



FAITH LEADER GUIDE TO THE FAIR TAX

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July 2020

Faith Leader Guide to the Fair Tax

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Edited by Community Renewal Society and Vote Yes for Fair Tax
July 2020

Introduction

On November 3rd, the citizens of Illinois have an opportunity to make important reforms to our state by passing the Fair Tax Amendment to the Illinois Constitution. Currently, our state constitution mandates that Illinois have a “flat tax” where every person pays the same rate on their income taxes.

The Fair Tax proposes a graduated income tax, like the ones used by the federal government and most of our neighboring states, where people with high incomes pay a higher rate and people with lower incomes pay a lower rate. When the Fair Tax passes, the rate structure passed last year by the Illinois General Assembly would call for those persons making over \$250,000 pay more tax, with the bulk of income tax increases falling on those people making more than a million dollars a year. Those who make less than \$250,000 a year – meaning 97% of Illinois taxpayers – would pay the same income tax rate or less.

Changing the structure of our taxation system would yield more than justice, it would also raise revenues that could be used to address some of the vast inequalities in our schools and provide resources for mental health clinics, parks and recreation, environmental protection and other vital public services. For more details on the Fair Tax please see the guide and FAQs published by the Yes for Fair Tax Coalition at <https://www.voteyesforfairness.com/> and resources at <https://www.yesforfairtax.org>

Preaching the Fair Tax

The Holy Scriptures of the Judeo-Christian tradition support an equity approach to human well-being which calls for the resources of society to be directed to those who need them most. In the Hebrew Bible and the Christian New Testament, time and time again we see how God and God’s messengers advocate for the poor and marginalized people demanding that society reorder its priorities to care for the widow, the orphan and the immigrant, the sick and the hungry, the ones Jesus called in Matthew, “the least of these.” (Mt 25:40)



This Faith Leader Guide is meant to provide some textual support and sermon starters to lead a study or preach a sermon in favor of the Fair Tax. The Guide includes prayers, a litany, scriptural references, and sermon samples from Christian and Jewish faith traditions. The scriptures represent just a sample of those texts that are focused on the poor and marginalized people. Such messages are found throughout the entire Bible and argue for a world that is based on an equity approach to tax policy.

Feel free to employ one of these scriptures or a text of your choosing, but please, take a stand and encourage your congregation to vote in favor of the Fair Tax.¹

Depending on your event or purpose, you may select and use one or several of these resources for your lesson, presentation or service:

- Prayer
- Responsive Reading
- Minute for Mission
- Scripture
- Sermon
- Letter to Your Church Council/Administrative Board

When you share information about the Fair Tax with your church or any other gathering of faithful people, include language that will relate to their faith tradition and values. It will add moral weight to the factual, well-reasoned argument for tax reform in Illinois.

¹ For those concerned about violating federal law concerning political endorsements from churches and non-profits, please understand that this is a public policy issue that is not tied to a particular candidate or political party. Pastors and rabbis are free to speak from the pulpit on matters of public concern. For more information see <https://www.irs.gov/newsroom/charities-churches-and-politics>



Prayers for Vote Yes for Fair Tax

Loving God, we live in the knowledge that Christ makes all things new.
Give us new eyes to see and new ears to hear your good news today. Open our hearts and minds to what your word has to say about our state, our tax system, and our communities.
Be with us as we confront difficult issues.
Give us wisdom as we talk about policy matters and seek justice for all people. Amen.

- From CRS Economic Justice Guide

Can't We Do More?

Holy, Eternal One, we call you the God of Justice and we wait for the waters of justice to roll down the mountain, but isn't there more?

We call you the God of Righteousness and we seek the ever-flowing stream of righteousness in which to bathe our feet, but can't we do more?

Jesus said: "That which you do unto the least of these you do unto me."

Jesus said: "Do unto others as you would have them do unto you."

Jesus said: "Love your neighbor as yourself."

O God, how often we miss the chance to be makers of peace and doers of justice! Before the mountain waters roll and before the streams well up, before we even call upon you to slake our thirst for justice, God let us do unto others what you have done unto us.

You have loved us, forgiven us, birthed us into new life, and you have set us free. May we do the same with each other and thus create and sustain your justice in the world. Amen.

- Lois M Powell, Sing out New Visions: Prayers, Poems and Reflections by Women

The world is alive with your goodness, O God,
it grows green from the ground
and ripens into the roundness of fruit.
Its taste and its touch
enliven my body and stir my soul.
Generously given
profusely displayed
Your graces of goodness pour forth from the earth.
As I have received
so free me to give.
As I have been granted
so may I give.

- From Celtic Benediction, p. 28, by J Philip Newell



Sample Responsive Reading

Come, Gracious God, Come...

One: God of Grace, God of Glory, we call upon you, humbly asking that you be with us this day as we consider your kingdom;

Many: *Come down from the mountain top, O God, and show your presence among the people.*

One: Our world is broken, our humanity is ruptured, and relationships are torn asunder. We fail to recognize the face of our sister and brother and turn a blind eye to their suffering.

Many: *Come down from the mountain top, O God, and impart your kindness and mercy.*

One: We live in a world where the few have so much and the many so little, where the basic needs of food, water, shelter and medicine are distributed to those who already have, instead of those in need.

Many: *Come down from the mountain top, O God, and demonstrate your compassion.*

One: In our world, the greedy and entitled use their positions to enrich themselves at the expense of others, corruption runs rampant, and power is employed by the wealthy to exploit and oppress.

Many: *Come down from the mountain top, O God, and reveal your righteousness.*

One: In our State of Illinois, working class families struggle mightily under unfair tax burdens, even as the rich employ loopholes to avoid their fair share.

Many: *Come down from the mountain top, O God, and deliver your justice.*

One: Come down from the mountain top, O God, incline your ear to our human condition.

Many: *Hear our prayer, O God, for we know with you, all things can be made new.*

One: What is broken can be repaired, what is ruptured can be reconciled, what is wrong can be made right.

All: Inspire us to be your agents of change. Give us strength in the work for justice and mercy. Help us to transform the world so that it reflects your kingdom and your love. Amen.

Rev. Jason W. Coulter



Sample Minute for Mission

In Luke 19:1-10, Jesus encounters a wealthy tax collector named Zaccheus who others despise. But Zaccheus says to Jesus, "Look, half of my possessions, Lord, I will give to the poor; and if I have defrauded anyone of anything, I will pay back four times as much." Jesus responds to him saying, "Today salvation has come to your house."

This is one of five passages in the Gospel of Luke alone in which Jesus instructs us to give out of our abundance so that others will have enough. As followers of Christ, we are called to live out economic justice in our communities.

But you may be surprised to hear that our state appoints itself with the same responsibility. The Illinois constitution charges the state with the tasks of "eliminat[ing] poverty and inequality" and "assur[ing] legal, social and economic justice."

Yet despite our shared goals, our state's current tax structure places the heaviest burden on our neighbors who have the least. The way things are today, the poorest families as well as the middle class in Illinois pay **twice** as much of their total income in state and local taxes as those with the highest income, and inequality of income and wealth has grown.

Is that the model Jesus would support?

One primary reason for this gap is our state's flat-rate income tax. We are one of only nine states with a flat tax, which makes Illinois one of the most regressive tax states in the country.

A Fair Tax will ask everyone to pay their fair share, making sure that no family is trapped in poverty because of high taxes. People with high incomes will pay a higher rate and people with lower incomes will pay a lower rate. People with income of less than \$250,000 per year – 97% of Illinois taxpayers - will pay lower income tax rates than they do today, and those who earn over \$250,000 will pay 2 to 3% higher income tax rates than they do today, with the highest rate affecting those who earn over \$1,000,000.

The Fair Tax plan would also provide an expanded property tax credit for homeowners and child credits for parents. Both proposals would put more money in the pockets of working people who in turn will spend it in our local economies and small businesses.

A Fair Tax will also ensure that there is enough funding for our schools, mental health, environmental protection and other vital services to care for those in need.

Some of us are fortunate enough to send our children to good public schools with smaller class sizes, current textbooks, and qualified teachers. But shouldn't every child have that same opportunity for a quality education? Wouldn't Jesus want each child to grow and thrive, and live up to their God-given potential?

For too long, our state has contributed to the poverty of our neighbors, and the Church has responded by meeting the needs of those families with compassion and charity.



But now is the time for us, as Christians, to reshape the very system that creates and perpetuates that poverty in the first place.

Join me and other members of our congregation as we stand together for economic justice with people of faith across Illinois as part of the Vote Yes for Fair Tax Coalition.

As people of faith, let's take concrete action that will make our income tax system more fair and equitable, while raising needed funds to balance our state's budget and set Illinois on a path to a sustainable future. Let's put our faith into action and work to support passage of this constitutional amendment. Tell your friends and neighbors that we need a Fair Tax to address our unfair income tax system in Illinois! Be sure to Vote Yes for Fair Tax in November!



Scriptures from the Hebrew Bible (Old Testament) ²

This is a list of scriptures that relate to economic justice, care for the needy, and standing with the oppressed. For the full text see Scripture and Vote Yes for Fair Tax. The New International Version (NIV) found on BibleGateway.com is the translation used in the Scripture document.

- Genesis 1:27-29 – All humankind is created in the image of God and endowed with the blessing of our Creator. All persons are worthy of dignity and respect.
- Genesis 4:9 – Story of Cain and Abel. Yes, we are our brother's keeper and owe a responsibility to our fellow human beings.
- Leviticus 19:10 – "You shall not strip your vineyard bare or gather the fallen grapes of your vineyard, you shall leave them for the poor and the alien."
- Leviticus 19:18 – "You shall love your neighbor as yourself."
- Leviticus 25 – The year of the Jubilee! The generational prescription to forgive debts and redistribute wealth according to God's commandments and mercy.
- Psalm 82:3-4 – "Give justice to the weak and the orphan, maintain the right of the lowly and the destitute. Rescue the weak and the needy and deliver them from the hand of the wicked."
- Psalm 140:12 – "I know that the Lord maintains the cause of the needy, and executes justice for the poor."
- Proverbs 14:31 – "Those who oppress the poor insult their Maker, but those who are kind to the needy honor him."
- Isaiah 58: 6-10 – Right and just worship of God includes the feeding the hungry and housing the poor
- Amos 8 – God speaks through the prophet condemning greed and the exploitation of the poor and promising judgment upon the offenders
- Micah 6:8 – The famous declaration of what God requires of God's people. "...to do justice, and to love kindness and to walk humbly with your God."

² For a deeper dive on the intersection of Judeo-Christian ethics and tax policy, see Susan Pace Hamill's "Tax Policy as a Moral Issue Under Judeo-Christian Ethics" Swig Judaic Studies Lecture at University of San Francisco, September 14, 2004. *"The moral principles of Judeo-Christian ethics forbidding oppression and requiring that persons struggling at the bottom of the economic scale enjoy a minimum opportunity to improve their lives provides general guidance on how to craft tax policy so that it meets the minimum standards of justice...The bottom line is fair taxes in line with the moral principles of Judeo-Christian ethics, even in a revenue neutral posture, requires those at higher income levels, owning property of significant value to pay higher taxes."*



Scriptures from the New Testament

Jesus lifts up the poor and oppressed, and teaches us that loving our neighbor is providing for each other and seeking justice. For the full text see Scripture and Vote Yes for Fair Tax.

- Matthew 5: 1-12 – In the Beatitudes Jesus paints a picture of those who are blessed by God, and lifts up the poor and humble as precious in God’s sight
- Matthew 22:1-10 – The Parable of the Wedding Banquet. The King invites all to the table to share in the feast
- Matthew 25: 31-40 – Jesus’ famous declaration to care for the hungry, the thirsty, the sick and naked, the one described as “the least of these.”
- Mark 11: 15-19 – Jesus turns over the tables of the money changers in the Temple.
- Luke 4: 14-21 – Jesus in the synagogue reads from the scroll of Isaiah and declares that God has anointed him to “bring good news to the poor and release to the captives.”
- Luke 12: 13-21 – The Parable of the Rich Fool who builds barns to store his wealth and is not generous with God or neighbor.
- Luke 12:48 - “From everyone to whom much has been given, much will be required; and from one to whom much has been entrusted, even more will be demanded.”
- Luke 19: 1-10 – The story of Zacchaeus, the tax collector of small stature who climbs a tree to see Jesus and pledges his wealth to the poor and his fidelity to Jesus.
- James 2 – Instruction to the early church to provide for the poor and execute justice in their community. “So faith, by itself, if it has no works, is dead.”
- 1 John 3: 17-18 – Authentic love is not just speech, but action on behalf of siblings in need.

Scripture from the Holy Quran

- Chapter 4/Nisa, verse 135 is considered by Muslims, as well as those of other faiths, as one of the most important in articulating justice: O you who believe, stand firm for justice, witnesses for God, even if it must be against yourselves or your parents and your relatives. Whether one is rich or poor, do not follow inclinations thinking you will not be judged. And if you distort [your testimony] or refuse [to give it], then indeed God knows, and will hold you accountable for it.
- Chapter 59/Hashr, verse 7: Whatever wealth God has bestowed on you belongs to God... to your community, and to the needy. Wealth should not become confined only to the rich amongst you.
- Prophet Muhammad: Pay Zakat out of your property, for truly it is a purifier which purifies you, and be kind to your relatives, and acknowledge the rights of the poor, neighbors and beggars.
- Prophet Muhammad: A believer wants for his brother what he wants for himself.
- The Qur’an 13:11: Verily never will Allah/God change the condition of a people until they change it themselves (with their own souls).
- The Qur’an 26:181-184: Give just measure, and cause no loss (to others by fraud). And weigh with scales true and upright. And withhold not things justly due to men or women, nor do evil in the land, working mischief.



Sample Theological Reflections

Personal reflections in the forms of sermons from the pulpit or letters to community newspapers give a fresh perspective to why the Fair Tax is important to us personally and to why it matters to people of faith.

Sermon Samples

- "When Equal Isn't Fair" by Rev. Jason W. Coulter
- "Jesus on Wealth and Taxes" by Rev. Ryan Wallace
- "Fair Tax D'var Torah" by Mara Wolkoff & Emma Kagan
- "Acting for Fairness" by Rev. Alan Taylor
- "Public Policy and Loving Our Neighbors" by Pastor Violet Johnicker

Op-Ed Columns

- "Unfair Taxes Contribute to Racism" by Rev. Alan Taylor

Communications

- Sample Letter to Church Council/Administrative Board by Allison Anderson



“When Equal Isn’t Fair”

Luke 12: 42-48

*“From everyone to whom much has been given, much will be required;
and from one to whom much has been entrusted, even more will be demanded.”*

Rev. Jason W. Coulter - A sermon prepared for Ravenswood UCC - May 24, 2020

Ten! This week marks the tenth week that we have been engaged in this experiment called online worship. It is also the tenth week of my new part-time gig. Thanks to COVID, I can now add first grade math/science/social studies/language arts teacher to the old resume. If ever I had any doubt as to the saintliness of school teachers, it has been erased through this home schooling experience. Teaching is hard! Getting a seven year-old child to focus on fractions and evaluate symmetry is no easy task. And sometimes I wasn’t up to the task. My favorite meme to come out of this whole pandemic is the one that shows two warring children next to a dejected parent holding a bottle of wine. The caption reads – “Home School Update! Two kids suspended for fighting. Teacher fired for drinking on the job.” That about sums it up.

This week, my daughter Cecilia’s math assignment involved fractions and dividing circles and squares into halves, thirds and fourths. Sounds easy enough, but the online math program somehow made it tricky. If she divided up the cake haphazardly, I’d point out to Cissy that this one piece was so much bigger than the others and that wouldn’t be fair. Coming from a family of six, Cecilia is well acquainted with the need to cut it even, lest an argument break out over who got the big piece. Eventually she was able to divide the online pie equally into neat and even triangles. She earned her gold star!

I’ve been thinking this week about how we cut the cake, and not just because we had a birthday cake to cut this week. (Happy Birthday Eleanor and Cecilia!) No, I’ve been thinking about how our society cuts the cake, or more specifically how our nation allocates resources across its citizenry. It is no surprise to anyone to learn that in our capitalist society resources are distributed unequally. The structural inequality of the American economy has been a persistent problem and is now a central issue in our politics. When three men, Warren Buffet, Bill Gates and Jeff Bezos have more wealth than 150 million Americans combined, you know something is amiss.³

In the last 30 years, incomes for the wealthy have accelerated, while the wages for the working and middle classes have stagnated, and the impacts of this inequality have only been exacerbated by the COVID-19 crisis. In our schools, wealthy communities have i-pads and online instruction while poor communities get worksheets and pencils. While the wealthy fret over the stock market, those who face unemployment and have no savings worry about making rent and finding food. And in the area of public health, we know that the communities that have suffered the most from this pandemic are those low-income neighborhoods populated by black and brown persons.

Addressing the problems of inequality won’t be easy because the opposite of inequality isn’t necessarily equality, it’s equity. Let me explain by using an illustration from our schools. For years, the State of Illinois provided education funding for every student in the state at a common rate, about \$7,000/year. That is equal. Every school

³ For a good compendium of statistics and illustrations of inequality, go to <https://inequality.org/>



district would get the same amount from the state for every student in their schools. But we know that districts like Winnetka District 36 can afford to spend close to \$20,000/year on their students because of their vast property tax base. An equity approach would say that a poor school district like Bartonville District 66 in downstate Illinois should receive more from the state, and Winnetka should receive less.⁴ Recently, Illinois made an attempt to account for these disparities by distributing additional funds based on need. The new education funding formula passed in 2017 allows for an equity based approach that helps those districts who need the most help. But I think we would all agree, we still have a long way to go to achieve equity in our schools.

To give you a visual representation of the differences between equality and equity, take a look at this simple graphic.⁵ On the left is equality. Everyone gets a box to stand on. On the right is equity. This approach that takes into account the different circumstances of unique people. Here, all of the people are invited to the party to watch the game and join in the goodness that God offers.

Now here is some good news. You wanted some good news this morning, right? Our Christian faith and our Holy Scriptures support an equity approach to human well-being. Throughout the bible, time and time again we see how God and God's messengers advocate for the poor and marginalized people demanding that society reorder its priorities to care for the widow, the orphan and the immigrant, the sick and the hungry, the ones Jesus called in Matthew, "the least of these." (Mt 25:40)

In the Torah, the book of laws given to Moses from on high, we see the commandment to the wealthy landowners to share their harvest with the hungry among them. (Lev 23:2) The Book of Proverbs offers strong words, saying, "Those who oppress the poor insult their Maker, but those who are kind to the needy honour God." (Prov 14:31) The prophets, being the prophets get even more ornery when it comes to castigating the rich for the injustices they perpetrate. Here are some choice words from Amos...

*Therefore, because you trample on the poor
and take from them levies of grain,
you have built houses of hewn stone,
but you shall not live in them;
you have planted pleasant vineyards,
but you shall not drink their wine.
For I know how many are your transgressions,
and how great are your sins—
you who afflict the righteous, who take a bribe,
and push aside the needy in the gate. (Amos 5: 11-13)*

Jesus took his mission statement from a prophet, the prophet Isaiah, declaring in the synagogue in Nazareth that he was called to "bring good news to the poor, release to the captives, recovery of sight to the blind and to let the oppressed go free." (Luke 4:18) And in the final word from the parable in Luke that we read today, Jesus reminds those blessed in this world of the obligation they owe to God and to their neighbor. "From everyone to

⁴ Data and illustrations taken from research by Raise Your Hand Illinois, a parent-led school advocacy organization. To see more, visit <https://www.ilraiseyourhand.org/statefunding>

⁵ See attached image at the end of sermon....



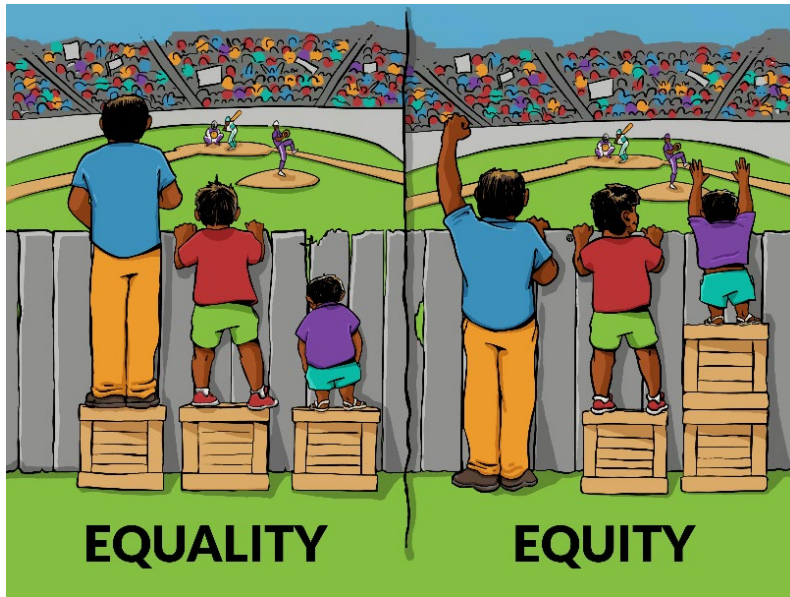
whom much has been given, much will be required; and from one to whom much has been entrusted, even more will be demanded.” (Luke 12:48)

This fall the citizens of our state have an opportunity to make Illinois more equitable by passing the Fair Tax Amendment to the Illinois Constitution. Currently, according to the laws governing our state, Illinois can only have a “flat tax” where every person pays the same rate on their income taxes. It is equal, yes, but not equitable. This is especially true when you consider the high sales taxes and high property taxes that poor and middle-class folk pay. The Fair Tax proposes a graduated income tax, like the ones used by the federal government and most of our neighboring states, where people with high incomes pay a higher rate and people with lower incomes pay a lower rate. The rate structure passed last year by the Illinois General Assembly would call for those persons making more than \$250,000 and up to pay more, with the bulk of the increases falling on those people making more than a million dollars a year. Those who make less than \$250,000 a year – meaning 97% of Illinois taxpayers – you and me would pay the same rate or less. Changing the structure of our taxation system would yield more than justice, it would also raise revenues that could be used to address some of the vast inequalities in our schools and provide resources for mental health clinics, parks and recreation and other vital public services.

Now I know some of you may be thinking, “Really, a sermon on tax policy? I put on my finest Sunday pajamas for this?” Well, hear me out. If our faith is to be real, if the gospel of Jesus Christ is to be grounded in lived experience, if we want to make our love of God visible through the love of our neighbor, then that love has to be embodied in the laws and statutes of our state. Concern for the poor should not be limited to the province of prayer and the practice of charity. The full love of neighbor can be extended to the public square when we enact policies and programs that favor the poor and provide for the least of these.

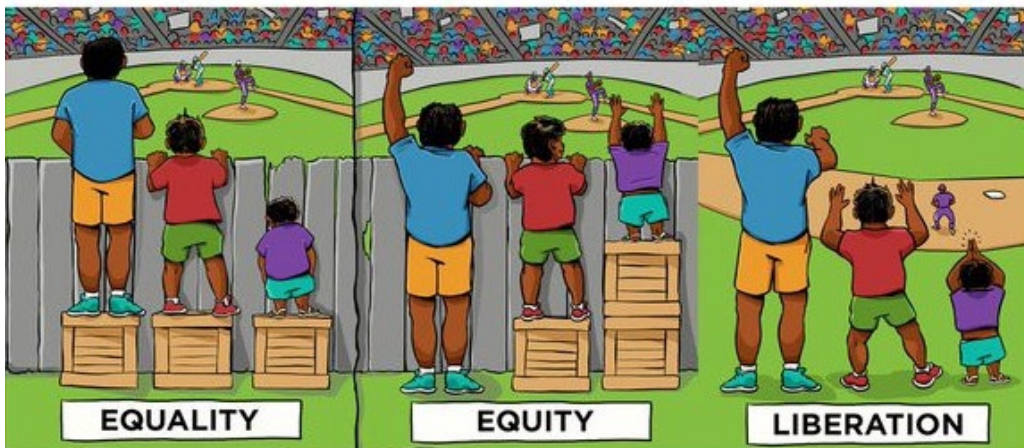
You know I am a proud Protestant, but I think a Catholic pope said it best. Pope Pius XI once wrote, “Let no one attempt, with small gifts of charity, to exempt themselves from the great duties imposed by justice.” This November, let’s strike a blow for justice. Vote yes, for the Fair Tax. Amen.

VOTE YES! FOR FAIR TAX



* NOTE: The Equality/Equity graphic was created to illustrate that “equal” does not necessarily mean “fair.” <https://medium.com/@CRA1G/the-evolution-of-an-accidental-meme-ddc4e139e0e4> has its history. Some argue the graphic is racist or displays white supremacy, with the small person as “less than,” needy, a problem. The size of figures symbolizes personal, societal, and structural impediments to equity. Consider too that the people are not invited in the arena, are on the outside, looking in. The fence is a barrier to participation, creating a literally uneven playing field.

Consider what happens when we tear down
oppressive systems and make change:





Jesus on Wealth and Taxes

Rev. Ryan Wallace

We may forget some of the details of the story, but we remember Jesus' pronouncement in Luke 20:25 well: "Give to the emperor the things that are the emperor's, and to God the things that are God's." The traditional interpretation claims that Jesus' words are a veiled message of subversion—implying God's authority over even the emperor—but that ultimately Jesus assents to paying Roman taxes. While I agree in part with this interpretation, I believe it overlooks part of Jesus' core teaching in Luke. So let's take a few moments to place this story within its larger Gospel tradition.

According to the Gospel of Luke, Jesus is approached by some Jewish lawyers and priests who ask him whether or not Jewish Law allows Jews to pay taxes to Rome. Jesus, recognizing their underhanded motives, responds with his usual cleverness. He asks them to see a coin, and, after they have apparently produced it, he poses a question: "Whose image and inscription does it have on it?" (20:24). Upon hearing their response that it is in fact the Roman Emperor Caesar's likeness and name on the coin, Jesus replies, "Give to Caesar what belongs to Caesar and to God what belongs to God" (v. 25).

I don't think Jesus intends to say something so simple as, "Give coins with Caesar's portrait on them to Caesar and give your spiritual gifts to God." Actually, I think the answer to what Jesus is really saying is in a detail of the story itself. We might pass it over a thousand times without much thought, but maybe we should consider the fact that Jesus did not happen to have a single coin on him. I think we are to infer that when Jesus asks these Jewish aristocrats for a Roman coin and they produce one instantaneously, he has already made his point. Perhaps if we Christians were all as willing as Jesus to share what we have, we wouldn't need to discuss tax equity in the first place. But since we feel the right to protect what is "ours," maybe we should consider Jesus' reply more carefully.

As we contemplate the role of Luke's version of this story within the larger scope of his Gospel, we must consider it in light of the theme of the reversal of wealth and fortune. Plain and simple: the Jesus portrayed in Luke does not like wealth. Only in Luke do we find: "Woe to you who are rich" (Luke 6:24). Both Matthew and Luke record Jesus as saying, "No slave can serve two masters... You cannot serve both God and wealth" (Luke 16:13; Matt 6:24). However, only Luke follows with, "The Pharisees, who were lovers of money, heard all this, and they ridiculed [Jesus]. So he said to them, 'You are those who justify yourselves in the sight of others; but God knows your hearts; for what is prized by human beings is an abomination in the sight of God'" (Luke 16:14-15). This response from Jesus suggests that his response to the spies of the Jewish leaders in 20:24 was intended to demonstrate their greed and—more specifically—their prioritization of money over God and the poor. Furthermore, Luke condemns greed in two other stories unique to his Gospel: the parable of the rich fool (12:13-21) and the story of the rich man and Lazarus (Luke 16:19-31).

However, Luke suggests a simple solution to the problem of wealth—give it away. Luke includes Mark's story of the rich ruler who Jesus instructs to sell all his possessions, give the proceeds to the poor, and then follow Jesus (18:18-30); but Luke's Jesus teaches on *three* additional occasions that purging yourself of wealth is a prerequisite to discipleship or salvation. In Luke 14:33, Jesus says to a crowd of followers, "None of you can become my disciple if you do not give up all your possessions." Later, Zacchaeus (a chief tax collector, no less!) is assured salvation when



he volunteers to give half of his possessions to the poor and repay fourfold those whom he has cheated (Luke 19:8-9). Finally, Luke's Jesus teaches, "Sell your possessions, and give alms. Make purses for yourselves that do not wear out, an unfailing treasure in heaven, where no thief comes near and no moth destroys. For where your treasure is, there your heart will be also" (Luke 12:33-34). Though this saying is also found in Matthew, the Matthean Jesus says, "Do not store up for yourselves treasures on earth" (Matt 6:19) as opposed to the Lukan Jesus' direction to "sell your possessions."

Finally, when we examine Luke 20:20-26 in the context of its surrounding stories in Luke, the condemnation of the Jewish leaders' greed becomes even more obvious. In the immediately preceding story, Jesus tells a parable in which the tenants of a vineyard—the Jewish leaders—deny, beat, and kill the servants sent by their landlord—God—in order that they might receive the inheritance to themselves (20:9-19). It seems that the material greed of the tenants in this story serves in part to point out the greed of the Jewish leaders' and their spies in 20:24.

But Jesus' teachings about wealth and poverty stand in stark contrast with the Roman tax system of his day. First, the Roman tax system was extremely regressive:

The payment...of taxes, tributes, rents, and forced labor by peasants to local and foreign elites ensures a continual source of wealth...Taxation does not benefit the common good. Rather, it supports the privileged lifestyle of elites. Taxation exerts control over land, its production, and those who work it, maintaining a hierarchical societal structure benefiting a few at the expense of most.⁶

What's more, in Jesus' time all Jewish males over twenty years of age were expected to pay an annual half-shekel tax to the Temple.⁷ Though we do not have comprehensive taxation records from 1st century Judea, it is estimated that between **20-50 percent** of a peasant or artisan's produced goods were handed over as taxes!⁸ It is not a stretch to imagine that more than 20 percent of a subsistence farmer's crops would have been crippling in many years—particularly in a bad harvest year. Given the portrait of the Lukan Jesus as a staunch proponent of wealth redistribution to the poor, it is fair to say that he would not have advocated a tax system which did just the opposite—enlarging the fortunes of the rich at the expense of the poor.

While our tax system in Illinois may not be quite as skewed as the Romans' in the 1st century, we are, regrettably, much closer than you might think. The poorest families and the middle class in Illinois currently pay **twice** as much of their total income in state and local taxes as those with the highest income. This regressive disparity is a direct consequence of our flat-rate income tax in Illinois. So, as followers of Jesus, we must ask ourselves: Is that the tax model Jesus would support?

⁶ Warren Carter, "Taxes, Taxation," in *The New Interpreter's Dictionary of the Bible*. Ed. Katharine Doob Sakenfeld (Nashville: Abingdon Press, 2006), 479.

⁷ Daniel C. Snell, "Taxes and Taxation," in *The Anchor Bible Dictionary*. Ed. David Noel Freedman (New York: Doubleday, 1992), VI:340.

⁸ Carter, "Taxes, Taxation," 479.



Fair Tax D'var Torah

Presented at Temple Shalom - May 15th, 2020

By: Mara Wolkoff & Emma Kagan (Jewish Council on Urban Affairs - JCUA)

I want to start us off with a story, a story that actually happened to me quite recently. Last weekend I called my grandmother to wish her a happy mother's day. As we caught up over the phone we started to talk about the state of the world with covid and the economy. The conversation turned to how the government has responded by sending stimulus checks out and how she was receiving a check, but is in a secure enough financial position that she does not need the cash infusion. I started telling my grandma about the movement to donate a portion of her check and she seemed skeptical of why one would do this. I have so much deep love for my grandma and recognize that her experience as a holocaust survivor informs the way she views money and her savings. This got me thinking about how I and so many others in my life have been conditioned to have a scarcity mindset when it comes to resources or money. This fact is perpetuated by the nature that we live in a country with extreme income inequality that makes it seem like there is not enough to go around. But also the U.S. is a wealthy nation and there should be enough for all individuals, families, and communities to have the resources they need to live safe and healthy lives. Times of crisis, like the one we are living through at this very moment, bring out both the scarcity mindsets and also the hopes for a future of greater equity.

This week's torah portion, Behar-Bechukotai, focuses on the Sabbatical and Jubilee years. We are told that every seven years, there will be a Sabbatical for the land, meaning that we are not to farm it and that all produce should be free to everyone. And after seven of these Sabbaticals (so, every 49 years), we should celebrate the Jubilee. All slaves should be set free, and all land should be returned to its original owner.

The jubilee year has always been so interesting to me. It comes with this acknowledgement that during the preceding half century there was bound to be accumulation of land or wealth in fewer hands and injustices, such as enslavement. While we understand that our system is fundamentally unjust, having the jubilee year serves as a safeguard of sorts, a way to prevent against the concentration of too much in too few hands.

It is unlikely that we will have a full jubilee in our lifetime, but how can we think about how to spread the wealth within our system today? These thoughts come at a time when many people in this community might really be feeling scarcity due to a loss of income, furlough, or other financial loss. As we reckon with these personal losses in a moment of vast uncertainty we can validate them and at the same time expand our empathy to see the conditions others are living with - the ways our country, our economy is set up to let the ultra wealthy profit while others are trying to figure out how to make their rent payments. Empathy to see the fundamental cracks in our social systems that continuously disadvantage the people whose families haven't seen a jubilee year in generations upon generations.

During this time in which so many of us have lost so much, as we are seeing so many people around us suffer, it is hard not to feel helpless. I work as a youth organizer for JCUA; I spend my days building really intentional relationships with young people, teaching them the fundamental skills to fight for a more just Chicago and Illinois, and building systems to make this investment in justice work sustainable through long hard fights. In a lot of ways, I think I was set up really well to just jump into action once we realized what a big impact COVID-19 would have on our



communities. And yet in a lot of aspects of my work, I have also found myself lacking motivation and feeling really confused and helpless about where to even begin.

And that is one of the reasons I have felt so motivated and inspired by the Fair Tax campaign, even more so now than ever before. For those of you who haven't heard much about this campaign before, JCUA has joined with a coalition of other community organizations around the state to fight to transition Illinois to a progressive income tax. This would mean that those who make an income of over \$250,000 per year (only 3% of the entire state) would pay about 3% more in income taxes in order to provide \$3.4 billion in funding for social services our communities desperately need, such as under resourced school districts, reopening mental health clinics, homelessness prevention, and to help alleviate the pension crisis. It is more clear to me than ever that we need our states to be financially stable, to have the funding they need to support us in times of crisis, both on an individual and societal scale. And I can only imagine that under our current flat tax system, in which we all pay the same percentage of our income, even as our friends and neighbors and some of us are losing income at a rate none of us expected, that without transitioning to a Fair Tax, our communities will not be set up to succeed for a long time after this crisis.

This will be a question on your ballot in November! Which is part of why this campaign feels so specific, concrete, and energizing to me. Even in moments of real helplessness, where it is so easy to feel overwhelmed, we can actually take incredible power back through voting in our own interests! We can move towards our own version of a Jubilee, a safety net in place so that those who have more in our society can help support the rest of us. We can move past that feeling of scarcity and know that there actually is enough for all of us, as long as it is not all concentrated in the hands of a few.

To learn more about the Fair Tax campaign and how to get involved in JCUA's organizing around economic justice, please join us in a breakout room during Oneg to talk more.

A final thought - In these times when there are many of us are dealing with sadness, I know personally this means the loss of a grandparent and anxiety about the future, we are also searching deeply for what we can be grateful for. I find gratitude in the ways that I can continue to have compassion for myself and my community even in an era of social distancing. When I vote for a Fair Tax this November I will feel grateful to know that I was able to support communities all over Illinois - 2020 CAN bring about a modern day Jubilee.



Acting for Fairness

A sermon by Rev. Alan Taylor
delivered July 5, 2020

Unity Temple Unitarian Universalist Congregation

When Martin Luther King, Jr., called for white ministers to join him for a second march in Selma, Alabama, where voter suppression was at its most obscene in 1967, 98 Unitarian ministers joined him. One of those was Rev. James Reeb, who after the second Selma march went to lunch with two colleagues. As they exited the restaurant, they were attacked by white men wielding baseball bats. James Reeb never saw the blow coming that would end his life. One of those ministers with him was Clark Olson.

I got to know Clark Olson when I was in seminary. He taught one of my favorite classes entitled, A Spiritual Ground for a Democratic Society. That's what he said Unitarian Universalism ultimately provides: a spiritual ground for a democratic society. He provided me with a deep respect for the ideals upon which this nation was founded and a deep awareness on how poorly our nation lived up to those ideals. He said we Unitarian Universalists must be watchdogs for democracy. When we see blatant or not so blatant injustice, we've got to make a lot a noise. We've got to come along side people who are being treated unfairly and support them in acting for fairness.

Clark also lamented that even though black people had been killed leading up to the Selma marches, it took the death of white clergyman to get President Johnson to pass the Voting Rights Act of 1965.

It's been seven years, since the Supreme Court took the teeth out of the Voting Rights Act of 1965, saying they were unconstitutional. Those provisions required southern states to pass changes in voting laws by a federal oversight body. Over the last couple years, we've been seeing the effects of that decision. But voter suppression isn't happening just in the south. This past April, the City of Milwaukee, which used to have 180 poll stations, opened up only five poll stations where their people could vote. Voter suppression was alive and well in 1965 and it is alive and well now. Just as police brutality was alive and flourishing in the 60s, there still is need for profound police reform.

This morning I want to address the role of a Unitarian Universalist congregation in a period of social change. And more specifically the potential role of OUR congregation in this time of potential social change. For these times are potent!

Democracy is a core value for us. Our 5th Unitarian Universalist principle calls our congregation to affirm and promote "The right of conscience and the use of the democratic process within our congregations and in society at large."

This morning I'd like to lift up an obvious truth that causes a lot of discomfort:

Democracy is messy. Democracy isn't supposed to be smooth. It requires participation. I distinguish three levels of participation in democracy.

The first level is to vote.

The second level is to use your voice and talk with others about what matters to you. The third level of democracy is walking with others to stand collectively for specific changes of public policy and of the law.

How does a faith community engage these three levels of democracy?

The first level is urging everyone to vote and becoming educated about the issues up for a vote and learning about the candidates.



The second level is urging members to talk with others about what matters to them, but there is still a hesitancy to take a position, to take a stand.

The third level of democracy for a faith community is to raise its collective voice, to take a position for the sake of our principles, and to stand with those who are *directly* affected.

Now, many congregations don't like to participate in this third level of democracy because it makes people uncomfortable knowing that a stand is being taken that isn't universally shared. There are some congregations that on principle won't take any collective stands, affirming the value of preserving a space where all viewpoints are respected. It's a viable perspective and but it may clash with other values that are dear to us.

Our congregation has been asked by the Unitarian Universalist Advocacy Network of Illinois and the Community Renewal Society to take a specific stand this summer. It's what Judith McDevitt shared in her thoughtful faith testimonial—to affirm a fair tax here in Illinois and to ask everyone to vote to change the constitution of Illinois to make it possible for a more fair tax system to be put in place.

Currently the average Black family makes significantly white family. Families that make less than \$20,000 a year end up paying more than twice as much of their income in taxes, including the federal tax, property tax, sales tax. And people making less than \$20,000 have a hard time meeting all their bills.

Our system of a flat tax is patently unfair. Is this something our congregation would want to call out? I was encouraged by these organizations to urge you to vote and support this initiative. I hardly need to urge you to vote. H

Here in Illinois this unfair taxation system can be changed this November. Many people in our congregation are participating in the second level of democracy, share with your friends and acquaintances about how Illinois has a flat tax mandated by the state constitution, one of four states whose legislators' hands are tied when it comes to applying a graduated tax that is far more fair and humane.

And how shall our congregation participate in the third level of democracy, shall our congregation take a stand in words in addition to our actions? This is a worthy subject to talk with one another about. I know we don't have universal agreement.

Clark Olson once said to me, "Alan, when a congregation doesn't take a stand on an issue of unfairness or injustice, the silence is deafening for those who are being affected. He also said, silence is taking a stand in itself, silence implicitly says, we affirm the status quo."

Now what's ultimately important is a statement. What's most important that we have actions. But do we want to have words to accompany our actions, for our actions ultimately speak louder than our words.

This month we are exploring the theme of hope. What does it mean to be a community of hope? It's an important question, especially now, when people who are among the vulnerable are looking around and seeing who really is in their corner. Who are simply lifting up Black Lives Matter signs and who are taking stands that are bold and courageous, lifting up just how unfair our society is.

The musical Hamilton gives me hope. Listening to young people recite the lyrics, whether it's kids like mine, high schoolers, or young adults who really are scrappy and hungry for justice. May we heed those around us like my daughter urging us,

Look around, look around and see how lucky we are to be alive right now. And may we recognize as individuals and as a faith community that we've got a shot to make a difference in our wider community and to play a role in the



current social change. For social change doesn't ultimately come from people praying and talking about it, it comes from people coming together and acting from a place of deep love for justice, to make and bring forth a society, a culture, that rests on the ideals that we so cherish.

May it be so. Blessed be. Amen.



Public Policy and Loving Our Neighbors
By Pastor Violet Johnicker
Brooke Road United Methodist Church in Rockford

Hello, my name is Violet Johnicker and I'm the pastor of Brooke Road United Methodist Church in Rockford where I have been serving for the past three years. I believe that our public policies are an important way of living out the commandment to love our neighbors – or disobeying that commandment – depending on how we share resources. A common teaching of all the Holy Scriptures and wisdom writings across Christian, Jewish, Muslim, and other religious traditions is the call to care for those most in need.

That's why it is a deeply faithful thing for me to advocate in support of the Fair Tax proposal in Illinois, just like Jesus advocated for more equitable care of widows, orphans, and immigrants – those who had no benefits in the economic system of his day. It isn't right for faith communities to tell people to rely on charity; instead we need comprehensive, systemic change that can prevent people from needing charity in the first place by keeping more money in the pockets of low income working folks and better funding education, human services, health care, infrastructure, and public services.

The prophets of the Hebrew Bible repeatedly denounce unjust laws, like when Isaiah writes: "Doom to those who pronounce wicked decrees, and keep writing harmful laws to deprive the needy of their rights and to rob the poor among my people of justice; to make widows their loot; to steal from orphans!"

Jesus talked often about money and taught that our financial resources are a gift to be shared. In the gospel of Luke, he said, "From everyone to whom much has been given, much will be required." Today, Illinois taxes fail that test. Our state has one of the "Terrible Ten" most regressive tax systems, which means that working people with lesser means pay nearly double what the very wealthiest people pay in state and local taxes as a share of income. This is not justice!

The Fair Tax amendment will begin to fix that. Working people making under \$250,000 a year will pay less while wealthy people making more than \$250,000 a year will pay a little more. This small sacrifice by the wealthy—mostly millionaires and billionaires—can fund improvements to the social services our communities need.

Some have asked me, why should faith communities get involved? Isn't it better to stay out of politics? First of all, there's no such thing as neutral – if you're not speaking up, the message you're sending is that you approve of the current system and the harm it's causing. But most importantly, as a Christian I believe we are called to follow the example of Jesus and the prophets who condemned greed and promised us that a better world is possible when we covenant to building love for neighbor into our public policies. That's why I'm voting for the Fair Tax amendment in November.



Op Ed Columns

<https://www.oakpark.com/News/Articles/6-30-2020/Unfair-taxes-contribute-to-racism/>

Unfair taxes contribute to racism

Opinion: Columns

Tuesday, June 30th, 2020 4:20 PM

By Alan Taylor

One View

It's time for faith leaders to speak up. A hard but important truth is now clear: white silence about systemic police abuse toward Black people is violence. For too long, many of us have remained silent about pernicious forms of racism. It's high time to examine several deep structural inequities in American society, including the systems of voting and taxation.

While Illinois is a national leader in providing access to voting, our state lags the nation on taxation. Illinois is one of four states that still mandates a flat tax through its constitution. While overt racism seeks to prevent poor (often Brown and Black) people from voting in other states, here in Illinois, racism quietly masquerades as tax fairness. Worse, our state constitution ties the hands of legislators when it comes to revenue, allowing millionaires and billionaires to pay less in taxes as a share of their income than middle- and lower-income families.

A flat tax appears fair on the face of it — everyone pays the same percentage to the state on their declared income. But drill down and look what families pay toward other kinds of taxes. The poor end up paying twice the percentage of their income in taxes — and are struggling just to make ends meet. Here in Illinois, there's a huge gulf between the average Black family's income and the average white family. Black people typically bear a much greater tax burden relative to their means than their white peers.

This November, citizens of Illinois can right this wrong. At the top of the ballot is a Constitutional amendment to allow our elected legislators to set a more just taxation system.

I'm sure some people will accuse me, as a minister, of being partisan. But taxation is not a partisan issue, just as access to voting is not. These are moral issues. Budgets and taxes shape the power structures in our society, and our democracy gives us the opportunity to voice our values and what we believe is right. You may call me political, but I call it faithfulness to conscience.

Silence about moral issues contributes to oppression. To stay silent is to support the status quo. Silence implicitly expresses satisfaction with the way things stand today. Most houses of worship take a position with their silence — and that silence harms the most vulnerable.

At present, schools in poorer communities aren't funded adequately. Lack of state revenues led to drastic cuts in education, higher education, and human services. Increased tuition and fees have impacted students of color disproportionately. It's time to create ways to invest in all our young people. A fair, progressive tax is an obvious step that will lead to more equity and fairness.



I call upon faith leaders, houses of worship, and people of conscience to join me in publicly affirming the referendum on a Fair Tax. It's a religious witness to call out the racism promoted by our wider culture and society.

None of us have the right to remain silent.

Rev. Alan Taylor is senior minister of the Unity Temple Unitarian Universalist Congregation.



Sample Letter to Church Council/Administrative Board

by Allison Anderson

Dear Church Council,

In the General Election this November, voters will have the rare opportunity to vote on an amendment to the Illinois Constitution, removing the requirement that the state tax income at a flat, non-graduated rate. This change would permit income to be taxed at different rates, with higher income taxed at higher rates and lower income at lower rates, as in the federal income tax system.

The Fair Tax, a graduated tax, is based on the ability to pay. The tax rate increases for higher income levels. This is not the case with the current flat tax. According to the Institute on Taxation and Economic Policy, currently, the bottom 20% of wage earners in Illinois have twice the overall tax burden of the top wage earners and the bottom 20% pay more than they would in any other Midwestern state.

Most of our economic growth since 1970 has benefited our top wage earners, but top earners have paid taxes at the same flat rate as low wage earners. Lower income earners are paying a higher share of state and local taxes as a share of their income compared to higher income workers.

The Constitutional Amendment Resolution passed by the Illinois General Assembly was paired with a law that sets out the tax rate structure that will go into effect upon passage of the amendment. With that rate structure, a Fair Tax should raise more than an additional \$3 billion each year, while 97% of Illinoisans—people earning \$250,000 or less—will not see their income taxes increase. This tax reform measure also includes a child tax credit (up to \$100 per child) and expands the property tax credit from 5% to 6%.

The Fair Tax would put our state on a more sound and sustainable financial footing and help us meet our financial obligations, as we recover from spending cuts to services and higher education.

New Tax Rates: The Fair Tax marginal income tax rates will be 4.75 percent on taxable **income** from \$0 to \$10,000; 4.90 percent from \$10,001 to \$100,000; and 4.95 percent from \$100,001 to \$250,000. For single filers, the rates increase to 7.75 percent for income \$250,001 to \$350,000, 7.85 percent from \$350,001-\$750,000, and 7.99% for income over \$750,000. For joint filers, the rate increases to 7.75% for income \$250,001 to \$500,000, 7.85 percent for income \$500,001 to \$1 million, and 7.99% for income above \$1,000,000.

Faith Communities and the Fair Tax

In 2014 (yes, we've been working on this a LONG TIME!) Laura Dean Friedrich was working at Community Renewal Society, and she had this faith-based perspective on the Fair Tax:

"The Hebrew books of law put into place a new kind of society, a community built with consideration for those who live in poverty. Members of this new community must leave part of every crop for those who do not have enough food. In the same vein, the prophets called upon the people of God—time and time



again—to do good, seek justice, aid the oppressed, and welcome immigrants.

Similarly, the gospels tell us that Jesus instructed his followers to give out of their abundance so that others will have enough. He commended Zaccheus for his commitment to “give half of his possessions to the poor” and to make restoration four times over to anyone whom he had defrauded. (Luke 19:1-10) Jesus also condemned religious leaders who “devour the homes of widows while saying loud prayers,” (Luke 20:47) demonstrating that he, too, wanted a community built on ending poverty and inequality and creating justice for all.

The opposition to the Fair Tax is well-funded and strong, but we can make the more powerful argument. Our faith demands that we support a Fair Tax, one that is based on an individual’s ability to pay. The current system that claims to require the same from everyone, but, in fact, benefits the wealthier members of Illinois is unfair.

Passing the Fair Tax is the right thing to do. It makes good economic sense, and it grows out of our faith in a just and loving God.”

The Vote Yes For Fair Tax campaign is asking for faith communities, both individuals and organizations to sign on as supporters and endorsers. Here are links:

- <https://actionnetwork.org/forms/fairtaxendorse?source=crs> (for clergy and other individuals)
- <https://actionnetwork.org/forms/fairtaxorgendorse/> (organizations)

And, of course, your “Yes” **vote** is needed to pass the Constitutional Amendment in November! Supporting tax reform is a concrete way to put our faith into action.

<https://www.yesforfairtax.org/wp-content/uploads/2020/03/VYFT-One-Pager-3.11.2020.pdf>

https://my.lww.org/sites/default/files/ftnfactsheet_8.5x11_revised.pdf

Feel free to contact me if you have questions.