

The prophecy and dignity of taxes

Exile and the promise/26 – Before being a merit richness is a gift. We are surrounded by gratuity

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«You will not violate the foreigner's or the orphan's rights and you will not take the widows robes as collateral. Remember that you were a slave in Egypt and that you were saved by the Lord, your God. When you were harvesting your fields, you might have forgotten a sheave or two. They will go to the foreigner, to the orphan and to the widow»

**Book of Deuteronomy,
chapter 24**

Ezekiel's words, which also serve as taxation measures, provide us with a good opportunity to reflect on the reciprocal nature of taxes and on the respect with which they should be elaborated and above all applied by those in power.

I've been commenting and reflecting on the Bible for years and yet I still haven't managed to get used to the impression of reading about weight measurements and coin names, next to descriptions of angels and God, or to the stupor of seeing the *word* becoming economic and commercial *flesh*, to the beauty of the prophets who while looking at the skies and speaking "face-to-face" with God in the same breath are capable of speaking of money and public finances. Reminding us that there are few words more spiritual than: budgets, taxes, *ephah* (22 litres, used for cereal), *bat* (22 litres, for liquids), *homer* (unit of donkey load), oil, sheep. For the prophets know that these humble words are those in which the dignity and contempt for the poor are written, and if faith wishes to speak with the words of life then God must also learn how to speak with the words of economy and finance. When experts on religious life and theology begin to think that the only things that are really important are "spiritual", considering economic matters too earthly and basic, and hence begin to disinterest themselves leaving the "management of the canteens" entirely in the hands of lay people, religion begins to lose its contact with the real life of people and economy becomes both the mistress and tyrant of faith, the temple and its ministers.

The prophets, however, continued to mention these words because they knew to understand it as *economy the sister*. «Keep your budgets right, your *ephah* right, and your *bat* right... This is the offer for which you will extract: a sixth of *ephah* for each *homer* of wheat and a sixth of *ephah* for each *homer* of barley... Ten *bat* correspond to one *homer*. And from the herd, on the fertile meadows of Israel, one in two hundred sheep. This will be given for the meat offerings, for the burnt offerings, for communion» (Ezekiel 45,10-15). The Bible is also the story of the development of social and economic ethics. Many of the economic and fiscal principles that we find in the Bible are similar to those in nearby regions; others are different, and some are unique, caused by the many elements of diversity and uniqueness of the Jewish people, due above all to their special religion.

The first experience Israel had of its God-Yahweh was the liberation from slavery, so important and fundamental that it ended up determining its different vision on economy as well. The Shabbat, which we only see in Israel, is the translation of the liberation from Pharaoh into the liberation from the slavery of the temple, the slavery of work, and of the need for social hierarchy and status. The ban on interest loans, another biblical exemption, is the economic incarnation of a theology of liberation in which a poor man does not need to become enslaved to his creditor due to insolvency. And if, despite all the precautions, the poor continue to fall in disgrace and become slaves to the mighty, they turn free men again during the sabbatical year and the great jubilee: in biblical humanism no man must stay a slave forever, for liberty is the greatest gift on earth, which no fault can permanently erase. Hence, taxes should be read together with the Shabbat, the jubilee, the gleaning, Egypt and the open sea.

In fact, this liberation becomes a liberation from the harassment and abuse of the mighty as well. One of the main tasks of any prophecy has always been to defend the people and the poor from the abuse of civilian and religious leaders (this is also one of the reasons behind the prophetic diffidence towards the institution of monarchy). The prophets remind kings that they are not God, and during times when there are no prophets (or when they are killed) a major sign of this dearth is the tendency of leaders to feel like gods and act accordingly.

The Bible also tells us that princes have a tendency to not want to listen to the prophets. Not even the power of their words is sufficient to stop the delusions of omnipotence and grandeur of the mighty and their crimes against what is lawful and right. In conserving the different words of the prophets, the Bible, however, has enabled each generation to start afresh from its books and criticize those in power and say "enough": «Thus says the Lord God: Enough, O princes of Israel! Put away violence and oppression, and execute justice and righteousness. Cease your evictions of my people» (Ezekiel 45,9). We can clearly see here, that these taxes are not particularly high (1.66% of each ephah of wheat and barley and 0.5% of the heard). The tithe itself, which was the main direct income tax (not wealth) back then, was an important tax but it wasn't unbearable. It was half of what Joseph established in Egypt, for instance: «Then Joseph said to the people: and it shall come to pass in the increase, that ye shall give the fifth part unto Pharaoh, and four parts shall be your own...And Joseph made it a law over the land of Egypt unto this day, that Pharaoh should have the fifth part» (Gen 47, 24-26). The great experience of the liberation of Egypt suggested the introduction of lower taxes than the ones that were being applied, for the Promised Land is also characterised by its fiscal and redistributive justice, which clearly is very different from the one found in the land of slavery. The new land is also one in which God only keeps one tenth of its richness to himself, and leaves nine tenths to his people: the God in the Bible does not wish misery upon his people, but *shalom*. He is also a different God because he doesn't ask his faithful to set aside too much of their wealth for religious worship. He is not a consumer of his own people, nor a God who is jealous of the welfare of men, but a Father who enjoys the goods of his children.

From these chapters one deduces, furthermore, that these taxes were linked to the temple and destined for the supply of a number of public goods which were essential to the life of the people, for the management of the temple (offerings, the livelihood of the ministers and activities for sustaining the poor), and for great celebrations: «In the first month on the fourteenth day you are to observe the Passover, a festival lasting seven days... On that day the prince is to provide as a grain offering an ephah for each bull and an ephah for each ram» (Ezekiel 45,21-24). We will never cease to stress the importance of the celebration of feasts. Israel managed to survive during millennia, surrounded by destruction, Diasporas, unfaithfulness, deportation and persecution, partly because it took care of and preserved the great *feasts* of its people. In a time in which we are experiencing a form of capitalism which is erasing the tradition of celebrating feasts (deemed too subversive in their nature of unnecessary waste and gratuity) only too replace them with thousands of forms of mainly individualistic *entertainment*, we mustn't forget the essential symbolic nature of our feasts. You cannot survive exiles and collective persecutions without the ability to celebrate a feast, without celebrating them together, because feasts are the root and pre-condition of each common public good. The first public places were places of worship and hence for celebration, if the celebration of feasts ends then the commons and public places will soon disappear too, to be occupied by business and its paid for "feasts". The safeguarding of the

commons and the common good today, needs to become the collective safeguarding and protection of the feasts and the celebration of popular feasts for all.

Taxes were therefore the main means for supplying public goods and property. They weren't, hence, a wealth levy to fill the private coffins of princes (Ezekiel 46,18). The book of Ezekiel calls these taxes "votive offerings". And this is of great importance. The religious nature of these taxes made a fundamental aspect, maybe the most significant one, immediately clear. In Israel, and in the ancient world in general, taxes were the primary way through which people *gave back* part of the wealth they had received to God and to the community. In the Bible «the whole world belongs to Yahweh», and so it was only natural to return part of the wealth generated from that world which they possessed without being its owners – not surprisingly only agricultural products were tithed and taxed for practically all taxes. All is grace, all is providence, what we are and have is first and foremost a gift. The taxes were hence an expression of the golden rule of *reciprocity*. And they continue to be so today, even if we have forgotten it. Taxes weren't, taxes aren't, a question of altruism or usurpation, but merely a reply, restitution, recognition, gratitude – altruistic acts by common citizens become necessary when the taxes exit the registry of reciprocity and turn into an instrument of usurpation by those in power.

The fiscal compact, the heart of any social pact, can be written only within the realms of this horizon of reciprocity and providence which precedes any question of merit and incentives. The Bible and the prophets still reminds us of this today that we, having lost the meaning of providence and gratitude, see taxes as mere usurpation, abuse and pure coercion, and try in any which way possible to avoid or evade them. Even if the meritocratic ideology tries to make us forget it, before being a merit, the wealth that we generate and possess is a gift. We are surrounded by gratuity. We were not born because it was due onto us, but because a generous and kind hand welcomed us on this earth. We weren't welcomed on the first day of class because of our merits, but because those who preceded us wished to give us a heritage of culture, art, religion, beauty and art. Then we learnt a trade, often times by "stealing" it from someone who allowed it to be stolen from him, in that spirit of generosity and reciprocity which vitalizes and fertilizes the earth each day. And then one day we found ourselves in the position to earn an income, as the fruit and result of the cooperation of thousands of people, who enriched us with their mere presence. Our achievement, our virtues and our commitment, were naturally also there in the midst of this game of reciprocity. But *before* and *above all* there was so much providence, a great gift, an infinite generosity.

These are humble secular truths of which the prophets remind us and gift us with. They remind us, that we have to go back to seeing our taxes and the taxes of others differently and with more esteem. And they remind our governments, that they must view our taxes with the same dignity and with the same respect with which the Bible viewed all the offerings that the people made to God in His temple.