

THE MORAL IMPERATIVE FOR TAXING OUR 'SUPERFLUOUS' WEALTH

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As we approach the end-game of the debate over whether to lift the debt ceiling, it is strange that we have not heard much about the moral/religious dimension of the issue. In a Congress filled with persons claiming the sanction of moral principle there has been no attention paid to a moral concept found within both Catholicism and Protestantism that might be usefully deployed by those politicians who believe that they are acting for moral reasons. That concept goes by the odd name of "superfluity" or, as we would put it today "superfluous wealth". One finds it, for example, in the work of the great Roman Catholic theologian Thomas Aquinas. In discussing what we owe to our neighbors, Aquinas argued that on the side of the giver we must provide to those in need those goods which we hold over and above what is necessary to maintain those who are dependent upon us and our household. In short, we have no right to goods which are not needed to support our station in life when others are in need. In such situations their need trumps our superfluities. Aquinas even argued that it was morally justified for a man to steal bread to feed his starving family if the one holding the bread refused to give it voluntarily. Aquinas, it must be admitted, assumed a hierarchical ordering of society in which kings and monarchs had a right to a station in life somewhat higher than that of the peasant or serf. But the basic principle was unaltered: when people are in need, those who are able from their storehouses or superfluous wealth to meet that need are morally obligated to do so.

A contemporary offshoot of Aquinas' teaching on superfluity, adjusted to meet the realities of modern day capitalism, is the moral notion of the "preferential option for the poor," found for example in the 1986 U.S. Roman Catholic Bishops' pastoral letter, "Economic Justice for All." What this phrase means, quite simply, is that public policy and business choices must always be guided by what is best for the poor, to have the economic system serve their needs before it serves the superfluities or excess desires of the wealthy.

The same idea found in Aquinas and contemporary Catholic social teaching was reflected in a seminal document in American Protestant history, "[A Model of Christian Charity](#)," preached as a sermon by John Winthrop to the Puritan settlers in Massachusetts in 1630. Winthrop also admitted that God established societies in which there would be economic differences between rich and poor (no equalizing Marxism here), but like Aquinas he insisted that these differences must work for the common good, so that the rich and mighty should not "eat up the poor". He went on to admit, that human sin being what it is, or catastrophes being what they were, there will come a time, "when a Christian must sell all and give to the poor, as they did in the apostles' times. There is a time also when a Christian (though they give not all yet) must give beyond their ability, as they of Macedonia, II Corinthians, 8.8. Likewise community of perils calls for extraordinary liberality, and so doth community in some special service for the church. Lastly, when there is no other means whereby our Christian brother may be relieved in his distress, we must help him beyond our ability, rather than tempt God in putting him upon help by miraculous or extraordinary means ..."

Winthrop then argued that, "The only way to avoid this shipwreck, and to provide for our posterity, is to follow the counsel of Micah: to do justly, to love mercy, to walk humbly with our God. For this end, we must be knit together in this work as one man, we must entertain each other in brotherly affection, we must be willing to abridge ourselves of our superfluities, for the supply of others' necessities, we must uphold a familiar commerce together in all meekness, gentleness, patience and liberality; we must delight in each other, make others' conditions our own, rejoice together, mourn together, labor and

suffer together, always having before our eyes our commission and community in the work, our community as members of the same body. So shall we keep the unity of the spirit in the bond of peace."

One has to wonder why these moral ideas and principles have not been referred to particularly by those members of Congress who claim to be deeply religious and informed by both Protestant and Catholic moral thinking. Surely they know that preserving preferential tax rates for hedge fund managers and giving tax privileges to corporate jet owners only feeds their superfluities. Refusing to raise taxes on the wealthiest of Americans while our contemporary "community of perils" threatens to destroy the safety net on which the poorest depend, is a fundamental violation of the moral principles on which Catholicism and Protestantism have been guided historically. In fact, what is being requested in the current debate is not that the radical demand of the earliest Christian communities that we sell all that we have and give to the poor, nor even that we give beyond our ability, but simply that we abridge ourselves of our superfluities for the supply of others' necessities. The refusal by some in Congress to even consider a tax hike (or a reduction in tax benefits) in order to meet our fundamental moral obligations to the poor not only destroys the fragile bonds that hold our society together, but also annihilates the very dignity of the human persons they would sacrifice in defense of superfluities that have no moral basis whatsoever.

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