

A Fair Tax: How Bush's Policy Falls Short

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Americans are, or at least claim to be, a Christian people. Almost eighty percent of us, including President Bush, practices Christianity in some form. President Bush has openly stated that Jesus is his favorite philosopher and that “we ought to love our neighbor like we love our self, as manifested in public policy...”. Yet President Bush is leading our tax policy far from God's moral compass.

Here is how Judeo-Christian ethics evaluate tax policy.

The book of *Genesis*, which teaches that God creates each person in His image, absolutely links a proper relationship with God to a proper relationship with all other human beings. The broad moral principles of justice in the Bible ethically evaluate whether a community's laws and social structures treat all human beings as image bearers of God. These biblical principles forbid oppression and require that all persons enjoy a reasonable opportunity to reach their divinely created potential to carry out God's work on earth.

The biblical principle of reasonable opportunity is derived from the specific laws mandated by the Old Testament requiring gleaning rights, releases of servants, forgiveness of debt as well as an intricate web of land tenure rights. The teachings of Jesus Christ enhance these moral laws to broader levels of societal justice. Interpreted in America's cultural context of the 21st century, this requires much more than minimum subsistence. It also requires that all of us have access to an adequate education and job training as well as decent healthcare and housing.

Compulsory taxation is the only way our country can raise a level of revenues adequately meeting the biblical mandate of reasonable opportunity. This is because most of us will never voluntarily contribute our fair share due to our inescapable greedy tendencies resulting from the Fall of humankind. Belief that voluntary charitable giving can be a substitute for adequate tax revenues denies the effects of the Fall and our absolute dependence on God's grace to help us fight the sin of greed. Although biblically important in its own right, an “A+” in charity cannot average an “F” in justice to a “C”.

The Bible also morally evaluates how we allocate the burden for paying taxes. The book of *Genesis*, revealing God as the sole creator and ultimate owner of all the earth's wealth and resources with human beings serving as His stewards, and, the God and Caesar exchange in the Gospel of *Matthew*, establish that tax burdens are not inconsistent with the generally recognized and respected rights to private property. In balancing the undisputable rights to enjoy private property with the also undisputable moral responsibilities owed to God and the community, Judeo-Christian guided tax laws require those enjoying greater levels of income and wealth to bear significant economic sacrifices.

Tax burdens cannot be evaluated by simply comparing the dollar amount of taxes paid by each taxpayer. The focus must compare proportional tax burdens relative to income and wealth. Regressive models impose tax burdens that are proportionally larger for those with low levels of income. Flat models impose roughly the same proportional tax burden among the middle classes and the wealthy. Finally progressive models require the upper middle classes and the wealthy to bear greater proportional tax burdens.

The Judeo-Christian standard of justice forbidding oppression condemns taxing those below the poverty line or regressively burdening the lower middle-classes. The general Judeo-Christian teachings that wealth should be held with a “light grip” combined with moral principles running throughout the Bible, particularly in the Gospel of *Luke*, imposing greater obligations on those blessed with greater amounts of wealth deem flat models to be immoral thereby requiring some form of progressive taxation. Although well designed flat models do not oppressively burden those who are truly too poor to pay the tax, nevertheless, by heavily favoring those already enjoying the greatest share of God’s resources they unacceptably emphasize preserving excess wealth and ignore the biblical message, “to whom much is given, much more is required.”

A Judeo-Christian moral evaluation of tax policy in no way resembles secular approaches that assume human effort can produce utopian justice. A Christian world view recognizes that God’s fully intended standards of justice will not materialize until Jesus comes again and completes his work. Judeo-Christian teachings do not support socialist leaning tax policy seeking equality of result under a steeply progressive structure reaching confiscatory levels.

On balance Judeo-Christian ethics requires tax burdens to be allocated under a moderately progressive model. Although the exact details cannot be pinpointed, when morally debating the specific level of tax revenues and the precise degree of progressivity, we must always first ask whether the wealthier and powerful of the community are paying their fair share of taxes. This is because those enjoying higher levels of income and wealth will be tempted by the sin of greed to fight for the smallest tax burden possible without considering the moral obligations of their faith.

President Bush’s tax policy trends raise serious red flags offending Judeo-Christian values. During his first term President Bush made the moderately progressive federal income tax structure significantly less so by securing tax cuts principally benefiting the wealthiest Americans. In addition to increasing the proportional tax burden borne by the middle classes, President Bush’s first term tax cuts contributed heavily to the gigantic federal deficit threatening the nation’s long-term stability.

President Bush continues to push tax policy that overwhelmingly benefits the wealthiest Americans. This includes plans to at least maintain or possibly increase the tax cuts and eliminate the estate tax, while attempting to reduce the deficit by cutting spending programs that help the neediest and middle class Americans enjoy a reasonable opportunity to reach their divinely created potential.

The most appalling feature of President Bush’s tax policy agenda is his utter lack of Judeo-Christian based moral reflection. There is no evidence that President Bush has ever rigorously examined whether the wealthiest Americans are paying their fair share of the tax burden. Instead he is using unreliable claims that the tax cuts will foster economic growth as a mask camouflaging the true values driving his tax policy.

A careful look at the conversation surrounding President Bush’s tax policy discussions reveals values reflecting objectivist ethics, a form of atheism that worships the free market and the right of individuals to personally benefit from their efforts above all other concerns. For a Christian this is disgraceful conduct.

The absence of Judeo-Christian values in our tax policy discussions is a sign that genuine faith is in deep trouble. Christianity in particular has become a low-sacrifice operation. Jesus Christ did not preach a low-sacrifice gospel. Real faith results in a transformed life characterized by a high degree of sacrificial discipleship. Real believers endure great personal sacrifice to bring God's Kingdom on Earth closer to His Kingdom in Heaven even while knowing their sacrifice cannot completely restore the fallen world.

However, too many Christians, including President Bush, have limited their faith-based public policy concerns as only including a handful of controversial issues, which although theologically important, ultimately involve little or no personal sacrifice. For example, fighting for the Ten Commandments in the public square while ignoring Judeo-Christian standards of justice is idolatry. Other examples of low-sacrifice decoys distracting us from the high-sacrifice required by Judeo-Christian guided tax policy include gay marriage, stem cell research and euthanasia.

The narrowing of the abortion issue as only involving the legal issue is an especially hypocritical example of using a low-sacrifice position to masquerade as faith-based ethics. The moral issue of abortion cannot be separated from the high sacrifice of Judeo-Christian guided tax policy. This is because embracing the dignity of life requires adequate tax revenues to ensure that all persons, especially children, have a reasonable opportunity to reach their divinely created potential.

The path when large numbers of people and their political and spiritual leaders use low-sacrifice issues to cover up injustice is well worn with disastrous consequences. If President Bush continues to lead our tax policy towards the atheistic values of objectivist ethics, the message of the Bible promises that as a nation we will decline and ultimately fail.

As a Christian, President Bush has a moral obligation to insist that our tax policy embraces every person as divinely created in God's image. The moral conversation surrounding our tax policy must start reflecting the high sacrifice of Judeo-Christian values if we are to have a chance of overcoming the powerful forces of greed tempting us with the atheistic values of objectivist ethics and threatening our long term survival.

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