

Reform of the Federal Income Tax System
A Resolution Approved by General Synod XI (1977)

WHEREAS we conceive it to be the business of the church to be instrumental in promoting joy, faith, hope, love and abundant living for all the people of our nation; and

WHEREAS we recognize that government has an important place in the providence of God in meeting His purposes and our human needs; and

WHEREAS we regard the payment of taxes, levied through the democratic process, as a public duty, and their responsible use as a public trust; and

WHEREAS taxes, while primarily a source of governmental revenue, intentionally or unintentionally also affect the economic and social process; and

WHEREAS we consider that a fair, uncomplicated, progressive and neutral Federal Income Tax System to meet the expenses of government is necessary in the interest of justice and for the well-being of our nation; and

WHEREAS the dollar value of these tax expenditures is over \$100 Billion a year;

THEREFORE BE IT RESOLVED that the Eleventh General Synod of the United Church of Christ;

1. Fully reaffirms the position taken by the Seventh General Synod of the United Church of Christ in 1969 as follows: "We must remove any ground for the cynicism which results when the tax system favors the citizen who can afford a lobbyist or high priced tax advisory, and places a disproportionate share of the cost of maintaining peace of eliminating want upon those who are below, at, or immediately above the poverty level.";
2. Urges our Congressional Representatives to vote for legislation which will change or eliminate those tax expenditures which violate the principles of fairness, simplicity, progressivity and neutrality in our Federal Income Tax System;
3. Urges Congress to make a beginning as follows: substitute a tax credit for the present personal exemption, give a tax credit equal to 25% of the standard itemized deduction.
4. Encourages our local churches to engage in discussions and workshops concerned with improving our Federal Income Tax System.