SILENCE AND COURAGE:
INCOME TAXES, WAR AND MENNONITES
1940–1993

by Titus Peachey

MCC Occasional Paper, No. 18
August 1993

MCC Occasional Papers are a publication of Mennonite Central Committee (MCC). This series features manuscripts by MCC volunteers and staff on topics related to MCC programs and concerns. The papers do not necessarily reflect official MCC policy.

CONTENTS

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FOREWORD

"Until the late 1960's, taxes were raised mainly to fight wars."

Understanding Taxes, 1983,
US Dept of Treasury, IRS Publication 21.

"Any thoughtful reader searching for a rationale to explain the extraordinary vitality of the income tax can easily find it in one word: war."

The Golden Egg,
Gerald Carson, Houghton Mifflin Co. Boston, 1977.

War taxes are an important, if uncomfortable topic for many who seek to be faithful to Christ's way of peace. Discussions about war taxes often focus on key biblical stories and passages dealing with taxes, and the relationship of the Christian to government. This focus on scripture is important to our ability to discern the way of Christ on this issue.

None of us, however, read scripture in a vacuum. We bring to it our own life experiences, understandings of history, and worldview. This paper seeks to explore some of the important historical developments related to war taxes in the U.S. and Canada, giving particular attention to the World War II period when income taxes became the backbone of our nations' tax structures. The paper also considers Mennonite responses to the introduction of the income tax, and probes the implications for North American Mennonite institutions today.

The second half of the paper is a collection of reflections on war taxes from MCC workers in North America and around the world. These reflections, collected in 1992, provide insights into some of the personal and institutional dilemmas which war taxes present to North American Mennonites, 50 years after the taxes were introduced. The reflections also highlight the international dimensions of this issue, and the impact which our choices have on others.

There are many additional resources available on the subject of war taxes, some of which are noted in the listing at the end. This focus on our history and contemporary experience is intended to complement these other resources. As we read the scriptures and seek to follow Christ's way of peace, we need a clear understanding of our history and the broader socio- political context in which we live. This understanding may not make the task of discerning Christ's way easier, but it will help us approach the scriptures with fresh interest and perspective.

Questions or responses to the content of this paper are welcome. You may respond to Titus Peachey, MCC U.S. Peace and Justice Ministries, 21 S. 12th St., Box 500, Akron, PA 17501

INCOME TAXES, WAR, AND MENNONITES

EARLY U.S. TAX HISTORY

"Before the Revolutionary War, the colonial governments had only a limited need for revenue."[1] Colonies used a combination of head taxes, property taxes, and taxes on the basis of occupation to raise revenue. In order to pay for the Revolutionary War, congress passed excise taxes on such items as sugar, tobacco, distilled spirits, legal documents, and property sold at auctions.

These taxes were abolished in 1802, and there were no internal revenue taxes collected for the following ten years. At the beginning of the War of 1812, Congress passed taxes which remained in effect until 1817, when they were repealed. Taxes notwithstanding, the war caused an increase in the national debt to two-and-a-half times its former level. No further revenue laws were passed until the Civil War in 1861.

Military spending during the Civil War increased nearly forty times its previous level, amounting to 93% of the federal budget.[2] To cope with the demand, Congress passed the Revenue Act of 1861 which doubled customs taxes, reinstated excise taxes, and taxed personal incomes for the first time. The personal income tax affected less than 3% of the population, but was unpopular enough that it was dropped after the war.

The Sixteenth Amendment to the Constitution, passed in 1913, allowed the U.S. Government to impose income taxes directly on the population. Under this amendment, less than 1% of the population was required to pay income taxes. The entry of the U.S. into WWI just four years later, greatly increased the government's need for revenue. The federal budget in 1917, for example, was nearly equal to a total of all the federal budgets between 1791 and 1916.

To increase public awareness and acceptance of the income tax, the Bureau of Internal Revenue "...used volunteer public speakers to persuade the American people that paying taxes was their patriotic duty to support the war effort. One-third of the cost of the war was paid for by income taxes."[3]

Additional funds needed for the war effort were provided through war bonds, liberty loans and other government borrowing.

WORLD WAR II AND U.S. TAX HISTORY

World War II had a big impact on the federal income tax system. According to the IRS, "the need for high defense spending led to the passage in 1940 of two tax laws that increased individual and corporate taxes."[4]

In 1941, the Revenue Act lowered exemption levels, which included millions of Americans into the pool of those required to pay taxes for the first time. An article in *The Nation's Business* noted that the wealthy could not bear the entire burden themselves. Thus "the Kansas wheat farmer, the lumberjack and the boys around the

cracker barrel in the corner grocery are going to have to pay the tax bill this time."[5] As a result, the number of taxpayers grew from 4 million in 1939 to 43 million in 1945.

Revenues also increased dramatically. In 1941 the government collected $7.4 billion in taxes. By 1945, the tax total had increased to $43 billion.

The urgent need to pay for the war also led to another innovation in the income tax system. At the beginning of the war, taxes were paid in quarterly installments the year after the income had been earned. The situation is described in the April, 1990 issue of *Changing Times.*

> "It was World War II and the U.S. was in danger of running out of money. The nation's system for collecting income taxes was so chaotic that billions of dollars escaped the Treasury's net while middle-income taxpayers struggled to shoulder their burden. In short, things were a mess and the war effort itself was on the line."

In this context, Beardsley Ruml introduced the "pay as you go" concept, which gave the government much quicker access to income tax dollars. In 1943, employers were first required to withhold income taxes from employees' paychecks.

The reasons for these various revenue measures were several; to supply money to finance the war, and to prevent inflation. The demands of the war had drawn millions of new Americans into the paid labor force. This injected new money into the economy at the same time that the government instituted strict rationing of food and other essential items. Thus taxation and the sale of war bonds were also calculated to "...absorb enough private income to relieve inflationary demands."[6]

There was, however, yet another implicit goal to the war bond drives and income tax acts of World War II. Treasury Secretary Morgenthau noted that through the war bond campaign, "the Treasury could make the country war-minded—there just isn't any other vehicle to do it."[7] Morgenthau's biographer states the position of the Treasury this way: "A willingness to pay higher taxes and to buy more bonds would demonstrate the deep involvement of civilians in the fight."[8]

Bringing millions of citizens into the pool of taxpayers for the first time, however, required both education and persuasion, tasks which the government took seriously. The print media carried scores of stories on the new income tax laws and the need to pay for the war. Headlines such as "How You Will Pay for the War" (*Nation's Business,* February, 1942) were commonplace in *Newsweek, The New York Times,* and other publications.

The government also made use of the arts. The U.S. Treasury Department contracted the services of song writer Irving Berlin, who wrote a song linking the payment of income taxes to the war effort. The lyrics were:

> "You see those bombers in the sky, Rockefeller helped to build them, so did I, I paid my income tax today."[9]

The film industry also joined the cause, as Walt Disney used the cartoon character of Donald Duck in a film made for the U.S. Treasury Dept., to help citizens understand the need to pay income taxes. Once again, the connection to the war effort was clear and unmistakable.

In the movie, Donald Duck is very proud of America and his status as an American until he hears on the radio that his first duty is to pay higher income taxes. This causes considerable agitation and depression.

> "But his deflation gives way to a new outburst of patriotism when he sees the coin stacks to which he has contributed turn into the smoke stacks of munitions factories which presently roll out guns and tanks and ships and airplanes to strike down the enemy."[10]

On February 18, 1942, the *New York Times* quotes Senator Downey of California who paid tribute to the work of Donald Duck "...in conditioning the American taxpayer for the war levies soon to be paid."

THE U.S. INCOME TAX AND WAR TODAY

Fifty years after the institution of the mass income tax, it has become a permanent feature of our lives. The role of the federal government is infinitely larger today than it was when it relied on the occasional tax to raise money in the early years of nationhood. Today our taxes support a variety of programs which attempt to provide for the basic health and welfare of our people. Examples include social security, food and education through programs such as WIC (Women, Infants, Children) and HEAD START, as well as the infrastructure of roads and communications which we rely on daily.

These realities tend to blunt the notion that income taxes in the 1990's are directly related to war and military spending. Indeed, we could ask the question whether the origins of the income tax and its relation to military spending have any relevance to our consideration of the income tax today.

While our particular response to this issue is discussed at the end of this paper, we must acknowledge here that income taxes are still the single most important tool which the government has to raise money for wars. The fact that income taxes have also become a significant mechanism to help our government respond to other legitimate needs, does not negate this fact.

Contemporary references to the income tax as a "war tax" are perhaps more subtle than was the case fifty years ago, but no less real. President Bush's 1992 State of the Union message left little doubt that the income tax is essential to our nation's military prowess.

> ...but let me tell you something I've been thinking these past few months. It's a kind of roll-call of honor, for the cold war didn't "end"—it was won.[11]

After noting the heroes and bravery of the U.S. armed forces in the Korea and Vietnam wars, Bush speaks of another group:

> ...And there's another to be singled out, though it may seem inelegant. I mean a mass of people called the American taxpayer. No one ever thinks to thank the people who pay a country's bills or an alliance's bills. But for half a century now, the American people have shouldered the burden and paid taxes that were higher than they would have been to support a defense that was bigger than it would have been if imperial communism had never existed.[12]

Indeed, a long-term analysis of the percentage of income taxes used for military purposes still reveals a striking association with wars. A paper written by Paul Murphy from the Center on Budget and Policy Priorities, shows that military spending totalled 90.4% of the federal budget in 1945, at the peak of WW II. This percentage declined gradually to a low of 64%, until the Korean War when it increased to a peak of 92.4% in 1952.

Following the Korean War, the percentage of income tax dollars used by the military declined slowly, then leveled off at about 69% throughout the Vietnam War years. After the Vietnam War, the military percentage declined to a low of 44.8% in 1978. The Reagan military buildup in the early and mid 1980's raised these figures to over 50%.[13]

MENNONITES, U.S. WAR BONDS, AND THE INCOME TAX

In both WW I and WW II, the U.S. government issued special bonds to help fund the war effort. While these bonds were issued for voluntary purchase, intense community pressure to purchase the bonds as a sign of patriotism existed in many areas. The mass media, schools, and local community associations, used both carrot and stick to ensure participation. Yet many Mennonites chose not to comply, seeing the obvious link between their dollars and the destruction of human life in war. There are thus numerous stories of Mennonites (and others) who endured questioning and harsh treatment from neighbors or community businesses rather than purchase war bonds.[14]

Edward Yoder, former professor at Hesston College explains that at least one Mennonite institution benefitted from the war bond drives.

> "The administration building on the campus was built very largely from the extreme profits made by farmers during the war years, 1917-1918. Numerous men who by local pressure were induced to buy Liberty Bonds were willing to salve their conscience by giving to the school's building fund."[15]

During World War II, Mennonite leaders tried valiantly to persuade government to provide for the purchase of "civilian bonds", which would be used to relieve human suffering. As noted in the January 13, 1942 Peace Section minutes, Peace Section:

> ...favors using the utmost effort to have an issue of U.S. Civilian Government Bonds, isolated from the National War Effort.

MCC Peace Section worked at this task for several years, albeit with less than satisfactory results.

While awaiting government consideration of a plan to create "civilian bonds," MCC Peace Section recommended that Mennonites sign statements such as the one below, and present them to local war bond solicitors.

> In consistency with my religious belief and conscientious convictions, I cannot aid or abet war or give voluntary support to the national war effort, and for these reasons cannot purchase government obligations the proceeds of which are used for war purposes. However, I do wish to support my country with such means as are at my disposal, for constructive ends and particularly in works of relief of human need and suffering, and am accordingly prepared and ready to purchase $_____ per value of government obligations that may become available for such purposes, when and as they are approved by the Mennonite Central Committee to this end. I will subsequently make additional purchases as my circumstances and the general situation may warrant.[16]

A Civilian Bond Committee was formed to negotiate arrangements with the government, and to tabulate the results of civilian bond subscriptions. Arrangements were made to issue and collect the civilian bonds, but the final use of the funds was left in doubt for some time.

The Civilian Bond Committee hired a secretary to work in the offices of the Provident Trust Company in Philadelphia, PA. The secretary compiled the bond subscription data by state, county, town, and church group, and furnished it to the Treasury Department. This data was then sent back to the state and county officials who provided it to the local bond chairmen.

In 1944, it became clear that hopes for civilian bonds to be used as designated funds for relief were not to be realized. The Peace Section report to the December 28, 1944 MCC Annual Meeting states:

> All efforts to secure a more satisfactory method for investment by those conscientiously opposed to helping finance the war effort met with disappointment. Our request for a special issue of Relief Savings Bonds was courteously refused by the Treasury Department.

Despite this disappointment, MCC continued to recommend that Mennonites purchase civilian bonds instead of the regular war bonds. As noted in the above report, "The plan...is our only means of earmarking investments as conscience money."[17]

Thus by the end of 1944 total civilian bond subscriptions amounted to over $5 million. Of this total over $4 million (more than 80%) came from MCC constituents.

Another example of concern about paying for war during the WW II time-period comes from the CPS camps. Camp Snowline was located near Placerville, California, a fruit

growing area. CPS workers were assigned to prune pear trees for the Placerville Fruit Association. Individual farmers paid the government sixty cents an hour for the work. CPS workers became concerned when they learned that the money from their labor might be placed in the U.S. treasury, where it would be available for military spending.

According to Melvin Gingerich in *Service for Peace,*[18] the group at Camp Snowline was divided over this issue. Some felt that the National Service Board and MCC should be trusted to make an agreement with the government regarding the use of the funds, and that the tree pruning work should continue. They argued that to refuse their labor out of fear that the government would use the money for the war effort, would also lead to refuse the payment of income taxes.

Others in the camp stated that to continue the tree pruning work before the use of the funds had been determined was too great a compromise.

At the end of the war, negotiations to use the fund for the relief of needy children in Europe failed. Instead, the funds were turned over to the general treasury.

Despite the great concern which Mennonites had regarding conscription, or the use of their dollars for war via war bonds, MCC and Peace Section minutes make no mention of concern about the use of *income taxes* for war. In fact the earliest mention of the WW II era income tax as a war tax in U.S. Mennonite periodicals is in an article written by Daniel Graber which appeared in *The Mennonite*[19.] This article noted that Mennonites in Elkhart County, Indiana probably give as much to the military via income taxes as to the church via tithes and offerings.

According to the War Resister's League, this lack of concern among pacifists about the war tax issue was not unusual.

> A number of organizations, such as Women's International League for Peace and Freedom and American Friends Service Committee protested this tax but did not resist its payment...(Ernest) Bromley and a few other pacifists did not pay income taxes during World War II, but there was no movement of war tax refusal nor much interest in the subject.[20]

There was also no apparent concern about the requirement for employers to withhold income taxes from employees' paychecks. MCC and Peace Section minutes make no mention of this requirement in 1943 and 1944. The withholding tax appears as a line in the 1944 financial report (Dec. 1, 1943–Nov. 30, 1944) when $811.90 was withheld from MCC employees' paychecks.

Inter-office correspondence at MCC during 1943 also treats the withholding requirement as a routine matter. A July 2, 1943 memorandum from H. Ernest Bennett introduces employees to the W-4 form from the Treasury Department, and explains that the withheld taxes combine the income tax and victory tax into one tax.

An additional reference to this issue is found in the CPS Camp Director's Bulletin (March 13, 1944), which printed portions of the IRS ruling exempting CPS workers

from paying income taxes on their small cash allowances. This, in turn, exempted employers from the withholding requirement for CPS workers.

While it is not our purpose to stand in judgment over those of another generation, it is hard to ignore the question of why the relationship between income taxes and war was seemingly not a topic of concern for Mennonites in the 1940's. Several reasons come to mind.

The 1940's were times of great upheaval, and Mennonites struggled to respond to the cataclysmic events which touched their lives. Military conscription was carried out on a mass scale. In response, Mennonites and others put enormous effort into alternate service negotiations, and into the administration and support of Civilian Public Service Camps. Mennonites also struggled to respond to the community pressures placed upon them by war bond drives. These events consumed creative energy, and demanded a tremendous amount of hard work. Indeed it is doubtful that Mennonites would have had much time or energy to devote to the income tax issue if it had been raised as a concern.

Another likely reason is the scriptural injunction to pay taxes, over which we continue to have honest disagreements today. Two kingdom theology presumes a legitimate role for government in relation to national defense, and discourages the church from questioning this role. Thus while the voluntary purchase of war bonds was seen as direct complicity with a system which destroyed life, the payment of income taxes was likely understood as an act of subjection to human government which collects the taxes we are commanded to pay.

Finally, it is possible that our rural, simple living in the 1940's made us largely exempt from the requirement to pay income tax when it was first introduced as a mass tax. If this were the case (and it is difficult to know with any certainty) it would also add to the explanation of why Mennonites did not react to the tax in the same way as they responded to war bond drives.

Canadian Income Tax History and Mennonite Responses

In 1917, the Income War Tax Act was passed, marking "...the first time in Canadian history Ottawa would be dipping directly into individual Canadians' back pockets." [21]

World War I also presented Canadian citizens with the first opportunity to buy low-interest government bonds known as Victory Loans. According to David Fransen, these bonds were quite popular, and always oversubscribed. In 1918, for example, Canadians voluntarily contributed $690 million.

> "Not surprisingly, pacifist, German-speaking Mennonites came under great pressure to buy. Mennonite leaders...approached the Minister of Finance in October, 1918. Would he guarantee that if they bought Victory Loan bonds the proceeds would go to alleviate the suffering of civilians? The Minister agreed, and specially marked bonds were made available for Mennonite purchasers."[22]

This seemed to satisfy the conscience which Mennonites held against paying for war. S.F. Coffman, a prominent Mennonite leader in Ontario wrote:

> I think that our people should see that any money loaned to the Government will be only a part of all the funds that are used by the Government for all purposes. What is given for one purpose will release that same amount for other purposes, and even for war purposes. But if what our people give is pledged by them to be used only for food or for relief, we are guiltless if the money is used for any other purpose.[23]

At the beginning of the Second World War, Mennonites in Canada took the initiative in proposing an alternative service program to government, which would exempt conscientious objectors from serving in the military. In addition, Mennonite leaders proposed a special series of government certificates which could be purchased with the assurance that the funds would be used for peaceful non-military purposes. Both proposals were accepted by the Canadian government.

As in the U.S., however, war bonds were not the only source of income used by the government to finance the war effort. The income tax proved to be the most critical source of funds. According to Fransen, during the years between the World Wars (1918–1939), the largest amount collected in any single year via the income tax was $47 million dollars. However in 1943 alone, $700 million was collected, more than during all the interwar years combined.

Automatic deduction of federal taxes at the source of income was introduced in 1942.

At no time during the World War II period, however, did Canadian Mennonites raise concerns about the use of their income tax dollars for war. It appears that Mennonites viewed the payment of income taxes as an obligation to which they could not object. As noted by S.F. Coffman as early as 1918:

> The money bears the stamp of the Government and belongs to them. They might compel us to give it and we could not help ourselves. They might tax us and there would be no chance to object.[24]

Ted Regehr, Professor of History at the University of Saskatchewan notes that the question of income taxes for war did not achieve real prominence in Canada, even during the two world wars. A primary reason for this was the differing French and English perspectives.

The French tended to view these wars as a “struggle between rival British and German imperialisms.” This forced politicians to “adopt a much more muted tone, particularly in Quebec, when introducing or defending new taxes designed to finance the overseas military effort.”[25] Rather than highlighting the contribution which higher taxes made to the war effort, politicians preferred to acknowledge the contribution which farmers, especially French farmers made to the war effort through the production of food.

> Growing wheat during World War I, and producing bacon, poultry and dairy products, and hundreds of other agricultural products urgently needed

> during World War II, was repeatedly acknowledged as being far more helpful to the war effort than manpower conscription or the paying of taxes.[26]

While the public perception regarding the relationship between income taxes and war was weak, Professor Regehr states that some tension existed among Canadian Mennonites over the relationship between farm products and the war effort. In some congregations, carpenters and other tradesmen could not accept employment to construct prisoner of war camps, or new buildings at strategic airports. Farmers, however were permitted to sell their dairy products to these same institutions. Some viewed this as a form of class discrimination within the church.

In summary, the political realities of French-English Canada, along with a host of seemingly more immediate issues, resulted in Canadian Mennonites giving little attention to the relationship between income taxes and war during WW II.

REFLECTIONS/QUESTIONS

1. War Bonds and War Taxes: Semantics or Substance?

In the year 1579, the Hutterian Brethren wrote a letter to Lord Frederich von Zerotin of Moravia regarding their convictions against paying taxes for war. Noting that this refusal resulted in the government's seizure of their cows, horses, and other goods each year, the Hutterites asked if there was not another way that they could help their country which was not against their conscience.

> Our greatest fear, however,...is that only the name, but not the tax would be changed, so that we would be led into it before we could turn around. If we then discovered that it was used for war or other purposes we oppose, this would distress us greatly...We say this in the fear of God, for we pay no taxes for vengeance...[27]

In this experience of the Hutterites in the 1500's lurks a question which is relevant to our experience during WW II and today. When the government introduced a permanent mass income tax during WW II, did the tax for war (war bonds) change in name only? Did the government overcome our refusal to purchase war bonds, by creating a mandatory income tax which was used for the same purposes? Did the Hutterites have a clarity of perception on this issue which resulted from years of suffering that we lack today?

2. Personal Conscience and Institutional Risk

In a much more recent incident, we meet the question of how institutions relate to their employees' conscience against war. The diary of Paul Comley French, Executive Secretary of the National Service Board for Religious Objectors recalls a conversation with MCC Executive Secretary Orie Miller on May 13, 1943. Apparently forty-five Mennonite CPS workers had refused to thin beets at Fort Collins because they

understood (erroneously) that the beets were to be made into alcohol for military purposes. Miller's response is recorded by French.

> "He (Orie) said to tell (Col.) Kosch that they were willing to move the camp at once if he wanted to, or it was satisfactory with them if he felt the boys should go to jail, but they would not ask them to do something they felt conscientiously unable to do."[28]

Orie Miller's assumption that church institutions should not ask workers to violate their consciences is interesting in light of more recent church deliberations on the war tax issue. We have not readily assumed the inviolability of the individual's conscience against war. Rather, our impulse has been to wait for consensus to build, and to protect the support and legal status of our church agencies.

3. Faithfulness and Persecution

Also worthy of note is Orie Miller's apparent readiness to accept jail for the young men as the price for following their consciences. Miller seems to accept this price as a natural consequence of faithfulness to Christ in the context of WW II. It is doubtful that North American Mennonites of today are as ready to accept this equation. The 1989 Mennonite and Brethren in Christ profile reports that only 66 percent of those surveyed believe that we "should follow the lordship of Christ even if persecuted." In other words, roughly 35 percent of the respondents would rather abandon faith commitments than suffer undesirable consequences.

Have 50 years of economic and cultural accommodation to North American society made us less willing to endure hardship for reasons of faith and conscience? If so, how important a factor is this in explaining why most North American Mennonites do not resist the payment of war taxes?

4. Peace Witness and Self Interest

This paper has referred briefly to the suffering and difficult pressures which Anabaptist groups in the U.S. and Canada faced during World War I. The alternate service arrangements of World War II were no doubt a welcome reprieve from this suffering, despite the tremendous efforts necessary to carry them out.

As a church, we have long enjoyed the benefits of this past suffering in the widely-used provisions for conscientious objector status. Furthermore, more recent government policy to rely on a volunteer army means that these benefits can now be enjoyed with comparatively little cost in time, energy, or concern.

In this context, if we limit our peace witness to the arena of conscientious objection, we are particularly vulnerable to the temptation to act primarily out of self-interest. It is relatively easy to respectfully ask our governments to continue to honor our conscience against killing. It is also a routine matter to compile supportive documents for an individual's conscientious objector file. These activities are important and should be continued. Yet if they represent the primary expression of our public peace witness, we must search our motives carefully.

We now have unprecedented opportunity to act out of compassion and concern for the peace and well-being of others. Thankfully, there are many in our faith community whose lives and acts of service have made the peace of Christ practical, both in North America and around the globe. War tax resistance is also a part of this impulse, yet focuses more on the oppression or violence inherent in our structures. War tax resistance provides one way to speak to our own economic and political structures about our friends who suffer from the wars we supply and finance. War tax resistance, including legal options such as reduced incomes, helps bind us in spirit to our sisters and brothers in Christ who continue to face what our faith community faced in World War I.

As our World War I and World War II experiences fade from memory, we can still determine their legacy. War tax resistance may not have been considered an option by the leaders of that era, but it may help save us from the temptation of self-interest lurking in the privileges which their efforts have provided.

5. War Tax Resistance and Violence

We have presumed that one of the reasons Mennonite and Brethren in Christ leaders of the World War II era did not consider the link between income taxes and war was simply the press of issues which consumed their time and energy. There is a sense in which a similar argument could be made today. The number of ways in which violence confronts the would-be peacemaker today is astounding. There is violence and abuse in our homes, violence to unborn children, violence and crime in our communities, violence on our TV and movie screens, as well as the violence of racism, poverty, hunger, and war.

It is unfair to suggest that one of these arenas is more deserving of our attention than another. The peace of Christ is desperately needed in our homes and communities, as well as on the international scene.

I would like to suggest, however, that war tax resistance does touch on something which contributes to many of these problems. The wars fought by the U.S. and its allies provide the larger-than-life drama in which we learn that problems can be solved by smarter bombs, more advanced missiles, and greater force. Tremendous human effort, a vast military industrial network, and billions of tax dollars support this supposition each day. It is not surprising that millions of North Americans apply this message to their own lives. In this way the United States has become both the world's greatest military superpower, and the world's most violent society.

Thus the payment of war taxes does not buy "national defense" alone, but it also buys and distributes an overpowering message about the benefits of violent assertion of power. Resisting the payment of war taxes will not quickly change this reality, but can help unmask the cruel deception that violence will protect us from harm and bring peace to our communities. In giving attention to war tax resistance, we affirm responses to conflict which do not rely on "superior violence", but which reflect the life and vision of Christ. War tax resistance is thus part of a larger spiritual task which says no to violence and oppression at all levels, from the personal to the international.

5. 1940–1993: A Time of Significant Change

There have been tremendous changes since the 1940's which are important to note as we consider our response to war taxes in the 1990's. These changes perhaps explain why there is more discussion about the relationship between income taxes and war than in the 1940's, and also suggest why there is considerable ambivalence about the issue.

a. We do not face the upheaval of universal military conscription. Indeed, our governments can now fight both major and minor wars by relying entirely on a volunteer army. The church is therefore not confronted with the need to organize and administer a large alternate service program such as CPS. This provides opportunity or "space" to consider the war tax issue today which did not exist in the 1940's.

b. In contrast to the 1940's, many Mennonite and Brethren in Christ people have entered the mainstream of economic and cultural life. This, coupled with the growth and proliferation of church agencies has helped raise the war tax issue in both personal and institutional terms.

c. Our awareness of the multi-national character of the church has increased dramatically since the early 1940's. Thanks to our shrinking world brought about by technological advances in travel and communications, we are blessed with an abundance of information and personal contact with the rest of the world. MCC programs, denominational mission efforts, and personal travel have all contributed to this. Greater international awareness brings new reasons to consider the war tax issue, as noted in points "d" and "e" below.

d. U.S. citizens have grown accustomed to "superpower" status, due to the dominance and projection of U.S. military power around the globe. The use of this military power is often defined in terms of protecting our economic interests and "way of life." It is sometimes possible to trace the military hardware manufactured in our home communities to places around the globe where it brings pain to our brothers and sisters. This kind of information elicits feelings of responsibility from us which would have been more difficult to generate in the world of the 1940's.

e. Many of the wars in the world have a direct impact on local Mennonite and Brethren in Christ churches or partners of church agencies. Our church papers refashion the news headlines about wars in distant places, into personal stories of suffering and hope from our brothers and sisters in Christ.

f. Recent wars, especially "low-intensity" conflicts, have relied more directly on highly technical military hardware than on the American or Canadian foot soldier. This places a greater focus on the conscription of money via income taxes, than on the recruitment or conscription of personnel. We have been placed in the sobering position of providing the weapons and the funds for wars in which other nationalities do all or most of the dying.

g. U.S. citizens in particular are continually reminded of the heavy toll which past wars and high military spending have taken in our own society. Vietnam War veterans, tragically, have committed suicide in astounding numbers. Combat veterans are also disproportionately represented among the homeless, and among those in prison. The rates of infant mortality, homelessness, unemployment, lack of health insurance and grinding poverty have all increased during the 1980's, bringing pain to families and communities during a time of high military spending. While cause and effect cannot be presumed, the billions of dollars spent on the military were not available to address our nation's pressing social problems.

h. There has been a tremendous increase in federal spending and social programs over the past 50 years. The infrastructure of roads and communications, as well as programs which provide assistance in housing, education, nutrition, and employment are all part of this legacy. The result is a greater number of ways in which present-day citizens can benefit from their income tax dollars. Thus while our peace theology may make us feel ambivalent about paying income taxes used for war, the many ways in which our tax dollars promote the general well-being of individuals and communities often elicits a desire to pay our fair share.

These changes have perhaps sparked more concern and discussion about war taxes than was possible in the 1940's. Indeed in the past 20 years we have seen significant efforts in education on this issue. Books, newsletters, study guides and articles have been written. The U.S. Peace Tax Fund has gained sympathy and support. A similar effort in Canada, while not as developed, has also gained significant support from Mennonites. A number of individuals have reduced their tax liability, or illegally withheld a portion of their income tax dollars.

In addition, the General Conference Mennonite Church took significant action in support of several employees who could not conscientiously pay their war taxes. The Mennonite Church also made provisions to act in a similar way in a statement adopted at its church conventions in 1989 and 1991.

These actions notwithstanding, we still face another question. Do the changes and experiences of the past 50 years call us to commit ourselves to war tax resistance in the same way that Mennonites of the World War I and World War II eras committed themselves to conscientious objection to military servitude? Does faithfulness to God, the scriptures, and to the reality of war in our times call us to a mass movement of war tax resistance?

The answer to this question lies not in political or historical analysis, but in the discernment of the Christian community. This paper has focused on the historical developments because these are often missing from our writing and discussions. The task of the church is to discover the meaning of faithfulness on this issue through prayer and study. Many excellent resources are available to help with this task. It is my prayer that this paper will make a contribution to this larger task of discernment.

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REFLECTIONS ON WAR TAXES

CHARLES HURST

MCC Brazil

I am currently finishing a term with MCC in Recife, Brazil with my wife, Maria Smith, also a war-tax resister. We have been involved in an urban ministry in Recife. We have a 19-month old son born here in Brazil.

I am a Presbyterian pastor, having pastored inner city congregations in Baltimore (as an assistant pastor), and in Cleveland, before joining MCC in early 1989. My wife and I were also members of the Long-Term Team Witness for Peace in Nicaragua immediately before coming to Brazil.

I have been a war tax resister for 14 years. What this means is that I withhold 50 percent of my federal income taxes, the amount that would go towards military spending, and give that money instead to organizations that have the values of working for peace, justice and feeding the hungry that the gospel calls us to incorporate in our lives. I am a war tax resister because my own struggle with how Christ calls me to make concrete my faith leaves me no choice. I believe that the only power that brings life, healing and peace to the world is the power found in Jesus' death on the cross and His resurrection. As Christians, we are called to life and to witness to life in Christ. We cannot participate in anything that brings death to the world, whether that participation is active or passive.

In 1977 I graduated from seminary and became an assistant pastor with an inner city congregation in Baltimore. With the coming of a real paycheck, tax resistance became a concrete issue, no linger an abstraction. Thus I became a tax resister. I have had several encounters with the IRS in which my bank account was seized, my salary levied, my car seized and other financial hassles.

What has been most moving for me in my experience as a tax resister is the support from the church in Cleveland, Bethany Presbyterian, that I was pastoring. The church twice received a levy from the IRS demanding that the church turn over my salary to pay taxes and penalties owed. The first time, through a very serious, prayerful, frank discussion, members of the governing board (the session), in dialogue with members of the congregation, decided to honor the levy, but to also send a letter to the IRS expressing support for my tax resistance. The congregation also organized an ecumenical worship service to make public their support.

The second time the church was levied, again after much prayerful reflection the congregation decided not to comply with the levy, and to state their reasons in a letter to the IRS. In spite of numerous threats of legal action by the IRS, the congregation

continued with this course. About nine months later I left the pastorate of Bethany with my wife to begin a year long commitment to go to Central America as part of the Long-Term Team of Witness for Peace. During this time Bethany church received several threatening letters from the IRS regarding legal action against the church. Bethany continued firm in their commitment not to comply with the levy. After my wife and I left for Brazil to begin our work with MCC, the church was informed by the Justice Department that action against the church was imminent. The church was advised by an attorney friend that in such a court process, the church would not be allowed to talk at all about why the congregation was taking this stand. Only the question, "Did the church comply with the levy?" would be addressed. In light of this, in order to avoid further expense the church decided to comply with the levy.

Through all of this I felt very supported by the congregation, both personally and in terms of my beliefs regarding tax resistance.

My wife and I continue our tax resistance. Recently MCC was also served with a levy for taxes withheld by us. MCC declined to honor the levy. Just recently we heard that the IRS had withdrawn the levy.

Our experiences in Nicaragua, seeing the effects of U.S. sponsored "low-intensity" warfare, and our experience here in Brazil, seeing the poverty that comes from the mal-distribution of the world's resources, especially that spent by the military, pushes us to continue to resist paying for that which brings only death.

MARIA SMITH

MCC Brazil

The truth is that it would be easier for me not to be a tax resister. I would not have to worry about what the IRS will do next or what the ultimate consequences may be of my resistance. But something that Maryknoll sister Mary Vertucci has described as peaceful restlessness nudged me into first telephone tax resistance in 1984 and then in April 1985 to war tax resistance. Since then my "peacefulness restlessness" has grown to what I refer to as my modern day stigmata.

You should know that I do not reveal any of this with much courage but with fear that you will not understand that I am sure that my position comes solely from grace. It is grace that has allowed me to see the United States through the eyes of its victims; victims that common citizens probably (through no fault of their own) have never even heard of. Mine is also a journey that has its roots in my questions and the painful experience of having an absent US soldier father who spent most of my childhood years in Southeast Asia, primarily in Vietnam. When I remember all that I have witnessed I realize that I will never be free to pay my taxes as a "good" citizen without protesting the military budget.

From 1984–1987, I lived and worked as an attorney in Cleveland, OH. I was able to see our society from the perspectives of children and elderly, two of the most marginalized sectors: children who have no power to participate democratically in the marshalling of

resources in the US budget, and those age 60 and older with low incomes. The latter are usually people who only in their old age began to realize that the myths that they believed about the U.S. did not hold true for them when they could no longer, because of age or disability, participate in the market place. The concrete differences that the reduction or elimination of the military budget would have made in their lives were staggering.

Although it was these experiences that first moved me into war tax resistance, my observations while living in the war zones of Nicaragua from 1987-1988 will never release me from my stance against the military budget. On March 24, 1987, the anniversary of Archbishop Oscar Romer's assassination and a month before Ben Linder was killed, after much discernment, we decided to go to Nicaragua. (Linder was the US citizen whom the Contra killed in Bocay in April.) My husband, Charlie Hurst, and I worked with Witness for Peace, visiting hospitals and agricultural cooperatives and any sites of Contra attacks to interview civilian victims. We slept and traveled in places where Contra attacks were frequent. Now at every opportunity I feel obligated to recall the names of victims whose suffering and sometimes deaths we documented. My hope is that by remembering them, the deaths and suffering of others can be prevented. Annually when preparing my tax letter which explains why I am withholding 50 percent, I recall the names of Ana Victoria Suarez, age 9, whom the Contras shot and left to bleed to death; Daisy Chavarria, presumed dead, who was eight months pregnant when the Contra kidnapped her; and Alexi Antonia Zuniga, who was 1 month old when the Contra shot off one of his legs. Please do not think the list stops here. These are the names that my conscious mind lets me recall easily. I usually do not remember the names of the 12-year-old with shrapnel in his lungs and his burned baby sister whom I saw lying in the hospital. Other names I do not say because I know that those who have experienced something similar know the sacredness that these names carry. Knowing of these people's suffering is a modern day stigmata because it is through them that I participate in Christ's passion and crucifixion. It is only my certainty in the resurrection (as feeble as it is at times) that makes the pain bearable.

My experience here in Brazil, likewise, has only affirmed my tax resistance. I have been living for the last three years in an area that started as a land "occupation" on Recife's south side. It is a neighborhood built on hillsides—a sign of poverty—which during the rainy season always suffers displacement of families, injuries from mudslides and sometimes death. The poor receive the minimum or none of the basic services. The lack of health care, water, education and security is a constant struggle.

Yet Brazil has a huge military—and no recognizable external enemy. Annually Brazil and the US sponsor joint war games off of Recife's coast. The expenditures for these war games alone could easily be converted into retaining walls to prevent mudslides. Few activists openly question Brazil's military expenditures—which is not surprising since most of them grew up during the 26 years of the military dictatorship.

Through our work with SERPAJ-Brazil, we had an opportunity to raise some of the "guns vs butter" issues with young people. It certainly made our criticisms more credible when these young people discovered that we have the same posture with our own government.

Let me close with one more confession. When we were in Nicaragua, part of our job was to host short term delegations. An often asked question was why Nicaragua had a revolution. The response that I remember the most vividly was that Nicaragua had a revolution out of shame, shame of the utter misery that the majority of people lived in. I say the same about tax resistance. I am not proud of it. It comes from the shame of the death, the poverty, the misery that money spent on arms instead of people creates. It comes from the shame that I feel when I ask myself the question that Dr. Martin Luther King included in one of his speeches: "History will ask why the good people did nothing."

Grace moved me from a peaceful restlessness to the painful stigmata of witnessing suffering and death. But grace continues to help me respond with tax resistance and more importantly, to believe in the Resurrection.

JANA MEYER

MCC Mozambique

The question of taxes for war is not just one of peace vs war, but of justice vs injustice. Money funds violence and perpetuates injustice through oppression. The Bible calls us to undo this oppression, to "loose the bands of wickedness, to undo the heavy burdens and to let the oppressed go free." We are to "deal our bread to the hungry and bring the poor that are cast out to our house." (Isa. 58:6–7) To follow the example of Jesus is to align with and serve those who suffer.

In Mozambique, I have been able to see some of the effects of war and destabilization. People come into the hospital with legs and arms blown off by mines, with bullet wounds, with mutilations. People in the community suffer the loss of parents, children, brothers, sisters kidnapped or killed. Families are no longer able to grow their own food because they have had to flee their land. Transportation is undependable or impossible because of attacks. Factories, projects, warehouses, health posts, schools and electricity are sabotaged. Family and community structures deteriorate as people are forced to relocate from their communities, and families are separated. Families become unable to support their own children, much less the growing number of orphans, in a society where responsibility for each other used to be taken for granted.

Before coming to Mozambique, I worked in a shelter for homeless women in Baltimore. There I saw some of the effects of a war budget in a country that has plenty of resources and that is supposedly at peace. Mothers and children and other vulnerable people are forced to live on the street; the waiting list for public housing is 10 years long. Public schools struggle with high dropout rates and violence. Adequate health care is harder and harder to obtain for many people. Our prisons are overflowing. When we go to elected officials to plead for more beds, more housing, more services so people can live with minimum dignity and security, the answer is always "We don't have any money." Where does the money go?

As an individual, it comes down to the question of the extent of our responsibility for the fact that money goes to fund violence instead of providing basic needs and

alleviating suffering . Am I cooperating with, and in fact benefiting from, this violence and injustice? Gandhi once said that "Noncooperation with evil is a sacred duty." I think the first step is for each of us to look at ways in which we can cooperate less with the perpetuation of violence and injustice. Even these questions seem blurry in Mozambique, where the military presence in Maxixe is one reason I am relatively safe. What can be a nonviolent response against the massacre of innocent people? Sometimes it is the military who are involved in violence against the people they are supposed to be protecting. Why? Because they are hungry. Why are they hungry? Because of destabilization funded by foreign sources.

I am still very much in a questioning stage on this issue. I have come to the point, though, where I feel I can no longer pay taxes to the U.S. government to fund violence and injustice. If our government does not provide creative alternatives to taxes for war, then we must find our own.

WILLIAM REIMER

MCC Sudan

As you may be aware the economy of Sudan is in shambles and no recent government has been able to create order from the chaos. Some believe that Sudan has an actual debt of $13-15 billion U.S. although I doubt that this figure could be confirmed.

The place where Sudan's economic policies touch MCC is in our remittance of moneys for programmatic purposes. Officially money submitted to our partner, the Sudan Council of Churches (SCC), is to be exchanged at a rate of 15 Sudanese pounds (SL) to $1 U.S. The tourist rate is 30 SL to $1 U.S. i.e. if a person carries money into Sudan he/she receives this rate at the bank. This could then be forwarded to S.C.C. and twice as many SLs realized.

The alternate market is paying 75 - 80 SL to $1 U.S. This is usually done by writing a U.S.D. cheque to an account outside Sudan and receiving SL inside Sudan. This has obvious advantages for both parties concerned.

In most cases I would not advocate the use of the last example - the alternative market - but in case of Sudanese it becomes a matter of peace and justice.

Sudan is currently engaged in a horrific civil war and the Sudanese government is using the difference between the "official" rate and the alternate market rate to prosecute this war, by purchasing military hardware with this hard currency.

The question of whether we then use the alternate market becomes very real especially in light of the fact that the churches in Sudan do realize at least five times the value of their money and more importantly less money is available to destroy human lives.

(Editor's note: Since the above was written, the Sudanese government has decided to "float" the Sudanese currency thereby eliminating the "alternate" market and giving everyone the higher rate.)

HADLEY H. JENNER

MCC Kenya

Experience: My wife and I are currently working as MCC Country Representatives in Kenya. We hear firsthand reports of the death and disintegration currently underway in Somalia. We deal frequently with refugees fleeing from that situation. The sale of arms and ammunition fuels the Somali inferno, weapons often originating from the United States. Armaments are plentiful and cheap and speak to the relatively recent situation of superpower rivalry for the Horn of Africa. The impetus for power and control and the influence wielded by those guns is a fear and sickness that runs deep in the world. The United States government contributes to these difficulties by allocating between 30 - 40 percent of its budget on current military expenditures. Because of this stance, we cannot in faith and conscience agree to this draft on our money and oppose that portion of taxation due. We have held to this belief for the last 12 years. We recognize the authority of the government in this matter but have actively resisted compliance with war taxation which runs counter to our understanding of Christianity and our requirements as faith followers of Christ.

Learning: Much has been written pro and con on the war tax issue. Eloquent exegesis has been done and a variety of opinions offered. I offer no new insight. My heart simply leads me to respond in love to the Love which sustains us all. I have felt Christ's call to follow Him. I cannot follow Him by contributing to the death of others. I do not care how fancy the arguments get for support of the State standing on some interpretation of Paul's writings. The pervasive theme for me is love and the call to follow Christ in the manner in which He lived. Peter and John were also commanded by the state authorities in their day to neither speak or teach at all in the name of Jesus. They replied that they would obey God rather than man. That is clear and applicable today.

Various Mennonite bodies are grappling with the peace issue today yet the idea of speaking alone to the government with a "no" for war taxes (much less corporately) is still difficult for many to endorse. It is clear to me that the thrust of any Mennonite peace position should carry over into the hardest, most exposed place— our pocketbooks — and do so with integrity. We should not shy away from it but welcome active dialogue with all regarding these issues. I believe MCC should develop a strong statement in support of war tax refusal and take some risks in doing so. Those risks could include denial of withholding for those refusing war taxes and adopting a very supportive stance for those involved in such refusal.

BERRY FRIESEN

MCC Akron

It was Christmas, 1984 as I recall. My mother's family had gathered at her home for the holidays. My brothers and their families were there, including my nephew Todd.

During our time together we talked with Todd about a difficult decision he faced regarding registration with Selective Service. He was resisting registration, had been

visited by the F.B.I., and was being threatened with indictment by the U.S. Attorney. The pressure was on.

He asked for advice, and we as members of the wider family tried to help him reach a decision. For my part, I asked whether he viewed nonregistration as an act of required obedience to God's way or, on the other hand, if he saw it as an act of witness against evil. He was puzzled by my question, seeing no difference in the distinction I was attempting to make. Being a witness was an act of obedience, wasn't it? Yes, it could be, I agreed, but many forms of witness have a selective aspect. I was asking if he felt the act of registration was a violation of God's way. Perhaps, he replied, especially in light of this society's worsening addiction to militarism. But he wasn't sure it was wrong to register.

In the end he registered, and he was grateful for "permission" to climb down from a risky position about which he had felt doubt. For my part, I was left wondering: had I suggested a false dualism between obedience and witness?

I still cannot answer that question to my satisfaction. But I know I live within a hierarchy of cause and effect: the closer the connection between my actions and a resulting effect, the more culpable I am if that effect is harmful. Within the common sense of my experience, there is a moral difference between paying a creditor, even if that creditor has a history of wickedness, and actively participating in my creditor's evil plans. "Taking a stand" is required whenever there is a clear link between the action I'm asked to take and the harmful consequence which likely would follow my action. When that link is very indirect or highly attenuated, it is less certain an act of witness is morally required. On that basis, I distinguish between "war bonds" and federal income taxes.

Perhaps asking "what is required?" is to have it backwards. Perhaps doing good rather than avoiding evil should be my guide. But like the lawyers of the Gospels, I want to limit the breadth of my responsibility before God. And I feel justified in this, for I am convinced that being responsible for everything quickly leads to being responsible for nothing.

Which isn't to answer the question about tax resistance. The gravity of the times and the particulars of the tax may render resistance an act God requires. And so we're led into a discussion that sounds more political than religious. Are these times so bad that faithfulness requires us to take a stand?

DAVE SCHROCK-SHENK

MCC Akron

My term of service in the Philippines with MCC from 1985 to 1988 was very influential with regard to my view on paying war taxes. While I went to the Philippines convinced that this was a legitimate issue for Christians to engage, I lacked the courage to take this step personally.

As Carolyn and I traveled around the Philippines, we saw a bit of the destruction that comes to villages that are caught in an "anti-insurgency" war. More importantly, we became friends with Filipinos who were the targets of the guns, bombs, and terror of the Philippine military. As we had fellowship with these Philippine brothers and sisters, we made commitments to them of solidarity and support.

When we returned home, MCC sent us on a three month speaking tour to tell North American Christians about the Christians in the Philippines. We asked churches wherever we went to think about, pray for, and support the people of the Philippines.

It is very difficult for me to conceive of now voluntarily paying to have these same people bombed, shot, and oppressed.

Nevertheless, I must say to my shame that I have chosen the route of voluntarily paying all of my taxes since I came home rather than facing the difficulties involved in resisting paying the portion of my taxes that goes for military purposes.

Part of what we were told was our mandate as MCC workers was to learn from Philippine Christians. Christians there told us that all people belong to some social group, and that all social groups are involved in some "project" here on earth. They said that the actions people took here on earth would push their group in some direction. If people took deliberate action, they would push their group in a new direction. If they chose to be "inactive", they would reinforce the existing direction of their group.

As we returned to the United States, we found that the group to which we belong by birth and choice, the society called the United States of America, is involved in spreading violence around the world. Part of the support for spreading such violence comes from the income taxes paid each year. I believe that I need to consider the effect of these taxes which I pay each year on Christians around the world.

I have struggled with this issue since we returned home. Far from possessing great certainty on this issue, I find myself shrinking from even considering it. While I consider it to be a central question of Christian faithfulness for us in North America, I have not made it central to my faith life.

Individual MCC staff members have challenged me by their words and example as I have served with MCC in a staff position in Akron. I have not felt overt support from MCC as an institution in considering this issue. I believe the experience of MCC workers as they have listened to MCC partners in their service assignments calls MCC to continued wrestling with this question as an institution.

EARL AND PAT HOSTETTER MARTIN

MCC Akron Staff

The concern does not go away. Given all the struggles we have had with the Internal Revenue Service over recent years, we have sometimes wanted to give up our concerns about paying taxes for war. But the issue has remained alive for us each year. When it

comes to April 15, every year we are haunted with memories of friends around the world who have been devastated by our taxes for war. We are haunted with the memory of our friend Thay Chi whose infant son was incinerated by a U.S. Navy flare. We think of Jose, who shared a Christmas meal with us in the Philippines, after a U.S. bullet ripped his leg which had to be amputated. The memories are myriad. We think of the many people of Vietnam, Laos and Cambodia whose lives continue to be disrupted by the unexploded ordnance left over from the U.S. war in Indochina.

And now, American bombs have been raining on the people of Iraq. North American "Christians" have proved that we are ready to kill a 100,000 Muslims to ensure "our right" to control cheap oil in the Middle East. It's a deep grief shared by all members of the Mennonite Central Committee, we believe.

What has again become so clear in this war is the degree to which high technology — the planes, the missiles and the bombs — is now the way North Americans fight wars. The ground troops were almost incidental. Few M-16 rifles were fired. The killing is done from a distance.

To execute such a war, our government no longer needs our bodies. It needs our money. Conscientious objection to war by refusing to fight has become essentially meaningless, so long as we keep supplying the money.

Mennonites in the United States each year provide several hundred million dollars to establish this military machine and to pay for the bombs when it becomes the will of our rulers to use them. Maybe this is faulty reasoning, but it seems to us that some of those bombs which devastated Iraq were Mennonite bombs.

Many times, for the sake of avoiding the hassles from the tax collectors, we have tried to argue ourselves out of these convictions. Yet, so far, come every April 15, for us to willfully sign a check to turn over our income to this military machine feels as though we would be acting counter to the gospel imperatives about enemies, not to speak of friends.

That is the reason we come to knock on the "MCC door" once again. Has the time now come that MCC will be able to honor our request not to send to the tax collectors the war tax portion of our income?

Seven years ago we made a similar appeal. At that time the MCC decided this request could not be granted. Since then there have been several changes:

- the high-tech manner of fighting wars may have shifted somewhat from earlier wars. Hence, the meaning of conscientious objection may have shifted somewhat as well.

- some appeals to government from agencies to respect the consciences of their workers in this matter, while not yet granted, have not fallen on entirely deaf ears. Some judges may be more open to a Mennonite voice on this issue of conscience.

- parts of the Mennonite body in North America have struggled with this concern over these intervening years and have come to some modified understandings. Perhaps the church's understanding on what it was to embody Christ's love to all people — including the enemy — has changed somewhat.

We renew this appeal with the comforting realization that most Mennonites, even though they may feel no call to withhold war taxes, deeply lament our governments' high expenditures for the military. We personally do not feel we have any ultimate truth on this matter. We know that many others have honestly wrestled with this issue and still hold understandings very different from ours. We only seek ways to be faithful to what we sense to be the call of God's Spirit for us.

PAUL LEATHERMAN

MCC Bangladesh

In the past decade or two the Supreme Court has progressively eliminated religious expression and activities in government institutions; for example— prayers in schools, nativity scenes on government property, etc. To my knowledge little has been done or tested regarding the state involvement in church affairs.

MCC and/or the various Mennonite church organizations and institutions might press a case that their collection of taxes negates the principles of separation of church and state. Perhaps Civil Liberties Union or some other group would take on the cost of this effort if they were convinced of the cause.

Collection of taxes by the church is the other side of the coin to prayer in public schools when considering separation of church and state and individual freedoms.

DALE GLASS-HESS

MCC Philippines

If there is any one issue that has shown me the need for community or for organizing people, it is war tax resistance. For nearly 15 years—first as a single, then as a married person—I have cast about for an appropriate response to the U.S. government's use of my taxes for purposes which violate some of my deepest convictions about life and the ideals with which I was raised and upon which the nation is supposedly based.

The responses I've made:

- withholding payment of the Federal Excise Tax portion of the telephone bill;
- reducing income in order to minimize/eliminate tax liability;
- withholding a token amount (10 percent) of my income tax;

- corresponding with telephone company and IRS officials in order to explain my concerns;

- lobbying Congressmen and Senators, and organizing citizens on behalf of the National Campaign for a Peace Tax Fund, by serving as Congressional District Representative.

There are many people, I know, who have done more than us, who have resisted more consistently, and who have taken greater risks.

At the moment we are serving in an overseas assignment with MCC, for which we are glad because we're free from paying taxes. At the same time we see here in the Philippines how with U.S. tax money elites use the military to prevent real democracy and to frustrate justice for have-nots. Another advantage of our current situation is that it allows us to plan our response once we return to the States. In this context I offer the following thoughts.

- War tax resisters are badly in need of developing a consensus on goals and strategies and of coordinating efforts with each other. At the present time the "movement" seems characterized by a plethora of disconnected efforts and initiatives, some of which are church-based and some of which are not, some with the support of their communities, and some "rugged individual" types who go it alone.

- War tax resisters seem to be united in not wanting the government to use their tax money for military and oppressive purposes, but how to achieve this goal is up for grabs.

For example, some groups/people direct their protests and actions toward the IRS, sometimes capturing a headline or two, creating publicity for war tax resistance and peace efforts, even winning occasional grudging admiration for their commitment to high ideals and very occasionally winning short-term victories in the fight to deny funds to the government for war-making purposes. However, in my opinion, these protests are inappropriate and ineffective because IRS is not the government agency that is mandated to set budget priorities. Congress and the President set these priorities in response to what they perceive to be the interests/concerns of their constituents at the grassroots level; and though the magnitude of the job seems awesome it is on the grassroots level where we must do our work, demonstrating to our fellow citizens that no one's interests are ultimately served by military might or prowess.

As another example, the National Campaign for a Peace Tax Fund is working on a way for individuals to designate their tax monies for use in nonmilitary ways. While laudable, it must be understood that the establishment of such a fund would not necessarily change U.S. military policy. Taxes for war preparation would not be redirected, since the taxes designated by conscientious objectors for social programs and peaceful purposes would merely free up other funds for Congress to allocate to the military. The main value of the Peace Tax Fund would be to assuage the consciences of a small group of people committed to peace. The Peace Tax Fund proposal does provide for the establishment of a Peace Institute or College, but unless there is a groundswell

from the grassroots basic government policy will not change. One must consider that the granting of conscientious objector status to Mennonites et al. has not prevented the U.S. from engaging in four major wars and countless other military actions, but it has tended to put more distance between peace people and foreign policy discussions.

Again, these considerations would seem to point to the need for building a large, grassroots-based movement that will convince Congress and the President that military buildups and adventurism are not in our national interests.

It is inconceivable to me that Jesus would teach that some spheres of human activity lie outside the authority of God. Are we to heed Caesar when he says to go to war or support war-making when Jesus says in other places that we shall not kill? No! My perception of this incident is that Jesus does not answer the question about the morality of paying taxes to Caesar, but that he throws it back on the people to decide. When the Jews produce a denarius at Jesus' request, they demonstrate that they are already doing business with Caesar on Caesar's terms. I read Jesus' statement, "Give to Caesar..." as meaning "Have you incurred a debt in regard to Caesar! Then you better pay it off." The Jews had already compromised themselves. Likewise for us: we may refuse to serve Caesar as soldiers and even try to resist paying for Caesar's army. But the fact is that by our lifestyles we've run up a debt with Caesar, who has felt constrained to defend the interests that support our lifestyles. Now he wants paid back, and it's a little late to say that we don't owe anything. We've already compromised ourselves. If we're going to play Caesar's games, then we should expect to have to pay for the pleasure of their enjoyment. But if we are determined to avoid those games, then we should be able to avoid paying for them.

So this is not a story about paying your taxes, but one about compromise and ultimate loyalties. This leads me to the conclusion that faithful discipleship is bound up not only with commitment to Jesus Christ, but commitment to a visible, working community. To dismiss commitment to Jesus as unimportant, to separate the way of Jesus (the way of peace and nonviolence) from commitment to Jesus as many western believers are trying to do, or to go the road alone without the community of believers, will be fatal to our spiritual health and make us prey to Caesar and his claims.

MIKE J. HOFKAMP

MCC Philippines

On November 22, 1991 Joanquina Pasinabo recounted for three MCCers the horrors she and her family endured. She spoke with a strong, unwavering voice. But when asked what message she would send to the American people if given an opportunity, she began to weep. "Stop sending bombs to the Philippines. If all the farmers are killed who will care for the land? Can't you see we don't want to be your enemies?"

As I listen to Pasinabo's voice, a scriptural voice also enters my mind: By this we know love, that he laid down his life for us, and we ought to lay down our lives for others. But if anyone comes from a powerful country that sends bombs to rain down

death and destruction on innocent farmers and yet closes his or her heart against them, how does the love of God abide in him or her? Let us not love in empty word but in deed and in truth.

I know that many resist this connection. They will cite "Render unto Caesar what is Caesar's" to prove the error of my ways. But I find comfort in an early Anabaptist's treatment of this passage. Peter Rideman notes that the passage says render unto Caesar what is Caesar's not render unto Caesar whatever and however much Caesar wants. This is a very simplistic interpretation. But is truth ever sophisticated?
When my government supports war against civilians, Caesar is asking too much. War tax resistance is a faithful Christian responsibility. And while I may not have the radical faith-filled courage of the early Anabaptist, we who claim this faith tradition must encourage each other and provide affirmation and support to those among us who do. It is a matter of loving our neighbors in deed and in truth. It is a matter of not giving Caesar what is not his due.

And yet, I wonder. I wonder if war tax resistance really goes deep enough? During the Gulf War I was at a peace rally in Denver. A loud and angry pro-war demonstrator dared enter our not-all-so peaceful crowd and shout at us, "You hypocrites! You chant ¨no blood for oil¨ but how many of you drove your cars to get here?" Truth comes from strange places.

Here is my question: Is it possible that the violence we face today is not primarily military violence but economic violence? Is it possible that the U.S. military is a necessary and logical extension of the violence inherent in our economic life? How else can a system, which demands a gross majority of the world's resources—for the luxury of a few while the majority of the world's people suffer death-dealing poverty—be maintained? Why, after all, does the U.S. give weapons to the Philippines? There is no communist threat to the U.S. here. But the U.S. does benefit economically from the cheap labor and cheap exports which the current government promotes. Maintaining the status quo also insures that the U.S. banks continue to receive full payment on the corrupt loans extended to the notorious Marcos regime.

Does our participation in benefits of the economic structure give the military its reason for being? How long will it be before our President is again declaring war to "protect our way of life?" Perhaps the most authentic war tax resistance may be to live below a taxable income. Doing so would require experimenting with alternative economic structure—structures based on community, sharing and conservation. If not, aren't we living a lifestyle which at its very core demands the wars we claim to oppose? "Let us not love with empty words but in deed and in truth."

JODY MILLER SHEARER

MCC New Orleans

As service workers, Cheryl and I have not had to pay income taxes these past four years. We have, however, made a choice to have our phone bill sent directly to us so that we can withhold the small federal tax levied each month on phone services. In four years

time, we have only withheld slightly over $55. However, $55 dollars withheld is $55 dollars less to spend on war making and the preparations for war.

It does get a little tedious to refigure our bills, deduct the tax, and indicate why we are withholding every month. Sometimes I wonder if anyone even reads the little card we send along explaining our actions. Yet, two experiences have renewed my belief in the importance of withholding war taxes.

Two years ago, a 6 year-old boy by the name of Coco was shot to death in the St. Thomas Housing Development. I walk by the place where he was shot almost weekly.

Coco was a child of the inner city. He knew what gunshots sounded like and as soon as he heard them, he rushed to the door of his apartment to get inside. He had to run around to the back door because he couldn't get the front door open. It was broken. Coco never made it to the back door. He was killed by stray gun fire between two reported drug dealers.

Coco's parents had been trying to get the front door fixed for months. Only employees of the city's housing authority are allowed to fix such problems. The repair lists are often hundreds of items long.

As I stood among hundreds of mourners at the dedication of a memorial site where Coco was killed, I couldn't help but wonder if Coco would have died if even a tenth of the military budget had been redirected to adequate housing and repairs.

Over a year later, the Gulf War was in full swing. As a representative of the Mennonite church, I had been asked several times to state my opinions on the war. My comments condemning U.S. military action were later printed in the paper and shown on television.

After each comment was aired or appeared in print, we would receive a spate of anonymous, angry, and sometimes threatening phone calls. One caller never said a word but called regularly twice a day for several weeks, once around 6:00 am and again around 10:30 pm. We named him Frank.

We did receive some positive response as well. One man, who we at first thought was out to harass us, called up to let us know that we should not be intimidated by the negative response we were receiving. He had undergone similar harassment during the desegregation era.

Amidst all this response, both negative and positive, I became aware that our actions and words do not go unnoticed. They count. Although our numbers were small, we were heard and heard clearly. If my words were given such credence, how much more the action of withholding taxes.

MILO AND VIOLA STAHL

MCC Jamaica

We grew up as teenagers in the new atomic bomb age. That has certainly affected our thinking and feeling. Sisters and brothers in the church that have abhorred violence regardless of perpetrators, individuals or nations, have helped us see more clearly the issues and stabilized our convictions. Our walk with Jesus, study of the Bible story and its message about human life, as well as our study of civilization have forced us to see the requirement of love in new depth and meaning!

Nevertheless, we were somewhat slow in our *actions* against the paying of war taxes. We heard those who tried to make us believe that a command in the Bible to pay taxes superseded any concern that we should have about how those tax dollars might be used for the destruction of human life. But within ourselves we saw such thinking as the tempter's bait to get us to escape the clear call of our Lord to affirm and care about human life and welfare with all that we have and can become.

While we appreciated the witness of friends, who in various ways resisted war tax payments, we still allowed our employers to collect such tax monies from our salaries.

But we finally did begin to share in a public witness against the use of such tax dollars for human destruction. We also began writing ours and other governments protesting the use of our monies for global war preparations. This eventually led us to involvement in media exposure witness against such use of our tax dollars. We began writing the IRS requesting them to transfer the percentage of our war tax dollars to the Department of Education, which, of course, they never did. We also gave support in a number of ways to the beginning of the World Peace Tax Fund.

MCC service was a sort of final way to say more clearly than we had ever said it before with our lives and money that we want to affirm life in all the ways that our Lord wants us to do so.

But in some ways we now feel we are no longer speaking out in public as we should against war mongering in our world. We are distressed with the continuing use of poor people's dollars for implements of human destruction. We see this destruction constantly in the Two-thirds World. And this has the additional result of making these persons even poorer, thus destroying their lives more slowly but just as surely as a bullet would.

Yet in lives of our sisters and brothers here in the Two-thirds World we see and rejoice in their hope! They are enunciating a faith of their own in *the* Good News that proclaims and seeks ways "to bring about reconciliation, justice, peace, and freedom in Christ to the peoples of this region" in contrast to the "gospel of conquest" that came with Columbus. (Winston Dyer of Kingston, Jamaica in "To Celebrate or Not to Celebrate".)

As long as tax dollars and especially the tax dollars of Christians are used to aid in the destruction of human life, we will remain uncomfortable. If it is our nation that does

this, we are ashamed! We, however, affirm with our sisters and brothers here that *the* Good News of God's love working itself out through us can and will outlive the "Gospel of Conquest"!

JOHN & JANET STONER

New Call to Peacemaking

Out of compassion for the victims of war and in order to use our income to build a peaceful world we are war tax resisters. For 15 or 20 years we have refused to pay a portion of our taxes attributable to military spending— sometimes withholding the full military percentage, and sometimes a symbolic portion of it.

This action is one of civil disobedience. We do not do this lightly, but neither are we filled with terror of the IRS as we do it. We see ourselves standing in the tradition of biblical people who throughout the centuries have held a higher allegiance to God than to human governments. In the cries of the victims of war we hear the voice of God. We believe the words of Jesus when he said that what we do to the least of the members of his family we do to him.
For several years we withheld about 50 percent of the income tax we owed. We mailed a letter to the IRS each year explaining that this was an act of conscience, informed by our understanding of the will and command of God. We sent copies of the letter to Congress, the Senate, the President and the pastor of our church as a witness to them. We donated the money we withheld to an institution which served human needs, such as the Mennonite Central Committee.

We received threatening letters from the IRS, and after three years they attacked our bank account and collected the money "owed", with interest. Considering the implications of the IRS collecting more in the end than we originally owed, we decided to withhold a symbolic amount rather than the full portion of the military budget. John came up with the idea of withholding $7.77 as a symbol of wholeness, health and completion, in contrast to the 666 of the Bible, which symbolizes brokenness, death and rebellion against God.

This year we withheld the symbolic amount of $3.03, which represents 1 penny on every billion dollars of U.S. military spending in 1991. Each of us withheld this amount (for a total of $6.06) and redirected it to education. We will make additional donations to healing and peace building projects. This withholding is a specific act of civil disobedience. It registers our profound objection to the government's obsession with military strength. It is a public vote for the abolition of the destructive social institution of war.

The $3.03 figure is the symbol of the Taxes for Life campaign, whose slogan is "Smart kids, not smart bombs." We hope that thousands of Christians and people of conscience will unite in this symbolic witness of civil disobedience, to make it clear to the government and to the world that U.S. policy must change. Our resources must be devoted to healing, truth and peace building rather than to threats of war and nuclear war.

Is this a wise course of action? We find our answer in a familiar Bible story. When Jesus was born, Matthew's gospel tells us that Herod ordered the wise men to return and tell him where the Christ child was after they had found him, so that, as he said, "I may also go and pay him homage." Herod's word was law. The wise men had a civil duty to obey him. Instead, they went, found the child, and then had a dream. The dream told them not to return to Herod, so they disobeyed Herod and returned home another way.

Where are the people in our society, and especially in our church, who have a dream which changes their course of action after the king or president has spoken? We have a problem. When the king has spoken, when the law of the land has been laid down, we close the heavens. We cannot receive a dream which gives a contrary word.

So that bumper sticker which says WISE MEN STILL SEEK HIM does not tell the whole story. What really happened was that having found HIM, their lives were changed and they disobeyed the king. In this they were like the Hebrew midwives disobeying Pharaoh, Daniel disobeying his king, Jesus and Paul taking their stand, and on and on, having a dream, hearing the voice of God, and making a witness. This is why we say that wise men still disobey kings.

ANNE SAWATZKY

Vancouver, B.C. Canada

The two biblical passages Matthew 22:17–22 and Romans 13:1–8 are applicable even today as I understand it. We are against war and do not wish to aid the war effort by conscription or by paying war taxes to the government. Doing so only helps to strengthen and perpetuate the war machine. Matthew 22:21 Jesus said "Render to Caesar the things that are Caesar's; and to God the things that are God's." Romans 13:1 "Let every person be in subjection to the governing authorities. For there is no authority except from God and those which exist are established by God."

If the law of the land is that everyone must pay war taxes then that is what we must do. It is the law! We should however, work and pray extremely hard to change the law. The ideal situation would be to have the law abolished. The alternative would be to have a choice of designating our portion of the war tax towards efforts of peacemaking. This route would be a more lawful, constructive and positive effort.

JUANITA SHENK

MBM England

The 1991 war in the Gulf evoked strong feelings of revulsion and grief and elicited two responses in me, a 56-year- old mother of three and grandmother of three. In December 1990, during the period of crisis leading up to the war, I received an opportunity to participate personally in a medical team as part of the relief work effort of MBM/MCC/Church World Service in Liberia, West Africa. This was to happen during

the first three months of 1991 during the time my husband and I were scheduled to be based in Birmingham, England.

It was undoubtedly an opportunity and a challenge. Would I consider it at a time packed with Christmas preparations and those attendant to leave home for five months? I decided in the affirmative both in response to the need and as my way of doing something to relieve human suffering at the same time so many of our countrymen and women were being sent to destroy.

As events transpired, my scheduled departure, which coincided nearly to the day with the start of the Gulf War, was delayed until March 1. Thus, as I sat safely in our Birmingham home listening to the sounds and descriptions (without seeing the actual scenes) I mourned for the thousands of Iraqis killed and the billions of dollars blown up in the process of raining destruction on them.

After my two-month period of service in Liberia, during which I saw firsthand the terrible effects of war on that country and people, I came to a resolve. Upon our return to the U.S. I would work for pay only enough to meet our needs for livelihood — as a way of withholding war taxes. This I did until the end of 1991.

The first four months of 1992 we are again based in England. However, upon our return in May, I am faced with a dilemma. With a son still in college and some debts facing our family, there seems no alternative except to seek employment. How do I keep faith with my longstanding conscientious objection to payment of war taxes and still meet family needs and give to the church?

ED STAMM MILLER

MCC El Salvador

In order for me to first appreciate fully the idea of war tax resistance it was necessary to see the overt results of militarism. Since arriving in El Salvador in April of 1990, I have had ample opportunity to observe and live with this phenomenon of militarism and it has left me unsettled. The U.S. has poured in $6 billion over the course of the 11-year civil war here raising the level of militarism to an unprecedented height with disastrous results. The concrete results of militarism should be enough to force people who claim to be lovers of peace and justice to at least consider tax resistance as a legitimate option for expressing and protecting those values.

In El Salvador, the militarism is easy to see and feel. It permeates the society from the most overt act of violence to the most benign institutions. El Salvador is a country where the fire department is under the command of an army colonel; where traffic police carry M-16 rifles (made in the USA). It is a country where young boys have been taken off of public buses, out of public buildings and parks and soccer fields against their wills to take up arms; where mortars have been shot from town squares; where schools have been converted into military barracks; where A-37 jets fly overhead at tree-top level and helicopters circle to fire rockets and strafe enemy positions.

The end results of this militarism? Seventy-five thousand or more dead. Gone. We sat recently and listened to *campesinos* who fled the foothills of Guazapa mountain 11 years ago. Some of them had recently returned to see what remained of their old village and homes. During the excursion, one of the men was injured by a mine. They found all of their homes destroyed along with orange groves, terraces, their school and church. Even the road, once driveable, has dwindled to a mere footpath. They want to farm their lands in the future but are afraid that the 50,000-plus mines placed on Guazapa may never be found and removed. Their way of life may be gone forever.

The effects of militarism are obvious and frightening in El Salvador. Perhaps, while living in the U.S. I didn't see clearly or understand clearly militarism and its impact.

I think of the community where I lived before coming here, Arvada, CO, whose economy is dependent on nuclear weapons processing. It is a sick relationship where, yes, the community has jobs, money and material goods, but where few ever question the unexplained cancers or the degradation of the air we breath, the water we drink, and the earth where we build our homes. Nor did most ever stop to consider the death-dealing arsenal being built just a few short miles away.

Ultimately, I decided that by paying for militarism with my taxes, I had participated in the creation of a society—no, a world—which values stability and security as defined by generals and arms manufacturers more than it values human life. I casually accepted, with the blessings of the church, the contradiction of paying for institutions with the capacity to destroy those things I value be it through physical destruction or perversion of my own values and faith.

Collective guilt is difficult for many to accept. I have asked, "Did my few tax dollars really contribute to a war in El Salvador?" Deep down in my heart I know that I am capable of rationalizing away what I know to be the truth; that, yes, my tax dollars were used to fund this war. I know that I must pray for strength to resist that rationalization which has brought so much pain to people who are my friends and brothers and sisters in Christ.

NATHAN BARGE

MCC El Salvador and MCC Guatemala

As I read Ron Sider's article "I Did Not Want to Go to Nicaragua" (Mar. 26), I thought of a recent experience here in El Salvador.

On April 15, tax day in the United States, I, along with friends and a bus load of civilians, was pinned down for an hour just outside the community where I live and work. The U.S.-supplied weapons that our tax dollars fund, became all too real and frightening.

As helicopters strafed the nearby fields in search of "the enemy," the bus was stopped by a military unit that had received some casualties. The soldiers put the wounded by

the bus and used us for protection. We crouched and prayed that these weapons would not kill more innocent victims.

We in the bus came through the experience with only our emotional and mental states severely shaken. A family in a nearby house was not so fortunate. They were hiding in the house when the air force dropped a bomb that killed the mother and three sons. The father and a daughter were also wounded.

The next day at the funerals, I felt embarrassed and guilty that my government had trained the pilot and supplied the bomb that killed this family. I want to call out to the governing powers to halt this warring madness and indiscriminate killings by ending the support for a military solution. As Christians from the U.S., we have a responsibility to ask our government to stop the escalation of the war and allow negotiations to move forward.

NATHAN AND ELAINE ZOOK BARGE

MCC El Salvador and MCC Guatemala

On April 15, 1985, we were on the floor of a Salvadoran bus praying with all the other passengers for protection and safety. Overhead we could hear the U.S-supplied helicopters strafing the populated area. On one side of the bus were scared and wounded National Guardsmen yelling on the radio to the pilots to stop firing on their own men. On the other side of the bus was a wounded farmer crying out in his anguish, "You killed my wife and three children, kill me too."

We were only six months into our MCC assignment in El Salvador when we experienced the above nightmare. The next day as we attended the funeral of the woman and three children in San Jose Guayabal, we wept and asked forgiveness for our country and our involvement in such tragedies. We also renewed our commitment to not pay tax dollars that cause this type of suffering.

In July of this year, we will have completed eight years of service with MCC in Central America. Our family unit is now larger and includes Rebeca (born in El Salvador) and Elizabeth (born in Nicaragua). We are currently living and working in war-torn Guatemala. In each of these countries we have heard the people's plea, "Tell your government to stop sending bullets, bombers and guns to our country. We want to live in peace!"

Many of these people are working nonviolently to bring about change and peace in their country. These are the churches/groups with whom MCC works. They have taught us so much and want us to share their reality with churches in North America in hopes that they will witness to U.S. foreign policy makers.

During a sharing time at Cross-Culture Seminar last year in Kansas we were asked how we respond to people who turn to violence to work for justice? Elaine replied, "I can dialogue about my pacifist stand but I can't condemn them. I don't know if I'd still be a

pacifist if I were Cecelia and had 17 family members killed by an oppressive government." Nathan then asked the question that continues to challenge us, "Can we say that we are pacifists if we are still paying taxes which support war? Will we be seen and heard as pacifists in Central America if we are not actively stopping that kind of support?"

This is the biggest challenge facing us as we consider returning to live and work in the United States. Friends tell us it is very difficult to live below the taxable level; they will get your withheld money somehow; and you really do need to pay for parks, libraries, etc. We hear all that and yet cannot easily erase the pain and death of war that we have experienced. For us to return to the "good life" and begin paying war taxes would negate the eight years of learning and sharing we've had with God's people in Central America!

BLAKE BYLER ORTMAN

MCC El Salvador

My time in El Salvador greatly influenced how I view the issue of paying war taxes. I witnessed the effects of scorched earth military operations, watched peasants fleeing aerial bombing and listened to victims of torture—all paid for by our tax dollars. As MCCers we heard the same words over and over in many different ways, "stop killing us!" A peasant farmer whose family members had been tortured and killed said to us, "Why does your government send money to my government to kill my people?" A Mennonite church leader told us the story of Cain and Abel, clearly labeling his murdered country as Abel, and us, his brothers and sisters in the U.S., as Cain.

Refugees' words to us were seldom, "We want more aid", but rather "Do what you can to stop the war". We would not kill our sisters and brothers if our government ordered us to, so how can we give money to our government, knowing they will use it to kill? I believe we must follow God's law over any human authority. And for me, paying war taxes would mean turning my back on my Salvadoran friends and denying the reality of what I saw and heard there.

I returned to the U.S. with a sense of being sent back to the U.S. by the Salvadoran church. Besides asking us to stop the killing, several close friends reluctantly told us (when we insisted they be honest), the U.S. church is going in the wrong direction; it needs to experience conversion. To me they spoke prophetically—I fear they're right.

Salvadoran Christians who had been persecuted for their faith often said that if it weren't for God and their community they couldn't remain faithful to Jesus. To try to live more faithfully in North America our (Sue's and my) first objective was to seek out intentional Christian community where we would still be connected to the two- thirds world. And where we struggle with making decisions as if we really ARE part of the same body of Christ with Central American Christians. Doing that will affect where we come out on many issues, e.g. building up personal security and paying war taxes.

For me personally, it feels important to do war tax resistance in such a way as to make sure our government doesn't get the money with which it will make weapons. I realize there are many other ways that we support a structure which does evil besides our taxes, but paying war taxes is such an obvious way. I see not paying as a first step so that as communities, we can move on to harder next steps. I also understand that making sure our government doesn't get our war taxes from our assets, i.e. tax, etc., it either means living below taxable income or not having saving accounts, houses, etc. Outside of Christian community I doubt we would, over the long haul, continue addressing the war tax issue. (I certainly know those who've been worn down by the IRS hassles and have resumed paying taxes.)

For those who don't feel totally convinced by John Howard Yoder's interpretation of the hard New Testament passages, there is the option of living below taxable income. Of course that would mean completely reordering our North American lifestyles, but it seems that's what Jesus continually called people to do.

With MCC having had so many workers for so many years in places like Southeast Asia, the Middle East and Central America it is difficult (for me) to understand how war taxes continues to be an issue at all. Most MCCers living with suffering Two-thirds world churches, begin to be challenged by the example of those struggling churches. Yet they continue to be part of MCC, an institution which shares many North American values about personal security, money and investments. When poor Christians tell us comfortable Mennonites that in spite of our knowledge about justice issues and effective development programs ("assemblies, ... offerings, ... songs"), we are following mammon—not Jesus, and are in need of a conversion experience, it is hard to hear. The message we heard from Salvadoran Christians was all too clear, but the "feel good" idea of sending our used clothes and well educated volunteers is much more popular than hearing that we must stop doing evil.

DAVID MOSER

MCC Akron

Life in Belfast evokes images of bombed out bars, gun battles in the streets and children rioting. However, the open violence is only the surface of an underlying pressure people living in Northern Ireland must grapple with in their daily lives even if they themselves aren't directly involved in the conflict. When faced with pressure from paramilitary groups from both sides, Loyalist or Republican, seeking "Protection Money" do you pay up or risk the consequences?

The Troubles, the local word for the conflict in Northern Ireland, have an economic engine that helps to fuel the constant violence. Protestant and Catholic paramilitary groups like the Provisional IRA and Ulster Defense Association (UDA) all collect protection money from neighborhoods and businesses where they are in control. Like mafia godfathers these organizations have become addicted to extortion in their local communities. Large business, family businesses and working individuals may all be expected to pay protection fees in proportion to their income. On occasion a person may

come to a door seeking a “contribution.” In some bars there are regular collections taken up for the cause.

On top of millions of dollars in protection money changing hands every year there are numerous businesses with direct links to various paramilitary organizations. Bars, taxi firms, and video shops have all been fronts for paramilitary organizations.

In fact, when the financial base of the paramilitary groups is in any way threatened they have been known to aid each other. For example it is not unheard of for Protestant paramilitary bosses to set each other up for an IRA hit when there is in-house competition for control of the purse strings. And on a more friendly note Protestant and Catholic paramilitary groups will divide up areas where there is some uncertainty about who has the right to collect protection money in the neighborhood.

In the midst of this caldron of economic corruption it is difficult for a person to weigh out the costs of personal safety against paying into a system that runs the neighborhood and in the end finances the killing in Northern Ireland.

Here are two examples that could be from any neighborhood in inner city Belfast. Jeff lived alone in a neighborhood where there was a very active paramilitary group. Whenever local lads would come to his door seeking a contribution to the cause he would politely decline giving saying, “I am a Christian and give to the Church.” He also knew he was the only house on his block not donating to the cause and lived with a constant fear that his house would be petrol bombed some night.

John on the other hand owned a successful construction company and was paying $80,000 a year to a paramilitary organization to prevent his construction sights being bombed or his workmen harassed by the paramilitary group he was paying. After paying this fee for many years he got fed up with the intimidation and went to the police for help. In the wake of stopping payments he had to have 24 hour body guard protection, check his car for bombs before driving, and provide body guards to protect his children.

Making a conscientious choice not to pay for the violence in Northern Ireland is taking an economic stand for peace and may come with a very high personal price tag. As a Christian serving in Northern Ireland in the role of a cross community youth worker it was not a moral conundrum whether I should or should not contribute to the economic cause of any paramilitary group. I knew I had to do everything within my means to avoid supporting paramilitary groups with my money.

Since my return to the States I’ve had to ask myself the same question, “Is it morally right for me to pay protection money to my government to protect me with their military from enemies they decide I must fear?” Like Jeff and John who refused to pay protection money and feared the wrath of the collector more than the enemy across the street, I too fear the consequences of refusing to pay the U.S government more than the imaginary enemy. The price tag for taking a moral stand in the States does not even come close to life threatening and yet I debate and re-debate the validity of tax resistance in my mind. Perhaps I need to take courage from my friend Jeff in Northern Ireland, stop debating in my mind and like Jeff politely say, “I can not give to this cause. I have already given for the work of the church.”

TITUS AND LINDA GEHMAN PEACHEY

MCC Akron

We began war tax resistance prior to our MCC term in Laos, but found our concerns about this issue immeasurably strengthened and broadened as a direct result of our experiences there.

For a period of five years (1981–1985), we were repeatedly confronted with the long-term consequences of the U.S. air war on the lives of Lao villagers. During a 9 year period (1964–1973), when most of the international attention focused on the Vietnam War, the U.S. flew 571,000 bombing sorties over Laos. Many of the bombs failed to detonate on impact, and still remain lethal today.

During our travels in Laos, we learned about the continuing economic and human tragedy caused by the unexploded bombs which still rest hidden in Lao fields and gardens. We frequently visited villages which were unable to open up fields due to the presence of cluster bombs. We found scores of cluster bomb containers which still contained the names of the U.S. manufacturer. We personally met many villagers who had lost family members, or who had lost limbs due to cluster bombs which had exploded when accidentally hit by a hoe. Linda visited one family of eleven children the day after their mother was killed when her hoe hit a cluster bomb in the family garden.

It was not unusual for us or the Quaker representatives in Laos to be the first Americans many Lao villagers had seen since the bombs were dropped. We thus felt a keen sense of responsibility for the difficulties these villagers continued to encounter. Upon return to the U.S., we discovered that there were companies in our home community of Lancaster, PA which produced cluster bombs and their components for the U.S. government, and for export to other countries.

As country representatives in Laos, we sensed strong concern from MCC administrators in Akron about the problem of unexploded ordnance, and were assured of financial support for any method which would dispose of the cluster bombs effectively. We were also supported in developing a slide set and public education project about the unexploded ordnance problem and its connections back to the U.S. economy and arms industry.

MCC, however, decided not to endorse a clause in our 1982 Laos program plans which asked constituents to withhold $10 from their income tax returns to purchase a shovel for Lao villagers. (Shovels are a much safer way to turn the soil than the traditional Lao hoe which strikes the ground with great force.) Of course, MCC had legitimate concerns about encouraging constituents to violate the law.

Nevertheless, we believe there is a contradiction within MCC regarding the war tax issue. We have a long history of responding to the terrible human and social tragedies created by war. Our workers regularly live and work with people who endure tremendous hardship and risk due to conflicts which often receive major financing and supplies from the U.S. government. MCC has rightfully commended these workers and the strong living faith commitments of their partners in such places.

Implicit in the lives of these partners, and sometimes explicit in their statements, is a scathing critique of North American lifestyles, and the political/economic structures which often shape our relationships with them. This critique naturally includes the question of why we continue to pay taxes for wars which cause so much suffering to our brothers and sisters in Christ.

Herein lies the contradiction. We have not been willing to risk in our own context what we applaud others for risking in theirs. The stories of our partners come to us, filled with God's faithfulness in the midst of the terror and violence of war. We gladly tell and retell their stories. Confronted with the challenge to not pay war taxes, however, our primary concerns appear to be questions of legality, financial security, and public relations. While these are valid considerations and need to be taken seriously, preoccupation with these concerns seems to do violence to other primary commitments which we espouse, such as our faith in God, the primacy of conscience and the commitment to learn from and care for our brothers and sisters around the world.

Commendably, MCC has not yielded to initial IRS liens on employees' wages. Thus far the IRS has not chosen to force the issue. Let us pray that as this issue continues to stand before us, that we will address it on the merits of faith and conscience, with all of the spiritual discernment, vision and courage which we can muster. We especially urge MCC to address the issue on these merits now, apart from the particulars of any specific case, so that it is prepared to respond with clarity and conviction.

RESOURCES

1. *Handbook on Military Taxes and Conscience,* ed. Linda B. Coffin, Friends World Committee for Consultation, 1506 Race St., Philadelphia, PA 19102 ($6.50)

2. Available from MCC Peace & Justice Ministries, 21 S. 12th St., P.O. Box 500, Akron, PA 17501-0500: ($3.00)

    - *MCC's Christian Perspectives on War Tax Opposition,* Information packet

    - *Fear God and Honor the Emperor,* A Manual on Military Tax Withholding for Religious employers, by the Friends Committee on War Tax Concerns.

3. Available from MCC Information Services, 21 S. 12th St., P.O. Box 500, Akron, PA 17501-0500

    - *War Tax Resistance: A Blessing That Awaits the Church,* a brochure by Titus Peachey which envisions the potential impact of war tax resistance on the church. (free)

    - "Compelled by Conscience: Why We Need a Peace Tax Fund", video produced by the National Campaign for a Peace Tax Fund and the Peace Tax Foundation (free loan).

    - "Paying for Peace: War Tax Resistance in the United States", video produced by Carol Katonik Coney, 1991.

4. Peace Tax Fund Brochure (describes proposed legislation for alternative fund to which taxes could be designated. Order from Peace Tax Foundation, 2121 Decatur Place, N.W., Washington, DC 20008)

5. *Network News,* a newsletter from National War Tax Resistance Coordinating Committee, P.O. Box 774, Monroe, ME 04951.

6. *As Conscience and the Church Shall Lead,* Booklet (Mennonite Publishing House, 616 Walnut Ave., Scottdale, PA 15683) ($2.75).

7. *Seeking Peace,* Titus and Linda Gehman Peachey, A book of stories about peacemaking which includes 12 military tax related stories. Order from Good Books, Main St., Intercourse, PA 17534

8. *Communities of Conscience: Collected Statements on Conscience and Taxes for Military Preparations,* Peace Tax Foundation, 2121 Decatur Place N.W., Washington, DC 20008

9. *War Tax Resistance, A Guide to Withholding Your Support From the Military,* War Tax Resisters League, 339 Lafayette St., New York, NY 10012.

10. *What Belongs to Caesar?,* Donald D. Kaufman, Herald Press, Scottdale, PA, 1969.

11. *The Tax Dilemma: Praying for Peace Paying for War,* Herald Press, Scottdale, PA 1978.

12. *God and Caesar,* newsletter on war taxes and issues of conscience related to war. For information and copies of back issues, contact Robert Hull, Commission on Home Ministries, General Conference Mennonite Offices, 722 Main St., Box 347, Newton, KS 67114, (316) 283-5100.

13. *The Rule of the Lamb:* a study guide on civil responsibility, Larry Kehler, Faith and Life Press, Newton, KS, 1978.