



Why I Don't Pay All My Income Tax

By John H. Yoder

In A Declaration of Christian Faith and Commitment with Respect to Peace, War, and Nonresistance, which was adopted by General Conference in 1951 as the official statement of the church on the question, we find this sentence: "Though we recognize fully that God has set the state in its place of power and ministry, we cannot take part in those of its functions or respond to any of its demands which involve us in the use of force or frustrate Christian love; but we acknowledge our obligation to witness to the powers-that-be of the righteousness which God requires of all men, even in government, and beyond this to continue in earnest intercession to God on their behalf."

The statement on The Christian Witness to the State adopted by General Conference in 1961 contains this sentence: "The evils of war, particularly in this nuclear age, must ever be pressed upon the consciences of statesmen."

The article by John H. Yoder which follows is the testimony of a brother who has come to the conviction that for him a necessary witness to the state is not to pay voluntarily all of one's federal income tax (although in no way obstructing its forcible collection by the state), since so much of this tax goes for war purposes.

Neither General Conference nor the Peace Problems Committee have said that the Christian witness against war must include this procedure. To some, no doubt, it will seem that the procedure taken is contrary to New Testament teaching. To this position, however, Bro. Yoder has an answer which he believes is right.

Believing that his answer deserves prayerful consideration by all who disagree, as well as by any who might be sympathetic, the Peace Problems Committee is submitting it for publication. Both the author and the committee will welcome further discussion of the question in the same spirit with which it is here presented.

The Peace Problems Committee:
Guy F. Hershberger, Secretary.

(At the suggestion of the editor of the Peace and War Page, the following statement is made in the form of a purely personal testimony, such as was presented to the Peace Problems Committee of the General Conference of the Mennonite Church in November. The writer bears no responsibility to represent the Mennonite Church as an organization or the Peace Problems Committee in the position he has taken nor in the reporting of it.)

As I grew, in my late teens and early twenties, into my earliest understandings of what it means to be a disciple of Jesus Christ, one of the deeply significant, aspects of this discipleship which I sought to understand was what my teachers called

nonresistance. I came to understand this word as pointing not to a social theory or a set of legal principles, but to one of the ways in which personal fellowship with Jesus Christ through His Spirit will normally work itself out in the life of the believer.

Two things stood out in this understanding of discipleship in nonresistance which came from my teachers and grew stronger in my own further study and experience. First of all, to follow Christ on this path involved being enough different from the surrounding world to be considered unlikable or undesirable by certain powerful people and groups in the world. As a result of this opposition, the way of nonresistance may be called the way of the cross; it involves suffering. The acceptance of such suffering is the test of the disciple's sincerity and faithfulness to Christ.

Secondly this position should be a witness. A witness should show the world that the way it operates, through an interplay of selfishness against selfishness and violence against violence, is subject to the condemnation of God and destined, even in this age, to ultimate judgment.

One other thing my teachers told me was that, according to God's will, the assignment of civil government is to keep the peace. The Apostle Paul instructs Christians to offer "supplications, prayers, intercessions, and thanksgivings . . . for all men, for kings and all who are in high positions, that we may lead a quiet and peaceable life . . ." (I Tim. 2:1 f., RSV). Obviously, we pray for a "quiet and peaceable life" not because we wish to be left alone but in order that the church may carry on her ministry, so that all men should find salvation and "come to the knowledge of the truth" (verse 4). The church's task is to bring men to know the truth; just as clearly, the place of the state in God's purposes is that disorder be kept to a minimum and peace maintained.

Now when I went out into life with these convictions, holding them sincerely as I had been taught, deepening them in my own study and experience, and sometimes even finding opportunities to share them with other Christians, I was increasingly struck by the fact that there was precious little in my own experience or that of the church that I knew to correspond to this description.

The governments under which I lived,

including the one whose passport I carried when I went overseas, were making a major contribution to the terror which threatens all the nations of the world. They were taking the greatest initiative in poisoning the outer atmosphere of the globe and the inmost springs of heredity with nuclear tests. Statesmen were making their bids for election primarily on the basis of how "firm" they were prepared to be in threatening the other half of the world with nuclear destruction.

Not only Christians, but even intelligent unbelievers in other parts of the world, asked me what testimony was being given in America by nonresistant Christians, and at the cost of what suffering, in order to proclaim the judgment of God upon this development of weapons which can be used only to break and not to defend the peace. It is a growing conviction of many that it is an insufficient answer to say that many young men of nonresistant conviction refuse military service and render some other useful service to society in its place. The position of the conscientious objector is right for the young man to whom it applies.

But in the western nations where military authorities have found a convenient way of shunting such objectors into inconspicuous alternative service, the Christian testimony to the state requires more than this if it is to be an adequate testimony against war. Alternative service says clearly that the Christian cannot wage war, and that he does desire to serve his fellow men in a useful way. It does not say that the task of the state is to make peace. And for the great bulk of Christians of nonresistant conviction, conscientious objection and alternative civilian service involve no suffering and little sacrifice.

These were my thoughts when I was reminded that there is one point at which almost every citizen, or at least every family, once a year does make a personal contribution to the moral and financial support of the military monster. This gesture of support is carried out each spring when almost every wage earner forwards to the Federal government a share of his earnings, more than half of which will not be used to keep the peace.

For a number of years. I had no chance to exercise responsibility over this use of a share of my income, since my employer withheld the amount involved from my earnings. In the spring of 1962, for the first time, it fell to my personal responsibility and initiative to forward to the United States government Internal Revenue Service an additional amount, going beyond what had been withheld. This additional amount due was significantly less than the proportion of my total taxes

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barriers erected by sin and replaces them with the fellowship for which we were created.

This is not to say that to have Christian fellowship we will always need to make Christ the subject of our conversation. When two people are in love, they do not always talk about their love, but they are very conscious of it and will tell each other so quite frequently. As we "walk in the light," we too will be conscious of, and speak frequently about, our fellowship in Christ, the fellowship of the Spirit.

Rocky Ford, Colo.

INCOME TAX

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which I knew were being used for non-peaceful purposes.

I therefore submitted to the Director of Internal Revenue a full and conscientious report of my income, but wrote that I could not take the moral responsibility of forwarding to his government funds which I knew would be used for a purpose contrary to that which government is supposed to be serving. I told him that I had no intention of profiting personally from my "tax objection." I was therefore forwarding an equivalent payment to the Mennonite Central Committee for use in overseas war sufferers' relief.

In the course of time, I received an answer to this letter in the form of a conversation with a local Internal Revenue Service inspector. In a very polite and gentlemanly way he informed me that he could not consider this as acceptable in lieu of payment to the Director of Internal Revenue. He therefore drew from my bank account the amount which I had not forwarded in the routine way.

This much is my story; what remains is to ward off mistaken interpretation of what I did and what it meant.

The point is not to keep the government from getting the money. Not only would this be legally impossible: the New Testament is clear that the Christian will respond to any kind of coercion, legal or illegal, by giving not only his shirt but also his coat. Matt. 5:40. Once it was clear that the Internal Revenue Service inspector was disposed to take upon himself the responsibility for forcefully collecting the funds, as a "second mile" gesture I told him where he could find the money with the least difficulty.

The idea is not to avoid involvement in the evils of this fallen world, to "keep my hands clean" morally. Involvement in one form or another is avoided by no one, and I would not be avoiding it if I had no taxes to pay. My concern is not to be morally immaculate by making absolutely no contribution to the war effort, but to give a

testimony to government concerning its own obligation before God.

This is not tax evasion. I filed at the proper time a full and conscientiously accurate report on my income, and when further information came to light I amended my report accordingly. There is no intention to defraud and no liability to criminal prosecution.

This is not obstructionism. Numerous Christian and non-Christian "pacifists" express their disapproval of militarism by such symbolic gestures as illegally entering a missile base, sailing a boat into a restricted part of the Pacific just before bomb tests, or in other ways seeking dramatically to catch the attention of the public or of government administrators with their objection.

The action I am describing here differs from theirs in a number of ways. In the first place, I made clear, not only in my letter to the Director of Internal Revenue, but also in my conversation with the local inspector, that I now have and wish to maintain a healthy respect for the legitimate functions of government and for the persons who carry them out. I do not express my objection by getting in the way of some military sentinel or civilian truck driver whom I thus put in the embarrassing position of either being disobedient to his superiors or harming me, nor by becoming a problem for some judge who has no choice but to apply the law.

I witness rather by writing and talking calmly to responsible civil servants who are my most direct contact with the process of government. (According to what I was taught in the public schools, the normal contact of the individual with the government takes place through the polls. As a matter of fact, however, the voter never, or practically never, is given a choice between two alternatives, one of which is that the government should limit itself to keeping the peace.)

The only cost of this witness was paid in the form of a gift for relief. The actual amount of tax collected was increased by only a few cents' interest covering the time elapsed between April 15 and the date of collection. If the equivalent amount I had given for relief had been accepted by Internal Revenue Service in lieu of tax payment, I would have considered it as such in next year's reporting. However, since that payment was not accepted, I shall report it as a deductible contribution.

The way present tax laws operate, this approach would cost the most (in the form of relief contributions) to those who are most able to bear it because of their greater income. This is significant in contrast to the fact that the brunt of the sacrifice involved in being a conscientious objector, especially in time of war, is laid upon teenagers who are not chosen with a view to

their being most qualified to bear it. If action something like my own were taken by a significant number of mature Mennonite wage earners, this would be the first time in the history of our nation that the testimony to nonresistance was given primarily through the initiative of and at a certain cost to the most mature and responsible people in the church.

One question remains, which both the Internal Revenue Service inspector and my Christian brethren have already asked: *Does not the New Testament instruct us to pay our taxes?* Certainly it does; and I want to pay my taxes, and do pay them willingly as far as the functions of the United States government resemble what Jesus and Paul and Peter were talking about. The lesson of the entire New Testament is that Christians should be subject to political authority because in the providence of God the function of these authorities is to maintain peace. This is what I, in accordance with the instructions of the New Testament, am asking the American government to do.

I am in fact even willing to pay for a certain amount of waste and fraud and incompetence, as well as for "welfare" services going beyond what Jesus and the apostles had in mind. But the one thing I am not prepared to support voluntarily is something which Jesus and Paul did not have in mind because it did not exist in the time of the New Testament.

The government of Rome was not spending more than half of its resources on preparations to destroy the rest of the world. The authority which Jesus and Paul recognized was an authority *within* a given empire, an authority which in spite of its violence and corruption and the fraudulent procedures of its tax collectors did effectively maintain peace within the entire known world at the time the New Testament was written.

We know very little, nor does the New Testament attempt to inform us, about significant political powers outside the Roman Empire. But we can say with certainty that there were no such powers, in any way comparable in importance to Rome itself, which Rome was preparing to destroy. There is thus in this teaching of the New Testament no easy discharge from the duty to test which of the demands of "Caesar" are really "the things that are Caesar's" and when what he asks for is not his rightful due.

It is not my purpose at present to "agitate" for others to follow my example. I am rather asking counsel from my Christian brethren concerning the way I have been led. At the same time I am asking whether others have found more appropriate ways to render a worth-while testimony against their nation's trust in the sword.

Elkhart, Ind.