BIBLICAL TAX SYSTEMS AND THE CASE FOR PROGRESSIVE TAXATION

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With the political rise of the religious right, American lawmakers have increasingly, or perhaps more overtly, looked to religion for guidance on important policy issues, including the question of how best to allocate tax burdens. Many claim that Judeo-Christian values require progressivity; however, the examples of taxation found in the sacred texts seem to refute this claim. This article examines four examples of taxation found in the Bible and Talmud, including the Temple tax, agricultural tithing, maaser kesafim and discussions of how to allocate the costs of expenditures that benefit the community. I find that each example uses a different method to allocate burdens, making it impossible to identify one divinely-sanctioned principle. More important, each example bears the stamp of its religious purpose or historical circumstances, making it inappropriate to infer from them an overarching Judeo-Christian principle of tax fairness that should apply in a modern, secular tax system.

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