

INTERRELIGIOUS WORKING GROUP ON DOMESTIC HUMAN NEEDS

A Faith Reflection on Taxation

Earlier this year, we, as communities of faith, laid out principles by which budget policies should be evaluated. These principles are grounded in a shared tradition of justice and compassion that call us to hold ourselves and our communities accountable to the moral standard towards the creation of a just, equitable, and compassionate world. We continue to speak out now because we are concerned about our national priorities and the values that are guiding current budget and tax policy debates. The decisions we make about how we generate revenue and spend resources serve a fundamental statement of who we are as a nation.

As Congress prepares to consider a number of tax policy changes, we reaffirm our assertion that federal budget and tax policies should be viewed and evaluated through a moral lens and ask, “Do they uphold values that will strengthen our life together as a nation and as part of the global community?”

Community and the Common Good

But seek the welfare of the city where I have sent you... and pray to the Lord on its behalf, for in its welfare you will have your welfare (Jeremiah 29:7, NRSV).

- Our nation’s wellbeing is dependent on the wellbeing of all its members. In order to form a more perfect union, the preamble to the U.S. Constitution commits this nation to promoting the general welfare -- the common good. Paying taxes to enable government to provide for the needs of the common good is an appropriate expression of our shared commitment. However, at this time, federal revenue as a share of GDP is at its lowest rate since 1959, leaving inadequate resources to address critical needs. With more than 45 million Americans uninsured, over 8 million unemployed and over 12 percent living in poverty, additional tax cuts that threaten the ability for government to fund vital human needs programs cannot be justified.
- We come together as a society in order to do jointly what none of us can do alone. The growing budget deficit threatens both future commitments and needed investments to provide greater opportunity and economic security for all. Additional tax cuts would require further spending cuts for public education, health care, economic development, housing, and nutrition. In addition, they would threaten the future viability of entitlement programs, including Medicare, Medicaid, food stamps, and Social Security.

Concern for Those Who Are Poor and Vulnerable

Give the king your justice, O God... May he judge your people with righteousness, and your poor with justice... May he defend the cause of the poor of the people and give deliverance to the needy (Psalm 72:1-4, NRSV).

- Government has special responsibility to care for the most vulnerable members of society. All tax decisions must be judged by their impact on children, low-income families, the elderly, people with disabilities and other vulnerable populations.
- Already, we have seen proposed funding reductions to programs that help those most in need. The budget resolution passed by Congress proposes budget reconciliation processes to reduce mandatory spending by \$35 billion and enable \$70 billion in additional tax cuts. Additional revenue loss through tax cuts would make serving the most vulnerable even more difficult.

Economic Justice

Woe to those who make unjust laws, to those who issue oppressive decrees, to deprive the poor of their rights and withhold justice from the oppressed of my people (Isaiah 10:1-2, NIV).

- God has created a world of sufficiency for all; the problem is not the lack of natural and economic resources, but how they are shared, distributed and made accessible within society.
- Our government should be a tool to correct inequalities, not a means of institutionalizing them. The federal budget should share the burdens of taxation, according to one's ability to pay, and distribute government resources fairly to create opportunity for all.

As Members of Congress consider tax code changes, we urge them to evaluate changes through a moral lens. How would tax code changes, including changes related to the estate tax and the alternative minimum tax, impact the community and the common good, concern for those who are poor and vulnerable, and economic justice?

When we fail to respond to the cry of the poor and do not address the excesses of the privileged and the powerful, we undermine the foundations of democracy and justice in our society.

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