

Payments Due

Everybody complains about taxes. It has ever been so. The Revolutionary War that produced our country was caused in large part through complaints about taxes. Every high school student knows of the famous Colonial cry, “No taxation without representation!” (At least, I hope that’s still the case. Sean, Kym, Karl, do you guys still study that?) One of the earliest political crises in the new United States was the so-called Whiskey Rebellion, another dispute over taxes. The Beatles famously recorded a song called “Taxman,” written by George Harrison that still sums up the feelings of most people about taxes some 45 years after its release. Personally, I like Robert Cray’s “1040 Blues” almost as much as “Taxman.” Along with his trademark guitar solos, Cray sings, “Taxes gonna break my back, I swear. Don’t you know I pay a lot more than my share. I hate taxes.”

As a licensed or ordained clergyman working in a ministry setting, I have for years had a more complicated relationship with the taxman than many other Americans. On the positive side, clergy are allowed to exempt from income tax their housing expenses, including rent or mortgage payments, utility bills and a few other small items. That’s why if you look at our church budget, you will see my compensation broken down between Salary and Housing Allowance. I pay income taxes on the salary but not the housing. But clergy pay Social Security and Medicare taxes on their whole income, just to make things a little more complicated. What’s more, clergy working in a church environment, rather than in other kinds of religious institutions like schools or charitable institutions, are considered self-employed, so churches do not withhold and make payments for income taxes due nor do churches officially make the usual employer contribution to Social Security and Medicare. That entire burden is left to the minister, although many churches pay their ministers what is called a “FICA offset,” to cover what an employer would usually pay. Sometimes, I really do feel like I’ve got a right to sing the blues.

But do I really? Am I paying a disproportionate share of taxes? Are any of us? How fair is our tax system? Do we, as Christians, have any business giving money to Caesar? And what, ultimately, was Jesus trying to tell the Pharisees and the Herodians, his disciples who were listening and us?

There has been a good deal of talk in recent days about fairness in taxation. There are advocates of graduated income tax and of flat rate income tax, of national sales taxes or VAT taxes, of increased taxes and of lowered taxes. Many of the voices are loud and therefore compelling to the national press. Many of these voices have elaborate plans, which don’t translate well to sound bites and are therefore ignored by the press, in large measure. Who has the right answer? How in the world are those of us without economics degrees or enough time to read long position papers supposed to judge?

I’m no economist and I’m not going to stand up here this morning and pretend to be a tax expert. But I do want to remind us all of what I think are some common sense concepts about taxation. First, there is a Biblical concept that I think is applicable. Jesus said, “From everyone to whom much has been given, much will be required; and from the one to whom much has been entrusted, even more will be demanded.” For those who have been blessed with an abundance of riches, it stands to reason then that they should be prepared to help others with that abundance. From time to time, you will see in the sports pages a young athlete who has been blessed for his or her prowess with a rich contract and that person will say, “I could have held out for more but

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how many millions do you really need?" Sadly, it's a rare enough sentiment that when it is offered, it makes the news. Warren Buffett, one of the world's richest men, has offered a similar thought. It's a very Biblical concept. It seems, therefore, that a graduated income tax, with those who are wealthy paying not simply a larger amount but a larger percentage, is sensible, fair and even righteous. Rev. Jack McKinney, the former pastor of Pullen Memorial Baptist Church in Raleigh, NC, has written, "The payment of taxes is one of the ways we demonstrate we are an extended family as citizens of this state and nation. While we hardly agree on how much we should be taxed, or how our taxes should be used, there is agreement that the burden falls to all of us in some measure. But here is where my family metaphor breaks down in discussing tax policy. Whereas we would never expect a family member with few resources to pay as much of his or her money for the family's living expenses as another family member with greater resources, our current tax system does just that. Or worse."

There is another point about taxes that seems to me to be common sense and it is a corollary to what I just said. A tax that is structured so that everyone, rich and poor, pays the same amount is ultimately unfair. Think for a moment about the sales tax, which is the primary revenue source for our state which has no income tax. A mother in a well-to-do family and a mother in a family relying on a minimum-wage job both go to Wal-Mart and buy a package of socks. They both pay the same amount of tax. But for the minimum-wage earner, that amount is a larger portion of her monthly income than it is for the middle- or upper-class person. It is also the case that lower-income people spend more of their income on necessities and small pleasures, which with the exception of most groceries are subject to sales tax. Those who have money available for investments or savings pay no sales tax on those things and, in Washington, no state income tax. The tax burden is heavier, as a percentage of income, on the poor. The flat sales tax is inherently unfair.

So there is a difference between fair and unfair taxes; between those that are structured in a way to put the burden on those who can afford it most and those structured to put the burden on those who can afford it least. This is one place where people of faith should be aware of what's going on with tax codes and involved in advocating for better, more fair, more righteous law. The question then becomes, if our taxes are not being allocated fairly, are we simply paying too much in taxes altogether?

Recent studies have shown that the tax burden on the average American taxpayer is not, in relation to other countries, very high at all. By many measures, the average American pays less in taxes than the average consumer anywhere else in the developed world. The only large countries where the tax burden is lighter are in the so-called Third World. The Rev. Dr. Nora Tubbs Tisdale, professor of homiletics at the Yale Divinity School, shares a telling anecdote. She recently returned from a trip to Denmark, where the tax burden on the average citizen is nearly twice that of the United States. "I was moved," she reports, "by the pride Danish Christians have in their political system and its values. A number of Danish Christians told me that they do not mind paying actually very high taxes to their government, because their government provides health care, generous maternity and paternity leaves, unemployment and pension benefits for all Danish citizens. Soon after I returned home I saw a survey that said that Denmark had been ranked first among the nations of the world in terms of the happiness factor

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of their citizens. The U.S., by comparison, was ranked 23rd.” It turns out that giving of our own resources to our government to help others is not just the righteous thing, it is also a joyful thing.

There are, of course, times that our government uses our tax money for actions that are neither righteous nor joyful. Anytime, that we see the vulnerable abused, taken advantage of or ignored in the name of U.S. policy, we can be sure that the mark of righteousness has been missed. How righteous is it, for example, for our government to force a vulnerable woman from her adopted home simply because her abusive former husband ignored his promise to her to regularize her immigration status? We will say our farewells to our sister Oksana today not because she has freely chosen to return to the United Kingdom but because our government officials have forced her out. I will leave it to you to assemble your own list of those things which our government has funded which are outside of the justice of God.

So, how do we go about working for God’s justice and righteousness to be reflected in our government’s use of our tax money? How can we help Caesar use what we have rendered unto Caesar in ways that also further the cause of the Kingdom of God? A local election is coming in just a few weeks – I encourage all of you who have the right to vote to exercise that right and as you do so to think about where candidates stand on using city or county resources to help the vulnerable in our community. State and national elections are now only a year away and campaigning is already dominating the news. Read and listen carefully to what is said and written in the course of the next year. Prepare yourself to make choices based not on party loyalty but on your best understanding of which candidates will most wholeheartedly pursue policies that are consonant with the Beloved Community. And remember that elected officials are most susceptible to constituent opinion during an election year. Take advantage of their desire to please the voters by writing, calling or e-mailing their offices about issues that impact those Jesus called “the least of these” – the poor, the old, the sick, the vulnerable.

We often hear that average citizens have less and less influence over their elected officials and that lobbyists with fat checkbooks have more and more. There is undoubtedly at least some truth to that. The good news is that some of those lobbyists are on our side. Those groups are worth your support whether by joining in their letter-writing, phone and e-mail campaigns or by donating to them as you can. Locally, our political interests are represented to city and county governments by the Church Council of Greater Seattle. Rev. Dr. Charlie Scalise and I believe in that organization enough to not only give of our money but also of our time. Both of us serve on the Board of Directors and on the Executive Committee of the board. Many of you remember Rev. Bev Spears who has preached here in the past – she is a fellow member of that Executive Committee with Charlie and me. Rev. Tim Phillips of Seattle First Baptist has also served on the Church Council board in recent years and I know that others of you have donated and given time to various of the Church Council’s programs. In Olympia, we are represented by the Faith Action Network, recently formed by a merger of the old Washington Association of Churches and the Lutheran Public Policy Network. I encourage you to consider supporting these organizations and I’ll be glad to point you towards more information about them both.

Our denomination and other affiliated organizations speak for the Beloved Community at the national level. One of those groups is Bread for the World, whose mission we have celebrated annually here at Good Shepherd for the last few years. Charlie Scalise and Rev. Charlotte Keyes

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have been leaders among us in educating us about Bread for the World's mission and in helping us to participate in their annual "offering of letters." For those of you who may not have heard about Bread for the World or who may be fuzzy on what they do, I want to mention a few important points. The organization sprang from a meeting in October of 1972, when a small group of Catholics and Protestants met to reflect on how persons of faith could be mobilized to influence U.S. policies that address the causes of hunger. Since that time, they have become a powerful voice on Capitol Hill and beyond in speaking for the hungry and the sick among us.

Their website, www.bread.org, lists some recent victories. "2005: Bread for the World members stopped Congress from cutting nutrition assistance to hundreds of thousands of hard-working people and their children. They also wrote letters on behalf of the Hunger-Free Communities Act, which Congress passed as part of the 2008 farm bill. The act authorizes a grant program developed to support local community anti-hunger efforts... 2006: Bread for the World members continued their winning record of significant increases in funding for programs that address the causes of poverty in developing nations. The \$1.4 billion increase in 2006 went largely to addressing the HIV/AIDS pandemic. Now that millions more people are receiving life-saving medications, more people in the working years of their lives are again able to produce food, care for their children, and contribute to their communities... 2007: the Food, Conservation, and Energy Act of 2008 did include the largest-ever funding increase for food stamps and food banks—an additional \$10 billion over 10 years... 2008: Bread for the World pushed for more and better international development assistance. Our efforts helped win a supplemental appropriation of \$1.8 billion to respond to the global hunger crisis... 2009: Bread for the World members urged Congress and the administration to reform the way we deliver foreign aid to make it more effective in fighting poverty. As a result of our efforts, bipartisan bills were introduced in the House and Senate to begin the process of reforming the Foreign Assistance Act. In addition, President Barack Obama and the State Department ordered reviews to better coordinate how the United States delivers foreign assistance. Congress also increased funding for programs that fight hunger and poverty worldwide." It's nice to hear about effective lobbying on the side of the angels, isn't it? If you are as impressed as I am by Bread for the World's record, I encourage you to take home the flyer and envelope inserted in today's bulletin and prayerfully consider a gift of both money and time.

We are blessed that we have the opportunity in the United States in the year of our Lord 2011 to render unto Caesar in ways that serve not the imperial pretensions of our government but rather go to further the Kingdom of God. We have to push our elected officials to do the right thing and they will not always respond but enough of God's work gets done to keep up the effort. But even with that sometimes very positive outcome, we must still remember that our true focus is not to be on what we render unto Caesar but on what we render unto God.

Just what was it that Jesus was proposing when he advised his rather disingenuous questioners to "Give therefore to the emperor the things that are the emperor's, and to God the things that are God's?" The key is in his earlier question about the coin. The old King James Version actually gives us the best translation here: "And he said unto them, Whose [is] this image?" The coin, of course, was made in the image of Caesar and therefore belongs to Caesar. And what belongs to God but that which is made in the image of God? Those good Jews gathered in the Temple to question Jesus would have immediately recognized his reference to the Scriptures, specifically to

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Genesis 1:27: “So God created humankind in God’s image, in the image of God God created them; male and female God created them.” We are made in God’s image and we belong to God – everything about us, our lives, our talents, our strengths and our weaknesses, all that we have and all that we are belongs to our Loving Creator.

And so it is, my sisters and my brothers, that Jesus calls us to live our lives for God and for God’s Creation, for our planet, the garden we were created to tend, and all that is in it. We are called to live our lives for our Beloved Creator and for all that is beloved by our Creator – not just the plants and the animals in this still-beautiful garden but each other and for every human being, our neighbors, our brothers and sisters in the family of God. We do this in so many ways – in standing up for the poor and the hungry as we exhort our leaders to do righteousness with our taxes, in reaching out with love in action and with our remaining resources, in taking the Good News of the love of God expressed in Christ Jesus wherever we go. We serve the Creator and the incarnation of the Creator and with the help of the Spirit that proceeds from Father and Son we can live lives that honor our young and fearless prophet, our King who rules where’er the sun runs its successive journeys. May God grant us courage and wisdom as we seek to live out our sacred calling in this place and at this time. Amen.