

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

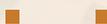
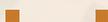


image indicated a remarkable equality agenda. If everyone from the king to the lowest slave bore the divine image, then everyone from the king to the slave represented God on earth. This includes both women and men, children and adults, those with disabilities and those without and so on. And this is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

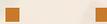
Leviticus 19:9-10

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

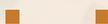


Economics. While a pure capitalist economics might say that profit maximization is the only game in town, a sabbath economics encourages us to pursue an economy of enough and redistribution. Leaving the gleanings may not be the kindest or most appropriate way to redistribute, but it is at least one way, 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



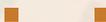
'satisfied', that is a society that pay taxes to furnish the poor with the bare minimum needed for survival. And that is why campaigning for tax justice matters

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



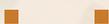
same point is made in relation to the rich young ruler (**Luke 18**) the instruction here is to us all. It does not just seem to be a command to the rich.

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

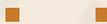


the beggar died and the angels carried him to Abraham's side. The rich man also died and was buried.

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

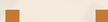


in other ancient near east literature, and in all of them the emphasis is on the reversal that happens in the afterlife. The poor man in this world becomes rich in the world after; the rich man in this world becomes poor or suffers in the life to come. The point of the parable, then, is to not to provide 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

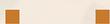
Our desire is not that others might be relieved while you are hard pressed, but that there might be equality. At the present time your plenty will supply what they need, so that in turn their plenty will supply what you need. The goal is equality.

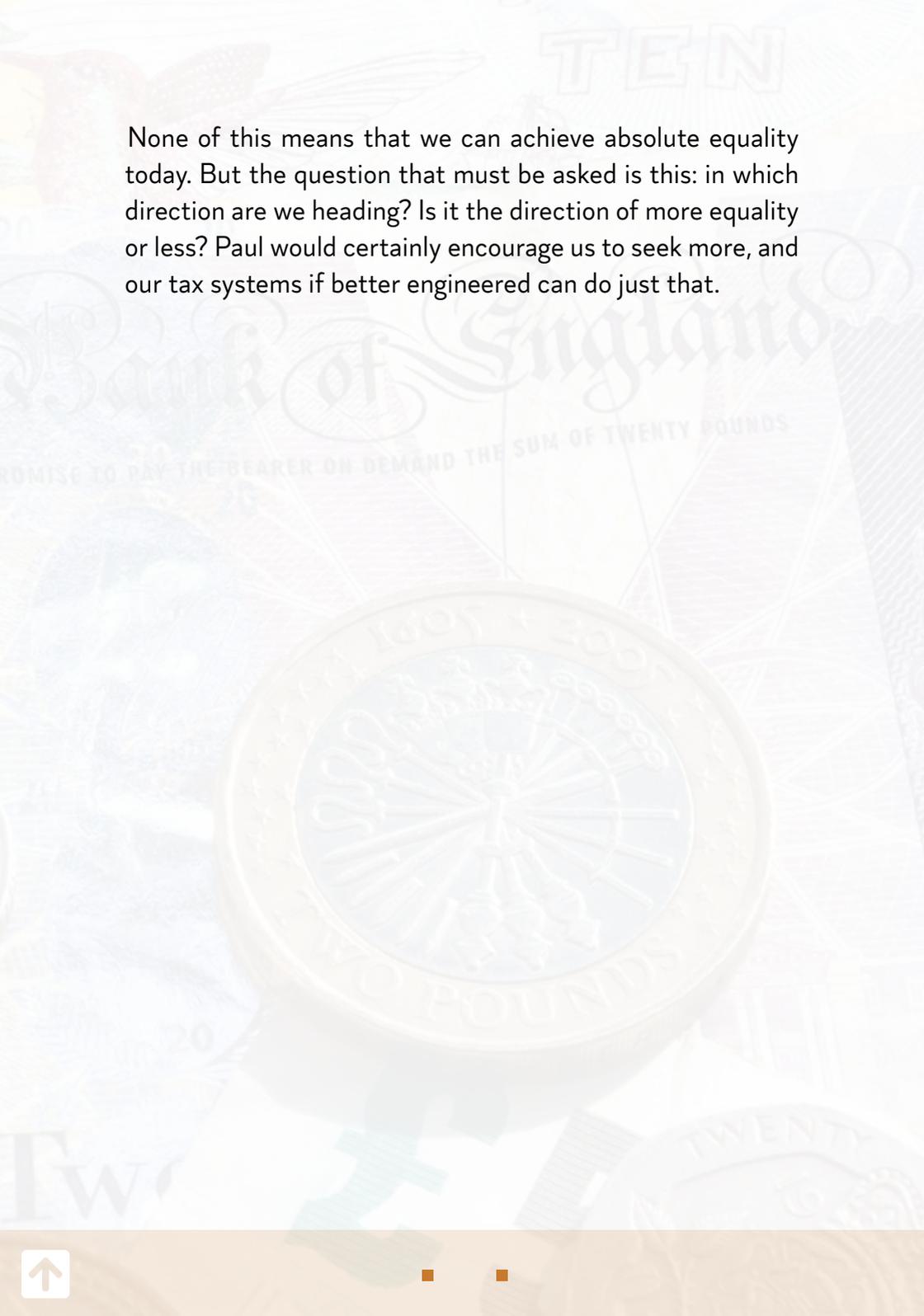


The context of this passage is that the church in Jerusalem was struggling. This may have been ongoing fallout from a famine some years before, or simply because the church there was poor. Either way, they didn't have the resources to keep going. In this letter, Paul has drawn attention to the generous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



The background of the slide is a faded, light-colored image of British currency. It features a Bank of England £20 note, with the word 'TEN' visible at the top and 'Bank of England' in a large, stylized font. Below the note, the text 'PROMISE TO PAY THE BEARER ON DEMAND THE SUM OF TWENTY POUNDS' is visible. In the foreground, a £20 coin is shown, with the year '1607' and '20' visible on its edge. The coin's central emblem, the Royal Coat of Arms, is also visible. The overall image is semi-transparent, allowing the text to be clearly read.

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.

