



**The Commonwealth
of Pennsylvania
should use the common wealth
of its taxpayers for the
common good.**

*“Now about the collection for God’s people:
On the first day of every week, each one of you
should set aside a sum of money in keeping
with his income...”*

1 Corinthians 16:1a, 2a (NIV)



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All who believed were together and had all things in common; they would sell their possessions and goods and distribute the proceeds to all, as any had need.

Acts 2:44-45 (NRSV)

Our duty as Christians in the Commonwealth is to protect the common good, especially by honoring Jesus’ concern for the poor and suffering. When issues of tax reform are before us, the difficult question arises: What kind of tax reform would please Jesus?

Everyone would like to pay less tax. No one wants to reduce state services which benefit them personally. Therefore, the temptation is always to try to lower one’s own taxes and to reduce state programs which benefit someone else. In practice, this temptation often results in the ones with the least power in government becoming the ones who suffer the most from tax reform—including, but not limited to, children, the poor, prison inmates, and the mentally ill.

Taxes which may sound fair, like sales taxes on items that are used by everyone, actually hurt the poor the most. If everyone has to spend an extra \$500 per year to purchase something, it is hardest for the poor to find that extra money. It would seem that the fairest taxes would take into consideration one’s ability to pay. Would Jesus agree that one’s fair share of the tax burden should increase when one’s resources increase? Would Jesus extend that reasoning to successful corporations which pay little or no tax?

Tax reform questions are often difficult ones, with passionate arguments on both sides. Christians need to examine any tax reform proposals to find the answers to some key questions: Who will be paying more? Who will benefit from these changes? Are we remembering the needs of “the least of these” and earning the approval of Jesus (Matthew 25:37-40)? As we prayerfully examine every tax reform issue, may we be committed to justice in the way we fund our government and in how we use its resources.