

Is Paying Your Taxes Government Theft?

Last week, before the most recent news about Donald Trump and the current U.S. presidential campaign burst onto the scene, *Think Christian* ran a short reflection of mine on the question of taxation. As I argue, “There is no duty to pay anything other than what we owe in taxes. But whatever we do owe we must pay in good conscience and out of a spirit of justice.”

If you spend any time on the Internet reading about political liberty, you are likely to come across the formula, “Taxation is theft.” The picture the apostle Paul paints is rather different. The point of departure for my thoughts on taxation is his instruction: “Give to everyone what you owe them: If you owe taxes, pay taxes.”

So the moral status of taxation as such doesn’t seem to be problematic. But as I note in the piece, the question of implementation is different and much more complex. Just because taxation isn’t in itself theft, that doesn’t mean that there aren’t forms or levels of taxation that can devolve to that level.

Leo XIII, in his encyclical *Rerum Novarum*, considers appropriate taxation. He warns of the necessity “that a man’s means be not drained and exhausted by excessive taxation.” He continues,

The right to possess private property is derived from nature, not from man; and the State has the right to control its use in the interests of the public good alone, but by no means to absorb it altogether. The State would therefore be unjust and cruel if under the name of taxation it were to deprive the private owner of more than is fair.

As with so many questions of political economy, the issue

turns on the question, “Who decides?” What Paul and Leo make clear, however, is that there is a divine standard of justice to which those who require and those who pay taxes must both adhere.

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