

# Theology on the Web.org.uk

*Making Biblical Scholarship Accessible*

This document was supplied for free educational purposes. Unless it is in the public domain, it may not be sold for profit or hosted on a webserver without the permission of the copyright holder.

If you find it of help to you and would like to support the ministry of Theology on the Web, please consider using the links below:



Buy me a coffee

<https://www.buymeacoffee.com/theology>



PATREON

<https://patreon.com/theologyontheweb>

**PayPal**

<https://paypal.me/robbradshaw>

---

A table of contents for the *Africa Journal of Evangelical Theology* can be found here:

[https://biblicalstudies.org.uk/articles\\_ajet-02.php](https://biblicalstudies.org.uk/articles_ajet-02.php)

Volume 34.1 2015

*Africa*  
*Journal*  
*of Evangelical*  
*Theology*

- |                           |   |
|---------------------------|---|
| <b>1 Editorial</b>        | <i>Changes and Choices</i>  |
| <b>3 Stephanie Black</b>  | <i>Key Hermeneutical Questions for African Evangelicals Today</i>   |
| <b>35 Stefan Höschele</b> | <i>To Baptize or Not to Baptize? Adventists and Polygamous Converts</i>   |
| <b>51 Rodney Reed</b>     | <i>Giving to Caesar What is Caesar's: The Ethics of Paying Taxes from a Christian Perspective, Part Two: Tradition, Reason and Experience</i> |
| <b>69 Gregg Okesson</b>   | <i>God and Development: Doxology in African Christianity</i>  |
| <b>84 Book Review</b>     |   |

**ISSN 1026-2946**

# Africa Journal of Evangelical Theology

© Scott Christian University

## Consulting Editors:

Dr. Paul Bowers, Managing Editor, *BookNotes for Africa*

Prof. James Kombo, DVCAA, Daystar University, Nairobi

Prof. Samuel M. Ngewa,

Professor of Biblical Studies, African International University

Dr. Richard Gehman, Former Editor of *AJET*

Dr. Gregg Okesson, Dean of the E Stanley Jones School of World Evangelism,  
Asbury Theological Seminary, Wilmore, Kentucky

## Editorial Committee:

Prof. Paul Mumo Kisau, Publisher, Vice-Chancellor, Scott Christian University

Dr. Andrew G. Wildsmith, Editor, Lecturer, Scott Christian University

Dr. Benjamin Musyoka, DVC for Academic Affairs, Scott Christian University

Dr. Bernard Nzioka, Director of Quality Assurance, Scott Christian University

Dr. Jamie Viands, Dean, School of Theology, Scott Christian University

**Subscription Services:** Email: [ajetjournal@scott.ac.ke](mailto:ajetjournal@scott.ac.ke).

**Subscription Information:** Subscription rates and ordering procedures are published on the inside back cover. Information can be downloaded from our website: [www.scott.ac.ke](http://www.scott.ac.ke). Or email: [ajetjournal@scott.ac.ke](mailto:ajetjournal@scott.ac.ke)

**Purpose:** *AJET* is published twice a year by Scott Christian University, a chartered private university in Kenya, in order to provide theological educators and students with evangelical articles and book reviews related to Christian ministry in Africa.

**Publisher:** Scott Christian University, the publisher of *AJET*, has been accredited by ACTEA since 1979 and was chartered as a private university by the Commission for University Education (CUE) Kenya in November 1997. Scott Christian University now has three schools operating under its umbrella: the School of Theology (formerly Scott Theological College), the School of Education and the School of Professional Studies.

**AJET** is indexed in *Christian Periodical Index*; *New Testament Abstracts* (Cambridge MA); *Religion Index One: Periodicals*, published by the American Theological Library Association, Chicago; *Theology in Context* (Institute of Missiology, Germany); and in *DIALOG Abstracts* (Cambridge MA). *AJET* is indexed in the ATLA Religion Database, published by the American Theological Library Association, 300 S. Wacker Dr., Suite 2100, Chicago, IL 60606, E-mail: [atla@atla.com](mailto:atla@atla.com), Website: <http://www.atla.com/>.

**AJET is now on-line at:** [http://www.biblicalstudies.org.uk/articles\\_ajet-03.php](http://www.biblicalstudies.org.uk/articles_ajet-03.php)

# **Giving to Caesar What is Caesar's:**

## **The Ethics of Paying Taxes from a Christian Perspective**

### **Part Two: Tradition, Reason and Experience**

by Rodney Reed

#### **Abstract**

*This research investigates the question, "When is it a moral obligation for a Christian to pay taxes and when is it not?" from a Christian perspective. It is the second part of a two-part study of the moral obligations surrounding taxation. Part One examined what the Bible has to say on the topic. This part looks at tradition (or human history), reason and experience as additional sources of authority for Christian moral reflection. Preliminary conclusions are offered for this part. A general conclusion for both parts of this research is offered in which it is argued that it is a general duty of Christians to pay taxes, but under exceptional circumstances when a government is so oppressive, resistance - including tax resistance - may be warranted.*

#### **Review and Introduction**

This research is the second part of a two-part study of the ethics of paying taxes from a Christian perspective. The two parts taken together are meant to address the key question, "When is it a moral obligation for a Christian to pay taxes and when is it not?" The problem was highlighted by the fact that down through history some persons have been condemned for not paying their taxes (e.g., former television evangelist Jim Bakker) while others have been praised for not paying their taxes (e.g., Mahatma Gandhi). The first part, published in the *Africa Journal of Evangelical Theology*<sup>1</sup> addressed the issue of what the Bible has to say about paying taxes. For the sake of continuity, I reproduce here the conclusions of Part One.

It is now time to summarize and draw general conclusions from our study of the Bible in regard to the ethics of paying taxes. First of all, it is clear that the Bible is no stranger to the issue of taxes. Nearly all forms of taxation that are used today were already in use during the periods of the Old and New Testaments. The Bible assumes a prima facie moral obligation of every citizen to pay his or her rightful taxes. Unlike in the modern world, the payment of taxes is seen not as an unhappy burden but as an expression of devotion to God and concern for one's fellow human beings. As such, Christians today in most settings in the world have no excuses if they are found guilty of evading taxes.

Regarding tax policy, the witness of Scripture supports the idea that while there may be some taxes that are uniform across society, generally taxes

---

<sup>1</sup> Rodney L. Reed, "Giving to Caesar What is Caesar's: The Ethics of Paying Taxes from a Christian Perspective - Part One: The Bible," *Africa Journal of Evangelical Theology* 33.2 (2014), 123-145.

should be proportionate to income or wealth; that is, those who are the wealthiest should pay the most taxes. The Bible also supports the idea that taxes can be used to care for the most vulnerable and marginalized of society.

The Scriptures provide examples of taxes that were used properly for the sake of the development of society and also examples of when they were symbols of oppression and injustice. It is clear from Scripture that God has given a mandate to governing authorities to exercise their duties and powers (e.g., collection and disbursement of taxes) for the benefit of their citizens. When this is not done and instead the government is oppressing its people, the moral legitimacy of that government to claim the allegiance of its people is called into question. Nevertheless, the *prima facie* moral obligation of the citizenry to pay taxes is not easily jettisoned. The Scriptures seem to support that even ruling authorities whose legitimacy or moral uprightness is questionable should be given the benefit of the doubt when it comes to payment of taxes. This is in keeping with the eschatological motif of the "already but not yet" of the Kingdom of God.

However, when a certain threshold is crossed and the oppression of the people is too great (e.g., foreign nations tyrannizing Israel and Rehoboam's response), the Bible also records instances when God's people rebelled to bring change, apparently with the approval and even action of God. And where rebellion was not possible (e.g., Roman rule), God's people were challenged to remember where their ultimate allegiance lay - with God and his kingdom - and as much as possible to refuse to participate in the structures of oppression. Though not mentioning taxes specifically, it is clear that withholding of taxes could be one strategy of "resisting the beast".

The general objective of this research is to give guidance on when it is a moral obligation for the Christian to pay taxes and when it is not. Based on this study of what the Bible has to say on the topic, it can be preliminarily concluded that the Christian should assume that taxes should be paid. That assumption remains valid until such time as it is manifestly clear that the governing authorities are exercising their powers in ways that directly challenge the primary allegiance of the Christian to God or when the authorities are so excessively oppressive or unjust that a posture of non-cooperation or resistance, including in regard to the payment of taxes, is the only way to maintain pursue justice and love for others and righteousness before God.

It is important to note that the above conclusions were preliminary in nature. It is my conviction as a Christian ethicist that while the Bible is clearly the primary source of authority for Christian theological and moral reflection, it is not the *only* source of authority. Thus, as mentioned in part one, the moral framework guiding this over-all study calls for a further investigation into the other sources of authority for the Christian life, namely, Tradition, Reason and Experience.<sup>2</sup> These additional sources of authority will hopefully help to confirm, clarify, and exemplify the conclusions arrived at from our study of the Bible.

---

<sup>2</sup> As noted in Part One, this is making use of what some scholars have called the "Wesleyan Quadrilateral" of Scripture, Tradition, Reason and Experience.

## Tradition and Paying Taxes

What does the long history of humanity, especially that of the Christian church, say about paying taxes? A Western proverb says, "If we don't learn from our past mistakes, we are doomed to repeat them". History is full of examples of taxes, tax resistance, and tax rebellions. David F. Burg in *A World History of Tax Rebellions: An Encyclopedia of Tax Rebels, Revolts and Riots from Antiquity to Present*, identifies 392 separate tax protests in human history but admits that this number is not all-inclusive. Burg makes a convincing case that taxes and the responses of people to them have been a key factor in the development of human civilization over the centuries.<sup>3</sup> From the great dynasties of China, to the Roman Empire, to the present, the list of significant historical events that were sparked by a tax protest is noteworthy.<sup>4</sup>

It is beyond the scope of this research to delve into that long history and mine it completely for the lessons that could be learned so we will sample a few of the gems from history, representing some of the most significant lessons it offers us.

### The Negative Side of Tradition: Tax Abuse, Protests and Revolts

#### 1. Buddhist Clergy in China (A.D. 460)

While putting down a rebellion in the Ch'ang-an area of China, Emperor T'ai-wu-ti discovered a cache of weapons in a Buddhist monastery. Buddhist monks were known to be fomenters of rebellion at that time. This led to an edict to execute all Buddhist monks in the area and destroy all their buildings, icons and books. This edict was not significantly enforced and was repealed within a short period of time. In fact, within 15 years of the edict, imperial policy was favoring the monks and their monasteries. Among these were tax exemption policies. Buddhist lands and households were exempt from taxes and military service. This favor created "a rush of evildoers and ne're-dowells to join the households of the [Buddhist] Sangha and even the regular clergy." One estimate noted that the number of monasteries in the empire grew from over 6,400 in A.D. 477 to 30,000 in A.D. 534 and the number of clergy grew to over 2 million. Corruption and usury, and a whole cadre of "pseudo-monks" plagued the monasteries and society in general. All of this was in an effort to avoid taxation and military service.<sup>5</sup>

#### 2. The Ride of Lady Godiva (A.D. 1057 approximately)

Though historians debate whether Lady Godiva's unusual anti-tax demonstration is legend or history, the story itself has, from at least the thirteenth century, shaped moral opinions about taxation in Europe and beyond. The existence of Lady Godiva is not in doubt. She was the wife of the

---

<sup>3</sup> David F. Burg, *A World History of Tax Rebellions: An Encyclopedia of Tax Rebels, Revolts and Riots from Antiquity to Present* (London: Routledge, 2004), Appendix.

<sup>4</sup> Burg, *A World History of Tax Rebellions*, 1-432.

<sup>5</sup> Burg, *A World History of Tax Rebellions*, 51-52.

Earl of Mercia, Leofric. According to the story, Lady Godiva was taken by the plight of the subjects of Coventry who suffered under the taxes of her husband. She repeatedly requested him to ease their tax burden but to no avail. But she persisted until finally, in a moment of exasperation, the Earl declared that he would lower taxes on the day that Lady Godiva rode naked on a horse through the streets of Coventry. She took him at his word and did just that! Leofric was compelled to fulfill his promise. The power of this story lies in its example of compassion for the poor and downtrodden of society and with regard to taxation, it speaks of the need for tax policy to take into consideration the ability of the people to pay those taxes.

### 3. The Magna Charta (A.D. 1215)

In A.D. 1215 the famous Magna Charta was signed between King John of England and his barons. This historic document was the result of the feudal barons protest against King John's demands for more soldiers and more taxes to wage war in France. In fact, it was customary for the king to consult the barons before calling for taxes to be collected or raised. The barons who provided the soldiers and collected the taxes grew frustrated with John's demands and forced him to agree to their terms. The provisions in the Magna Charta became some of the foundation stones for democracy in Europe and elsewhere. Key among these provisions were that even kings were answerable to the people and that those being taxed have a right to a voice in the shaping of tax policy.<sup>6</sup>

### 4. Martin Luther and the German Peasants' Revolt (A.D. 1524-25)

Partially taking their cue both theologically from Martin Luther's emphasis on Christian freedom and politically from the German nobility's rejection of Catholic (and to a lesser extent Imperial) rule in much of Germany, a revolt of the peasants of southern Germany arose in 1524 and 1525 which spread as far as Switzerland and France. "The rebellion originally centered in Upper Swabia and its imperial free city Memmingen. Here the so-called Memmingen Peasant Parliament met on March 6 and 7, 1525, and drafted the rebellion's program, the Twelve Articles of the Peasantry of Swabia. Of the twelve articles, four focused on taxes or related issues."<sup>7</sup> At first, Luther was sympathetic to the peasants' cause and pleaded with the German nobility to deal justly with them. But as the revolt grew in size and severity, and their claims became more radical and their lack of discipline more evident, Luther's social conservatism came to the fore and he issued his well-known tract, entitled, "Against the Robbing and Murdering Hordes of Peasants" which encouraged the nobles to put down the rebellion by force. He wrote, "Thus rebellion brings with it a land full of murder and bloodshed, makes widows and orphans, and turns everything upside down, like the greatest disaster.

---

<sup>6</sup> "Magna Charta" History Learning Site, accessed at [http://www.historylearningsite.co.uk/magna\\_carta.htm](http://www.historylearningsite.co.uk/magna_carta.htm); Burg, *A World History of Tax Rebellions*, 85.

<sup>7</sup> Burg, *A World History of Tax Rebellions*, 152.

Therefore let everyone who can, smite, slay and stab, secretly or openly, remembering that nothing can be more poisonous, hurtful or devilish than a rebel. It is just as when one must kill a mad dog; if you do not strike him, he will strike you, and a whole land with you.”<sup>8</sup> Clearly, for Luther, an oppressive tax burden and their other grievances was not enough to tilt the balance between social order and justice toward revolution. The German princes took Luther’s encouragement to heart and by the time the revolt was fully crushed as many as 100,000 peasants had died in battle or by execution.<sup>9</sup>

##### 5. American Revolution (A.D. 1776)

Taxes played a leading role in the struggle of the original thirteen American colonies for independence from England. Ironically, it was the debts accrued by the British Crown during the Seven Years’ War (aka. the French and Indian War, 1756-1763) one of the objectives of which was to defend the American colonies that led the British to impose new and strict taxes on the Americans. The Sugar Act (1764), the Stamp Act (1765), the Townshend Act (1767), and the Tea Act (1770) were among the new pieces of legislation passed by the British Parliament that authorized collection of taxes in the American colonies. All of these were met with increasing resentment and resistance. The primary justification given for this resistance was that the colonists were permitted no say in the issuance of those taxes. The colonists had no representatives in the government back in the motherland. It was as though they were citizens enough to be taxed but not citizens enough to be represented in government. The rallying cry of the American liberationists became, “No taxation without representation!” A seminal moment of rebellion took place when three ships docked in Boston harbor in 1773 loaded with East India tea. According to British law, upon arrival a tax was to be levied on that tea which was to be paid by the consumer (the colonists). After a dispute with the British-appointed governor led nowhere, the night before the tea was to be unloaded, 50 men dressed as American Indians boarded the ships and broke open the tea chests and dumped them into Boston harbor. This act of defiance became a symbolic event of great import on both sides of the Atlantic. Three years later the American Declaration of Independence was signed and the revolution was on, eventually resulting in the promulgation of the United States Constitution, a landmark document in the establishment of government (by consent of the governed) according to democratic principles and protection of human rights.

---

<sup>8</sup> Martin Luther, “Against the Robbing and Murdering Hordes of Peasants,” in E.G. Rupp and Benjamin Drewery, *Martin Luther, Documents of Modern History* (London: Edward Arnold, 1970), 121-6, accessed online 22 February 2014 at [https://umdrive.memphis.edu/jjsledge/public/1102%20%20Fall%202011/Week%201/Martin%20Luther%20%20Against%20the%20Robbing%20and%20Murdering%20Hordes%20of%20Peasants%20\(1525\).pdf](https://umdrive.memphis.edu/jjsledge/public/1102%20%20Fall%202011/Week%201/Martin%20Luther%20%20Against%20the%20Robbing%20and%20Murdering%20Hordes%20of%20Peasants%20(1525).pdf)

<sup>9</sup> Burg, *A World History of Tax Rebellions*, 153.

## 6. Issue-Based Tax Resistance

“On January 28, 1982, U.S. Catholic Archbishop Raymond G. Hunthausen announced his decision to withhold one half of his federal income tax as a protest against the involvement of the U.S. in the nuclear arms race.” He further stated that the money he would have paid in taxes would be put into a fund to be used for charitable and peaceful purposes.<sup>10</sup> This was obviously an act that violated the law. Yet he intentionally did this in order to protest what he felt was an immoral act on the part of the U.S. government. Tax resistance can be a form of civil disobedience as in the case of Archbishop Hunthausen, meant to draw attention to a social evil with the hope of correcting it.

Others refuse to pay war taxes not so much as a strategy of social reform (e.g., Martin Luther King, Jr.) but simply out of conscience. In 1755, John Woolman, a Quaker in the American colony of Pennsylvania led many Quakers of that colony to refuse to pay taxes to support the so-called (by Americans) French and Indian War (1754-1763).<sup>11</sup> In encouraging other Quakers to join this effort, Woolman and his companions wrote, “An Epistle of Tender Love and Caution” in which he says,

And being painfully apprehensive that the large sum granted by the late Act of Assembly for the king’s use is principally intended for purposes inconsistent with our peaceable testimony, we therefore think that as we cannot be concerned in wars and fightings, so neither ought we to contribute thereto by paying the tax directed by the said Act, though suffering be the consequence of our refusal, which we hope to be enabled to bear with patience.<sup>12</sup>

Conscientious objection to war has been the most commonly cited issue prompting tax resistance, though this principle could apply to any issue which was felt to be at odds with one’s Christian or moral convictions.<sup>13</sup>

## 7. Tax Protests in Africa

Africa’s colonial and post-colonial history also has its share of tax protest and rebellion. In 1905 British colonial authorities in South Africa, aware of the need for more laborers to work in the mines and on the White-owned farms, introduced a poll tax that had to be paid in colonial currency. This effectively forced the African population to sell their labor in order to get cash to pay the tax. “Chiefs and their subjects were required to report to the offices of their respective resident magistrates to pay the Poll Tax on 1 January 1906. However, while some chiefs ordered their subjects to pay, many people opted

---

<sup>10</sup> Gerald D. Coleman, “Civil Disobedience: A Moral Critique,” *Theological Studies* 46 (1985): 36.

<sup>11</sup> Also known by European historians as the Seven Years War, the French and Indian War was actually a war being fought between France and England and their allied colonies and Native American peoples in North America.

<sup>12</sup> John Woolman, “An Epistle of Tender Love and Caution”, *We Won’t Pay!: A Tax Resistance Reader*, 24.

<sup>13</sup> See Gross’s long list of entries of those who have refused to pay taxes for one reason or another.

for passive resistance and simply refused.”<sup>14</sup> This prompted a British colonial reaction, which in turn, precipitated an armed rebellion led by Chief Bambatha that same year. The rebellion lasted about two months with the end result being the death of between 3,000 and 4,000 Zulus and many more imprisoned and/or flogged.<sup>15</sup>

Nelson Mandela in his famous statement made at the trial that led to his imprisonment in 1964 cited a dog tax levied in 1924 that prompted a rebellion which in turn led to the death of over 200 South Africans as one of the incidences of violence that resulted in the formation of the militant wing of the African National Congress, known as Umkhonto we Sizwe.<sup>16</sup>

Isaac Kipsang Tarus, in his Ph.D. dissertation, demonstrates the key role that direct taxation played in colonial Kenya and on into the post-colonial era, systematically transforming Kenya from a barter economy to a cash economy. He notes how taxation played a major role in forcing Africans into the migrant labor market, how Africans resisted the payment of taxes and how it was a significant factor leading to the Mau Mau uprising and a tool used by the colonial administration to counter the uprising.<sup>17</sup> Noteworthy are the first and last of six regulations issued in 1953 by the Kenya Land and Freedom Army, headed by Dedan Kimathi:

*No African shall pay taxes to the White man and his government.*

*Taxation Act: From January 1954 onwards, Africans shall start paying taxes for the development of their country to the Kenya Defence Council. Only women and children are exempted. This act also applies to all Europeans, Asians and Arabs who reside in the country. The tax payments will be as follows: (i) Africans shs 15 per year. ii) Asians and Arabs, shs 30 per year. (iii) Europeans, shs 120 per year.*<sup>18</sup>

Space does not permit an examination of the fact that tax resentment and unrest have not only been a factor in colonial Africa, but they have been

---

<sup>14</sup> “Bambatha Rebellion of 1906” in *South African History Online*, accessed 22 February 2014 at <http://www.sahistory.org.za/events-leading-bambatha-rebellion>. See Matthew Forstater, “Taxation: a Secret Of Colonial Capitalist (So-Called) Primitive Accumulation,” Working Paper #25 University of Missouri - Kansas City, accessed 22 February 2014 at <http://www.cfeps.org/pubs/wp-pdf/wp25-forstater.pdf> who argues using Marxist social analysis that taxation was a key tool in the hands of Africa’s colonial masters to subdue the local population and make it productive for the colonialists.

<sup>15</sup> “Bambatha Rebellion of 1906” and Burg, *A World History of Tax Rebellions*, 375-67.

<sup>16</sup> Nelson Mandela, “Nelson Mandela’s statement from the dock at the opening of the defence case in the Rivonia Trial, Pretoria Supreme Court, 20 April 1964,” Accessed on 22 February 2014 at: <http://www.anc.org.za/show.php?id=3430>.

<sup>17</sup> Isaac Kipsang Tarus, *A History of the Direct Taxation of the African People in Kenya, 1895-1973* unpublished Ph.D. thesis, Rhodes University (February 2004), ii.

<sup>18</sup> Tarus, *A History of the Direct Taxation of the African People in Kenya*, 222.

present in post-colonial Africa.<sup>19</sup> Nevertheless, it is clear just from these few examples that taxes and the resentment they spawned played a significant role in the history of Africa.

### **The Positive Side of Tradition: Taxes and Human Development**

Objectivity requires that we look at the other side of the coin. Down through the centuries, taxes - not just the protest and rebellion against them - have been crucial in the development of human civilization. Unfortunately, history does not favor the taxman. Taxes only seem to make news (and the pages of history books) when someone is revolting against them. But without taxes there would be no revenue to provide the most essential services that human societies are built upon. Without taxes there would be no Solomon's Temple, no Egyptian pyramids, no Suez Canal, no Great Wall of China, no Roman roads or legions, no humans having set foot on the moon, no Aswan Dam across the Nile River. Most of the key infrastructure that the economy of the world rides on daily has been created through the collection and expenditure of tax money. Truly, during every tax revolt in one part of the world, the rest of the world has gone on paying taxes. And for every day, month or year in which that tax revolt was taking place, the members of that same society were probably paying their taxes dutifully for decades before and after. Clearly, history teaches us that taxes are an essential and unavoidable part of collective human existence and that much of the positive economic and social development that humans have experienced throughout their collective existence was accomplished through the use of taxes.

### **Conclusions from the Study of Tradition and Paying Taxes**

To summarize what we have uncovered from this brief survey of human history, let the following points suffice:

- Despite the hundreds of tax protests, revolts and rebellions throughout history, the majority of the time people have paid taxes.
- Paying taxes has been a cornerstone of economic development the world over.
- Humans, being the fallen creatures they are, will often avoid paying taxes through almost any means possible.
- Taxes should not be excessive, especially for the poor.
- Christians and non-Christians alike have at times found it justified and expedient to protest, even violently, against oppression in the form of unjust taxation policies.
- Unjust or excessive taxation has been the spark of many social reform movements or revolutions, some of which have resulted in major democratic and human rights advances. The world is a better place because of some tax revolts of the past.

---

<sup>19</sup> For an example of post-colonial taxation in Africa see, Theodore U. Dickson and Appolos N. Nwaobia, "Impact of Heavy Taxation on Israel During Solomonic Era: Implications for Nigerian Tax System", *Asian Economic and Financial Review*, Vol. 2, No. 2, (June 15, 2012): 339-342.

## **Reason and Experience and Paying Taxes**

### **The Function of Reason and Experience in Moral Decision-Making**

How do we clarify and test what the Bible and Tradition have said about paying taxes? God has endowed humans with capacity to think and reason critically. Even more so, God has given us the ability to reason about our own selves - to be "self-aware" and to reflect on our past and present experiences. In moral decision-making these capacities are vital. Indeed, without them, the whole discipline of ethics would not be possible. Hence, reason and experience play important roles in confirming or disconfirming any interpretation of Scripture or tradition or any actions derived from them.

### **Ethical Theory: Deontology, Consequentialism and Absolutism**

One of the major traditions of moral reasoning is Consequentialism. Consequentialism asserts that the "rightness" or "wrongness" of any particular action is based solely on the consequences of performing that action. Actions are justified if they produce the most positive overall set of consequences. They are considered wrong or unjustified if they do not. In our study of tradition (above), for example, noting that if we did not have taxes, we would have no Great Wall of China, no space exploration, and no Egyptian Pyramids is an example of consequentialist reasoning. Indeed, questions such as "What would be the consequences if no one paid taxes?" or "What would have happened if Gandhi had not refused to pay the salt tax or Americans the tea tax?" are very relevant and necessary. They help us to clarify the significance and weightiness of our decisions.

But there is another form of moral reasoning that in my estimation is more foundational - Deontology. Deontology comes from the Greek word, "*deon*" meaning duty or obligation. Deontological ethics is a form of reasoning that focuses on the fulfillment of one's duty. These duties stem from intrinsic moral obligations inherent in certain actions. For example, there is something intrinsically right about truth-telling. Its "rightness" is inherent in the act itself. From a Christian standpoint, these intrinsic moral obligations and inherent values originate in the nature and character of God. Truth-telling is intrinsically right because honesty is part of God's nature and God calls us to be like Him.

Deontology is commonly contrasted with Consequentialism. For the deontologist, moral obligation goes beyond mere calculation of consequences. Certain actions are right not because of the consequences they produce but because there is something in the act itself that is right, regardless of the consequences. This is the reasoning "behind" the conclusion from our study of the Bible quoted above that, "The Bible assumes a prima facie moral obligation of every citizen to pay his or her rightful taxes." This is the "default moral assumption" of the Bible when it comes to paying taxes because it is grounded in a moral obligation that is intrinsically right: obeying one's government. Any exceptions to this default moral assumption must be justified through appeal to a deeper or more fundamental moral obligation.

This is where we can make use of another moral tradition: Absolutism. Moral Absolutism claims that there are some moral principles that are true and valid for everyone, everywhere and always. They are not relative to time and place nor dependent on the circumstances. They are “absolute” moral obligations. Nevertheless, most absolutists will admit that there are “conflicting situations” in this fallen world when one moral absolute may conflict with another - that is, they may make competing claims on our behavior and to obey one means to disobey another. For example, in World War II, some Christians in German-occupied territories hid Jews and helped them escape from the Nazi forces that were bent on destroying them. In some cases they deliberately lied to the Nazi authorities about what they were doing. These persons were forced to choose between two moral obligations both of which can claim to be inherently right: telling the truth versus protecting the innocent. A very similar scenario is found in Exodus 1 where the Hebrew midwives lied to Pharaoh about why they did not kill the male Hebrew babies at birth.

Similarly, Jesus’ disregarding the Sabbath regulations in the New Testament can be understood in this way. Jesus was in a “conflicting situation” in which to obey the Sabbath regulation meant to not do good to his fellow human (heal the sick or permitting grain to be picked). Jesus’ actions demonstrate that there existed a “greater good” or as I would prefer to say, a “righter right” than a strict adherence to Sabbath regulations.

Thus, when such a conflict of moral absolutes occurs, what is called for is the discernment to know which moral absolute makes a more fundamental claim on one’s action at that time. Fortunately, we are not left without guidance as to how to make that judgment. As discussed in Part One, when Jesus was asked (Matt. 22) what was the greatest commandment, he replied, “Love the Lord your God with all your heart and with all your soul and with all your mind.’ This is the first and greatest commandment. And the second is like it: ‘Love your neighbor as yourself.’ All the Law and the Prophets hang on these two commandments.” At the risk of over-simplification, we must take the course of action that expresses our primary allegiance to God and secondly that expresses our deepest love for our fellow human beings. Obviously, that begs the question of how we know what best expresses our allegiance to God or best expresses our love for our fellow humans. But that is the target that we must aim for in all situations.

How does all of this relate to our discussion of paying taxes? We can say the following:

- In a relatively just and legitimately governed society, it is a duty to pay one’s taxes.
- It is also a duty to seek justice in the midst of oppression.
- In both cases these actions are intrinsically right regardless of the consequences.

- If there is no oppression of the people and the governing authority levying the taxes is legitimate, then there is no conflict of absolutes. There is only one moral absolute in play: Be a responsible person in your society and pay your taxes.
- If the tax burden or some other practice or policy of the governing authority is truly oppressive, then a second moral absolute comes into play: Seek justice or defend the innocent and less fortunate.
- As to which of these absolutes takes priority, it likely depends on the extent of the oppression. This is where consequentialism may have a legitimate role to play in helping to measure or assess the extent to which the two moral absolutes are being violated. To put it another way, it can measure whether paying or withholding taxes levied by an oppressive government best expresses allegiance to God and love for one's neighbor.
- Lest we be tempted to go straight to consequentialism and skip entirely our deontological and absolutist analysis of the issue, it is important to note the inescapability of these inherent moral obligations. We cannot run from them by a simple calculation of consequences. If I decide that my government is truly oppressive or is using my tax money in radically evil ways, it may be my highest moral obligation to refuse to pay taxes to such a government, but I should still acknowledge that I am breaking the laws of the land and even engaging in an act of rebellion.

### **Experience: Testing through Case Studies**

#### 1. The Case of Tax Evasion: Beanie Baby CEO

Ty Warner, creator of the very popular 1990's stuffed animal toys called "Beanie Babies", with an estimated net worth of 2.6 billion USD, was convicted of tax evasion in January 2014. He pled guilty to hiding a gross income of 24 million USD. He paid a civil penalty of 53 million USD and back taxes of 27 million USD. He was given a paroled sentence with 500 hours of community service.<sup>20</sup> Warner's case is straightforward to analyze. Warner was not protesting anything. He was simply trying to avoid paying his taxes. Society has a right to expect that such a rich man pay his fair share of taxes and be appropriately punished for not doing so. It was his moral duty to pay taxes. Therefore, he should be punished for not doing so. His actions were illegal and unethical.

#### 2. The Case of Legal, but Unethical Tax Avoidance: ABF in Zambia

Associated British Foods (ABF) through its Zambian subsidiary used legal tax codes to avoid paying taxes in Zambia. Through shifting money around to "off-shore" subsidiaries and tax havens, the multinational corporation reportedly paid less than 0.5% of its 123 million USD pre-tax profits in taxes between 2007-2013. "It is estimated that the tax haven transactions of this one

---

<sup>20</sup> Catherine E Sholchet, "Beanie Babies creator Ty Warner won't serve prison time for tax evasion" CNN Report (January 15, 2014).

British headquartered multinational deprived Zambia of a sum 14 times larger than the UK aid provided to the country to combat hunger and food insecurity.”<sup>21</sup>

This is a case where ABF is apparently not doing anything illegal but it clearly seems to be unethical. ABF is not demonstrating “love for its neighbor”, the people of Zambia. No amount of calculating the consequences can justify this behavior. To think that if this one multinational corporation just paid its taxes it would be worth many times more than the food-aid Zambia received during that same period! This is where the tradition of Virtue and Character Ethics must come in to play whereby people will chose to do the right thing, even when there is not a law compelling them to do it.

### 3. The Case of Tax Resistance: Mahatma Gandhi

As discussed earlier, Mahatma Gandhi defied a British colonial law that prohibited anyone but the government-sponsored company from producing salt and enforced a sales tax on it. Naturally, this law negatively affected poor Indians the most. Gandhi led the March to the Sea and engaged in acts that led to the production of salt, thereby intentionally breaking the law. This is an example of civil disobedience at its best.

Analyzing this decision according to the reasoning above, it could be argued that Gandhi had a “default moral obligation” to obey the governing authorities and yet he saw the injustice of doing so. In this way, he may have found himself in a conflicting situation in that, if he obeyed the law he was complicit in the oppression of his people, and if he disobeyed the law he was guilty of rebellion against the government. To justify his defiance of colonial authorities, Gandhi must have concluded that either the British colonial government had no true legitimacy in India and hence he was not compelled to obey its laws or that the laws were so unjust that they did not deserve to be obeyed (or both). The first option sets aside one moral absolute so that there is no moral conflict. The second seems to assess which of the two moral obligations making claims upon him is greater (which is a better expression of love of neighbor). Gandhi apparently believed that it was a “righter right” to march to the sea and collect salt than to pay the tax. Without question Gandhi chose a path (non-violent resistance) that allows us to easily see the moral credibility of his cause. But what if the situation is such that tax resistance through non-violent means is insufficient? Is there justification for stronger use of force? In our final case study, let’s look briefly at the logic of the American War for Independence.

### 4. The Case of Tax Rebellion: United States War for Independence

Promulgated in 1776, the United States Declaration of Independence is a useful tool for our purposes of moral analysis. To what did the framers of the

---

<sup>21</sup> Daniel Boffey, “British sugar giant caught in global tax scandal” *The Observer* (09 February 2013).

Declaration appeal to justify their rebellion? Their first argument was that “certain inalienable rights” were being denied them by the King of England, among those rights were “Life, Liberty and the pursuit of Happiness”.<sup>22</sup> As evidence of this, the Declaration lists 27 grievances or tangible ways in which the King’s actions were denying them those inalienable rights, including (as mentioned earlier) the taxation policies of Britain, particularly when the colonists had no representation in Parliament where those tax policies were being formulated.

The Declaration acknowledges that dissolving the political bonds of one people to another and establishing a new state with a new government is not something that should be done lightly. This actually meant war between the colonies and Britain and there was by no means any guarantee that they would win. But the signers were convinced in the justice of their cause because of the extremity of the situation. Some of phrases they used to convey this extremity were: a British government which was “destructive of these ends” of life, liberty and happiness; which had a committed “a long train of abuses”; and was characterized by “absolute Despotism”; which had “a history of repeated injuries and usurpations, all having in direct object the establishment of an absolute Tyranny over these States”. The signers closed their case by “appealing to the Supreme Judge of the world for the rectitude of our intentions”.

Of course, whether one agrees with the signers of the Declaration that these issues constituted a just cause for their rebellion is open for debate. But, they understood fully the conflicting situation they were in and chose a course of action that seemed to them to best protect their inalienable rights.

To conclude this section on reason and experience, through the use of deontology and moral absolutism we conclude that for most of us the only moral duty we have with regard to taxes is to pay them. However, in some (conflicting) situations, it may be justified to withhold taxes or to go even further in protest against an oppressive government or particular policy of that government. We have briefly sampled four case studies to exemplify this range of responses, including a case of illegal tax evasion, legal but unethical tax avoidance, a case of ethical but illegal tax resistance, and a case of illegal but ethical tax rebellion. In the first two cases (Ty Warner and ABF), there were no conflicting moral absolutes. There was only the moral imperative to fulfill one’s duty as a (corporate) citizen and pay a fair share of taxes. Consequently we judge these two moral agents as having behaved unethically in their failure to pay their taxes. In the final two examples (Gandhi and the US War of Independence), there is evidence of conflicting absolutes. In both cases there is the “default moral obligation” to pay one’s taxes, but that must

---

<sup>22</sup> United States *Declaration of Independence* (July 4, 1776), accessed at: [http://www.archives.gov/exhibits/charters/declaration\\_transcript.html](http://www.archives.gov/exhibits/charters/declaration_transcript.html)

be balanced against the injustice of those tax laws coupled with other policies of those governments. Though the use of violence in the case of the US War for Independence places the threshold of justification much higher, there was given in the Declaration of Independence a clear rationale for why the authors felt that was necessary. One can see, then, from these case studies the range of moral responses that can be generated from the call to pay taxes. Further, we can see how those responses can be judged as ethical or unethical using the tools moral reasoning provided.

### **General Conclusions of the Entire Two-Part Study**

It is now time to summarize and draw general conclusions from both parts of this study. We began with the primary source of authority for the Christian life, the Bible (in Part One). There, we reported that nearly all forms of taxation in use today were being used in Bible times and we have seen how taxes and the payment (or lack thereof) played a large role in the unfolding of biblical history and God's plan of salvation. We have identified principles of taxation found in the scriptures that can be critically applied to our contexts. In our examination of Tradition or human history at the beginning of this second part, we have noted the hundreds of documented incidences of tax resistance, protests and revolts down through human history and have looked more carefully at some of prominent ones and have concluded along with David Burg that taxes and the response of people to them have been a key factor in the development of human civilization over the centuries.<sup>23</sup> From the great dynasties of China, to the Roman Empire, the French Revolution, to African Independence movements, to the present, the list of significant historical events that were sparked by a tax protest is noteworthy.<sup>24</sup> We reviewed some major ethical theories and used them as tools to help us sharpen our logic in assessing whether to pay or not to pay taxes. And we have undertaken some brief case studies to test our thinking regarding payment of taxes.

What do we conclude from all of this? Perhaps no better conclusion can be given than the words of the early American statesman, Benjamin Franklin, "In the world nothing can be said to be certain, except death and taxes."<sup>25</sup> Indeed, no one should doubt the critical role that taxes have played in history and the necessity of developing a properly formulated moral response to the claims of governing authorities to pay those taxes. So, what can we say about that moral response to the claims of governments to pay taxes? Can we develop a moral framework that can help guide us on when to pay and when not to pay? To do so has been the general objective of this study. Drawing together all the arguments in these two parts let me provide such a moral framework.

---

<sup>23</sup> Burg, *A World History of Tax Rebellions*, Appendix.

<sup>24</sup> Burg, *A World History of Tax Rebellions*, 1-432.

<sup>25</sup> Benjamin Franklin, *Letter to Jean Baptiste Le Roy*, November 13, 1789. Found at <http://www.ushistory.org/franklin/quotable/quote73.htm> - 2014.10.16, 10:27 PM.

## **A Moral Framework for Discerning the Payment of Taxes from a Christian Perspective**

1. *Affirm the positive role of taxes in human history.* The payment of taxes down through the centuries has permitted the development of human civilization. Any sizeable group of people must have some reliable way to raise funds for community or public projects. Taxes are necessary!
2. *Beware of the negative role of taxes in human history.* Taxes have often been used as instruments of oppression by tyrannical governments. Thus, while taxes cannot be done away with, neither should they be blindly paid without critical reflection on the justice of the policies behind them.
3. *Recognize the biblical mandate for paying taxes.*
  - a. Paying taxes is not a “necessary evil”, but a sacred duty to God. It is a way of expressing one’s devotion to God.
  - b. Paying taxes is a way to love one’s neighbor.
  - c. Paying taxes is a way to care about one’s community and the world of which God has made us His stewards.
4. *Take note of some key principles of tax policy found in our four sources of authority.*
  - a. Legitimacy of Governing Authority: Levying taxes should be done only by a legitimate governing authority. In this age of democracy, that would imply a government that has been put in place with the free and informed consent of the governed. Any taxes levied by an illegitimate government lack moral authority.
  - b. Fairness or Proportionality: In general, those who earn more money or use more services or facilities of the society should pay more in taxes.
  - c. Concern for the Poor: Taxes can and should be used to express the community’s concern to uplift the less fortunate of society and to some extent redistribute wealth.
  - d. Welfare of the General Community: The general objective of every tax regime should be the development of the society as a whole, and not the enrichment of only a few. Christians have a moral obligation to ensure their governments are responsible in the framing of their tax policies. In other words, Christians should be pro-active in ensuring that those who are framing their tax policies are doing so with these principles in mind.
5. *Accept the reality of moral ambiguity in paying taxes.* We need to accept the fact that there is no “perfect government” in this world and if we want to find something to fault our governments about, we likely can. But that does not mean that we should refuse to pay our taxes because of a few issues. And if we accept this fact then the implication is that, at times, we will be paying taxes that will be used to implement policies and practices

that we disagree with or may find morally offensive. This is nothing new. Any controversial issue in society that is adopted by a particular government may be opposed by many of the governed in that society. Abortion, homosexuality, war, female circumcision, state actions to combat terrorism, and many others are hotly contested issues, and we should not expect that we will all agree. I must be prepared to accept that in some cases “my view” will not be the “majority view”. And even when my view is the majority and is the policy of the government, I should be humble enough to understand that there are probably good reasons why so many of my fellow citizens oppose it. For example, I may fully support my government’s policy to make most abortions illegal. Nevertheless, I should be aware that such a policy indirectly contributes to the death and injury of women who then resort to so-called “backstreet abortions”. As noted in Part One, as much as possible we are to live as a redeemed community in this fallen world, but sometimes our best efforts fall short of “the Kingdom of God”.

6. *Embrace the demand for moral integrity in paying taxes.* Christians are called to be holy, to be disciples of Jesus Christ and to set an example for others in moral purity. Christians embarrass their God and the Christian community when they fail to pay their justly levied taxes. Christians should be known as morally upright in regard to their taxes. The moral ambiguity described in principle #5 above should never leave the Christian in a state of moral apathy about taxes or any other issue. We are called to moral excellence and to give our best efforts to God and our community.
7. *Assume that Christians should be fully tax compliant.* In the vast majority of cases, Christians should pay their taxes. It is only in those difficult “conflicting situations” that we are trying to identify that Christians should withhold their taxes. Consequently, the “default assumption” should be full tax compliance.
8. *Recognize that withholding taxes has rarely been THE tool that has toppled governments and brought positive change.* Generally tax protests have only been the initial spark to ignite the flame of a more forceful form of social change. Selective tax non-compliance by itself generally doesn’t change things (e.g., war-tax resistance).
9. *Carefully apply the following criteria for refusing to pay taxes.*
  - a. When refusing to do so can be an effective means of civil disobedience.
  - b. When government ceases to be “God’s servant to do you good” (Romans 13) and is dehumanizingly oppressing the people.
  - c. When government directly challenges our primary allegiance to God.
  - d. When justice can be achieved through no other legal means.

**Bibliography** (For Parts One and Two)

- Boffey, Daniel. "British sugar giant caught in global tax scandal" *The Observer* (09 February 2013).
- "Bambatha Rebellion of 1906" in *South African History Online*, accessed 22 February 2014 at <http://www.sahistory.org.za/events-leading-bambatha-rebellion>.
- Botha, Jan. "Creation of New Meaning: Rhetorical Situations and the Reception of Romans 13:1-7" *Journal Of Theology For Southern Africa* [serial online] 79 (June 1, 1992): 24-37.
- Burg, David F. *A World History of Tax Rebellions: An Encyclopedia of Tax Rebels, Revolts and Riots from Antiquity to Present*. London: Routledge, 2004.
- Carter, Edward J. "Toll and Tribute: A Political Reading of Matthew 17.24-27" *Journal of the Study of the New Testament* 25/4 (2003): 413-31.
- Carter, Warren. "Paying the Tax to Rome as Subversive Praxis: Matthew 17:24-27," *Journal for the Study of the New Testament* 76 (December 1999): 3-31.
- Cavanaugh, William T. "If you Render Unto God What is God's, What is Left for Caesar?" *The Review of Politics* 71 (2009), 607-619.
- Coleman, Gerald D. "Civil Disobedience: A Moral Critique," *Theological Studies* 46 (1985): 21-37.
- Dickson, Theodore U. and Appolos N. Nwaobia, "Impact of Heavy Taxation on Israel During Solomonic Era: Implications for Nigerian Tax System", *Asian Economic and Financial Review*, Vol. 2, No. 2, (June 15, 2012): 339-42.
- Evans, Colin; Formica, Ron. "Jim Bakker Trial: 1989." [http://www.encyclopedia.com/topic/Jim\\_Bakker.aspx](http://www.encyclopedia.com/topic/Jim_Bakker.aspx)
- Forstater, Matthew. "Taxation: a Secret Of Colonial Capitalist (So-Called) Primitive Accumulation," Working Paper #25 University of Missouri - Kansas City, accessed 22 February 2014 at <http://www.cfeps.org/pubs/wp-pdf/wp25-forstater.pdf>.
- Franklin, Benjamin. *Letter to Jean Baptiste Le Roy*, November 13, 1789.
- Great American Trials. 2002 *Encyclopedia.com* 31 Dec 2013 <http://www.encyclopedia.com>
- Gross, David M. Editor. *We Won't Pay!: A Tax Resistance Reader*, N.P.: David R. Gross, 2008.
- Hagner, Donald A. *Matthew 14-28*, Word Biblical Commentary 33B. (Nashville, TN: Thomas Nelson, 1995),
- Haskell, Rob. "Matthew 17:24-27: A Religio-Political Reading," *Evangelical Review of Theology* 32/2 (April 2008): 173-84.
- Hays, Richard B. *The Moral Vision of the New Testament: Community, Cross, New Creation - A Contemporary Introduction to New Testament Ethics* (New York: Harper Collins Publishers, 1996).
- Herzon, William A. II, "Dissembling, A Weapon of the Weak: The Case of Christ and Caesar in Mark 12:13-17 and Romans 13:1-7" *Perspectives In Religious Studies* [serial online] 21/4 (December 1, 1994): 339-360. Available from: ATLA Religion Database with ATLASerials, Ipswich, MA. Accessed January 25, 2014.
- Hill, David. *The New Century Bible Commentary: The Gospel of Matthew* (Grand Rapids, Michigan, USA: Wm. B. Eerdmans Publishing Company, 1972), 271-72.

- Jose, Manuel L. and Clark K. Moore. "The Development of Taxation in the Bible: Improvements in Counting, Measurement, and Computation in the Ancient Middle East". *Accounting Historians Journal* 25(2) (Dec 1998), reprinted in *Taxation: Critical Perspectives on the World Economy, Vol. 1*, Ed. Simon R. James (London: Routledge, 2002), 20.
- Lane, William L. *The New International Commentary on the New Testament: Gospel of Mark* (Grand Rapids: William B. Eerdmans Publishing Company, 1974), 424-25.
- Luther, Martin. "Against the Robbing and Murdering Hordes of Peasants," in E.G. Rupp and Benjamin Drewery, *Martin Luther, Documents of Modern History* (London: Edward Arnold, 1970), 121-6, accessed online 22 February 2014 at [https://umdrive.memphis.edu/jjsledge/public/1102%20%20Fall%202011/Week%201/Martin%20Luther%20%20Against%20the%20Robbing%20and%20Murdering%20Hordes%20of%20Peasants%20\(1525\).pdf](https://umdrive.memphis.edu/jjsledge/public/1102%20%20Fall%202011/Week%201/Martin%20Luther%20%20Against%20the%20Robbing%20and%20Murdering%20Hordes%20of%20Peasants%20(1525).pdf).
- "Magna Charta" in the History Learning Site, accessed at [http://www.historylearningsite.co.uk/magna\\_carta.htm](http://www.historylearningsite.co.uk/magna_carta.htm).
- Mandela, Nelson. "Nelson Mandela's statement from the dock at the opening of the defence case in the Rivonia Trial, Pretoria Supreme Court, 20 April 1964," Accessed on 22 February 2014 at: <http://www.anc.org.za/show.php?id=3430>.
- Miller, Geoffrey P. "Taxation in the Bible", New York University Public Law and Legal Theory Working Papers (November 1, 2012): 1-12.
- Oden, Robert E. "Taxation in Ancient Israel", *Journal of Religious Ethics* 12 (2) (Fall 1984): 162-181.
- Pletcher, Kenneth. "Salt March", *Encyclopedia Britannica*, accessed 21 February 2014: <http://www.britannica.com/EBchecked/topic/885370/Salt-March>.
- Reed, Rodney L. "Giving to Caesar What is Caesar's: The Ethics of Paying Taxes from a Christian Perspective, Part One: The Bible," *Africa Journal of Evangelical Theology* (33.2, 2014), 123-145.
- Sholchet, Catherine E. "Beanie Babies creator Ty Warner won't serve prison time for tax evasion" CNN Report (January 15, 2014).
- Stevens, Marty E. *Temples, Tithes, and Taxes: The Temple and the Economic Life of Ancient Israel* (Peabody, MA: Hendrickson, 2006): xii + 209.
- Tarus, Isaac Kisang. *A History of the Direct Taxation of the African People in Kenya, 1895-1973* unpublished Ph.D. thesis, Rhodes University (February 2004).
- Thorsen, Don. *The Wesleyan Quadrilateral: Scripture, Tradition, Reason, & Experience, A Model of Evangelical Theology*. Lexington, KY: Emeth Press, 2005.
- United States *Declaration of Independence* (July 4, 1776), accessed at: [http://www.archives.gov/exhibits/charters/declaration\\_transcript.html](http://www.archives.gov/exhibits/charters/declaration_transcript.html).
- Woolman, John. "An Epistle of Tender Love and Caution", *We Won't Pay!: A Tax Resistance Reader*, 24.