

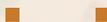
Sermons

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.



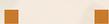
Now this might be obvious, but maybe you are sitting there thinking – no, I earned that money by the sweat of my brow, by my hard work. It's mine, not God's. But the question then is – who gave you the life that means you are able to earn money, who gave you the time, the talent, the skill, the education,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

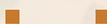
In v.15, he has already said “Be on your guard against all kinds of greed; life does not consist in an abundance of possessions.” And the same theme is highlighted in v.29-30, “do not set your heart on what you will eat or drink; do not worry about it. For the pagan world runs after all such things”. 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

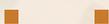


in **1 Corinthians 16:2** "On the first day of every week, each one of you should set aside a sum of money in keeping with your income," But what Jesus seems to be indicating here is different to that. He appears to be encouraging what we might call a "wealth tithe" – the regular selling of possessions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

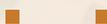


at the very least, he expected the rich young ruler to keep some of the clothes on his back – but Jesus does seem to be suggesting that the unrestrained accumulation of wealth is not good for us or society, and that some kind of regular redistribution of those assets is beneficial both to those who give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

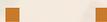
And part of the reason why we have such extreme inequalities is that far from tackling the issue, our system of taxation actually encourages such inequality. Within the UK tax system, when all taxes are taken into account, not



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?

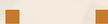
Dr Justin Thacker



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.

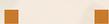
Biblical scholars deduce that Acts was written for an audience not unlike us: wealthy, educated, city-dwelling Gentiles. As is the case today, it was a time of growing economic disparity: the great 'civilising' project of the Roman Empire came at crippling cost to the agricultural poor on whose labour 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

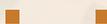


attempting to deceive their fellow members about the true value of their gift. When the hypocrisy of their actions is publicly exposed by the apostle Peter, each in turn drops down dead, much to the amazement and consternation of all who witness the event.

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.

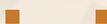
Ananias and Sapphira have contrived together to act in their own self-interest while giving the appearance of acting in solidarity with their fellow believers. In so doing they have resisted the influence of the Spirit of goodness and grace and allowed deceit and betrayal to undermine the



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

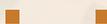


tolerate the pretences of tax evaders and so neglect its duty of care to the poor, it attracts God's judgement. But to the extent that it exercises and commends the grace of giving, it will be the conduit of healing and wholeness for many, as the short hyperbolic coda to our story makes abundantly evident.

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



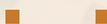
Exodus 16 - The Story of the Manna

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

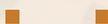


the dew had evaporated, fine flakes lay on the ground, like frost. When the people saw it they said 'Manna' (a translation might be 'What is it?'). Apparently it was like coriander seed, but white, and tasted like a honey wafer. (Scholars suggest it might have been a secretion of the tamarind tree, which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



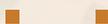
you get double on the sixth. Tell them to stay home on the Sabbath, take some family time, read and think!

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'.

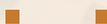
This vision is very different to economics as we know it – it teaches that with sharing, all will have enough, that surplus accumulation encourages a concentration of wealth, and that the Sabbath is essential to human flourishing. It was



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



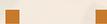
the Sabbath discipline, which is grounded in the memory of being liberated from Egyptian slavery (**Deut. 5.13-15; 15.15**).

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

