelve Articles of the Peasants of Swabia,” Luther recognizes the grievances caused by economic injustice, affirming the protests as, “right and just, for rulers are not appointed to exploit their subjects for their own profit and advantage, but to be concerned about the welfare of their subjects. And the people cannot tolerate it very long if their rulers set confiscatory tax rates and tax them out of their very skins.”¹¹ Though the practice of taxation was justifiable to Luther, an ethic of just taxation challenges exploitive policies.

Like Luther, John Calvin affirmed taxation as necessary to support the civil authorities that were participants in providing a peaceful and just society. He acknowledges, “that it is right to obey their civil authorities, law and statutes, pay tribute and taxes, and other things of the same nature...”¹² Calvin considered the role of government as necessary for subduing the negative qualities of human nature and creating a “comforting and consoling” order. However, Calvin also saw the church’s role as a watchdog of government policies and a community that initiates reform. Taxation served the purpose of providing for public needs, not for the personal expenses and luxuries of rulers. Therefore, Calvin asserted the church’s role in challenging tax practices when abused, when used for the “gratification of private indulgence” at the cost of the public good, and particularly, those most in need.

Other reformers like Ulrich Zwingli of Zurich and Menno Simons recognized the government’s right to exact funds from the public to serve the public good. Yet, these more radical reformers also asserted their displeasure with civil authorities’ greed and exploitation of the people, calling for the churches to hold them accountable. Just as we recognize the increased burden regressive tax policies have on our most vulnerable neighbors, reformers highlighted the consequences unjust tax policy had on the poor when the powerful landowners increased their rents and fees (comparable to the issue highlighted in the report regarding consumption tax).

It is clear that the reformers affirmed the government’s practice of taxation. However, it is equally apparent that when tax revenue was abused and used as a tool of exploitation, the church had the responsibility to challenge the state’s policies.

Contemporary Theological Perspectives: The Church and Its Witness

Church and Its Priestly Duty (Karl Barth)

Karl Barth saw political systems as space in this in-between time for the church to perform its Christian witness and mission. It is not that the church upholds or necessitates the state and its practices at any cost, but the church reminds the state of its purpose to promote peace and justice, political equality, and to humanize its actions and policies. The church “will always insist on the state’s special responsibility for these weaker members of society: the poor, the socially and economically weak and threatened.”¹³ Thus, Christians should recognize the state as participating in the common good which requires paying taxes and observing laws, but also calls for “responsible choices of authority, responsible decisions about the validity of laws, responsible care for their maintenance, in a word, political action, which may also mean political struggle.”¹⁴ The Church does so by its freedom to proclaim “divine justification,” to proclaim the gospel faith which interrupts all unjust ways and practices of being, advocating for “justice, wisdom and peace, equity and care for human welfare.”¹⁵

Church and Its Prophetic Witness (Martin Luther King Jr.)

As a man called by the church to give prophetic witness, Martin Luther King Jr. encouraged the church to embody its proclamations of love and justice. “The church must be reminded that it is not the master or the servant of the state, but rather the conscience of the state. It must be the guide and the critic of the state, and never its tool. If the church does not recapture its prophetic zeal, it will become an irrelevant social club without moral or spiritual authority.”¹⁶ Towards the end of his life, King extended his prophetic voice to the growing disparity between the rich and the poor, the haves and the have-nots. In *Strength of Love*, he noted “God never intended for one group of people to live in superfluous inordinate wealth, while others live in abject deadening poverty.”

The challenge to alleviate poverty was understood as no easy task, holding within its grip various social, economic, and political inequalities. Therefore, in order to address poverty, people must confront not only the causes of poverty but also the indifference and invisibility of those who experience it most directly. In his Nobel Lecture, King encourages the struggle, “The well-off and the secure have too often become indifferent and oblivious to the poverty and deprivation in their midst. The poor in our countries have been shut out of our minds, and driven from the mainstream of our societies, because we have allowed them to become invisible. Just as nonviolence exposed the ugliness of racial injustice, so must the infection and sickness of poverty be exposed and healed - not only its symptoms but its basic causes. This, too, will be a fierce struggle, but we must not be afraid to pursue the remedy no matter how formidable the task.”¹⁷

From Denominational Statements

Alliance of Baptists

Therefore, we join with our ecumenical partners in urging our local and state governments, the United States Congress and the Administration to:

1. Raise the minimum wage to a living wage.
2. Recognize the right of workers to organize for collective bargaining with employers regarding wages, benefits and working conditions.
3. Address fiscal problems in a way that safeguards assistance for impoverished and hungry families.
4. Protect and adequately fund programs that serve women and families—especially those struggling to overcome poverty—domestically and around the world.
5. Exempt domestic anti-poverty programs and poverty-focused humanitarian and development aid from cuts and multi-year spending caps. A strong precedent exists for protecting the poor in the context of deficit reduction by exempting such programs from cuts.

*Statement approved by the Alliance of Baptists Convocation, April 30, 2011.
www.sitemason.com/files/k4BAo8/Economic%20Justice%202011.pdf*

Episcopal Church

Dear Members of the Joint Select Committee on Deficit Reduction,

The Episcopal Church urges you to find budget solutions that do not further burden poor and vulnerable populations in the United States, refugees and displaced populations, or impoverished communities around the world. Funding for programs that serve the poor and vulnerable sustains and saves millions of lives at home and around the world and, particularly in times of economic struggle, it must not be cut.

Protecting the poor and vulnerable is a fundamental value of this country and a cornerstone of the Christian faith. Our churches provide assistance and services to those in need in the United States and abroad, but these ministries cannot stand alone. Episcopalians across the country seek your leadership in protecting programs that assist the needy as you and your colleagues work to ensure a stable fiscal future for the United States. The poor and vulnerable cannot shoulder any more of the nation's financial burden.

Domestic programs like Medicaid, the Supplemental Nutrition Assistance Program (SNAP, formerly food stamps), the Special Nutrition Program for Women, Infants, and Children (WIC), and refundable tax credits for low-income working families keep millions of families out of poverty. They are extremely efficient, react quickly to families in need, and vastly improve the health and welfare of American children...

We urge you to take a balanced and comprehensive approach to deficit reduction that includes consideration of increased revenues alongside cuts to inefficient spending; focuses on the need for economic growth and job creation by fully funding programs that serve low-income people; and invests in national and global security by supporting displaced and vulnerable people around the world.

Please support strong and effective assistance to those in need at home and around the world, and oppose disproportionately deep cuts to programs that are vital to our economic prosperity, global security, and American values. The Episcopal Church will support you in your efforts to find financial solutions that do not come at the expense of our most valuable populations and our most fundamental Christian priorities.

*Letter on the Fiscal Year 2012 Budget, October 5, 2011
http://archive.episcopalchurch.org/publicPolicy/109350_130092_ENG_HTML.htm*

Evangelical Lutheran Church in America

Economic life pervades our lives, the work we do, the income we receive, how much we consume and save, what we value, and how we view one another. An economy (oikonomia or "management of the household") is meant to meet people's material needs. The current market-based economy does that to an amazing degree; many are prospering as never before. At the same time, others continue to lack what they need for basic subsistence. Out of deep concern for those affected adversely, we of the Evangelical Lutheran Church in America here assess economic life today in light of the moral imperative to seek sufficient, sustainable livelihood for all...

We call for:

- government to provide adequate income assistance and related services for citizens, documented immigrants, and refugees who are unable to provide for their livelihood through employment;
- adequate, consistent public funding for the various low-income services nonprofit organizations provide for the common good of all;
- scrutiny to ensure that new ways of providing low-income people with assistance and services (such as through the private sector) do not sacrifice the most vulnerable for the sake of economic efficiency and profit;
- correction of regressive tax systems, so that people are taxed progressively in relation to their ability to pay;
- opposition to lotteries and other state-sponsored gambling because of how these regressive means of raising state revenues adversely affect those who are poor.

*Adopted as a social statement of the Evangelical Lutheran Church in America by its sixth Churchwide Assembly, August 20, 1999
www.elca.org/What-We-Believe/Social-Issues/Social-Statements/Economic-Life.aspx*

From Denominational Statements (continued)

United Church of Christ

Presbyterian Church (U.S.A.)

In order to protect workers and financial systems at home and abroad, again through the appropriate agencies of the church:

1. Urge United States government agencies and authorities to increase the minimum wage toward a living wage and enforce minimum wage laws, worker safety regulations, and rights of workers to organize and bargain collectively, in accordance with longtime General Assembly support for such measures, and support the inclusion of similar worker safeguards within all of U.S. bilateral and multilateral trade agreements, as is already the case in European Union trade agreements.
2. Urge U.S. agencies and representatives, as well as individuals and congregations, to engage in efforts to end the sinful exploitation of people, especially children and women throughout the world by forced labor, inhumane working conditions, drug trafficking, prostitution, and other forms of involuntary servitude and degradation.
3. Express continuing concern for social inequities in the current U.S. income tax system and support for equity-based reforms, consistent with previous General Assembly policies (1977, etc.).

*Approved by the 217th General Assembly of the Presbyterian Church (U.S.A.), 2006
www.oga.pcusa.org/publications/resolution-on-just-globalization.pdf*

United Methodist Church

We claim all economic systems to be under the judgment of God no less than other facets of the created order. Therefore, we recognize the responsibility of governments to develop and implement sound fiscal and monetary policies that provide for the economic life of individuals and corporate entities and that ensure full employment and adequate incomes with a minimum of inflation. We believe private and public economic enterprises are responsible for the social costs of doing business, such as employment and environmental pollution, and that they should be held accountable for these costs. We support measures that would reduce the concentration of wealth in the hands of a few. We further support efforts to revise tax structures and to eliminate governmental support programs that now benefit the wealthy at the expense of other persons.

*163. SOCIAL PRINCIPLES: IV. THE ECONOMIC COMMUNITY
<http://archives.umc.org/interior.asp?mid=1736>*

BE IT FURTHER RESOLVED that the United Church of Christ in all its settings will work to make our culture reflect the following values:

- that societies and nations are judged by the way they care for their most vulnerable citizens;
 - that government policy and services are central to serving the common good;
 - that the sum total of individual choices in any private marketplace does not necessarily constitute the public good;
 - that paying taxes for government services is a civic responsibility of individuals and businesses;
 - that the tax code should be progressive, with the heaviest burden on those with the greatest financial means;
 - that the integrity of creation and the health and sustainability of ecological systems is the necessary foundation for the well-being of all people and all living things for all time.
- BE IT FURTHER RESOLVED that the United Church of Christ in all its settings will engage in study, reflection, and prayer to learn about these issues and the consequences of current trends to future generations to discern God's call.
- BE IT FURTHER RESOLVED that the United Church of Christ in all its settings will do justice and promote the common good by working actively to ensure full employment, dignity on the job, living wages, and sufficient income for everyone.

*Statement approved by the 25th General Synod, 2005.
www.ucc.org/justice/worker-justice/jlowwage.html*

African Methodist Episcopal Church

The Mission of the African Methodist Episcopal Church is to minister to the spiritual, intellectual, physical, emotional and environmental needs of all people by spreading Christ's liberating gospel through word and deed...that is, to seek out and save the lost, and serve the needy through a continuing program of:

- preaching the gospel,
- feeding the hungry,
- clothing the naked,
- housing the homeless,
- cheering the fallen,
- providing jobs for the jobless,
- administering to the needs of those in prisons, hospitals, nursing homes, asylums and mental institutions, senior citizens' homes; caring for the sick, the shut-in, the mentally and socially disturbed, and
- encouraging thrift and economic advancement.

*Official mission statement of the AME Church.
www.amec3000.org/mission.htm*

From Denominational Statements (continued)

Christian Church (Disciples of Christ)

Grounded in the Biblical vision of shalom (true and full physical, emotional and spiritual wholeness), justice is how we treat each other in community. It becomes a reality when we truly affirm and respect the inherent dignity, worth and equality of each person as a sister or brother created in the image of God and included fully in the family of God. Scriptures are alive with a passion for justice. Over and over again, the Hebrew prophets clearly communicate God's desire that God's people "do justice," that the righteous "speak up for the powerless," that the nation "welcome the stranger," and that political leaders "render justice to the oppressed and needy."

We find this same passion for justice in the life and ministry of Jesus. In the tradition of Jubilee economics (where debts were to be forgiven and land was redistributed), our Lord and Savior announced that he came "to preach good news to the poor" and "set at liberty those who are oppressed." In his Beatitudes, he taught that the reign of God belongs to the poor and to those who suffer for the sake of justice. And he warned that the final judgment will be based on how we, as nations, treat "the least of these": the naked, the hungry, the thirsty, the stranger, and the imprisoned.

https://www.discipleshomemissions.org/wp-content/uploads/2012/10/7_2_revised_The_Justice_Primer_Eng.pdf

U.S. Conference of Catholic Bishops

Overview: Social Teaching

We believe that human life is sacred and that the dignity of the human person is the foundation of a moral vision of society.

We believe in the sanctity of human life, and the inherent dignity of the human person is the foundation of all the principles of our social teaching.

We believe that every person is precious, that people are more important than things, and that the measure of every institution is whether it threatens or enhances the life and dignity of the human person.

We believe that the person is not only sacred but also social and that people have a right and a duty to participate in society, seeking together the common good and well-being of all, especially the poor.

We believe that human dignity can be protected and a healthy community can be achieved only if human rights are protected and responsibilities are met.

We believe that a basic moral test is how our most vulner-

able members are faring. Our tradition recalls the story of the Last Judgment (Mt 25:31-46) and instructs us to put the needs of the poor first.

We believe that the economy must serve people, and if the dignity of work is to be protected, then the basic rights of workers must be respected, such as the right to productive work, to decent and fair wages, to organize and join unions, to private property, and to economic initiative.

We believe that we are our brothers' and sisters' keepers, wherever they live. We are one human family, whatever our national, racial, ethnic, economic and ideological differences.

We believe that we show respect for our Creator by our stewardship of creation and that we are called to protect people and the planet, living our faith in relationship with all of God's creation.

Sharing Catholic Social Teaching, 1999 U.S. Conference of Catholic Bishops

While the common good embraces all, those who are weak, vulnerable, and most in need deserve preferential concern. A basic moral test for our society is how we treat the most vulnerable in our midst (no. 50).

Forming Consciences for Faithful Citizenship, U.S. Catholic Bishops, 2007

Society has a moral obligation, including governmental action where necessary, to assure opportunity, meet basic human needs, and pursue justice in economic life (no. 8).

A Catholic Framework for Economic Life, U.S. Catholic Bishops, 1996

Endnotes

1. Martin Luther King, Jr. "A Time to Break Silence," Riverside Church, NYC, April 5, 1967.
2. A progressive tax is one in which the tax rate increases as the taxable amount increases. It is often associated with the personal income tax, where people with higher incomes pay a higher percentage of that income as tax. A regressive tax is one in which the tax burden increases as an individual's ability to pay decreases.
3. Katherine S Newman, "In the South and West, a tax on being poor," *New York Times: The Opinion Pages*, March 9, 2013.
4. The term "tax fairness" is used in conjunction with "just taxation." Neither should be confused with the notion of "fair tax," a term used by advocates for the elimination of federal income tax and its replacement with a national sales tax. What is said to be "fair" or "just," must take into account circumstances and the deeply rooted social and economic inequalities that are woven throughout history and into the present.
5. Alexandra Forter Sirota, "The Case for North Carolina's Personal Income Tax," BTC Reports, Vol 18 No 3, April 2012. <http://www.ncjustice.org/?q=node/1344>. Alexandra Forter Sirota and Brenna Erford Burch, "Improving Sales Tax: Critical Step to a Modern Revenue System," BTC Reports Vol 18 No 10, September 2012. <http://www.ncjustice.org/?q=budget-and-tax/btc-reports-improving-sales-tax-critical-step-modern-revenue-system>.
6. Shawn Copeland, *Enfleshing Freedom: Body, Race, and Being*, (Minneapolis: Fortress Press, 2010), 59.
7. Ched Myers, *Binding the Strong Man: A Political Reading of Mark's Story of Jesus*, (NY: Orbis Books, 1988), 314.
8. Summa Theologiae I.q 96 . a4.
9. Summe Theologiae 2:2:LXVI.
10. Charles E Curran, "Just Taxation in the Roman Catholic Tradition," *Journal of Religious Ethics*, 13 no 1 Spr 1985, p129.
11. Martin Luther, *Luther's Works*. Edited by Jaroslav Pelikan (vols. 1-30) and Helmut T. Lehmann (vols. 31-55), (St. Louis: Concordia Publishing House and Philadelphia: Fortress Press, 1955).
12. Brief Form of Confession of Faith, John Calvin; From the Institutes, Book IV, 96: The People owe to the Magistrate, 1. Reverence heartily rendered to him as God's ambassador. 2. Obedience, or compliance with edicts, or paying taxes, or undertaking public offices and burdens. 3. That love which will lead us to pray to God for his prosperity.
13. Karl Barth, "The Christian Community and the Civil Community," in *Community, State, and Church: Three essays by Karl Barth*, (Eugene: Wipf and Stock Publishers, 2004).
14. Karl Barth, "Church and State," in *Community, State, and Church: Three essays by Karl Barth*, (Eugene: Wipf and Stock Publishers, 2004), 144.
15. Karl Barth, "Church and State," 148.
16. Martin Luther King Jr., *Strength of Love*, (Minneapolis: Fortress Press, 2010).
17. Martin Luther King Jr., "The Quest for Peace and Justice," Nobel Lecture, University of Oslo, Sweden. December 11, 1964.