

# ZACTAX TOOLKIT



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ISBN 978-3-949281-02-0  
ZacTax Tool Kit

#ZacTAX

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**World Council  
of Churches**



World Communion  
of Reformed Churches



THE  
LUTHERAN  
WORLD  
FEDERATION  
  
A Communion  
of Churches



a partnership  
of churches  
in mission



**The Zaccheaus Tax Campaign is a part of the New International Financial and Economic Architecture initiative, a joint project of the Council for World Mission, Lutheran World Federation, World Communion of Reformed Churches and World Council of Churches and World Methodist Council.**

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# INTRODUCTION

Zacchaeus is a figure familiar to churches and Christians. He was a tax collector at the time of Jesus, who allied with the colonial financial and military system of Jesus' day. His encounter with Jesus when who invites himself to Zacchaeus' home prompts Zacchaeus to conversion, repentance and reparation. Zacchaeus' amended ways are the signs of the changes needed to our systems so that through the fruit of our work and wealth the poor are lifted up and those who have been exploited are recompensed.

**The global economic system is sinful and oppressive, delivering huge profits for the few and poverty for the many. These inequalities are rooted in a system of enslavement and exploitation of much of humanity as well as the natural world.**

Spearheaded by the World Council of Churches, World Communion of Reformed Churches, Council for World Mission and Lutheran World Federation, the New International and Financial Architecture (NIFEA) initiative views tax justice and reparations as fundamental to challenging this system and creating the grounds for a new one.



We cannot ignore how deeply implicated and indebted the current economic order is to the world shaped by the transatlantic slave trade and the colonial powers who profited so richly from it. The transatlantic slave trade, which forcibly removed up to 15 million people from Africa, had destructive consequences on the region's economic production, social life, and ecological fabric, while enriching western, colonial powers. Most international banking and financial institutions have their origins in the trade. A number of nations, movements and churches have called for reparations as an important mechanism for redressing the historical injustices of slavery and the ongoing systematic economic inequalities that are the legacies of slavery





today. And the Zacchaeus Project seeks to join this, echoing and amplifying the promise of reparation made in that story.

Our system and prosperity are also indebted to and implicated in climate change. Climate-related costs arising from a high carbon consumerist economy are mounting, especially affecting small island states in the Caribbean and the Pacific as well as many parts of Asia, Africa and Latin America. The principles of climate justice demand that these costs are not borne by those who contribute least to greenhouse gas emissions as well as possess scant resources to mitigate, adapt and build resilience to climate change. Churches have therefore called for the transfer of resources from affluent nations to impoverished ones as well as for debt cancellation

**Taxation is an important tool for sharing wealth equitably within and across countries as well as for holding corporations and citizens accountable for their responsibility towards upholding the common good, including care for the global ecological commons.**

as reparations for irreversible loss and damage arising from a warming climate.

It should be the mechanism by which restorative and reparatory action can bear fruit. Churches can and ought to play an important role in encouraging national and international systems of taxation that: reward work and redistribute gains, promote gender justice and ecological sustainability, and penalize

“public bads” such as speculative, polluting and resource-depleting activities. These systems would include, among others: progressive taxes, tax relief for the poor and for ecologically-nurturing activities, capital gains and other wealth taxes, financial transaction taxes, carbon taxes, the elimination of tax havens, country-by-country reporting of profits and taxes, unitary methods of corporate taxation and the creation of a global tax body under aegis of the United Nations (UN).

Our financial system rewards the perpetrators of injustice by privileging capital. We notice how those who were compensated for the transatlantic slave trade were slave owners, it was France that had to be indemnified by its former colony Haiti for emancipation, and it was the British slave owners who received reparations by their government. Reparations only finally repaid in 2015. In the wake of the financial crisis of 2007/2008 it was the transnational banks which received tremendously costly bailout packages, and many of the same banks had benefited from enslavement too. The banks and financial systems received bailouts while whole nations and economies have been forced into austerity measures. In both cases the victims have been and still are systematically ignored and excluded.

**Therefore, the Zacchaeus Project aims at turning upside down these scandalous mechanisms of both historical and contemporary enslavement and exploitation and seeks to transform its underlying power structures.**



The project therefore calls for a global tax and economic system that acts like Zacchaeus, which delivers equity and makes reparation for exploitation and injustice. Central to this is a redistribution of resources towards impoverished communities in order to deliver social and public good. In addition to this, a Zacchaeus system calls for measures such as debt cancellation as reparations for enslavement and colonisation and for irreversible loss and damage arising from climate change.

This toolkit hopes to enable churches to educate and organize around the question of tax justice and to organize around the ZacTAX Campaign.



# WHY TAXES AND TAXATION?

This brief introductory article will highlight the question of why taxes and taxation as an economic policy instrument are of an inestimable importance, especially in view of the dramatic “multiple crisis” with which humankind is currently being confronted. It will show that a fair tax policy – in today’s predominantly capitalist societies – is not only a very effective leverage to fight or reduce poverty, inequality and ecological destruction. Social and ecological tax justice is also indispensable for the functioning of democracy at the national level, and for the equal and peaceful coexistence of the international community at the regional and global level. Therefore, any mission to change the world should strive to push tax justice vitally onto the respective domestic as well as the global political agenda.

## ***Taxes: The greatest invention***

However much we may dislike paying up as individuals, taxes do fund the essential systems of laws and political coordination and thus really are the price of human civilization.

**Taxes are the means by which nation states, and partly also multilateral bodies, and entities fund their collective endeavors.**

Only if the state takes an income, can it provide and organize public infrastructure and services and protect the livelihood of its citizens. Arising from the status as a beneficiary of the broader society around, through taxation the state draws on individuals and corporations to contribute to public revenue. Besides the financing of the community and public goods (such as the health and education system), the levying of taxes also aims to alter prices in order to affect supply and demand, thereby allowing for the political regulation of the overall economy – for instance by taxing public bads (such as greenhouse gas emissions).

To this effect, governments use different kinds of direct and indirect taxes and vary the tax rates on the “factors of production” (human capital, natural capital, cash and non-cash capital). They do this in order to distribute the tax burden among economic actors (e.g. employees, self-employed, private and state companies) or sections of the population (e.g. the economically active and retired, rich and poor, women and men) involved in taxable activities, to steer economic activities via taxes that either encourage or discourage work, saving, investment, and innovation and affect the allocation and consumption of economic resources. This is why taxes are considered to be an extremely utile, versatile and effective economic policy instrument.

### ***Taxation and the modern social contract***

Historically, tax systems evolve according to the predominant value systems and the prevailing power relations. In contemporary societies, the different interests that come into play here usually lead to a differentiated “social contract” between civil society groups and their elected governments who administer the states – supposedly in the overall interest of the community. This fiscal consensus which implies that governments raise tax as a resource for societal development and citizens pay tax to contribute to the general interest, used to



be based on a shared moral framework: While the charging of taxes ought to reflect a fair distribution of the fiscal burden, the payment of taxes ought to assure the taxable entities' willingness to contribute their fair share according to the ability-to-pay principle ("tax progressivity").

*The ills of unleashed financial globalization*

But in the wake of a soaring internationalization and deregulation of financial markets since the 1970s, this fiscal compromise is being increasingly eroded on the grounds of an intensifying and ever more harmful global tax competition. Ever more countries engage in tax exemptions or tax privileges for the super-rich and huge transnational corporations to attract and retain investment capital and therefore perform poorly in mobilizing tax as a resource for societal development. Some states





with limited economic options even have made tax competition a central part of their development strategy. Moreover, ever more, individuals and companies bow out of their responsibility towards the common good – thus triggering off a downright tax race to the bottom. It is the politically intended and/or tolerated prevalence of the associated problems of tax havens, tax avoidance, tax evasion – and not excessive state spending – which, first and foremost, have caused a shortage of tax revenue and plunged public finances around the world into deficits. All over the globe, the poorest of the poor are the hardest hit by this detrimental culture of tax abuse since it prompts the decline or even dismantling of public welfare.



***Tax justice: Imperative for an economy  
in the service of life***

If the Global South is also to benefit from economic globalization, governments throughout the globe must regain their capacity to tax citizens and businesses operating within their borders, and to use the revenues in a way that is favorable both for poor people as well as the integrity of creation. But social and ecological tax justice are not just domestic issues. Cross-country tax cooperation needs to be implemented and strengthened in a way that is universal in approach and scope and fully takes into account the different needs and capacities of all countries.

**There is much evidence that currently at least \$1 trillion a year are lost to tax mitigation worldwide. This tremendous tax injustice is one major part of the compelling story about why poverty persists in a world of plenty.**

All over the world, the same questions are being asked with the same urgency: If globalization means ever lower taxes for its main beneficiaries and ever higher taxes for those who are left out, who will still trust in democracy? If the tax systems adopted by our elected representatives do further aggravate environmental degradation, who will continue to proactively participate, as citizens, in politics and civic life? Time is running out: We must invent institutions and provide for tax policies and new forms of cooperation that will help democracy and international

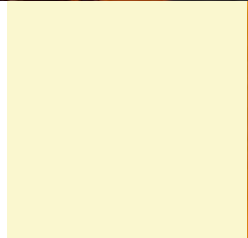
openness to continue to flourish in the 21st century. The good news is that we can eliminate tax injustice, and it is precisely now that the course must be set for a socially and ecologically fair, internationally coordinated tax policy. By joining and supporting the Zacchaeus campaign churches now should contribute their due share to the achievement of this objective.

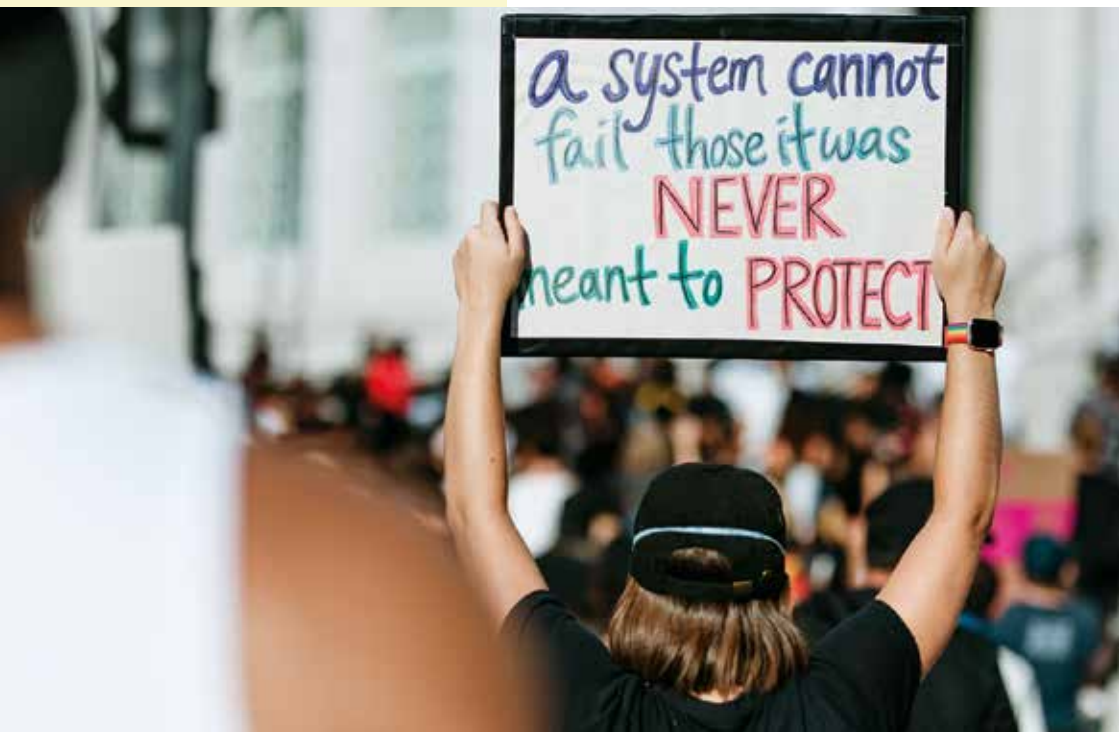
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a system cannot  
fail those it was  
NEVER  
meant to PROTECT

# **CALLS OF THE ZACCHAEUS TAX CAMPAIGN CALLS FOR TAX JUSTICE**

- We call for the enactment of progressive wealth taxes at global and national levels to curb the growing concentration of wealth in the hands of an increasingly powerful few, hand-in-hand with increased public spending to stamp out poverty.

**A global comprehensive wealth tax—building on the Picketty proposal for a 1% tax on wealth between 1 to 5 million euros and a 2% tax on wealth above 5 million euros—together with inheritance and other wealth taxes at the national level can tackle runaway inequality while raising billions for health, education and other critical social services.**

- We demand a stop to tax evasion and avoidance by multinational corporations (MNCs) and affluent individuals.

Developing unitary methods of corporate taxation to ensure that MNCs pay taxes where economic activities occur,

**Year after year, many countries in the Global South bleed billions of dollars due to “transfer pricing,” “trade mis-invoicing” and other tricks.**

closing tax havens, publishing country-by-country reports of profits and establishing a United Nations commission for tax cooperation can build a fairer and more transparent system of corporate taxation.

- We urgently call for progressive carbon and pollution taxes at different levels to protect our only planetary home. Studies, including by the Intergovernmental Panel on Climate Change, indicate that there is a limited and rapidly vanishing window to prevent calamitous climate change.
- We call for the immediate implementation of a financial transaction tax on trade in equities, bonds, currencies and derivatives to curb harmful speculative activities. Proceeds would be allocated towards global public goods and the protection of our ecosystems, as well as towards reparations for slavery and other historical injustices.

**Carbon taxes, particularly on big corporations and wealthy consumers, can help to restrain emissions and raise revenues for investment in renewable energy as well as for meeting the costs of climate change mitigation and adaptation and reparations for climate-related loss and damage in income-poor and vulnerable countries.**



### *Calls for Reparation*

- Midway through the International Decade for People of African Descent, 2015–2024, This fund would resource key areas of reparatory justice: health, education, technology transfer, repatriation, among others (such as those named in the CARICOM Ten Point Plan).

**We call for the establishment from taxation of an Enslavement Reparation Fund overseen by a Global Commission for Reparatory Justice.**

- We demand debt cancellation as a further measure to bring reparation and restoration to nations impoverished by the transatlantic slave trade and struggling with the impacts of runaway climate change.

Debt restructuring is not acceptable as these were illegitimate debts imposed by an unequal economic system.

**Debt cancellation would help to free up resources to address economic, social and ecological challenges facing the aforementioned nations that are often rooted in unjust economic conditions imposed by the colonizing nations since emancipation.**

## ***Calls to the Churches***

- We call on churches to discern and study the issues around just taxation and reparation for slavery and ecological debt through the lens of the covenantal relationships that God calls us into with each other and the earth.
- We urge for creative and prophetic readings of the Zacchaeus story in Luke 19:1-10. We invite churches to embrace the good news of Zacchaeus and advocate it in their life and witness raising the issues of just taxation and reparation in their contexts.
- We encourage churches to join the Zacchaeus campaign and lobby and advocate with national governments and global financial and economic institutions for tax and reparative justice. We particularly call on young people in our churches to educate, organize and agitate around taxation and reparation.
- Finally, we call on churches to organize their finances in line with Zacchaeus principles for just taxation, sharing of resources and reparation for historical injustice.

# THEOLOGY OF TAXATION AND THE ZACCHAEUS STORY

The story of Zacchaeus is one that is familiar to all of us and made even more so by the Sunday School song. However, as is often the case, Sunday School familiarity, even more so through songs lead us away from the actual text and more into the imagination of the song itself. Further, in many instances these songs and the



interpretation of the texts uphold notions of charity over systems of justice propagating a narrow conservative theology that serves the interests of the status quo offering individual patronizing paternalism as the Christian way.

The story of Zacchaeus is told in Luke Chapter 19 and tells the story of a man called Zacchaeus, described as a wealthy chief tax collector who encounters Jesus. Jesus, visits the man in his house, much to the consternation of the people who name Zacchaeus as a sinner. The text goes on to show, as in many other narratives of Jesus, that the encounter changes Zacchaeus.

However, in the story of Zacchaeus, as in many other narratives, both Biblical and otherwise, the text itself offers us insights that can deepen both our understanding of the narrative itself as well as our theologies.

The text begins by naming Zacchaeus as a chief tax collector and as one who was wealthy. Tax collectors, toll collectors and tax farmers were seen as agents of both the Romans as well as the Herodians who were the royal family put into place by imperial interests. As such they were known to be notoriously corrupt but even more so they were seen as the visible representative of Empire. They along with the Roman soldiers were the embodied forms of Empire that worked to oppress the people in the context of their everyday lives. Very much analogous to beat policemen or the money lender/loan sharks of our times.

The text goes on to tell us that Zacchaeus was short, this is very specifically mentioned, and it has been indicated that he lived with some form of dwarfism. It is most likely that Zacchaeus lived with a disability. It would have been likely that he was often mocked for this. The dwarf in literature and film even today is a comic or even an evil trope and builds on the terrible idea that a 'twisted' body is often a sign of a twisted mind. It is perhaps likely then that Zacchaeus was ridiculed for



his disability and as most disabled people then and now was shunned from society, blamed for their disability, and looked down upon. It may be possible that this is the very reason that Zacchaeus is a tax collector, for he finds no opportunity for employment within the confines of his own community.

And to see Jesus, Zacchaeus climbs up on to a Sycamore-Fig tree, and the opposite happens. Jesus sees him. For someone who everyone looks down on, both because of his size and occupation, Jesus looks up at him. And then declares that he is going to stay at his house. The rupture in the text is significant, Jesus breaks the social norms, he breaks the usual posturing, looking up he calls him down and then declares that he “must stay at his (Zacchaeus’) house”. The up and down imagery of the text indicates to us that something is about to be inverted.

Zacchaeus is apparently ecstatic; he welcomes Jesus gladly. Considering the number of times where Jesus is not welcome or welcomed reluctantly, this is important. In fact in

the gospels, we read of times where the powerful and the elite do not welcome Jesus in the traditionally hospitable manner in which guests should be received. Jesus is known to have complained about these instances.

The encounter with Jesus leads to justice; that he is now moved to give away half of his possessions to the poor and four times as much to anyone he has cheated. That there is both repentance, signified by his return of more than four times what he has cheated people of, as well as restitution, he gives away half his wealth. And in this there is a delinking of the loyalties of Zacchaeus from the interests of Empire and an active solidarity with the people, even those who despise him. What we see here is a real act of discipleship, a stark contrast between Zacchaeus and the rich young ruler. One could not follow, but

**Now the traditional interpretation of the text suggests that this act of Jesus, of looking up at Zacchaeus, receiving his hospitality garners the wrath of the people, but engenders a change in Zacchaeus.**

the other becomes an exemplary follower. And through this act Jesus declares him as being one among the community of faith.

And we lift up this interpretation of Zacchaeus as a model and exemplary example of discipleship that will meet these goals in order to make the world more just and equitable.

But there is also an alternative interpretation. Verse 9 which declares that Zacchaeus is going to give away half his wealth and four times to those whom he has cheated can also be read as Zacchaeus declaring that this is already something he has been doing. That the encounter with Jesus does not change Zacchaeus but that it affords an opportunity to show what Zacchaeus has already been doing.

**And this is the call of the Zacchaeus Tax campaign, a repentance for wealth in the midst of poverty, a redistribution of wealth in the midst of a scandalous world and reparations for all those who have been robbed.**

And this alternative reading is important too. It shows us that the marginalized, disabled Zacchaeus was already offering an example of justice and equity. And this is true in our times too, that on the margins of our society there are already examples of an alternative economy of care and solidarity that are based on the just redistribution of wealth for the common good. That we need to look away from the centers of power and need to learn from what is happening on the margins if we are to have alternate economic practices.

And these then are the principles of the ZacTAX campaign, that we seek a just redistribution of wealth through taxation and reparations and that we look for examples of an economy of life from the margins in order to be able to do this.





# WHY DO WE NEED A TAX POLICY?

## *Inequality*

The pandemic that we are living in and through has been apocalyptic in a thoroughly biblical sense. That is to say that the pandemic has served to unveil the deep inequalities that are part of our world today. The pandemic has exposed the inherent inequalities that exist in our world today. In a statement about the COVID situation the WCRC declared:

Whether we are talking about people of colour in the US, UK, and Europe, or Native Americans in the US, Canada, Bolivia, Brazil, or Chile, the racial element in all this, nationally and globally, is now undeniable. Experts say that poverty, hunger, diseases, and violence exacerbated by the pandemic, including gender-based violence, may dwarf the number of those dying of the virus itself. All this flies in the face of the calls for solidarity

**“The coronavirus has itself destroyed the myth that the pandemic is ‘the great equalizer.’ It has not only exposed the criminal inequalities in health care. It has exposed all the entrenched structural, institutional, and systemic economic, social and political inequalities, and the incessant, comprehensive war against the poor and vulnerable, globally and nationally.”**

the World Health Organization (WHO) pleads for every day. Oxfam calls it “a care crisis.” The WHO calls it a “moral and political crisis.”<sup>1</sup>

**We live in a world where just the increase in wealth of the world’s richest billionaires, since the pandemic began, is enough to pull the world’s poorest out of poverty and provide vaccines for everyone.**

Yet we find that more and more people are falling into poverty. In countries where healthcare is privatized a single illness in the family can cause the family to lose productive assets that have been collected over the decades to pay for health care, often pushing the family below the poverty line.

These billionaires own and control more wealth than they could spend in a thousand lifetimes, at the same time more than half of the world’s population manages on less than 5.50 USD

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1. World Communion of Reformed Churches “What does God Require of Us?: Discerning, Confessing and Witnessing in a time of COVID19 and Beyond”.

a day<sup>2</sup>. The fact is that one lives off the exploitation of the other. The adage that the rich are becoming richer, and the poor are becoming poorer ignores the causal connection between wealth and poverty. The truth is that the rich are becoming richer because the poor are becoming poorer. Further these inequalities of wealth and access to resources is furthered by the structures of patriarchy and racism.

It is in this context that tax avoidance and tax shelters are immoral, unjust and a scandal. It is immoral that while there is enough wealth in the world people continue to starve, it is unjust that wealth is concentrated in the hands of so few while the majority of the world live in abject poverty, and it is a scandal that while we have enough resources to solve a majority of the world's problems, finding the finance for these remains difficult.

Therefore, we call for a progressive wealth tax that builds on the Picketty proposal of 1% tax on wealth on 1-5 million Euros and 2% on wealth over 5 million Euros. We further call for an end to tax evasion and tax avoidance by the super-rich as well as reparations for those nations and communities through whose exploitation this wealth was built on.

**The inequality of our world is not only stark, but also a scandal, we live in a world in which most of its wealth and resources are controlled by two thousand billionaires.**

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2. <<https://oxfamlibrary.openrepository.com/bitstream/handle/10546/621149/bp-the-inequality-virus-250121-en.pdf>>.

### ***Ecological Debt***

The widespread failure of tax policy must not only be deplored in view of the previously unknown global inequality, but also extends to the aspect of global sustainability. In this section, this will be illustrated using the example of climate change and the ecological debt accumulated in this context. It will be made clear that global warming cannot be stopped without a radical reversal in the taxation of natural resource consumption.

#### ***The atmosphere as a global commons:***

##### ***Key focus on climate justice***

With regard to climate change, it is usually argued that it is a consequence of more than two and a half centuries of industrialization, making it impossible to attribute responsibility to anyone. After all, global warming was not known to be a problem that needed to be tackled by its originators until 1990, when the United Nation's Intergovernmental Panel on Climate Change (IPCC) published its First Assessment Report. However, this assertion can be clearly refuted on the basis of the existing global emissions statistics. Rather it can be shown with reference to the concept of global commons that the developed countries have incurred, on the grounds of the undisputed polluter pays principle, a considerable "ecological (carbon) debt" in the last 30 years alone.

For the derivation of this recent carbon debt, it is assumed that all inhabitants of the earth naturally have an equal share in the global atmosphere.

By doing this, without paying for the consequences for the global climate, the most industrialized countries are accumulating a huge ecological debt to the vast majority of less developed countries, whose populations are exposed to the worst effects of global warming and who are not getting a fair share of the

**The rich nations and their citizens, however, consume far more than their share because their high carbon emissions overstretch the body of air around our planet and cause such dramatic climate impacts for all people.**

wealth generated by economic activities causing greenhouse gas emissions.

***Carbon debt and carbon bankruptcy***

Substantial empirical data on the carbon debt was first presented by the German government's independent "Advisory Council on Global Change" (WBGU) in 2009 in the run-



up to the 15th United Nations Climate Change Conference in Copenhagen. The starting point of its so-called budget approach is the calculation of the global amount of carbon dioxide that, in accordance with scientific knowledge, may be emitted with precautionary considerations to keep atmospheric warming below 2°C. In this way, humankind would have a specific and defined amount of emissions available that needs to be equitably distributed among all countries. The fairest solution is to equally allocate emissions on a per-capita basis, so that national emissions budgets can be calculated according to the size of the population. In compliance with the 2°C guard rail, emissions in all countries would have to be reduced to average annual per-capita emissions of one ton of carbon dioxide (CO<sub>2</sub>) by means of national decarbonisation road maps.





In this regard, the WBGU submitted an approach with a budget term that was set for the period from 1990 to 2050, scheduling the equal per-capita emission distribution of the maximum CO2 budget that may be emitted until 2050. The WBGU substantiated this commencement with the fact that according to the polluter pays principle, allowances for the historical responsibility for global warming of the countries of the North must be made not later than 1990 since due to the publication of the UN's First Assessment Report by that time all countries were informed about the causes and impacts of the greenhouse effect, and thus the need to take political measures. WBGU calculations for this budget period of six decades, assuming continuing annual emissions as in 2008, showed that between 1990 and 2010 the early-industrialized countries had so exceedingly drawn on the global budget that already some of them like the USA, Germany and Russia were "carbon insolvent" or "carbon bankrupt". And over the then next two to four years Japan and the European Union as a whole would have exhausted their emission budget actually scheduled for 40 years, whereas for less-developed countries the number of years their allocated budget would last, amounted to: Brazil: 88 years, India: 103, China: 26, Burkina Faso: 2.810.

***Efficient Ecotaxes:***

***Making the transition to zero carbon societies***

Such a comprehensive understanding and analysis of climate (in)justice that regards climate change plus carbon debts above all as an expression of global injustice between the South and the North, is all too often neglected in the prevailing climate discourse. Correspondingly, tax policies that would do justice to the accumulated carbon debts are very rarely taken into account in the implementation of taxation laws and measures at the national level. To this extent, the world actually needs a

climate policy turnaround that could hardly be more radical. Only a fundamental ecological tax reform on a national, regional and global scale, with considerably increased rates of all environment-related taxes that help mitigate emissions and raise revenues for investment in renewable energy as well as for meeting the costs of climate adaptation and the repayment of the overall ecological debt, will be capable of guiding the international climate diplomacy and national climate policies out of its present impasse and pave the way towards a comprehensive decarbonization of the world economy before 2050.

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Ostrom, E. 1990, *Governing the Commons: The Evolution of Institutions for Collective Action*, Cambridge University Press, Cambridge.

**Since there is a limited and rapidly vanishing window to prevent calamitous climate change it was high time for the ecumenical movement to launch the Zacchaeus campaign for social and ecological justice.**

## ***Reparations***

In the last year, Covid-19 has brought into sharp focus the enduring economic, health and social inequalities experienced by descendants of former colonised and enslaved populations. Alongside, and within a context of disproportionate poverty experienced by Black and other colonised, subjugated people all over the world, the recent killing of George Floyd propelled a heightened awareness of racism. Reparations mean questioning why people are living in poverty and rejecting political decisions that underscore our acceptance of its causes. It is a demand for radical and justice-driven change. Reparation's activism is organised around challenging the acceptance of today's vast inequalities and looking at the enormous culpability of colonialism.

So many policymakers still roll out the same macro-economic advice of encouraging foreign investment and



producing more exportable goods to an aggressive international marketplace.

For so long we have been told that markets and their systems were not the obstacle, but that the problem is that we are not all part of it. Reparations is a completely different lens – the system is the problem. Steps towards acknowledging, dismantling and in some situations, reshaping the structures of our world are needed. Reparations movements base their vision for the future in hopefulness and restoration, and they continue a long line of political resistance to neocolonialism as we saw in the 1950s and 1960s, when many African national leaders challenged a Western-led approach to development and tried to take control of their own agenda— from Kwame Nkrumah in Ghana to Govan Mbeki in South Africa. Alongside African socialism, the New International Economic Order comprising Non-Aligned Nations was another key alternative perspective critiquing rising inequality and calling for a replacement of the Bretton Woods system.

Those within the reparation's movement are keen to move away from the purely financial, seeing reparative justice as a holistic process. As Professor Chinweizu presented in his 1993 paper to the First Pan-African Conference on Reparations in Abuja:

**The long story of reparations is not just about the past, but about how we re-orient ourselves towards past crimes and their ongoing effects shaping our present – and how we break that cycle. Reparations also go hand in hand with the decolonisation of traditional economic thinking and development models.**

*Let me begin by noting that reparation is not just about money: it is not even mostly about money; in fact, money is not even one percent of what reparation is about. Reparation is mostly about making repairs. self-made repairs, on ourselves: mental repairs, psychological repairs, cultural repairs, organizational repairs, social repairs, institutional repairs, technological repairs, economic repairs, political repairs, educational repairs, repairs of every type that we need in order to recreate and sustainable black societies.*<sup>3</sup>

We already have an abundance of resources to tackle poverty, climate change and interconnected systems of oppression much more robustly and creatively.

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3. Chinwezu. (1993, April). *Reparations and A New Global Order: A Comparative Overview. First Pan-African Conference on Reparations, Abuja, Nigeria.* <<http://ncobra.org/resources/pdf/Chinwezu-ReparationsandANewGlobalOrder1.pdf>>.



# **CHURCH RESOURCES AND WHAT CAN THE CHURCHES DO? HOW CAN THE CHURCHES DESIGN A CAMPAIGN AT THE NATIONAL LEVEL?**

Church Action for Tax Justice (CATJ) is a new UK based organisation that has been campaigning on tax justice issues at a national level for the last ten months. We are ecumenical in membership having supporters and steering group members from Catholic, Anglican, Baptist, URC, Methodist, Quaker and independent Christian groups. Our remit is to build awareness and mobilise the UK church constituency to support tax justice initiatives. Our scope is currently very broad covering a range

**Economic frameworks are only as effective as the values that underpin them. Breaking the historical continuum means re-envisioning the structures of economic governance and asserting a rooted community democracy in forming them.**

of domestic tax issues – such as the inequalities between earned and unearned income tax – plus global tax issues – such as the BEPS 2.0 process (Base erosion and profit shifting of OECD/ G20 Inclusive Framework) , and of course the Zacchaeus Tax Campaign. Currently, we are tiny in size having just one part-

**Fundamentally, there are three distinct activities in which it is important to engage if you are going to mobilise a church constituency:  
1. Raise awareness 2. Equip 3. Mobilise.**

time staff member, but this is what we have learnt over the last year and which we would like to share with the global ZacTax community.

***1. Raise Awareness***

One of the biggest obstacles to any tax justice campaign is simply that our constituent audiences do not know about it. Compared to other campaign issues, tax justice suffers from a double disadvantage. The first of these is that instinctively many people do not like paying tax. Neoliberal economics has done a very good job in convincing the populace that tax is inherently a bad thing, and the only goal of any campaign should be to reduce taxes. No politician ever needs to defend a cry of ‘Tax Cuts’. The benefit of that policy is simply assumed. This means that if we are going to run a campaign that in essence is about creating new taxes, we are hindered from the start and our argument must be very strong. That then leads into the second problem we face which is that tax justice is complex. Of course, if you have a PhD in economics you will not find this to be the case but the typical church-goer often finds the complexities around tax justice issues off-putting. What works in campaigning is incredibly simple messages that are immediately grasped. Neither the Zacchaeus Tax, nor any tax justice campaign, has such a simple message – at least not yet.



None of this means that we should not try, but what it does mean is that in order to effectively raise awareness and build support for the campaign the first thing we need to do is simplify the message. In respect of BEPS 2.0, we are considering using a slogan of ‘change the rules’, but for the ZacTax campaign, it is not yet clear what slogan would be appropriate. Perhaps ‘pay your debts’ might work. We can imagine that different national campaigns might adopt differentiated slogans for cultural-linguistic reasons, but to be effective in spreading the message of this campaign we need a slogan.

Beyond that, we must make an effort to communicate the message of the campaign in a way that is easily understood by our constituents. At CATJ, we have done that in the following ways:





- **Face to face:** We have invested a fair amount of time in speaking at churches/conferences and running stands at exhibitions. While many folk will engage via electronic platforms; others will only engage with a human being in front of them, so getting out and ‘pressing the flesh’ on these issues is important.

- **An animated video:** There is a lot of evidence that videos attract far greater attention and engagement than either text or text/images alone. This has been our experience too. We produced an animated video which is on the CATJ website ([www.catj.org.uk](http://www.catj.org.uk)) and so far over 2,000 people have viewed it, a far higher number than any other resource we have produced.

- **Short explanatory booklets/pamphlets:** Our first attempt at mass communication was via a longer manifesto. That is absolutely necessary, but in addition what is required is something much more digestible that encourages your audience to read more. We produced this pamphlet to do just that: [https://www.catj.org.uk/uploads/1/1/8/6/118613197/taxjustice\\_trifold\\_06.pdf](https://www.catj.org.uk/uploads/1/1/8/6/118613197/taxjustice_trifold_06.pdf).

- **Social media:** We also need to use social media well to communicate in bite-size chunks. This means relaying the message on all the relevant platforms in a way that drives the audience to the relevant website. The absence of a single ZacTax website is a current hindrance to this process. We have found two things to be particularly helpful here. The first is connecting your message to people's faith. On average, social media messages that have linked tax justice to faith are those that have received the most frequent engagements. Secondly, moving images help foster engagement. We have just started experimenting with moving slides using the video feature in powerpoint, and we think there is great room for expansion in this way.

- **Other media:** In addition, a website that explains the campaign clearly, blogs that pick up on particular aspects, newsletters that drive engagement and articles in the traditional print media (both church and secular) can all help build support. We have done all of this over the last ten months. In particular, we have found our monthly newsletter to be especially helpful and we explore this more in the next section.

Overall, the key point about raising awareness is that you must simplify your message. There is of course an important place for lengthier, technical documents, but these should be placed on your website for the interested reader. The front face of your communication should be simple and clear and point to the website for those who want to know more. The overall goal of all this action is simply to increase the number of people who are aware and who are supportive of the campaign goals. We have dubbed such people 'interested observers'.

## **2. Equip**

The second task is to equip your audience so that they can engage in more depth with the issues we are raising. If the first stage makes someone aware that there is an issue to be addressed and maybe that they should do something about it, this stage of activity is about captivating their hearts and their minds so that they move from being ‘interested observers’ to ‘informed advocates’. There are a variety of activities we have undertaken to generate this change.

- **Church resources:** On CATJ’s website, we have produced a whole suite of resources that churches can use to engage with issues of tax justice. They are all available here: <<https://www.catj.org.uk/resources.html>>. The resources include sermons, prayers, creeds, hymns and in particular three small group studies on economic/tax justice. As already indicated, it has been our experience that the most effective way to convert the church constituency from being ‘interested observers’ to ‘informed advocates’ is to draw out the links for them between their faith and tax justice. These church resources do precisely that.

- **Newsletter:** We also produce a monthly newsletter that goes to all our supporters. This appears to have been especially effective as the number of subscribers has grown from 160 to over 330 in the last ten months. The newsletter does three things. Firstly, it informs our supporters about what we are doing and is often used as a vehicle for fundraising. Secondly, it provides summaries of key tax justice issues. In doing this, it takes the technical documents produced by other research and policy organisations and digests them for our supporters. In doing so, we obviously provide links to the more technical reports so that those who want to read more can do so. The key point here is



that in the UK at least, we do not think that it is our role to do primary research and analysis. Rather, our role is to mobilise and campaign, so we take the research that is done by others and we simplify it, perhaps theologise it, and then disseminate it. It has helped hugely that we have understood the limits of our remit in this way. Finally, our newsletter always ends with a short biblical note that connects people's faith to the issues raised in the newsletter. We believe this is very important and is a significant step in captivating hearts as well as minds for the cause of tax justice.

### *3. Mobilise*

The final step is to mobilise people to take action. That is, to convert them from being 'informed advocates' to 'active campaigners'. All successful campaigns work with multiplier effects, that is the people the organisation directly reaches go on to reach and persuade others with the campaign messages. Behind all this lies our theory of change. What actually are we seeking to achieve?



Fundamentally, the ZacTax campaign is seeking to change global policy around international tax rules and international taxation. This in turn will only be achieved as national governments support these changes. This requires their populations to demand that they support these proposals. Of course, the question is how do we mobilise populations around a cause. This is difficult, but two things are worth noting.

3.5% seems to be a tipping point for mass mobilisation. Secondly, we were recently in a meeting of tax justice campaigners, none of whom were church goers. Yet they all said, 'we need the

church'. Their point was that in the UK at least every successful economic justice movement has involved the church whether it was Fairtrade, the minimum wage, global south debt, socially responsible investment – the church has always been involved. Sometimes, we doubt our ability to catalyse more widespread mobilisation, but we can do this. The theory of change we have described above can be summarised in this way:

### ***ZacTax Theory of Change***

The question then is how do we mobilise the church, what does that look like? At CATJ we have tried a couple of techniques for this. One way is to get them to sign petitions. Of course, there is an argument that petitions do not work in influencing government policy. That may or may not be true, but they certainly help in building supporter bases, and in getting your supporters active for your cause.

It makes them more likely to do the next step – which is write to politicians to talk about the issue. This may be to government ministers or to their elected representatives. It can help immensely if you provide template letters for people to use on your website.

In addition, you also want them sharing your messages on social media, writing their own letters to national and local media, meeting with their local elected representatives, discussing the issues in their own churches and social groups. And of course, you want them to use their votes wisely. What matters is that the rest of the population get a sense that there is an active campaign that they need go get behind. Finally, all of this activity may encourage your supporters to support you financially.

Martin Luther King once said, “The arc of the moral universe is long, but it bends towards justice.” It is incredibly

important for us to remember this. The ZacTax campaign; any tax justice campaign, is not a quick win. If we expect to see changes in the global tax rules next year, we are fooling ourselves. This will take years, maybe decades, so what is required is persistence. Every successful social justice movement, especially those focussed on economic justice, have taken a long time.

**Firstly, there is some evidence that in order to bring about change all that is required is for 3.5% of the population to actively and persistently campaign on the issue.**



# CHURCH RESOURCES

## *Bible Studies* *Solidarity over Greed*

And they came and said to him, “Teacher, we know that you are sincere, and show deference to no one; for you do not regard people with partiality, but teach the way of God in accordance with truth. Is it lawful to pay taxes to the emperor, or not? (Mark: 12:14-15).

Mark’s gospel speaks at a time in which tax collectors were despised, as there was growing resentment against the Roman poll tax, therefore in speaking out in favour of taxation Jesus risked offending his followers, but if he spoke out against taxation, he would be accused of treason against the Rome Empire. So instead, he does both, he calls on the people to “render to Caesar what is Caesar’s, and to God the things that are God’s.”

The system fails however, when the richest within society refuse to pay their taxes, this is visible today in the growing divide between the rich and the poor, where the 26 richest billionaires own as many assets as 3.8 billion people, and where Multinational Corporations get away with paying little or no tax.

When systems are geared against the poorest within society, then the political system is showing deference to the wealthy elites. Christ however “shows deference to no one”, he does not submit to the corruption of the rich or the ruling elites but calls on all to live justly. This is not Christ telling the people to ‘blindly obey’ the state, but that earthly systems need to be in place in order to offer protection and sustainability particularly for the oppressed. To give to God what is God’s, in other words, to give ourselves to God, demands of us actions in



the here and now that we seek greater truth and justice in the systems of power. As God's people on earth, we are duty bound to hold earthly systems to account when they are dominated by greed, deference and partiality.

Thousands of people have lost their jobs, homes and livelihoods, families have been forced into debt through no fault of their own, and meanwhile some companies have made bumper profits in the pandemic. Take Amazon for example,

**This battle can be won, but we must be in it for the long haul and so we should plan our activities accordingly.**

who made record sales in Europe of €44 billion over the last year and paid no corporation tax. Governments have a duty to act to tackle tax dodging by companies such as Amazon and ensure that digital tax profits made by large corporations and Big Tech is paid up. Yet globally governments have failed to do so and the repercussions are being felt by the world's poorest. It is important however to recognise that corporate powers – the unjust Caesars of our age – cannot be overcome without global solidarity, as tax injustice is a global problem that requires global action. Just as corporate power knows no borders, the solidarity in resistance must know no borders. We must work as a global collective to call for tax justice, in order 'to give to God what is God's', by uniting the global oppressed in the fight against the common enemy of neoliberal capitalist greed.

**If the role of the state is to help provide services to the people, inclusive of health, education, welfare, and other such necessities then taxes must be paid in order to meet the needs of the people.**



# A REFLECTION ON THE ZACCHAEUS STORY FOR CHILDREN: 11-14 YEARS

*But Jesus called for them and said, “Let the little Children come to me, and do not stop them; for it is to such as these that the Kingdom of God belongs”. Truly I tell you, whoever does not receive the Kingdom of God as a Little Children will never enter it” ( Luke 18: 15-17)*

## ***Introduction***

The conversation between Jesus and Zacchaeus in Luke 19:1-10 reflects a dialogue that recognises the chances, need of acceptance, intention and changes in a context that finds “no hope”. As simple as the conversation may appear, this is a radical

**The Covid-19 pandemic has further exacerbated existing inequalities and highlighted the failures of the existent global tax systems.**

testimony of today to look further and beyond; to an outlook that recognises the “voices” of every individual irrespective of age, limited experience, resources, expectations, socio-economic backgrounds, traditions, education and culture to bring the issues to a fore. Most often, the word “change” is synonymous for “the



young, next generation” on whom rests hope to pave the way for systemic change; but sadly the values and opinions of the young is one of the most neglected.

***The Conversation between Jesus and Zacchaeus:***  
*Luke 19-10*

The story opens with Jesus entering Jericho and encountering a rich Chief Tax Collector Zacchaeus, gradually unfolding into a bizarre scene of a rich man, short in stature, surrounded by people that detest him, who climbs the Sycamore tree to see Jesus, and to his amazement Jesus acknowledges him



and enters his home. The conversation between the two holds the radical statement, “Look, half of my possessions Lord I will give to the poor; and if I have defrauded anyone of anything, I will pay back four times as much” and Jesus responds, “Today the salvation has come to this house because he too is a son of Abraham. For the Son of man came to seek out and to save the lost”.

Prior to the story of Jesus and Zacchaeus, Jesus by way of blessing and exemplifying children portrays them as the ideal to enter the Kingdom of God ( Luke 18:15-17). In contrast to the position Zacchaeus held and his reputation, his name means “pure”, “clean”, “righteous” and “innocent”, a description we often associate with children. Therefore, the story of Zacchaeus throws light on what it actually is to be envisioning a kingdom of God, a hope and testimony that shifts from fraud and tax-collection to primarily being known for his faith and generosity. He becomes a voice that Jesus uses to portray the Christian faith and the importance of accepting and recognising depravity, and of how one can cause and also bring about radical change within and outside.

**Therefore, a call to the church is required to recognise and embrace the intention, questions, values and opinions of young children.**

## ***The Conversation between Zacchaeus and Children***

Today there are a plethora of issues concerning children, from child-trafficking, child pornography, child labour, long term health hazards – COVID-19, ecological imbalances, deprivation of education and basic needs like hunger, the list can go on. For children between the ages of 11-14, the impact of the familial environment on their lives is critical. Often regarded as the early adolescence stage, these years are marked by physical, cognitive, emotional and social expansion and growth. In this stage, they develop the abilities to think, learn, reason, and remember. They typically focus on the present, but they also start to understand that what they do now can have long-term bearing on their own and others' lives. They also begin to see that issues are not just clear-cut and that information can be interpreted in diverse ways. It is a sensitive stage of impressionable young minds. Therefore, it is important for the church to become a beacon of light to address and help children understand and recognise their value, position in the community, and find their voices.

**We envision a kingdom of God that recognises  
the voices created in the Image of God.**

### ***Zacchaeus VOICES***

#### ***a. Understand the value of your position***

Zacchaeus' position as the rich chief tax collector and his testimony is reflected in Proverbs 3:27: "Do not withhold Good from those whom it is due, when it is in your power to do it". The



church must facilitate children recognising their own Good, and power, which can influence society by realigning their personal dreams with the needs of society.

b. *Exploring possibilities*

Zacchaeus paves through the people that detest him to seek Jesus. He risked himself and created possible chances to fulfill his goal. It is important for the Church to acknowledge the wisdom of children and provide them with avenues to express themselves; let them have a say in discussions and matters of the community, the church and the world. It is high time that the church recognises children's voices as legitimate. Embracing children means having the church adapt to their level, and provide chances for their full participation beyond the required Sunday school lessons. This also makes the churches more relatable to children which makes guiding the child towards Christ organic.

c. *Intention matters*

Jesus recognises Zacchaeus' intention and asked him to come down from the tree and then engages with him. Children between the ages of 11-14, undergoing both physical and behavioural changes, often do not have the tools to understand these rapid shifts, their reactions or actions, both positive and negative, and are often treated harshly or impatiently. It is important that the church nurtures an environment of understanding, where relationships to intent, actions and consequences are discussed, and practices of reflection are encouraged, leading by example by following the same approach to intention.

d. *Surroundings matter*

The church must influence honouring the surroundings children live and navigate through. The church must seek to

**The church must facilitate conversations around and between Zacchaeus and children today.**

engage with the account of God's creation and the Image of God, and help them embrace and make sense of their own bodies, selfhood, their families, their neighbourhoods and their circumstances, and understand the nature from the point of faith. Zacchaeus' physicality was a point of derision, and he proceeds to use the Sycamore tree as the point of opportunity within his environment, to seek the values and importance of faith. To devalue the nature and its surrounding is to devalue the creation of God. ( Proverbs 3: 19-20)



e. *Testimony matters*

When Zacchaeus acts on his deeds, and responds with accountability, of how he would make amends for the fraud he had committed, it opens new ways and possibilities for change, and acceptance in every human heart. Zacchaeus' testimony reflects the two greatest commandments of God:

*...You shall love the Lord your God with all your heart, and with all your soul and with your entire mind. This is the greatest and first commandment and the second is you shall love your neighbour as yourself (Matt 34: 37-39).*

The testimony of children holds promise for change within and outside, and church needs to acknowledge and harness that power.

Therefore, in conversations between Zacchaeus and children, the church must uphold the 5 M's OF CHILDREN:

**Their opinions MATTER, their questions MATTER, their reflections MATTER, their faith MATTERS, their prayers MATTER. Be the church that embraces children to bring change.**



# LITURGICAL RESOURCES

## *Call to Worship or Opening Prayers*

- (1) As God's chosen ones, holy and beloved,  
clothe yourselves with compassion,  
kindness, humility, meekness, and patience.  
Bear with one another and, if anyone has a complaint  
against another, forgive each other; just as the Lord has  
forgiven you, so you also must forgive.  
Above all, clothe yourselves with love, which binds everything  
together in perfect harmony.  
(Colossians 3:12-14)

From different places, with different voices, but united in the  
same Spirit.

- (2) God, we give thanks to you with our whole heart  
for the new day that you have made for us, for the days  
behind us, and for the days that are to come. God, we are  
glad and rejoice in you. You give us food and clothes, joy and  
communion, songs and faith. We sing praise to your name,  
O most high, today and forever.  
Amen.

- (3) Here we are, no longer strangers,  
gathering as Christ's body,  
signs of the life of the Church.  
Here we are, relishing all we have done here,  
and ready for the road ahead.

Here we are, gathering around  
bread and wine, signs of the presence of Jesus.  
among us, and at this table: Take from the bread, eating,  
remembering: he has given himself to us,  
he lives through us.  
We are to live. We are transformed.  
Share this cup with each other,  
drinking, remembering:  
Nothing can separate us from the  
love of Jesus.  
We are forgiven.  
Thus we become new.  
Let us worship Jesus Christ, who  
lives,  
yesterday, and today, and forever.  
Amen.

### ***Words of Commitment***

- (1) People of God, are you ready to  
work for God's agenda?  
Amen! So says my heart!  
Christ calls us to trust God to know  
what we need — are you willing?  
Amen! So says my heart!  
Christ calls us not to store up  
treasure on earth — are you ready  
to travel light?  
Amen! So says my heart!  
Christ calls us to a life of  
compassion — are you willing to  
open your heart?  
Amen! So says my heart!

Christ calls us to put the values  
of God's Kingdom first — are you  
ready?  
Amen! So says my heart!

### ***Prayer of Confession***

(1) Living, loving God, we come before you.  
Created in your image, we seek to live faithful lives in the  
world. And yet, our ways of living  
in greed and pride, in prejudice and hate,  
deform and destroy your image in others  
and all creation. So we ask for your mercy.

(2) Merciful God,  
we come before you, burdened by  
brokenness;  
so many needs in our communities  
and in our world!  
Too often we ignore or fail to hear  
the cry of the stranger in need.  
Too often we are blinded by  
prejudice, busyness, and apathy.  
We disregard the rights of those  
who are hurting.  
Fear and disgust can make us turn  
our backs on those you want us to  
get close to.

[Silence]

Jesus, your grace includes all  
and by your presence we are

reconciled to one another.

We rejoice in the chance to begin again, re-formed into a caring communion, that through your Spirit we will be the builders of hope and healing.  
Amen.



***Prayer of Intercession***

I

God in heaven, God on earth,  
your word gives us life, your word  
transforms us.

Thus we bring our pleas to you for those who find no comfort,  
those condemned, those persecuted, victims of violence.

We lay our concerns before your heart,  
for those who are sick or broken, those without home or  
security.

We lay before you their fear and their suffering, trusting that  
you bring an end to anxiety, pain, bitterness, and to all the  
injustices that crush your people.

We pray for ourselves and for all the members of your Body:  
that your truth gives us the strength to be courageous activists  
for your love and reconciliation for this world.

Amen.

II

In the midst of deadly wars and destruction,  
you are the God who cares for all of creation.  
So we pray for your endangered world and all who suffer.

[Silence]

Living God,  
help us to re-form the world.  
In the midst of the division of the  
church, you are the God who brings us  
together in unity.  
We pray for all who suffer because  
of the brokenness of your Communion.

[Silence]

Living God, help us to re-form the world.  
In the midst of hatred and prejudice, you are the God who  
lives in us in all our diversity.  
We pray for all who suffer because they are excluded.

[Silence]

Living God, help us to re-form the world.  
In the midst of a materialism and selfish arrogance, you are  
the living God over all other  
gods.  
We pray for all who suffer from economic injustice.

[Silence]

Living God, help us to re-form the world.  
In our vision and daily lives, you are the living God who  
sends us to do your will.  
We pray for those who defend nature,  
those who work for reconciliation,  
those who break down barriers,  
those who fight for equality,  
those who make peace.

[Silence]

Living God, help us to re-form the world.  
Amen.

III

Living, loving God, we come before you.

Created in your image,  
we seek to live faithful lives in the world.  
And yet, our ways of living in greed and pride, in prejudice  
and hate, deform and destroy your image in others and all  
creation.  
So we ask for your mercy.

#### IV

Your will be done, O God. Your  
will for the world — a world where  
shalom is the law. Yet, it is not so.  
Therefore, we ask you:  
Where people of faith suspect  
each other, where there is no trust,  
only fear and judgement,  
God of renewal, send listeners  
and bridge-builders.  
Where people are fleeing their  
beloved homelands, simply to try  
to survive, where the foreigner is  
not welcomed,  
God of renewal, send hearts of  
compassion and raise voices of  
protest.  
Where peace seems like a lost hope,  
trampled into the rubble of bombed  
towns,  
God of renewal, plant seeds  
through people and prayer and  
protest and all that says to the  
powerful: there is another way.  
And we pray for ourselves —

that we will be your instruments  
of renewal — in our own local  
communities and wherever you call  
us to do the work of your Kingdom.  
Amen.

### ***Bible Readings***

#### **I. Psalm 15**

O Lord, who may abide in your tent?  
Who may dwell on your holy hill?  
Those who walk blamelessly,  
and do what is right,  
and speak the truth from their heart;  
who do not slander with their tongue,  
and do no evil to their friends,  
nor take up a reproach against their neighbors;  
in whose eyes the wicked are despised, but who honor those who  
fear the Lord;  
who stand by their oath even to their hurt;  
who do not lend money at interest,  
and do not take a bribe against the innocent.  
Those who do these things shall never be moved.

#### **II. Psalm 72:1-7**

Give the king your justice, O God,  
and your righteousness to a king's son.  
May he judge your people with righteousness, and your poor  
with justice.  
May the mountains yield prosperity for the people, and the hills,

in righteousness.

May he defend the cause of the poor of the people, give deliverance to the needy, and crush the oppressor.

May he live while the sun endures,  
and as long as the moon, throughout all generations. May he be like rain that falls on the mown grass, like showers that water the earth.

In his days may righteousness Flourish and peace abound, until the moon is no more.

### III. Matthew 6:19-21

Do not store up for yourselves treasures on earth, where moth and rust consume and where thieves break in and steal;  
but store up for yourselves treasures in heaven, where neither moth nor rust consumes and where thieves do not break in and steal.

For where your treasure is,  
there your heart will be also.

### *An Affirmation of Faith*

We do not believe in exploitation of the earth for the sake of economic profit  
But we believe in God, the Father almighty, creator of heaven and earth.

We do not believe in the obscene accumulation of power  
But we believe in Jesus Christ, God's only Son, our Lord.

We do not believe in the increasing distance between those who make the decisions and those who suffer them

But we believe that God became human and was conceived by the power of the Holy Spirit and born of the Virgin Mary.

We refuse to give our consent to militarization and the weapons of mass destruction

For we believe that our Lord Jesus Christ suffered under Pontius Pilate, was crucified, died, and was buried.

We do not believe that the forces of death will prevail

But we believe in the resurrection of Jesus, his ascension and that he is seated at the right hand of the father.

We do not believe that the world is at the mercy of the powerful  
But we believe that Jesus will come again to judge the living and the dead.

We do not believe in the ideology of market, consumerism or materialism

But we believe in the Holy Spirit, the Lord the giver of life.

We do not believe in hierarchy, prejudice and discrimination

But we believe in the holy catholic Church, the communion of saints,

We do not believe in revenge or the annihilation of the oppressor

But we believe in the forgiveness of sins.

We do not believe that death is the end

But we believe in the resurrection of the body and the life everlasting.

Amen

### *The Lord's Prayer*

- We alone can devalue gold by not caring if it falls or rises in the marketplace. Wherever there is gold there is a chain, you know, and if your chain is gold so much the worse for you. Feathers, shells and sea-shaped stones are all as rare. This could be our revolution: To love what is plentiful as much as what is scarce.
- Our Father who art in heaven, Beloved God, Creator of heaven and earth, and of all the peoples of the earth, bring peace and righteousness to all the peoples. In your grace, may equity grow. Turn our hearts to you in healing and transformation.
- Hallowed be thy name. Be present to all peoples, that we may open our eyes and recognize you in our history, in our cultures, in our struggles. Deliver us from enchantment by the false gods of money, markets and status.
- Help us to praise you in our faith and actions, that, seeing our loving service in your name, others, too, may bless that name Thy kingdom come; Where people resist injustice, live in solidarity, and seek a more human social order, help us to recognize the ferment of your kingdom already at work. Bless those who are poor, those who suffer for the sake of justice, those who promote and defend human rights. Bless the children of our countries, and protect them from terror and oppression.
- Thy will be done, Yes! That your wisdom would be our wisdom! Deliver us from adjusting to unjust systems, Move our hearts, and the hearts of women and men everywhere to act in love, that we may resist the seductions of power and greed and may live in right relationships with all. on earth as it is in heaven. God, present in every movement of creation, let us be responsible

stewards of your garden of life. striving for sustainability. And as the firmament in all its mystery and glory displays your cosmic will, so may our lives display the mystery and glory of love, your will for life on earth.

- Give us this day our daily bread, that no one may be threatened by hunger, malnutrition, scarcity, give bread to those who have none, and hunger for justice to those who have bread. Teach us what is enough for today, and to share with those who have less than enough, for in this, it is Jesus whom we serve. and forgive us our debts Don't let us lose our lives, as persons and as peoples, because of our debts. Let not the poorest pay for the benefit of the richest, in unfair demands, punitive interest rates and excessive charges. But forgive us, and let justice prevail. as we forgive our debtors.

- As we live by your grace and sharing of your very self, deliver us from systems of aggressive and divisive individualism. Break our chains of selfishness, open our hearts to those who need our solidarity, and deliver us from illusion, that we might practise what we preach. And lead us not into temptation, deliver us from being bewitched by power, and keep us faithful to you; for you are our help, where else can we appeal.

- Money will not save us, nor the market, nor our powerful friends. Strengthen us to resist the false attraction of easy answers, magic fixes, abuses of power, and the delusion that there is any way apart from justice in which God's justice can be done. but deliver us from evil.

- From every evil that objectifies the earth, all living beings, and our neighbours; from every evil that degrades creation and



destroys societies; from every evil that encourages us to think that we are God.

• So may we learn from you to refrain from judgment, to accord respect to all God's creation, and so be privileged to hear the witness of those the world treats with indignity. Because yours is the kingdom, the power and the glory, For ever and ever. Amen.

### ***Blessings and Closing***

(1) Christ, who has nourished us,  
is our peace. He has broken down the barriers  
which divided us, binding us to him  
and to each other.  
Having tasted his goodness, let us share his peace.  
The peace of Christ be always with you.  
And also with you.

(2) The wisdom of God be ours,  
that by day we may act with  
discernment and by night, rest untroubled.  
The strength of God be ours,  
that by day we may stand firm  
with Christ and by night, be re-charged.  
The stillness of God be ours,  
that by day we may embody  
God's peace and by night, know that God is  
near.  
Amen.

(3) May God, the source of life,  
maker of heaven and earth,

graciously re-form our lives;  
may Jesus Christ, the way,  
and the truth, and the life,  
enable us to live in fullness;  
may the Holy Spirit,  
the breath of life,  
empower us to live for others;  
so we may continuously sing the  
song of life  
to the glory of the living God.  
Amen.

- (4) Lord, lead us on paths of justice.  
Guide us to bear your truth.  
O Lord, lead us on paths of peace.  
Guide us in your righteousness.  
O Lord, lead us on paths of reconciliation  
Guide us in the ways of your atonement.  
O Lord, lead us on paths of faith.  
Guide us to live in hope and harmony and reflect your love  
to  
the ends of the earth.  
Amen.

**Contributions to this Toolkit were made by**

**Eve Rebecca Parker  
Ikatoli Awomi  
Justin Thacker  
Martin Gück  
Philip Vinod Peacock  
Priya Luka**

**Prayers were taken from the worship materials of  
the World Communion of Reformed Churches**



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