

## TAX JUSTICE SUNDAY

Rom 13:1-7 Mark 12:13-17

Earlier this week, a group of wealthy Americans sent an open letter to the US presidential candidates for next year. In it they called for greater taxes on those who, like themselves, are in the top 1 per cent of the world's rich list. One of the signatories to the letter told the BBC: "It's time for us who are blessed with unusual financial success to contribute more to the common good. The best way that we can do that is by paying more tax."

It's not often that people voluntarily suggest that the government takes more of their money – just the opposite. We tend to pay our taxes very reluctantly and grudgingly. And yet those taxes do provide the infrastructure and the services we all need. In addition to that they act as means of redistributing wealth from those who are richer to those who are poorer

Organisations like Church Action for Tax Justice feel there should be higher taxes for the wealthy in order to benefit those who have very little. It's a difficult and controversial issue. And, of course, at this very time we have both Tory leadership contenders promising, in different ways, to cut taxes for the wealthy – both individuals and business. There are arguments both ways, and I wouldn't pretend to make a judgment call, especially as a newcomer to this country.

But the main focus of Church Action for Tax Justice and similar groups both here and abroad concerns the question of tax avoidance, especially through the use of tax havens. What some companies do is that they register their head office in a place where the tax rates are very low. Their business happens in another country or countries, but the governments of those countries receive little, if any, taxes from the profits of those companies.

In Mark 12 we read the statement of Jesus', 'Give to Caesar what belongs to Caesar and to God what belongs to God'. Jesus recognised that we have a duty to the governing authority. Similarly, in Romans 13:7, Paul says "Give to everyone what you owe them: If you owe taxes, pay taxes." It seems some Christians thought that as members of a heavenly kingdom they were no longer obliged to pay tax!

The old expression says, 'There are two certainties in life – death and taxes.' In the next life they will no longer exist, but in the meantime, we are stuck with them. Paying our taxes is a way of saying we are not just individuals; we are a community. We do not just live for ourselves; we live for the common good, for one another. As Christians we could even see it as part of loving our neighbour as the Lord has commanded us to do.

But what I want to focus on today is not this issue of tax, specifically, but rather the question of the role of the church in the affairs of the state generally.

We often hear the call, 'You mustn't mix politics and religion'. That was the stance of many Christians in SA in the Apartheid years. Those in the church who spoke out boldly against Apartheid were often termed 'Communists' or enemies of the government. But God's people have always had a responsibility to challenge injustice in society. Think of Moses challenging Pharaoh about the treatment of the Israelites. Think of the prophets of the Old Testament speaking out against injustice. Think of John the Baptist challenging Herod about his marriage. The people of God have always had a responsibility to 'speak truth to power'. The Church is called to be the conscience of the government. In that sense one cannot separate religion and politics.

In the narrower sense politics is about parties and their policies. The Church should not get involved on that level – identifying itself with one particular party. But in the broader sense politics is about people and their life within community. The word comes from the Latin, 'polis' meaning 'city'. It is about society, and

people's life together in society. And obviously God is concerned about the people and the society he has created. And where people are governed unjustly or harshly, the Church, as God's representative on earth, has a duty to speak out.

Sometimes Christians have been concerned only about personal morals, but not about the morals of the country at large. So, for example, one could have Christian slave-owners being concerned that their slaves were well housed and fed, but never questioning or challenging the system that enslaved those people in the first place. Something similar often happened in Apartheid South Africa. People were happy to have African nannies looking after their children, while the children of those nannies were far away with their grandmothers in the black homelands, because they were not allowed in the cities.

As Christians we need to be concerned, not just about the individual person, but we also need to be concerned about unjust institutions and systems that create human hardship. Someone has used the example of a dangerous road where accidents frequently occur. Part of the solution is to have more ambulances that can care for the injured. But even more important is to challenge the authorities to change the road that is causing these casualties.

As an example in our own context, we need to be caring for those who have insufficient food and shelter. But as a Church we also need to challenge any systems of government that contribute to that poverty or fail to address it adequately.

So, coming back to the question of taxes, if changes in government policy could make available more money for those who really need it, the church should lobby for that to happen. And as members of the wider Church we can play our part. We can make our feelings heard in the church and the community. We can contact our representatives in local and national government; we can become part of lobby groups; we can join peaceful protests.

Whoever we are, and no matter how small our voice may seem, we have a duty to raise it against injustice. There is that little poem by Bonaro Overstreet called 'Stubborn Ounces'.

'You say the Little efforts that I make  
will do no good:  
they never will prevail  
to tip the hovering scale  
where Justice hangs in balance.

I don't think I ever thought they would.  
But I am prejudiced beyond debate  
in favour of my right to choose which side  
shall feel the stubborn ounces of my weight.'

We can, and should, each play our part. But we need to ensure that where we do make a stand and raise our voice, it needs to be done with due respect and with Christian grace. Also, I believe that, although the church has the responsibility to challenge the government, it is not the role of the church to prescribe how changes should occur. That is better left to the organs of government to work out. The Church must focus on the principles; the organs of state must work out the practical details.

So what then is the right balance between Church and State? If they are too closely aligned, the church can become an instrument in the hands of government to further its own purposes. That has happened often down the centuries, and invariably the church has been weakened in the process. The other extreme is where the church buries its head in the sand, so to speak, and gets on with its business, leaving the state to get on with its business. The ideal lies somewhere between those two extremes, where the church lives in creative

tension with the state, being close enough to have its voice heard, but being far enough to maintain its independence and objectivity.

‘Give to Caesar what belongs to Caesar’, said Jesus, ‘and to God what belongs to God’. But in truth all belongs to God in the end, and God has entrusted to the Church the responsibility of being God’s representative and mouthpiece in the world.