

# Tithes and Taxes

By Rabbi MICHAEL AARONSOHN

In the spring of 1878 a lecture was delivered under the auspices of the Young Men's Hebrew Association in San Francisco. When the lecturer had finished, Dr. Elkan Cohen, Rabbi of Temple Emanu-El, turned to the chairman of the lecture committee and said, "Where did you find that man?" "That man" was Henry George, the son of a devout Episcopalian. The address, "Moses," delivered sixty-two years ago, remains among the best in all literature.

It is not incongruous that the most eloquent and illuminating portrayal of Israel's master builder is the work of a non-Jew. For, so far as we have been able to observe, no man has come closer to the substance of Judaism than this great American philosopher. With knowledge and power of analysis found only in rare instances, Henry George cleared a way through the wilderness of superstition and mythology and stood with Moses on the heights of Horeb and Sinai—face to face with the reality of life.

There is a considerable variation of views as to the precise substance of Judaism. Notwithstanding apparent contradictions and a wide range of opinions among philosophers, poets, and theologians, the essence of Israel's heritage is as solid as the earth. It is contained in these prosaic and utterly ingenuous words:

"Wherefore it shall come to pass, if ye hearken to these judgments, and keep, and do them, that the Lord thy God shall keep unto thee the covenant and the mercy which He swore unto thy fathers: And He will love thee, and bless thee, and multiply thee: He will also bless the fruit of thy womb, and the fruit of thy land, thy corn, and thy wine, and thine oil, the increase of thy kine, and the flocks of thy sheep in the land which He swore unto thy fathers to give thee. Thou shalt be blessed above all people: there shall not be male or female barren among you, or among your cattle." (Deuteronomy, Chapter VII—Verses 12, 13, 14.)

The following lines from George's lecture on Moses show how unerringly the American prophet pen-

trated to the core of the Mosaic Code:

"The belief in the immortality of the soul must have existed in strong forms among the masses of the Hebrew people. But the truth that Moses brought so prominently forward, the truth his gaze was concentrated upon, is the truth that has often been thrust aside by the doctrine of immortality, and that may, perhaps, at times, react on it in the same way. This is the truth that the actions of men bear fruit in this world, that though on the petty scale of individual life wickedness may seem to go unpunished and wrong to be rewarded, there is yet a Nemesis that with tireless feet and pitiless arm follows every national crime and smites the children for the father's transgression; the truth that each individual must act upon and be acted upon by the society of which he is a part, and that all must in some degree suffer for the sin of each, and the life of each be dominated by the conditions imposed by all. It is the intense appreciation of this truth that gives the Mosaic institutions so practical and utilitarian a character. Their genius, if I may so speak, leaves the abstract speculations where thought so easily loses and wastes itself, or finds expression only in symbols that become finally but the basis of superstition, in order that it may concentrate attention upon the laws which determine the happiness or misery of men upon this earth . . . Its promise has been of peace and plenty and length of days, of stalwart sons and comely daughters. . ." (Emphasis mine.)

A reading of the outstanding books of Henry George indicates how amazingly familiar Henry George was with Biblical philosophy; in the felicitous use of Biblical language and allusions he has seldom been excelled.

But it is when he deals with the problem of human suffering, that Henry George shows how profoundly he grasped the Jewish concept of theodicy. The theme of the Book of Job is the justification of the ways of God. The central doctrine of Moses' last words to Israel is em-

bodied in these grandly-chiseled words:

"His work is perfect: for all, His ways are judgment: a God of truth and without iniquity, just and right is He. They have corrupted themselves, their spot is not His. It is His children's. They are a perverse and crooked generation." (Deuteronomy, Chapter XXXII Verses 4, 5.)

Compare this sublime affirmation with the passage found in "Progress and Poverty":

"Though it may take the language of prayer, it is blasphemy that attributes to the inscrutable decrees of Providence the suffering and brutishness that come of poverty; that turns with folded hands to the All-Father and lays on Him the responsibility for the want and crime of our great cities. We degrade the Everlasting. We slander the Just One. A merciful man would have better ordered the world; a just man would crush with his foot such an ulcerous ant-hill! It is not the Almighty, but we who are responsible for the vice and misery that fester amid our civilization. The Creator showers upon us His gifts—more than enough for all. But like swine scrambling for food, we tread them in the mire—tread them in the mire, while we tear and rend each other!"

Passing from this treatment of theologic themes, we come to the most significant similarity in practical propositions. For, as with mystics and as with modern Zionists, the fundamental doctrine in the Henry George philosophy is the equal right of all men to the ownership of the land.

Superficially there is a contradiction between the Mosaic and the Henry George concepts of land ownership. Until the time of the abolition of the Jubilee practice of restoring land to the original proprietor, private ownership was the traditional, sacred and inviolable duty of every Israelite. The tragic story of Naboth's vineyard is an excellent illustration of this centuries-old custom.

"And Ahab spake unto Naboth saying, Give me thy vineyard, that I may have it for a garden of herbs, because it is near unto my house; and I will give thee for it a better vineyard than it; or, if it seem good to thee, I will give thee the worth of it in money." . . . And Naboth



said unto Ahab, The Lord forbid it me, that I should give the inheritance of my fathers unto thee." (I Kings, XXI, 2, 3.)

Henry George's use of the highly controversial phrase "common ownership of land" is not to be taken literally. His thesis is purely academic. It is, in fact, akin to the Biblical axiom or hypothesis that the "earth is the Lord's"—that God is the sole landlord. What is vital in the Georgist proposal is the way by which every member of society is to attain the greatest of all rights—economic independence, freedom from want, and the fear of want.

"This then," he affirms, "is the remedy for the unjust and unequal distribution of wealth apparent in modern civilization, and for all the evils which flow from it: WE MUST MAKE LAND COMMON PROPERTY."

In like manner when Moses says, in the name of God, "The land shall not be sold for ever: for the land is Mine: for ye are strangers and sojourners with Me," (Leviticus, XXV-23), the intent was to do away with the monstrous evils of land monopoly and land speculation, in order to secure for every member of the Congregation of Israel the grandest of all rights: economic independence.

The true comparison is found in method where, although we are again face to face with an apparent contradiction, we find complete harmony, as we found it in speculation. The objectives are identical. The philosophic, the theologic and the political ideals are identical.

The method advanced by Henry George is summarized as follows:

"In form, the ownership of land would remain just as now. No owner of land need be dispossessed, and no restriction need be placed upon the amount of land any one could hold. For, rent being taken by the State in taxes, no matter in whose name it stood, or in what parcels it was held, would be really common property, and every member of the community would participate in the advantages of its ownership.

"Now, inasmuch as the taxation of rent, or land values, must necessarily be increased just as we abolish other taxes, we may put the proposition into practical form by proposing—to abolish all taxes save that upon land values."

Where in the Bible do we come upon that specific law which coincides most perfectly with the "Single

Tax" system of Henry George? The answer is condensed in the word "tithe."

"When thou hast made an end of tithing," commands Moses (Deuteronomy, XXVI, 12), "all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates and be filled . . ."

The close connection between the terms tax and tithe may not readily be perceived. It is evident that Moses is concerned with a national life altogether agrarian; Henry George contemplates a society in which the emphasis is upon urban civilization.

Very little imagination is needed to realize that the tithe represents the "unearned increment." The famous school of French Economists called it the "produit net." The tithe is that portion of the produce of the fields above and beyond the just reward of man's labor. It—the tithe, unearned increment, produit net—is God's contribution in the form of rain, sun, chemical action in the soil, in the winds, and Time.

Moses ordained that this unearned increment should be given to the poor, and to the stranger. Thus poverty was to be alleviated and the fear of want forever dissipated. The beneficiaries of the services of Nature were enjoined by the sanctions of religion to return to society a tenth of their income to be used for the service of the community. According to benefits received from nature a man was bound to return in the form of a tithe. Charity? No! This was, this is, social justice. And this is the key to the practical program of Henry George. The "Single Tax" is a modern counterpart of the Mosaic system of tithing.

Whether we call it tithe or tax, the underlying principle is compatible with the doctrines of Judaism

and Henry George. To return to the community that which was produced by the community and for the use of the community is to comply with the laws of Nature and of Political Economy. Social Justice is a realistic, a natural, an eminently wise basis of civilization. Without it society cannot enjoy health, peace, prosperity, or happiness. Poverty is the antithesis not only of the natural order. Viewed from the watch-towers of Judaism, it is the denial of the wisdom and the will of God.