

1 **ADVOCATING FOR TAX REFORM AS CHRISTIAN STEWARDSHIP**
2 **AND PUBLIC DUTY**
3 **Approved**

4
5 **A Resolution of Witness**

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7 **TEXT OF THE MOTION**
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9 WHEREAS, in 2005, the Twenty-fifth General Synod approved the resolution “For the Common
10 Good,” <http://www.ucc.org/justice/public-education/pdfs/Resolution-for-the-Common-Good.pdf>
11 affirming that “paying taxes for government services is a civic responsibility of individuals and
12 businesses”; “the tax code should be progressive, with the heaviest burden on those with the
13 greatest financial means”; and reaffirming “the obligation of citizens to share through taxes the
14 financial responsibility for public services that benefit all citizens, especially those who are
15 vulnerable”;

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17 WHEREAS, in 2005, the Twenty-fifth General Synod also approved the resolution, “To
18 Advance the Cause of the Most Disadvantaged in the Budgetary and Appropriations Process,”
19 [http://www.ucc.org/synod/resolutions/TO-ADVANCE-THE-CAUSE-OF-THE-MOST-](http://www.ucc.org/synod/resolutions/TO-ADVANCE-THE-CAUSE-OF-THE-MOST-DISADVANTAGED-IN-THE-BUDGETARY-AND-APPROPRIATION-PROCESS.pdf)
20 [DISADVANTAGED-IN-THE-BUDGETARY-AND-APPROPRIATION-PROCESS.pdf](http://www.ucc.org/synod/resolutions/TO-ADVANCE-THE-CAUSE-OF-THE-MOST-DISADVANTAGED-IN-THE-BUDGETARY-AND-APPROPRIATION-PROCESS.pdf) urging
21 the “General Minister and President and ... Justice and Witness Ministries to: ... exert their full
22 influence in the public forum to support the restoration of more progressive taxes and to oppose
23 cuts in programs that hurt the disadvantaged”;

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25 WHEREAS, in 2003, the Twenty-fourth General Synod approved the resolution, “A Theological
26 Response to Corporate Greed,” [http://www.ucc.org/synod/resolutions/A-THEOLOGICAL-](http://www.ucc.org/synod/resolutions/A-THEOLOGICAL-RESPONSE-TO-CORPORATE-GREED.pdf)
27 [RESPONSE-TO-CORPORATE-GREED.pdf](http://www.ucc.org/synod/resolutions/A-THEOLOGICAL-RESPONSE-TO-CORPORATE-GREED.pdf) calling the UCC to “[s]upport legislation limiting
28 the ability of companies to use offshore subsidiaries to shelter tax payments or to avoid
29 transparency of information needed to monitor corporate behavior”;

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31 WHEREAS, in 1975, the Tenth General Synod approved a “Statement on Racial and Economic
32 Justice” calling the UCC to “address the need for just tax reform which recognizes the problem
33 of inadequate income distribution”;

34 WHEREAS, in 1969, the Seventh General Synod approved the pronouncement, “Sharing the
35 Cost of Government Fairly,” affirming that “[t]axes should fall on taxpayers in accordance with
36 their ability to pay” and calling for a number of tax reforms including the elimination of the
37 “present preferential treatment afforded most capital gains ... [which] should be taxed at the
38 same rates as any other income.”

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40 WHEREAS, the United States is an extremely wealthy nation;

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42 WHEREAS, in 2011, 46.2 million people (15.0%) in the United States lived in poverty including
43 16.1 million children (21.9%) and, of these, 44% lived on less than half the poverty-level
44 income;

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46 WHEREAS, as the national income, per person, doubled over the past 38 years, income
47 inequality rose: average income for the bottom 90% of households declined, average annual

48 income for the next 9% rose by less than 50% (less than \$50,000), but annual income among the
49 top 1/100th of 1% of households rose by an average of \$20 million;

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51 WHEREAS, income inequality is weakening society and destroying the social fabric;

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53 WHEREAS, shortcomings of the tax system highlighted in the 1969 pronouncement “Sharing
54 the Cost of Government Fairly,” persist:

- 55 • the tax system does not meet the test of equity,
- 56 • the tax base does not meet the test of adequacy, and
- 57 • the inequities of the federal law become inequalities in state taxation.

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59 WHEREAS, churches and nonprofit organizations are unable to meet the needs and provide the
60 opportunities needed by all God’s people in order to live out God’s vision for lives of fullness;

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62 WHEREAS, in a nation of over 300 million people and a world of over six billion, government
63 action is needed to provide for the common good and adequate tax revenues are needed to fund
64 these activities;

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66 WHEREAS, the United Church of Christ has previously called for a tax system that is:

- 67 • progressive, insuring that higher-income households and corporations pay a greater share
68 of income in taxes than lower-income ones;
- 69 • fair and without loopholes, havens and other arrangements that can be used to legally
70 shield income from taxation;
- 71 • neutral, that is, does not create incentives for particular behaviors except when those
72 behaviors are explicitly intended as a goal of public policy;
- 73 • adequate to raise sufficient funds to meet social needs and promote the welfare of all; and
- 74 • redistributive in order to reduce income inequality and enhance social cohesion.

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76 THEREFORE BE IT RESOLVED that the Twenty-ninth General Synod of the United Church of
77 Christ calls all settings of the United Church of Christ to advocate, educate, work, and pray for:

- 78 • a financial transaction tax to reduce financial speculation;
- 79 • taxes on capital gains and “carried interest” (income earned by hedge fund managers that
80 is currently taxed at the rate of capital gains) that match those levied on wages and
81 salaries;
- 82 • a strong estate tax to reduce the transfer of massive wealth across generations;
- 83 • reform of the corporate income tax to 1) boost revenue, 2) close loopholes and stop the
84 use of tax havens, and 3) end incentives that encourage corporations to move jobs
85 offshore;
- 86 • a tax system that is progressive, fair, neutral, adequate, and redistributive; and,
- 87 • We call upon national staff to explore effectiveness and implications of carbon taxes.

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89 **FUNDING**

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91 The Collegium of Officers, in consultation with appropriate ministries or other entities within the
92 United Church of Christ, will determine the implementing body.

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94 **IMPLEMENTATION**

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96 The funding for the implementation of the Resolution will be made in accordance with the
97 overall mandates of the affected agencies and the funds available.