

**T** church action for  
**tax justice**



*for the common good*



**WORSHIP RESOURCES  
FOR CHURCHES**

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# Introduction

This suite of resources is designed to help you and your church think through and act on issues of tax justice. You may be coming at this as someone who knows very little about the topic and wants to become more informed, or someone who knows a lot but is wondering how you can play your part. These resources should be able to help however familiar you are.

Following an introductory discussion of why tax justice matters and who Church Action for Tax Justice are, we provide a series of resources that can be used individually, in small groups or in your collective gathering as a church. These include sermon outlines with follow up questions, short notes on a range of biblical passages, prayers, hymns and three bible studies that could be used in a small group setting. If you want to skip to just one of these resources directly then click on the links below.

We hope you find the resources helpful and that they benefit you and your church as together we seek to address the issue of tax justice.



# What is Tax Justice?

Tax justice is an issue which has gradually emerged over the last decade as a crucial way of addressing the great inequalities in our global economic system, and slowing down the pace at which those inequalities are rising. People are increasingly aware of headlines such as:

**Top five tech companies in the UK avoided an estimated £1.3bn in tax in 2018**  
**Netflix UK revenues hit an estimated £1bn, but will the company start paying any corporation tax?**

**TaxWatch calls on Facebook to come clean over tax affairs**

**HMRC Tax Gap on the rise**

**Six of biggest 10 firms pay no UK corporation tax**

**Just 22 men own as much wealth as all the women in Africa**



## British billionaires rush to world's top tax havens

**Cadburys' US bosses paid just £271,000 in tax despite UK sales of £1.7 billion last year (2018)**

In the meantime, we know that 1 in 4 children in the UK live in poverty, 300,000 of them face destitution, one in every 133 people is a refugee or displaced person, every 90 seconds a child dies due to water-related disease, and water scarcity affects four out of every ten people. And both in the UK and around the world, large powerful companies and wealthy individuals are dodging the taxes which would either ensure that such things could be prevented, or which could help those affected.

The Archbishop of Canterbury, Justin Welby has said:

**"It is fundamentally unfair that firms focused on the UK economy – especially small businesses – pay their taxes responsibly while multinational firms create complex schemes to avoid paying what they owe."**

And Pope Francis has said:

**"Structures of sin today include repeated tax cuts for the richest people, often justified in the name of investment and development, tax havens for private and corporate profits, and the possibility of corruption by some of the**



largest companies in the world, often in tune with some dominant political sector.”

And former President of the Methodist conference, Roger Walton, said in 2016 that embodying the life of Christ means

“paying our taxes and holding to account those companies who don’t.”

Church Action for Tax Justice was founded in 2018, appointing its first staff member in 2019, as an ecumenical organization committed to campaigning on issues of tax justice. It emerged from a predecessor organization, the Methodist Tax Justice Network (MTJN), which had been formed in 2013 to help Methodists to address these challenges. While some success was achieved with the MTJN it was felt that an organization with a wider ecumenical base was required if we are to be successful in this particular fight for justice. CATJ now has membership and supporters from Anglican, Baptist, Roman Catholic, Evangelical, Church of Scotland, URC, Quakers and Methodist denominations. It also has institutional support from a number of Christian development agencies including Christian Aid, CAFOD and Tearfund, and is linked up with the Fair Tax Mark, Tax Justice UK and the Tax Justice Network.

Tax Justice is a challenging and sometimes complex issue, but it is not so complex that the basics cannot be understood. We seek to address the politicians making the rules, the



companies who try to influence and sometimes exploit those rules, and the rich who try to avoid them. As MTJN and as CATJ we have published leaflets and booklets about the way tax works, how Zambia is cheated of tax income, what the Bible teaches about Tax, the 'Dark Side' of Cadburys, how Amazon and Google pay so little corporation tax and who are the main players as we campaign for a fairer system. We have had letters and articles published in church & national newspapers, asked questions at Bank AGMs, written to politicians, met with Ministers and delivered a Petition to 10 Downing St. We have sent resolutions to the Methodist Conference and spoken at Synods, and we have prepared this selection of worship materials – hymns, prayers and bible studies.

Sometimes we're told we can't expect wealthy individuals or rich companies to willingly pay tax, it is politicians and bureaucrats who are responsible. We highlight how companies have great influence in how tax rules are written. They often they help write them. What is needed is 'countervailing power' which says 'No! We want fairness and justice in our economic system, at home and abroad'. We are therefore asking congregations, of whatever denomination, to consider becoming a **Tax Justice Congregation** and carry out as many of the ideas below as they can. It is not suggested that all the ideas should be taken up at once! Much better would be a phased process, beginning with awareness-building and developing gradually, hoping to achieve most of the proposals eventually. We are in this for the long haul!



# Becoming a Tax Justice Congregation

A Tax Justice Congregation/Parish/Synod will endeavor to:

## 1. Advocate for Tax Justice by:

- Appointing a Tax Justice Champion (or Champions) who will keep the issue of tax justice alive in the congregation
- Committing to learning more about tax justice, including making use of material from Church Action for Tax Justice, Christian Aid and other relevant bodies
- Including tax justice as an issue in its prayer life
- Raising tax justice as an issue within appropriate district, regional or national gatherings as this applies to their denomination
- Marking Tax Justice Sunday once per year (usually in June)
- Considering supporting tax justice organisations financially

## 2. Campaign for Tax Justice by:

- Writing to your local MP and Government Ministers to seek their support for tax justice issues (CATJ can provide templates to help with this)





- Signing and promoting any Petitions promoted by CATJ and other tax justice organisations
- Encouraging the members to find out if companies in which they personally invest have positive tax policies, or are working towards the Fair Tax Mark, or if their pension funds require this of companies in which they invest

### **3. Demonstrate integrity in Tax Justice by:**

- Investigating its own investments (if it has any), asking any companies to sign up to the Fair Tax Mark, or explain why they won't
- Writing to their denominational pension and / or investment board encouraging them to urge the companies in which they invest to pursue the Fair Tax Mark

# Sermons

The following three sermons could all be used on the annual Tax Justice Sunday or at any point in the year when a focus on Tax Justice is wanted.

## **Luke 12: 13-34 – ‘Sell your possessions and give to the poor’**

Recently, on BBC Question Time, a member of the public started berating one of the politicians for their proposed policy of raising taxes for those who earn more than £80,000 a year and are therefore in the top 5% of earners. The man started saying that he earned £80,000 a year, but he was nowhere near the top 5% of earners. “Every doctor, every accountant, every solicitor earns more than that” – but he wasn’t in the top 5%. He went on to say, “I’m not even in the top 50%” - except the problem was that he is. In the UK, a salary of over £80,000 a year does put you in the top 5%. £55,000 puts you in the top 10%, as the average UK income is around £25,000.

So why did this man get it so wrong? Well I wonder if it’s partly because one of the primary issues in contemporary society is that we all live in our own little echo chambers. We spend time with people like us, we go to the houses of people like us, we read newspapers and watch tv about people who say the same kinds of things as us, and if we’re on social media we follow people like us.



We live in a bubble of self-reinforcement where what we see, hear and experience simply confirms that our experience, our views, our opinions are normal – and that is what can lead someone who actually is in the top 5% of earners to think they're not.

And of course, this reality is not new. John Wesley in one of his sermons said this:

One great reason why the rich, in general, have so little sympathy for the poor, is, because they so seldom visit them. Hence...one part of the world does not know what the other suffers. Many of them do not know, because they do not care to know: they keep out of the way of knowing it; and then plead their... ignorance [as] an excuse for their hardness of heart. "Indeed, Sir," said [a wealthy man]... "I am a very compassionate man. But, to tell you the truth, I do not know anybody in the world that is in want." How did this come to pass? ...he took good care to keep out of their way.

So let me ask this question: who owns the money in your pocket, in your bank account, perhaps in your pension pot? Of course, the atheist would answer – well I do. But the Christian says something different don't we? God does. Everything we have has been provided in one way or another by God. We came into this world with nothing, and we leave with nothing. And everything we have in the meantime is given to us on loan by God.



Now this might be obvious, but maybe you are sitting there thinking – no, I earned that money by the sweat of my brow, by my hard work. It's mine, not God's. But the question then is – who gave you the life that means you are able to earn money, who gave you the time, the talent, the skill, the education, the ability to earn that money? God did. Everything we have belongs to God. Everything we have is simply ours on loan.

Which is why when we give generously out of our pockets – we are not giving from what we own to God, we are really just returning to God some of what is already his.

And it is in light of all that, that we turn to the passage under consideration today – a passage in which Jesus encourages us to sell our possessions and give the proceeds away.

The section begins with a parable about the dangers of greed. It then moves on to encourage us not to worry about the provision of material goods. But the point Jesus is making here is not so much that everything material thing we ever need will be provided – after all, we need to be honest and recognise that Christians do die in famines. No, his point is the same point as the one made in the parable – namely that it's about our attitude to possessions.

In v.15, he has already said “Be on your guard against all kinds of greed; life does not consist in an abundance of possessions.” And the same theme is highlighted in v.29-30, “do not set your heart on what you will eat or drink; do not worry about it. For the pagan world runs after all such things”. The issue here is those who are consumed by their appetite for consumption. The greed that devours itself. But



in that context, Jesus makes what is really quite a remarkable statement: “sell your possessions and give to the poor”. I say remarkable because what we might have expected Jesus to say is something like “don’t spend all of your income on yourself, give some of it away”, or even “tithe your income as the Scriptures have commanded you”, but that is not his instruction. It is rather that we “sell our possessions and give to the poor”.

What makes this phrase more significant is that the idea is repeated throughout the New Testament. In the first place, it is repeated as the instruction given to the rich young ruler who was seeking eternal life (**Matt 19:21; Mark 10:21 and Luke 18:22**). But perhaps more importantly, it is the pattern we see enacted in the early church. In **Acts 2:45** we are told “They sold property and possessions to give to anyone who had need.” And again in **Acts 4:32** “No one claimed that any of their possessions was their own, but they shared everything they had.” The same idea is perhaps suggested in **1 John 3:17** “If anyone has material possessions and sees a brother or sister in need but has no pity on them, how can the love of God be in that person?” Lastly, and perhaps going further, it is the source of the condemnation that is visited upon Ananias and Sapphira – they claimed to have sold possessions, but in fact they had not.

The significance of this is that we are very used to the concept of an income tithe – and indeed that is clearly what is prescribed in the Levitical laws – a tenth of one’s produce on a regular basis. That principle is also emphasized by Paul



in **1 Corinthians 16:2** “On the first day of every week, each one of you should set aside a sum of money in keeping with your income,” But what Jesus seems to be indicating here is different to that. He appears to be encouraging what we might call a “wealth tithe” – the regular selling of possessions in order to give the proceeds away.

Now it is interesting to consider why there seems to be this transition from an income tithe in the Hebrew bible to a wealth tithe in the New Testament. One of the possible reasons is that between those periods, there had been a significant increase in the degree of inequality within Israel. While there has obviously always been some differences in income and wealth, even in Ancient Israel, archaeological evidence suggests that in the post-exilic period in particular there was a significant increase in the degree of inequality. The nation went from a state of most people living in roughly the same size houses, to a situation where significant differences in house sizes appeared.

This inequality was further intensified by the advent of the Roman occupation during which time the major cities grew in wealth and prosperity, but often on the backs of agrarian labourers who were forced to supply the food the cities required. There was then an increasing pattern of rural poverty and urban wealth (at least for some). Is this then the reason why Jesus wants to encourage not just an income tithe, but also some kind of wealth tithe?

Such a wealth tithe would obviously not mean selling everything one possesses and giving to the poor. Presumably



at the very least, he expected the rich young ruler to keep some of the clothes on his back – but Jesus does seem to be suggesting that the unrestrained accumulation of wealth is not good for us or society, and that some kind of regular redistribution of those assets is beneficial both to those who give and those who receive.

Now if the kinds of inequality in Jesus' day prompted this response from him, how much more is that true today? The levels of inequality we experience today, especially wealth inequality, are simply staggering. The most recent Oxfam inequality report pointed out that just 22 men hold as much wealth as all the women in Africa. At the same time, the world wealthiest 1% of people hold as much wealth combined as the poorest 90%.

It is easy to look at these figures and think how dreadful, those top 1% really are taking advantage. But here's the problem. The top 1% are often us. You only need to earn about £35,000 per year to be in the top 1% of earners in the world, and you only need to own (in terms of the value of your house, pension, shares and savings) about £600,000 to be in the top 1% of wealth owners in the world. You may not quite reach those thresholds but if you have a full-time job and own your own house in the UK, then you are almost certainly in the top 5% by income and wealth in the world.

And part of the reason why we have such extreme inequalities is that far from tackling the issue, our system of taxation actually encourages such inequality. Within the UK tax system, when all taxes are taken into account, not



just taxes on income, the poorest in our population actually pay higher rates of tax than the wealthiest. A recent example concerning a bonus given to Greggs workers makes the point starkly. The Greggs bonus was for £300, but many Greggs staff work part-time and are on universal credit, and this meant that some of them only got to keep £75 of that bonus – that is an effective tax rate of 75%, a much higher rate than a city banker earning a £10,000 bonus would have paid.

Our tax system is stacked against the poor. This is even more the case globally where the global tax rules are constructed in such a way that up to \$400bn a year that should be paid in tax in poorer countries is siphoned out of those countries through tax dodging by multinational corporations – that is three times the amount we give those countries in aid.

So when Jesus said, “sell your possessions and give to the poor” we must seriously wonder if it’s because he realized that the wealthiest will always engineer the economy in such a way that it benefits them the most. The only way for Christians to stand against this is to demonstrate an alternative economy – one in which the needs of the poor triumph over the machinations of the rich. Selling our possessions and giving to the poor is one way we can live out that alternative economy, and so is seeking reform of our tax system.







## Discussion questions

1. Do you agree that Jesus' instruction amounts to an encouragement to us to adopt a wealth tithe?
2. Given Jesus' statement elsewhere that 'the poor will always be with you', should we be troubled by extremes of inequality, and if so why? Might he have meant 'the poor will always be with *you* because we are not living by his teaching?



## Read 2 Corinthians 8:10-15

3. When Paul says 'the goal is equality', what kind of equality do you think he had in mind? Equality of outcome (everyone having the same wealth)? equality of opportunity? Or something else?
4. Whichever it is, how do we achieve it?
5. To what extent should equality of outcome or opportunity be our goal as a global church community?

**Dr Justin Thacker**



## Acts 4.32-5.16 – The Story of Ananias and Sapphira

How does the Bible speak to the urgent moral issue of Tax Justice? I share here some insights gained from my reading of a passage from Acts which explores the motives and integrity of those participating in wealth redistribution in the first Christian community. It is a story which draws a contrast between practices that lead to life and practices which attract judgement and even death. Truthfulness, transparency and generosity are contrasted with deceit, perjury and greed. The story of Ananias and Sapphira is uncomfortable to read. It offends modern sensibilities and is actually ignored by the Church's lectionary. Yet it is a story that deserves a second look, not least because it packs a powerful punch, and delivers a timely and uncompromising challenge to an often complacent contemporary Western church.

Biblical scholars deduce that Acts was written for an audience not unlike us: wealthy, educated, city-dwelling Gentiles. As is the case today, it was a time of growing economic disparity: the great 'civilising' project of the Roman Empire came at crippling cost to the agricultural poor on whose labour the urban elite depended, and who unjustly bore the largest part of the fiscal burden (Gonzales 2001:10). Luke's preoccupation with the subject of riches and possessions both here and in his gospel indicates an over-riding concern to commend the sharing of wealth, and also perhaps a need to 'fill in a gap' for



a Gentile readership ignorant of prophetic Jewish teaching and its strong ethical imperative to care for the poor.

The story of Ananias and Sapphira is prefaced by a short descriptive cameo in which Luke frames the voluntary sharing of goods as the most distinctive public hallmark of life among the first believers. Those who owned property would sell their land or houses and offer the proceeds to provide for their fellow Christians in need – an outward and concrete manifestation of a spiritual unity of heart and soul. As a result, ‘there was not a needy person among them’; a phrase strongly evocative of the words of God’s ancient promise (**Deut.15. 4-8**) for the community that lives in full obedience to the Jewish Law of the Covenant. Luke’s gospel heralds the beginning of Jesus’ ministry (**Lk.4.18f**) as the fulfilment of that covenant when Jesus reads from the prophecy of Isaiah and announces the arrival of this eschatological blessing of the poor. Here in the Early Church, the economic reversal intrinsic to the Jubilee ‘Year of the Lord’s favour’ is now visible in the practice of others who, like Jesus, are anointed by the Spirit of the Lord. Barnabas, well-known to Luke’s readers of course, is singled out for special commendation. He sold a field and placed the proceeds at the apostles’ feet to signal his willingness to place privately-owned means at the disposal of the community.

Against this background Luke tells his story of two other members of the community; a married couple who sully the young Church’s reputation for open-hearted generosity by withholding a portion of their sale proceeds, and then



attempting to deceive their fellow members about the true value of their gift. When the hypocrisy of their actions is publicly exposed by the apostle Peter, each in turn drops down dead, much to the amazement and consternation of all who witness the event.

## **A story to avoid, or learn from?**

Many have dismissed this story outright as historically implausible or unpalatably retributive. I would suggest that in so doing we miss Luke's theological point. This is essentially a tale told to provoke, rebuke and instruct us. The names of the characters may well be significant. Ananias means 'The Lord is gracious' whilst Sapphira can be literally translated as 'beautiful' (Barrett: 70). Perhaps Luke is deploying deliberate irony here by naming the protagonists to amplify their hypocrisy. They turn out to be counterfeit. Their actions and intentions belie their names. In line with the literary convention of the cautionary tale (and, incidentally with the biblical precedent of the story of Achan in the book of Joshua, cf. **Josh.7**) they bring down judgement on themselves. When they meet a sudden and untimely end it is in fact a visible, outward confirmation of an inner spiritual death which has already taken place.

Ananias and Sapphira have contrived together to act in their own self-interest while giving the appearance of acting in solidarity with their fellow believers. In so doing they have resisted the influence of the Spirit of goodness and grace and allowed deceit and betrayal to undermine the



community's common heart. They have spoken and acted without integrity and behaved as if false words and actions were of no consequence to God. As such, their behaviour is more characteristic of God's adversary Satan than the Holy Spirit. God is a God who keeps his word, and remembers his promise and is faithful to the covenant he has made with his people (**Luke 1.72f; Acts 2.30**), and God cannot be mocked.

It is the crucial responsibility of Peter and the apostles to ensure that God's integrity is honoured and that the corrosive influence of those who thwart God's purpose is removed from the community. That is Luke's central concern. With this dramatic representation of the sudden demise of Ananias and Sapphira, Luke aims to underline the deadly seriousness of the church's calling to offer a faithful witness to its Lord and Messiah, and to be a vital sign of the new life of the last days (**Acts 1. 17**). Stories of individual repentance and forgiveness feature elsewhere in his narrative (**Acts 8. 18-24**). Here Luke's focus is the holiness of the church – the word *ecclesia* is used for the first time in verse 11. There is no place for deceit and hypocrisy; there is no place for greed amongst those in whom the Spirit of truth and love has come to dwell!

Instead, a church which is governed by the Spirit will seek in every way possible to practise and to promote the values of the love and the justice which are hallmarks of the coming reign of God. A church which takes Luke seriously will understand that, in so far as it merely accepts the social and economic distinctions of wider society, and continues to



tolerate the pretences of tax evaders and so neglect its duty of care to the poor, it attracts God's judgement. But to the extent that it exercises and commends the grace of giving, it will be the conduit of healing and wholeness for many, as the short hyperbolic coda to our story makes abundantly evident.

## **The message for us**

What is true for the church is of course true for the world. It is reasonable to extrapolate from this picture of 'commonwealth' within the church a message for society as a whole. There is a correlation between the solidarity of any community and its overall strength. When the relentless push to acquire more and more wealth at any cost goes unchallenged, the health and security of that society as a whole is threatened. And when deceit and duplicity are employed in systemic ways to further those ends, then social cohesion is dangerously undermined.

Companies which do not pay their fair share towards the common good do not only deprive others of the resources they need to maintain a healthy standard of living. They also risk damage to themselves: the loss of reputation and of custom in the event of the exposure of their fraud; the loss even of the healthy workforce or the efficient infrastructure they need to sustain their creation of wealth - for want of adequate public investment. Deceitful and unethical behaviour is bad business, and can lead to an early demise, just as the story of Ananias and Sapphira shows. The truth is that everyone stands to gain from the just distribution of wealth. If the



average person or family does not have sufficient resources, they cannot buy what companies produce – and that is the direction in which we are moving at the present time.

This a gospel message that needs to go out loud and clear. Societal flourishing does not just happen. It takes courage and tenacity to speak out for an honest reassessment of our actions and our values. In an increasingly divided and unequal world, it is absolutely right to insist that one of the most effective ways of addressing systemic injustice and its inherent threat to all is the establishing of a fair and equitable tax system. Paying our fair share of tax is a way of demonstrating that we love our neighbour as ourselves.



## Discussion questions

1. What did you think of this application of the story of Ananias and Sapphira? Had such an interpretation occurred to you before? Do you think it is legitimate?
2. If it isn't legitimate, where are the weaknesses to be found?
3. Is it justified to extrapolate from stories coming from such a different historical context to address issues such as Tax Justice today? If so, why – and if not, why not?
4. What do you feel you might want to do now – if anything – to address the issue of Tax Justice?

**Revd Deborah Mallett**



## Exodus 16 - The Story of the Manna

The first lesson which God taught the people of Israel, after they had followed Moses out of Egypt, was – according to the tradition – an economic one. In a place called Marah, on the first stage of their journey to the 'Promised Land' it is said that 'there the Lord laid down a statute and rule of life' (**Ex. 15, 25**). God goes on to say that if they follow it they will never bring upon themselves any of the sufferings experienced by the Egyptians.

So the people set out on the next stage and some six weeks after they left Egypt they arrive in the interestingly named 'wilderness of Sin'. And there is nothing to eat so – as people do – they begin to grumble. 'We could have died in comfort, in Egypt, where there was plenty of food and fun. But you've brought us into this miserable place to starve!'

'Chill, Moses,' says God, 'I shall rain down bread from heaven. Every day the people can go out and gather food for the day – and we'll see if they follow my instructions. On the sixth day they need to gather twice as much, as there's no work on the Sabbath'. So Moses and Aaron told the people to lay off moaning at them, that God had heard their problem, and very soon they would be belting out Alleluias. They would have bread in the morning and meat in the evening, and if they wanted to moan any more, moan at God.

That evening a flock of quails flew in, about three feet from the ground (**Num. 11, 32**), and settled over the whole camp. Then next morning there was a heavy fall of dew, but when





the dew had evaporated, fine flakes lay on the ground, like frost. When the people saw it they said 'Manna' (a translation might be 'What is it?'). Apparently it was like coriander seed, but white, and tasted like a honey wafer. (Scholars suggest it might have been a secretion of the tamarind tree, which drops and solidifies in the cool of the night, and which is still gathered by the inhabitants of that area today).

Moses said, 'That's the bread God has given you to eat. Gather as much as you need, say an omer (about 4.5 litres) for everyone in the family'. So the people did as they were told, some gathered more and some less, but when they measured it by the omer - whatever had been gathered was just the right amount. Moses told them not to try and keep any of it till tomorrow. Some did, but it went rancid and bred maggots, at which Moses got very cross.

Every morning, the head of each household gathered as much as was needed, but it melted away as the sun got up. On the sixth day they gathered twice as much, two omers each. The community leaders came and told Moses what they'd done - he told them to boil and bake what you need, and leave the rest till morning. They did as they were told - and this time no maggots! Moses reiterated that there would not be any manna that day, as it would never turn up on the Sabbath (clever tamarind trees...?).

Some unbelievers sneaked out to try and find some - but there was nothing there. God said to Moses, 'How long will this shower refuse to do what I tell them? Everyone knows you are supposed to rest on the seventh day, that's why



you get double on the sixth. Tell them to stay home on the Sabbath, take some family time, read and think!

Under God's instructions they kept an omer of the manna in a jar, in front of the Ark of the Covenant, as a reminder for future generations. They ate the manna for forty years until they arrived at Canaan's border. Exodus does not record how bored the people got with their diet, but apparently they survived. However the Bible does tell us (**Numbers 11.32-34**) that those who tried to eat too many quails got sick, and some of them died. Which is what may happen if you don't listen to God....

## The Economics of the Torah

Ched Myers, in his commentary on Exodus 16 says, 'This is not primarily a feeding miracle, nor a morality tale about trust (as is usually taught in our churches)', but a story about the importance of following God's instructions. It is a test to see if Israel will do with God's gifts what he tells them to do. Myers says, 'I believe it represents a parable about... the cooperative, egalitarian lifeway that sustained human beings for tens of thousands of years prior to the rise of concentrated agriculture, cities and eventually imperial economies based on slavery'. It illustrates human dependence – not upon labour or technology – but upon the 'divine economy of grace'.

This vision is very different to economics as we know it – it teaches that with sharing, all will have enough, that surplus accumulation encourages a concentration of wealth, and that the Sabbath is essential to human flourishing. It was



also different from the expectations of the people of Israel. Hence perhaps the name, 'What is it?' or 'What is this?' Myers says this is what anthropologists call 'generalised reciprocity', a subsistence culture of co-operation and sharing that characterised all hunter-gatherer societies from antiquity to the present.

The social justice code of Exodus 23 extends the Sabbath cycle to years as well as days. The Sabbath year restrains the activity of the 'productive' members of the economy and restores equilibrium by recognising the contribution of those whom the economy has marginalised. Leviticus builds on this (25, 1-15), introducing the idea of Jubilee (or 'Super Sabbath'), debt-release every fifty years, to hedge against the inevitable tendency of human societies to concentrate wealth and power in the hands of a few (sound familiar?). In Biblical times, when the harvest or the weather was poor the peasants had to offer their land as collateral for food and seeds and, if the elements failed them again, they lost their land. Isaiah in chapter 5 rails against this process of economic stratification by which the wealthy 'added house to house and field to field'. It was a betrayal of Israel's vocation to practise God's justice.

The Deuteronomist warns against the tightening of credit in the year just prior to the seventh year, (15.7-11). The seventh sabbath year also applies to debt-slaves, not only freeing them but requiring that they be provided with enough resources to make it on their own (12-17). Whether the community will enjoy the blessing of the land depends on its faithfulness to



the Sabbath discipline, which is grounded in the memory of being liberated from Egyptian slavery (**Deut. 5.13-15; 15.15**).

There is also an environmental dimension to the story. The Sabbath regulations were essential to give the land its periodic rest; they seek to prevent human efforts to control nature and 'maximise the forces of production'. Says Myers, 'Because the earth belongs to God and its fruits are a gift, the people should distribute those fruits justly, instead of seeking to own and hoard them'. Sabbath observance also requires a leap of faith, that the world will still provide for all seven days. Putting the jar of manna before the Ark meant that every Sabbath the people were reminded of the two main principles of Sabbath Economics - 'the aim of "enough" for everyone, and the prohibition on accumulation'.



### Discussion questions

1. What did you think was the message of the Manna Story before you read this?
2. Is it fair to say it has usually been taught in churches as a 'feeding miracle' (cf. the feeding of the five thousand), and/or a morality tale about trusting that God will always provide?
3. How does the above interpretation of the story strike you? Does it really hold water? Are the real lessons that God's economy requires sharing and distribution, a limit on accumulation and the discipline of time off



- on the Sabbath or whenever? And that if we don't follow God's advice we limit human flourishing?
4. If they are the real lessons, how can we best try to follow God's advice? Do we talk enough about money in our churches, what we do with it, as individuals, a church and a nation? Do we recognise the contribution of wealth-creators, and equally the contribution of those without whose work the wealth could not be created? What should be the principles of a fair distribution system – would a just tax system lie at the heart of that?
  5. Try writing a letter to your MP, to pass on to the Chancellor of the Exchequer, about how we might create a 'Manna Economy', as instructed by God in Exodus 16. You might get some really good ideas from the last chapter of Richard Murphy's *The Joy of Tax*.

*This study draws heavily on the booklet 'Sabbath Economics' by Ched Myers (out of print); more of his thinking can be found in 'The Bible and Tax', published by MTJN, available from CATJ.*

**Revd David Haslam**



# Short Biblical Notes

- **Genesis 1:27**
- **Leviticus 19:9,10**
- **Deuteronomy 26:12**
- **Luke 12:33-34**
- **Luke 16:19-31**
- **2 Corinthians 8:13,14**

## Genesis 1:27

*So God created mankind in his own image, in the image of God he created them; male and female he created them.*

Being created in the image of God may not immediately generate any resonances with the concept of tax justice, but actually this central theological idea lies at the root of all that we do. For centuries, theologians have debated precisely what it means to be made in God's image, but there's a growing consensus that it reflects the ancient near east practice of describing the King as the one who bears the image of the gods. In this way, the ruler was the functional representative of the gods on earth. If this is the relevant background, then for the Hebraic God to declare all of humanity as being in his



image indicated a remarkable equality agenda. If everyone from the king to the lowest slave bore the divine image, then everyone from the king to the slave represented God on earth. This includes both women and men, children and adults, those with disabilities and those without and so on. And this is where the link to tax justice occurs.

Tax Justice is about ending the inherent unfairness in our tax system – an unfairness that leads to some having to beg for food while others throw it away, an unfairness that means some have access to high quality education while others do not. The message of the image of God is that we are all equal – every one of us – and therefore all of us should be treated with equity, having the same rights, responsibilities and opportunities according to our gifts and abilities. The equality agenda didn't begin in the modern era, it began in the pages of Genesis and campaigning for Tax Justice is part of that agenda.

## **Leviticus 19:9-10**

*When you reap the harvest of your land, do not reap to the very edges of your field or gather the gleanings of your harvest. Do not go over your vineyard a second time or pick up the grapes that have fallen. Leave them for the poor and the foreigner. I am the Lord your God.*





I love this painting, *The Gleaners*, by Millet from 1857. In it he depicts three rural peasant women collecting the leftovers from the harvest. In the distance, you can see the sheaves of corn ready to be transported, and an overseer sitting proudly on horseback. But in the centre of the picture are the three women, working hard, collecting what they can. When it was painted, the wealthier parts of French society disliked it because it threatened one of the narratives of wealth and poverty that we still hear today - namely the myth of the hardworking wealthy and the undeserving, lazy poor. The painting though has obvious biblical overtones. The passage from Leviticus 19 makes its instruction clear, and it is a reminder that extracting every bit of profit is not what we should be about. This is what is meant by a Sabbath



Economics. While a pure capitalist economics might say that profit maximization is the only game in town, a sabbath economics encourages us to pursue an economy of enough and redistribution. Leaving the gleanings may not be the kindest or most appropriate way to redistribute, but it is at least one way, and as a symbol it challenges the profit-only mindset that characterises far too much of our present society. The question for each of us is, in what way are we redistributing our wealth to others who need it more?

## Deuteronomy 26:12

*When you have finished setting aside a tenth of all your produce in the third year, the year of the tithe, you shall give it to the Levite, the foreigner, the fatherless and the widow, so that they may eat in your towns and be satisfied.*

As you will be aware, one of the repeated refrains throughout the whole of the scriptures is an emphasis on our responsibility to care for four particular groups: the poor, the widow, the orphan and the immigrant. In different verses, three or four of these groups frequently appear in combination (**Ps 146:9, Isa 1:17, Mal 3:5, Zech 7:10, James 1:27**). In the Deuteronomic verse, the emphasis is on our responsibility to care by paying our tithe, the equivalent some might say of our current tax system. What many commentators have pointed out however is that what links these four groups is not so much their economic plight - their material poverty as such - but rather their vulnerability. They lacked social status, and it is



that relative powerlessness that made them vulnerable to the exploitation of others. This for me is a reminder that a fairer tax system is not just about generating resources to meet a particular need (though it is that), but it is also about fostering genuine social equality. It is about empowering people so that they are not vulnerable to the exploitation of others. It is about justice.

In addition to that, however, this verse suggests something else. In the final clause, it tells us the aim of providing the tithe (or as I previously suggested, tax), is that the poor, the vulnerable would be provided for, but more than that, they would be satisfied. The Hebrew word here for satisfied does not just mean someone who has received the bare minimum - enough to repel the worst hunger cravings - no, it means someone who has received plenty, an abundance, so much so that they are filled, complete, full up, stuffed. It's the same word used in **Deut 31:20** when the authors describes the land flowing with milk and honey, or **Nehemiah 9:25** when they ate to their fill and "grew fat". It's a word that conjures up the idea of the extravagant God who turns water into wine, who feeds 5,000 with so much that 12 baskets full are left over. It is a God of plenitude. This is how things are meant to be.

Yet, if I compare that picture to the one we see in our own society today, I am aware of a stark difference. On the day that I wrote this, there was a news report that many women on universal credit are so short of funds that they resort to sex work to make up for their lack of funds. That is not a society in which those who receive the fruit of our taxes are



'satisfied', that is a society that pay taxes to furnish the poor with the bare minimum needed for survival. And that is why campaigning for tax justice matters

## Luke 12:33-34

*Sell your possessions and give to the poor. Provide purses for yourselves that will not wear out, a treasure in heaven that will never fail, where no thief comes near and no moth destroys. For where your treasure is, there your heart will be also.*

One of the things we all know is that Christians are meant to tithe. We might well have a debate as to whether the 10% we give away should be based on pre-tax income or post-tax income, or even whether it is 10%, but what we all agree on is that we are meant to give away some proportion of our income.

And of course, there is a good biblical basis for such behaviour. In previous notes, I have written about the Levitical code that required the people of Israel to set aside a tenth of their produce for the widows, the poor, the foreigners and the Levites. But as we turn to the New Testament, something different seems to be going on. The emphasis in numerous NT passages is not on a tithe on income, but a tithe on wealth. This passage from Luke is just typical. Jesus' instruction was not to take the excess of our income and give away a proportion, his instruction was that we sell some possessions and give those proceeds away. And while the



same point is made in relation to the rich young ruler (**Luke 18**) the instruction here is to us all. It does not just seem to be a command to the rich.

I've been reading Thomas Piketty's *Capital in the Twenty-first Century* recently. His fundamental point is that as soon as we have wealth - whatever its form - that wealth will almost always generate a greater growth in value than growth in income from work. This is another way of saying the rich will always get richer - unless we intentionally do something about it. Wealth inequality outstrips income inequality and has been doing for some time.

All of this makes me believe Jesus really did know what he was talking about. During early Judaism, the mechanism of wealth redistribution was the Jubilee principle (at least in theory) in which every 50 years all debts were cancelled and land was returned to its original owners. In 1st Century Palestine, this would have no longer been effective because the economy was far less land-based. Perhaps therefore in encouraging us to sell our possessions and give to the poor, Jesus was giving us a Jubilee Principle for the 1st Century, uncomfortable though it is, and possibly for the 21st too!

## **Luke 16:19-31**

*There was a rich man who was dressed in purple and fine linen and lived in luxury every day. At his gate was laid a beggar named Lazarus, covered with sores and longing to eat what fell from the rich man's table. Even the dogs came and licked his sores. The time came when*



*the beggar died and the angels carried him to Abraham's side. The rich man also died and was buried.*

*In Hades, where he was in torment, he looked up and saw Abraham far away, with Lazarus by his side. So he called to him, 'Father Abraham, have pity on me and send Lazarus to dip the tip of his finger in water and cool my tongue, because I am in agony in this fire.' But Abraham replied, 'Son, remember that in your lifetime you received your good things, while Lazarus received bad things, but now he is comforted here and you are in agony. And besides all this, between us and you a great chasm has been set in place, so that those who want to go from here to you cannot, nor can anyone cross over from there to us.'*

*He answered, 'Then I beg you, father, send Lazarus to my family, for I have five brothers. Let him warn them, so that they will not also come to this place of torment.' Abraham replied, 'They have Moses and the Prophets; let them listen to them.' 'No, father Abraham,' he said, 'but if someone from the dead goes to them, they will repent.' He said to him, 'If they do not listen to Moses and the Prophets, they will not be convinced even if someone rises from the dead.'*

What is this parable about? On the surface, we might be tempted to think that it's a warning about the life to come and an encouragement to repent as otherwise we face the fires of hell. But I do not think that is its purpose at all. Scholars have pointed out that the parable has well known parallels



in other ancient near east literature, and in all of them the emphasis is on the reversal that happens in the afterlife. The poor man in this world becomes rich in the world after; the rich man in this world becomes poor or suffers in the life to come. The point of the parable, then, is to not to provide a literal description of the fate that awaits us, but instead provides a morality tale to encourage ethical behaviour in *this* life.

It comes shortly after Jesus has chastised the Pharisees for their love of money and his proclamation to them that they cannot serve two masters (**Luke 6:13**). In this context, and in the whole Lukan context, the parable acts as a critique of those who seek to store up as much wealth as possible and fail to share it with the poor in their midst. The point of the rather gruesome depiction of hades is intended to shock us into divesting of our wealth for the sake of others. It is in short a parabolic command that our goal should be equality. If we heed its message, that is the real challenge we face here.

## **2 Corinthians 8:13,14**

*Our desire is not that others might be relieved while you are hard pressed, but that there might be equality. At the present time your plenty will supply what they need, so that in turn their plenty will supply what you need. The goal is equality.*

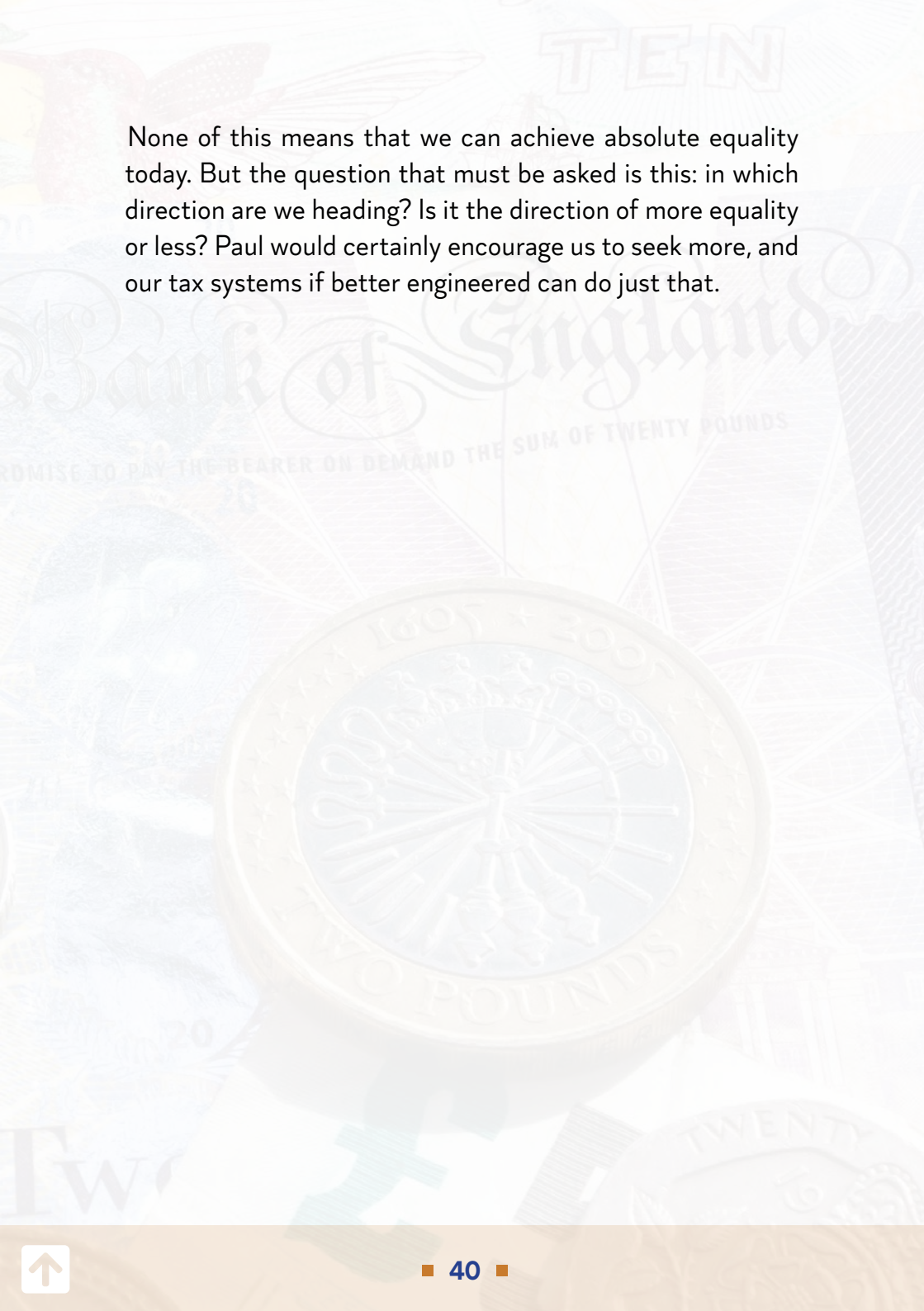


The context of this passage is that the church in Jerusalem was struggling. This may have been ongoing fallout from a famine some years before, or simply because the church there was poor. Either way, they didn't have the resources to keep going. In this letter, Paul has drawn attention to the generous gift of the Macedonians and he is now encouraging the Corinthians to give likewise.

However, his use of language is really interesting. On the one hand, we might think of this gift as merely an act of charity. The Jerusalem church was poor, the Corinthians were potentially wealthier, and Paul is merely asking the Corinthians to give out of their excess to help their poorer brothers and sisters. However, Paul does not frame the gift in that way. If he had then the Corinthians would have effectively become the patrons of the Jerusalem church and that was a model of financial support that Paul despised. He rejects it for himself for instance in 1 Corinthians **(1 Cor. 9: 1-18, 2 Cor. 11:5-10)**.

Instead, Paul's emphasis is on justice not charity. As he repeatedly notes in this passage, 'the goal is equality'. In other words, Paul is saying here that the fact that we share resources - my plenty supplying what you need; and your plenty supplying what I need - is not a matter of charitable giving; it's a matter of justice. It is how things are meant to be in the Kingdom of God. Of course, this same pattern is also evident in the way the early disciples shared all things in Acts 2 and Acts 4, and how debts were cancelled in the Jubilee principle of Leviticus 25.





None of this means that we can achieve absolute equality today. But the question that must be asked is this: in which direction are we heading? Is it the direction of more equality or less? Paul would certainly encourage us to seek more, and our tax systems if better engineered can do just that.





# Prayers

## Prayer of Thanksgiving

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God of holiness and compassion, we give you thanks for your beautiful and bountiful world and your amazing love for all you have created.

Thank you that you continue to be Creator Redeemer and Sustainer through whatever choices humans make, never turning away but always travelling with us.

Thank you that you have chosen through the centuries to reveal your love to and through those most in need.

Thank you that you chose to enter into our humanity in Jesus as poor and vulnerable, a victim of injustice and an asylum seeker.

Thank you that you make hope possible when there is so much oppression and despair.

Thank you that you make courageous action possible when there is so much apathy and fear.

Thank you that you work with us when human greed and selfishness undermine the fair sharing of earth's resources.



Thank you that we are invited to be generous,  
compassionate and loving in all we are and do.

Thank you that your love never fails, even when your  
followers fail to live your love in all its fullness.

In our thankfulness, we recommit ourselves to care for  
all creation, seek economic justice and enable all to  
enjoy your gifts in justice and peace.

*Amen*

**Revd Alison Tomlin (former Methodist President)**

## Prayer of Confession

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Holy God, Jesus promised and proclaimed your Kingdom governed by Justice, equality and inclusion.

When Jesus turned over the tables of the money changers in the Temple He revealed your anger at human sin, which establishes and enshrines unjust and oppressive economic systems So easily exploited by those who have power and knowledge.

Jesus taught people to give to Caesar what is due to Caesar, And to give to God what is due to God - We know that actually everything belongs to God.

Forgive us and all people where we fail to follow the way of Christ, And for all the ways in which we betray the values of your Kingdom, Act in unjust and oppressive ways, And fail to prevent others doing so.

Have mercy on us, bring us to true repentance, And strengthen us, to act justly, love mercy, and walk humbly with you. In the Name of Christ.

*Amen.*

## Prayers of Intercession, Solidarity and Commitment

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**Leader** Let us pray for all those affected by tax avoidance and evasion, the poor in developing countries and the poor in our own, who do not get the services they need because tax is not paid. Lord, we are upset...

**Response** **Lord, hear our distress.**

**Leader** Let us pray for all those who strive, sometimes desperately, to provide public services, in education, health, social care, housing, water and energy, that they may feel support and encouragement as they seek to provide adequately for those in need. Lord we are troubled...

**Response** **Lord, hear our distress.**

**Leader** Let us pray for all those with wealth, both individually and collectively, earned or unearned, who are tempted to retain their wealth at the expense of the powerless and the poor. Lord we are angry...

**Response** **Lord, hear our distress.**

**Leader** Let us pray for those who have responsibility for political and economic policies in our nation and among the nations, that they may resist self-interested pressures from the powerful,



and develop their policies for the common good. Lord, hear our prayer...

**Response**    **And help us make it happen.**

**Leader**    Let us pray for those who seek aggressively to avoid their taxes, as individuals or representing corporations, and those in the legal, accountancy and financial professions who advise them, that they may comprehend the deceit they sustain. Lord, hear our prayer...

**Response**    **And help us make it happen.**

**Leader**    Let us pray for all those with leadership responsibilities in our Churches, especially in the financial sphere, that they may be eager to engage with issues of economic inequality and speak out actively despite any criticism, to challenge all injustice. Lord, hear our prayer...

**Response**    **And help us make it happen.**

**Leader**    In the Name of Christ, who always brings good news to the poor,

**Response**    **Amen**

**Revd David Haslam**

## A Creed for Justice in the 21<sup>st</sup> Century

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**We believe God seeks a world where all shall be included in the feast of life,**

and that Christ shows us how costly it is to bring that about;

**We believe God's hope is we put the poorest first,**

and that our calling as God's people is to bring good news to the poor;

**We believe everyone can be generous, wise and creative,**

because all are made in God's image, and all become poorer when anyone is left out;

**We believe loving our neighbours means working continually for justice,**

including tax justice, so all receive a fair share of God's good gifts;

**We believe this earth was made to sustain and delight us all,**

and that we are called to both enjoy and care for it;

**We long for a time when the meek shall inherit the earth, and those who hunger and thirst for justice shall be satisfied,**

and we believe that, despite the persistence of greed, now is always the time when more good can be done, and when we can make a difference.

(from the 50<sup>th</sup> Anniversary resources for Christian Aid, amended)



# Hymns

## Unholy Selfish Actions

When unholy, selfish actions  
make it hard to simply live,  
when we nurture destitution open eyes,  
good God forgive.

Only when our measures offer  
sacrificial signs of grace  
can we claim the name of Christian,  
seeing Christ in every face.

Justice calls for equal sharing  
of commodities and wealth,  
food and water, clothing, shelter  
and necessities for health;  
but unequal distribution  
and the curse of human greed  
predicate the legislation  
framed to meet each human need.



Tax can be a tool for gracing  
those in poverty and fear,  
and the means of our disclosing  
all pretension's false veneer.  
Now we followers of Jesus  
vow to turn the world around:  
cheats and dodgers fall from favour  
risen poor share common ground.

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Tune: Abbots Leigh (StF 410), or What a Friend (StF 531)





## Our Goal – the Common Good

Thanks be to God whose love is sure;  
his will in Jesus shall endure.  
He gives us life and health and food;  
no single one will he exclude.

Taxman Levi heard the appeal  
and honoured Jesus with a meal.  
The good, the bad, he welcomed all,  
at Jesus' word, into his hall.

Feeding a crowd with bread and fish,  
Jesus showed sharing was his wish.  
We imitate that act divine  
and celebrate with bread and wine.

Christians at Corinth knew Christ's will,  
yet the rich people ate their fill.  
They would not wait on for the poor,  
and failed their Saviour's love and law.

Cry for a land where wealth divides,  
where bitter poverty abides,  
where the well-off avert their eyes  
and will not hear the sufferers' cries.



Grieve for a world where greed is king  
and makes the market traders sing.  
The rich won't pay the tax they should  
and so frustrate the social good.

People today, make Christ your guide;  
stand with the poorest side by side.  
Fight injustice with heart and soul,  
the common good your one true goal.

Thanks be to God whose love is sure;  
his will in Jesus shall endure.  
He gives us life and health and food;  
no single one will he exclude.

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