

Should Jews Pay Taxes?

Independent

The Hebrew word for “tax,” both ancient and modern, is *mabs* and is first mentioned in Exodus 1:11, where the Torah recounts how Pharaoh assigned “taskmasters” over the Hebrew slaves in order “to oppress them.” For “task” you can also read “tax,” which is the more literal translation. Taxation can indeed be oppressive and has been used through the ages to oppress us.

The Torah teaches us that supporting the needs of the community is important, but not at the expense of the individual. The Torah’s ideal of taxation is for everyone, rich or poor, to contribute the same: “The wealthy shall not increase, and the poor shall not decrease” (Exodus 30:15). At one point in the desert, the people gave so eagerly to the collective cause that God alerted Moses to the overflow: “The people are bringing far more than is needed!” Moses then had to plead with the people to stop sending in their checks (Exodus 36:5-6).

Taxation, Jewish-style, exists solely for the welfare of the people being taxed. When it becomes self-serving for governments or monarchies, it fails. Even the wise King Solomon learned this in his elder years as he watched his mighty empire slowly crumble as a result of his excessive taxation.

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Humanist

America has been good for the Jewish people. Being a citizen means enjoying the rights and shouldering the responsibilities afforded to us. Some may wish to enjoy the protections and freedom our nation provides with no concern for the cost, but such a position is shortsighted. A nation cannot thrive, or even survive, if its citizens seek only to use its benefits but never to pay for them. As citizens, we have a responsibility to pay our taxes, but more than this, we have a responsibility to be fully engaged participants in our national conversation. Is there a Jewish position on taxes? Of course not! Although some stories in the Bible speak of taxation, our mandate to pay our taxes today comes from being citizens of the United States of America.

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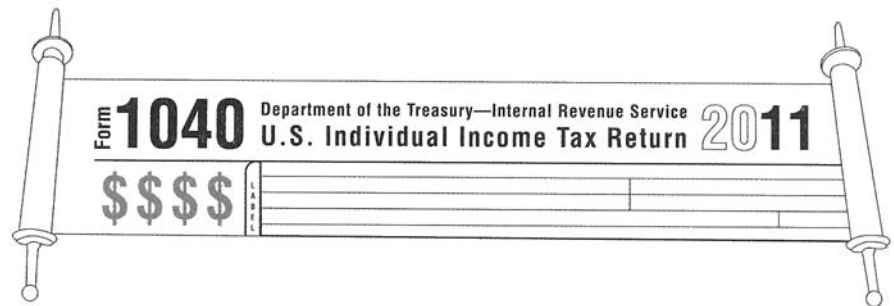
Renewal

In the eyes of the Torah, our material wealth belongs to God. Taxes are a mechanism for redistributing the wealth that is temporarily ours, ensuring spiritual and material support for all. If we are blessed with an income, the Torah instructs us to donate 10 percent to support the national spiritual guides (priests and Levites) and 10 percent to sustain the lives of the most needy (widows, orphans and new immigrants). Later biblical books validate the financial needs of increasingly complex communities. Monarchs build public buildings, wage war and support large staffs of ministers. Citizens must pay for this. Halachic teachings say that if a government is just enough to win the

where private wealth is supposed to be redistributed once each generation. Ultimately, what’s good for society is good for each of us. In a Talmudic parable (Bava Kama 50b), a farmer transfers cumbersome stones out of his field, into the public thoroughfare. A wise man sees this and asks: “Fool, why move stones from a place that *isn’t* yours to one that *is* yours?”

Years later, like so many today, the farmer sees his property foreclosed. Tripping on a stone he himself once placed in the road, he finally understands: the only thing truly “mine” is what’s shared.

Education, welfare, environmental protection, research, health, defense: No one can do these alone. When taxes adequately fund all these endeavors,



consent of the people and its tax collectors are honest, we are obligated to pay the established taxes. But the ideals of the Torah still apply. We may refuse to pay taxes to protest a government that ignores foundational spiritual obligations, such as caring for its citizens in need.

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Reconstructionist

“It’s not Washington’s money, it’s your money.” How un-Jewish a slogan, since our tradition is overwhelmingly pro-taxes. Judaism acknowledges that we’re all in this society together and must look out for each other. What *tzedakah* alone accomplished in simpler days now requires reasonable, well-levied and, yes, progressive taxes, which—like *tzedakah* or tithes—are not optional “charity” but mandatory “righteousness payments.” The much-maligned estate tax comes right from Leviticus 25,

everyone is better off. A more Jewishly inspired slogan for our day? “I’m willing to help pay for a better America.”

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Reform

In the Babylonian Talmud, we are taught, “The law of the state is law.” Jews are obligated to observe secular governmental laws so long as they are not immoral. This dictum is repeated five times throughout the Talmud; the repetition illustrates its import. As American citizens, we enjoy equal rights and freedoms that were unknown to our ancestors who wrote the Talmud. With those rights and freedoms comes the obligation to participate fully in the civic life of our country—voting, heeding the call for jury service and paying taxes.

Taxes are also a moral duty. Deuteronomy 14:22 commands us, “You shall surely tithe.” From the Torah we learn

that we are each responsible for giving one-tenth of our earnings toward helping those in need. As members of the civil society and as Jews, we have an obligation to help those in need among us. Our taxes go toward social services, education, health care and other services that help support members of our community in need. Is there a Jewish position on taxes? Yes—we have a civic responsibility and a moral obligation to pay them.

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Conservative

Paying taxes is onerous. By the time we are done with federal, state, property and sales

kingdom of priests and a holy nation. This mandate requires avoiding any kind of dishonesty, certainly financial dishonesty.

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Modern Orthodox

It is said that only two things are inescapable: death and taxes. On death, there is a firm, distinctly Jewish position: Judaism is against death. We are commanded to “choose life” every day in all that we do. Our goal is to fill the world with life.

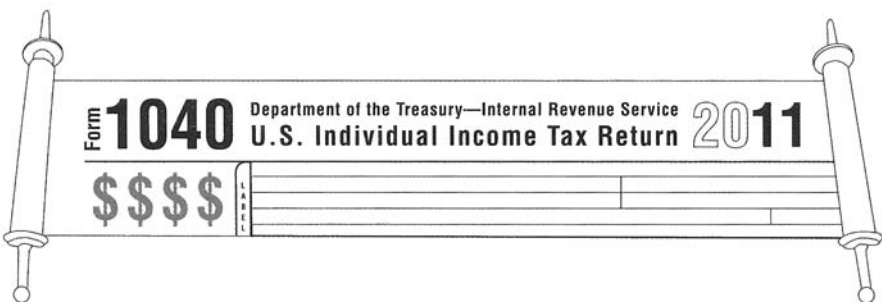
It's harder to oppose taxes. They have been levied in every age and by every form of Jewish association, be it national state, segregated minority or local community.

Sephardi

The Hebrew Bible and Talmud are replete with references to taxation and accept it as a necessary feature of communal life. Without funding, public services cannot be provided or sustained. The Torah specifies a half-shekel tax from every adult to cover the annual operating costs in the Holy Temple, and the kings of Israel regularly taxed the people to finance the construction of public buildings, upkeep of and improvements to the sanctuary and other communal projects.

At the same time, there is an implicit recognition that the power to tax individuals lends itself to abuse. This was particularly so in a time and place where kings and tax collectors functioned without oversight or regulation and were notorious for overtaxing their constituents. In principle, then, Judaism recognizes the obligation of the individual to contribute financially to communal institutions but simultaneously upholds the right of the individual to demand that taxes be reasonable and just and that tax revenue be spent in a judicious manner.

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taxes, as well as Social Security, user and license fees and so on, a large chunk of our income finds its way to the government. Jewish law is explicit and unequivocal. Although we are entitled to minimize our tax burden, we must not engage in or abet tax evasion. We are obligated to pay taxes imposed by the government. The obligation stems from the famous Talmudic statement of Shmuel, “*Dina d’malkhuta dina*” (Bava Kamma 113a), literally, the law of the land is the law.

The rabbis asked: Is it ever permitted to evade a tax? Two answers are given: Tax evasion is permitted where the tax collector is authorized to collect any sum he wishes or, according to a different opinion, where the tax collector is self-appointed and does not represent the king.

If *dina d’malkhuta dina* applied when Jews were living under foreign dictatorships, it certainly applies now that we're citizens in a democracy. In addition to arguments rooted in Jewish law, paying taxes represents a moral obligation. The Torah (Exodus 19:6) commands us to be a

In the Bible, there is a tithe for the poor, a tithe for the Levites, *terumah* and gifts for the priests and shekel payments for communal sacrifices. In medieval times, there were taxes within the community on foodstuffs and mandatory *tzedakah*. There was no history of progressive taxation, although that development fits the goal of Judaism to create a just society; such taxes were adopted in the modern State of Israel.

Although the Torah recognizes private property and upholds its rights, it does not have the fierce anti-tax tradition that is so prevalent in America today. That attitude sees government as the problem. On the contrary, says Rabbi Hanina: “Pray for the well-being of the government; for were it not for fear of it, each person would swallow the other alive” (Pirkei Avot 3:2). The tradition does oppose unjust taxation—just as it opposes governments that oppress people or show unjust favoritism.

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Chabad

Everyone knows that the Bible mandates a tax of 10 percent, or a tithe. There is no death tax, and indeed it seems odd that anyone should be penalized for dying, something over which one has little control. The operative theme is that anyone of means must help support those of diminished income. But the Bible also recognizes that the single most important human necessity is not food, clothing or shelter, but dignity. And being dependent on someone else for support is a fundamentally undignified existence. Hence, the social welfare system is geared toward maintaining people's dignity and helping them get back on their feet.

Taxes are not meant to be burdensome or excessive. The Talmud also says that a person should not give more than 20 percent of his income to charity, but the rabbis say that if one has sinned, then he can give more for the purposes of forgiveness and redemption. Rabbi Shmuley Boteach
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