



“Budget: A Moral Document”

Shalom Chaverim,

There has been much discussion and analysis about the budget prepared by the White House. What does Jewish tradition have to say about the difficult decisions that face our nation?

Long before the modern State of Israel grappled with budgets, Jews wrestled with allocating communal funds. Throughout the medieval era, Jewish communities known as Kehilot had the ability to levy taxes. Economist and author, Meir Tamari in his landmark work, *With All Your Possessions: Jewish Ethics and Economic Life*, explains that theoretically, authorities could reduce the tax burden by curtailing the services they provided. Nevertheless, there were certain areas which the community could not ignore or refuse to fund. They included funds for education, feeding and clothing the impoverished, care of widows and orphans, and redeeming captives. Similarly, raising funds for synagogues, cemeteries, mikvaot was an obligation.

These areas cover what we'd call social services, religious services and security. Budget cuts designated to lighten the tax burden could not eliminate them; at most they could be reduced in accord with financial realities.

Throughout the ages and lands, Jewish communities employed various tax policies. To give but one example, a community approached the great Rav Moshe Feinstein (20th Century) about building a mikvah. He responded that the mikvah should be funded half on the basis of wealth and half on a per capita basis. That is to say, he called for a progressive tax and a poll tax, respectively. He justified himself using traditional halakhic codes explaining that there were two functions to finance. There was the utilitarian purpose of the mitzvah, obligatory on all and therefore financed on a per capita basis. And there was hiddur mitzvah, the beautification of the mitzvah for luxury and refinement which had to be funded on a wealth basis.

Not all communal needs were taxed with a combination of progressive and poll taxes. Indeed, Jewish communities developed a sophisticated analysis regarding what constitutes a basis for taxation, methods of assessment and punishment for evasion. But lest we get lost in the details, one thing is clear: a budget is a moral document. As Tamari writes, “Judaism does not propose any specific economic theory or system; rather, it proposes a moral-religious framework within which the theory or system must operate.” Decisions on budgets “have to be made on the basis of economic criteria; then they have to be reexamined in light of this religious framework to discover whether or not the proposed choices are acceptable.”

L'Shalom,

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