

Tuesday Reflection 20 October 2020

Last Sunday's Gospel (Matthew 22:15-21) was about the relationship between temporal and spiritual power using the example of tax. In his homily, Fr Naz stressed the need for Christians to develop an 'informed conscience' to guide them. Today, I should like to consider some aspects of this 'informed conscience' in relation to taxation.

There is a sound biblical basis for taxation: in Leviticus it is laid down that "a tithe (i.e. tenth) of everything ... belongs to the Lord", and there is a penalty (of 20%) for non-payment or trying to cheat on the tax (see Leviticus 5:16). In his Letter to the Romans, Paul admonishes his readers to perform their civic duties: "if you owe taxes, pay taxes" (13:7).

But for what do we pay taxes? In Leviticus it is quite clear that the tithe is an offering to God; it is a reminder that everything we have is a gift from God. Now obviously God does not need our money - but the building of His Kingdom here does. We know that earthly gifts are not equitably distributed and that there are those who suffer need and deprivation. As the Apostle James reminds us: "Religion that God our Father accepts as pure and spotless is this: to look after orphans and widows in their distress" (Jas 1:27). Taxation is a means for re-distributing resources, and by paying taxes we demonstrate our solidarity with those who have less than we do and acknowledge our membership of an organism that transcends the individual.

Taxation is closely linked to issues of justice: taxes should be levied justly, and we know that they are not. Taxation income should be disbursed justly, to serve the Common Good - and we know that this is not always the case: for example the UK Government provides export guarantees for the sale of weapons to repressive regimes, and one can question the morality of a state that spends over twice as much on the military as it does on development aid.

If we as Christians are concerned with issues of justice - and how can we not be? - we have a threefold obligation in matters of tax. Firstly, we must acknowledge our obligation to contribute to the Common Good by paying our taxes, but secondly we must hold governments to account that they levy taxes fairly and not allow some to escape their obligations, and thirdly we must work towards ensuring that our taxes are really dedicated to furthering the Common Good. All of this involves engagement with political processes, which is one of the proper concerns of the laity, to read the signs of the times and work practically towards furthering the Common Good.

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