



Introduction



Religions, Taxes, and Societies in History

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Received 4 May 2026 | Accepted 4 May 2026 |

Published online 5 June 2026

Abstract

This volume explores the underexamined intersection of religion, taxation, and social order across cultures and centuries. Drawing on Jewish, Christian, Islamic, and Buddhist traditions, the contributions analyze how religious actors and institutions have legitimized, ritualized, contested, or reshaped fiscal systems. Case studies range from rabbinic concepts of tax and citizenship, Islamic legal reasoning on zakāt, Christian social ethics, to Buddhist sacred economies. Rather than viewing taxation as a purely technical or secular matter, the volume approaches it as a site of moral

negotiation and theological meaning-making – deeply embedded in visions of justice, solidarity, and divine authority. By tracing the ways in which religious norms have influenced fiscal practices, supported or challenged state power, and articulated ethical obligations around wealth and redistribution, this issue offers new perspectives on the moral economies of past and present. It thereby bridges theology, history, and political economy to illuminate the sacred foundations of taxation.

Keywords

religion and taxation – fiscal ethics – theological legitimacy – tax resistance and ritual – state–religious authority relations – sacred economies

1 Religions, Taxes, and Societies: Introductory Reflections

As a mechanism of organized social responsibility, taxation occupies a central yet contested position across the spectrum of human societies. From the vast imperial structures of antiquity to the complex redistributive systems of modern welfare states, taxes have served as a fundamental tool shaping political authority, enabling economic redistribution, and defining the boundaries of social belonging.¹ However, taxation is more than a purely technical exercise in public finance. Historically, it is deeply interwoven with the moral fabric of societies. Against this backdrop, tax research has always been an interdisciplinary field, with contributions from economics, political science, history, sociology, and law.² With this special issue, we would like to expand this interdisciplinary spectrum to include theology.

This makes sense because across world religions and historical contexts, taxation emerges not merely as a legal or economic instrument but as a deeply charged spiritual and political medium – a nexus where divine command, social order, individual conscience, and seignorial or state power converge. For this reason, representatives of various religions have considered the subject of taxation at different times in history, commenting on, endorsing, or criticizing the tax systems of their time or making suggestions for improvement. The

1 Schönhärl/Hürlimann/Rohde, *The Ability and Intention of Not Paying Taxes in History*, pp. 1–15.

2 Martin/Mehrotra/Prasad, *The New Fiscal Sociology*.

emerging discourses on tax payment have included the dictates of religious obligations and overarching theological visions of justice that inform them.

Given the importance of taxation for theology and religious history, and of theological thought for tax research and tax history, research at this intersection remains surprisingly scarce. This is particularly notable considering that Adam Smith, some of whose principles of taxation are still widely accepted today, was a moral philosopher, a discipline that then included moral theology.³ At the beginning of the 20th century, sociologist Max Weber pointed to the link between taxation and religion – a connection long overlooked in research and only recently rediscovered.⁴ There are other examples from the same period.⁵ Instead of offering a comprehensive overview, we refer to recent studies on the link between religion and taxation.⁶ Most widespread today are quantitative studies which examine the connection between religiosity or religious affiliation and attitudes toward paying taxes or taxpaying behavior,⁷ based for example on the data of the World Value Survey.⁸ Such quantitative approaches, sometimes combined with qualitative investigation, are applied by economists to different religions and territories.⁹ Furthermore, lawyers are sometimes interested in the tax arrangements and practices of religious communities.¹⁰ There are also normative theological studies in the field.¹¹ However, we find few theological studies that take a broad, religiously informed view of different positions within religious discourses.¹² Equally rare are approaches that adopt a genuinely historical perspective to tax and religious issues,

3 Moran, *Adam Smith and the Search for an Ideal Tax System*, pp. 201–216.

4 Döpking, *Fiskalische Herrschaft*, pp. 75–81; Huhnholz, *Der andere Ökonom*. See also Lohlker/Pantić: *Charisma, Popularity, Power: Grace, Religions and Belief throughout History until the Present*.

5 E.g. Hamm, *Zur Grundlegung und Geschichte der Steuermoral*; Kehl, *Die Steuer in der Lehre der Theologen des Mittelalters*.

6 Frambach/Eissrich, *Wirtschaftsideen des Vatikans*; Stegmann, *Luthers Auffassung vom christlichen Leben*; Kellenbenz/Prodi, *Fiskus, Kirche und Staat im konfessionellen Zeitalter*.

7 See e.g. Benk/McGee/Yüzbaşı, *How Religions Affect Attitudes toward Ethics of Tax Evasion*, pp. 202–223; or the contributions to the collective volume McGee, *The Ethics of Tax Evasion*.

8 McGee, *Religion and Views on the Ethics of Tax Evasion*.

9 E.g. Hidayat/Sharkey, *Islamic Legal Reasoning for the Justification of Tax Evasion*, pp. 475–486.

10 McGlynn Gaffney, *On not Rendering to Caesar*, pp. 1–52; Mutch, *Accounting and Accountability*, pp. 252–259.

11 E.g. Alt, *Catholic Social Teaching and Taxation*, pp. 47–69; Nothelle-Wildfeuer, *Was ist eigentlich Steuergerechtigkeit*, pp. 324–333.

12 Figueiras, *La religión y el fraude fiscal en España*, pp. 137–148; Chaudhry, *Taxation in Islam and Modern Taxes*; Al-Salimi, *Zakāt, Citizenship and the State*, pp. 57–69.

analyzing religious contributions to the discourse on tax payment and placing them in their historical context.¹³ This is all the more surprising given that historians have increasingly focused in recent years on interdisciplinary approaches to tax history¹⁴ and the history of tax evasion.¹⁵ In the context of colonial history in particular, tax history has become an important field of research¹⁶ in which religious issues could certainly be significant, given that the colonizing tax collectors rarely belonged to the same religion as the colonized taxpayers, meaning that missionary work and tax collection were closely linked. The history of economic and political thought on taxes has also been reconsidered.¹⁷ Nevertheless, it seems that tax historians tend to avoid religious history and theology, just as theologians and religious historians find it difficult to access tax history.

2 Financing State Functions and Religious Communities

What makes, however, this field of intersections so interesting? In order to meet their financial needs, state authorities of the past and present have levied taxes from their subjects or citizens, using tax authorities, tax farmers or other forms of tax collection to smooth the flow of the levies from the taxpayer to the government.¹⁸ To facilitate cross-cultural and historical comparisons of taxation practices, we adopt a broad definition of taxation, which can range from more or less formalized contributions to public coffers in cash or kind to general compulsory levies with no direct returns. In any case, the state's tax demands had to somehow be justified, legitimized, and rendered fair to convince individuals to pay them honestly.¹⁹ Such pressure to legitimize taxation exists not

13 Jones, *Hard Shells of Community*, pp. 95–122; Likhovski, *Tax Law and Social Norms in Mandatory Palestine and Israel*; Schönhärl, *Tax Morale and the Church*, pp. 237–258.

14 Martin/Mehrotra/Prasad, *The New Fiscal Sociology*; Makovsky/Smith, *Beyond the Social Contract*; Mugler/Johannsen/Smith, *Anthropology and Tax*.

15 Guex/Buclin, *Tax Evasion and Tax Havens Since the Nineteenth Century*; Schönhärl/Hürliemann/Rohde, *Histories of Tax Evasion, Avoidance and Resistance*.

16 See for example the conference “Comparative Perspectives on Taxation and the Colonial State” in Flensburg in September 2025 (see hsozkult: *Comparative Perspectives on Taxation and the Colonial State*).

17 Huhnholz, *Fiskus – Verfassung – Freiheit*.

18 Essers, *History and Taxation*.

19 The possibilities for tax avoidance or evasion vary fundamentally depending on the historical context and the type of tax. One form of non-taxation is open tax resistance, see Delalande/Huret, *Tax Resistance*, pp. 301–307.

only in “Western” sovereign states, but also existed in pre-modern states and in those with no “secular” separation between state and faith communities. As diverse as the relationship between state and churches or religious communities has been in various historical and contemporary contexts, the pressure to justify taxation remains a constant factor, opening up opportunities for religious groups and communities to position themselves in political discourse.

From a systems theory perspective, the role of religions in traditional societies was to provide theologically grounded morals, reflect on moral issues, and convey moral standards.²⁰ Even in today’s “modern” societies, where morals can no longer be based on religion, religious communities continue to instill society with morals and present themselves as moral authorities.²¹ They still communicate theologically based ideals of communal living related to transcendence, in which questions of distribution play a significant part. Within these ideals, they can either justify the state’s tax demands by describing them as conducive to the achievement of their ideals, or they can call for resistance to the tax demands by describing them as counterproductive to their theologically grounded ideas of society.²² Their support or rejection can be articulated in the form of statements, for example on honest taxpaying behavior, on the relationship between the individual and society or the subject/citizen and the state, or on the economic system as a whole. Both modes, support and rejection, can be observed throughout history. They are the focus of interest of this special issue.

On the other hand, religious communities also require financial resources to sustain their community life. These resources are collected in the form of fees, levies, and donations, whether in cash, in kind, or as labor. Sometimes state authorities are involved in the collection process, for example by enacting legal regulations governing their relationship with religious communities. They can also be directly involved in the collection of contributions, as is the case in modern German church tax law.²³ Looking back in history, we also find constellations in which the state is not secular but is closely intertwined with religious authority – such as in early modern Lutheran contexts²⁴ or, in

20 Krüggeler/Pickel, *Einleitung – Religion und Moral*, pp. 7–18.

21 Nassehi, *Religion und Moral*, p. 22.

22 One example is the call for resistance of many (Christian) groups against the war in Vietnam in the USA at the end of the 1960s/beginning of the 1970, see Michelmores: “*Ain’t Gonna Pay for War No More*”, pp. 325–338.

23 Frerk, *Finanzen und Vermögen der Kirchen in Deutschland*.

24 Oakley, *Christian Obedience and Authority*, pp. 159–192.

the Islamic tradition, in the Ottoman Empire²⁵ where state and religion were institutionally interlinked. On the other hand, the state may also discourage its citizens from contributing to religious communities or even seek to make this more difficult or prevent it altogether – one could think of socialist contexts here, for example. Therefore, the state and religious communities can support or hinder each other in organizing their financial needs. All gradations between these two extremes are conceivable.

This special issue is primarily concerned with one aspect of this potential collaboration: it interrogates the multifaceted ways in which religious traditions have shaped, justified, contested, and resisted systems of taxation. Encompassing Jewish, Christian, Islamic, and Buddhist perspectives, and spanning from antiquity to modernity, the volume recovers the normative force and cultural meanings ascribed to taxation, positioning it as a locus of theological and ethical negotiation.

3 Theologizing the Fiscal: Norms, Rituals, and Resistance

Several contributions within this collection approach taxation as a significant site of theological meaning-making and complex moral negotiation. Rather than treating fiscal practices as morally neutral instruments of governance, these studies highlight how religious traditions embed taxation within broader ethical, ritual, and political imaginaries, thereby shaping attitudes of compliance, critique, and resistance.

Within the Islamic tradition, as explored in the contribution by Idris Nassery, taxation and particularly the institution of *zakāt* are conceptualized as far more than acts of ritualized charity. Instead, it is presented as a theologically charged act of trust and ethical accountability. Drawing upon the depths of classical Islamic jurisprudence, Nassery constructs a detailed typology of approaches to unjust taxation, ranging from the advocacy of strict obedience to the articulation of principles of resistance.

Elisa Klapheck's analysis of the Babylonian Talmud uncovers a rabbinic conception of taxation as the *gateway to citizenship*. In this framework, tax is not merely construed as a burden imposed upon individuals; rather, it is presented as a means to access civil rights and entitlements. In her insightful reading, taxation plays a crucial role in establishing political belonging and fostering ethical parity among members of society, a framework that remains strikingly

²⁵ Coşgel, *Efficiency and Continuity in Public Finance*, pp. 329–341; Zysow, *Zakāt*.

relevant for contemporary debates surrounding issues of inclusion, the nature of civic obligation, and the provision of public goods.

4 Institutions, Statehood, and Confessional Traditions

Tax systems are invariably embedded within complex institutional logics, and two contributions delve into the intricate relationship between these systems and the development of statehood. Yoram Margalioth explores the regulatory dilemmas that arise in contemporary Israel due to the presence of *faith-based financial institutions*, with a specific focus on the ultra-Orthodox *Gmachs*. These informal, trust-based lending networks embody a religious economy characterized by mutual aid and interest-free credit. However, their operations also present challenges to modern tax regimes and anti-money-laundering laws. The legal negotiations that take place between the authority of the state and the autonomy of religious communities raise broader and pressing questions about the role of regulation in societies characterized by pluralism.

Fabio Rambelli provides a reconstruction of Buddhist conceptions of taxation in historic Japan, where offerings, tributes, and ritual donations were integral components of a *sacred economy*. In this context, taxes were far from being perceived as secular burdens; instead, they were often framed as the returning of divine gifts, as participation in a system of circulation between the earthly realm and the realms of the Buddhas and Kami. These approaches have various mutual points of comparison with Islamic or Orthodox Jewish traditions.

5 Concluding Reflections

The contributions in this special issue demonstrate that taxation has many areas of overlap with theological questions and considerations – a phenomenon inextricably entangled with competing claims to sovereignty, moral imaginaries, and processes of historical transformation. By examining how religious and confessional traditions sacralize, critique, or reconfigure fiscal systems, the authors deconstruct reductionist narratives that reduce taxation to mere compliance or technical redistribution mechanisms. Instead, they advocate for an understanding of taxation as a dynamic field of tension where divine commandments, ethical imperatives, and state authority intersect. Looking ahead, future research could further deepen understanding of the role of taxation in non-Abrahamic traditions, such as Hindu *dharma*-based economies, where duties (*svadharma*) and social hierarchies (*varna*) shape

fiscal practices.²⁶ Additionally, theological responses to global tax evasion, off-shore havens, and the erosion of public solidarity under neoliberal austerity regimes could be examined through frameworks like Buddhist “compassion economies”²⁷ or Christian social teachings.²⁸ In an era marked by escalating inequality and a declining trust in institutions, this volume underscores that a reimagining of fiscal ethics could be built upon an excavation of its spiritual and moral foundations – a task demanding collaboration among theologians, political scientists, and economists. However, by raising historical awareness for the interconnectedness of taxation and religions, historians could not only deepen understanding of the temporality and historical development of notions of justice in questions of distribution, but also help to sensitize us to the veiling of political intentions and redistribution efforts through religious arguments, such as we are currently experiencing – not only in the U.S.A.

Methodologically, the contributions of this special issue weave together interdisciplinary perspectives from theology, history, and political economy. Through critical engagement with primary sources – Qur’ānic exegesis (*tafsīr*), Talmudic debates, Buddhist sutras – normative patterns of reasoning are illuminated. Comparative case studies, such as juxtaposing Islamic *zakāt* with Christian tithes, reveal transcultural and transhistorical patterns without negating historical specificity.

Scholarly significance lies in the special issue’s bridging of religious and confessional studies, and political and historical research, offering an innovative paradigm to conceptualize taxation as a contingent negotiation between the sacred and the secular. This approach not only enriches debates on the formation of modern states but also informs contemporary discourses on social justice – for instance, by reframing *zakāt* as an anticolonial redistributive model or Talmudic tax ethics as a blueprint for inclusive citizenship. By revealing how religious norms both stabilize and destabilize fiscal systems, the authors question secularist narratives of modernity. Or, if the reader wants to apply this normatively: our theological inspired approach could also give inspiration for economically grounded, globally oriented tax policies, while avoiding the instrumentalization of religious arguments for political ends.

26 First considerations in Bose, *Hindu Ethical Considerations in Relation to Tax Evasion*, pp. 135–147.

27 See e.g. Eaton, *Birth, Old Age, Sickness, and Taxes*.

28 See e.g. the approaches of the network *Tax Justice & Poverty*, <https://taxjustice-and-poverty.org/>, 2013–2019.

Acknowledgements

For critical remarks we thank all participants of the conference “God, Taxes and Societies” in Paderborn, 29th February/1st March 2024, especially Sebastian Huhnholz and Gisela Hürlimann. The conference “God, Taxes, and Societies: Exploring Intersections of Religion and Taxation in History” at Paderborn University in February/March 2024 from which the contributions to this special issue emerged was funded by the German Research Foundation DFG.

Biography

Prof. Dr. Idris Nassery is Professor of Islamic Law and Head of the Paderborn Institute for Islamic Theology (Faculty of Cultural Studies, Paderborn University). He also chairs ILSAF (Institute for Law and Society in Afghanistan) and serves as Editor-in-Chief of the Journal for Afghan Legal Studies. His research spans Islamic jurisprudence, legal philosophy, comparative law, ethics, and the theological underpinnings of normativity. In 2025, he co-edited *Dynamics of Tradition: Islamic Theology and Law in Relation* (Brill), a volume exploring the interplay of legal and theological reflection across centuries. Prof. Nassery is known for fostering interreligious legal dialogue and organizing international academic collaborations that unite Islamic, Jewish, and Christian scholarly perspectives.

Prof. Dr. Korinna Schönhärl is Professor for Contemporary History at University Trier. She is particularly interested in the interactions between cultural, economic and financial history in Europe, especially in the Mediterranean region, and North America. Until 2025, she was leading the Heisenberg Project ‘International Cultural History of Tax Morality,’ which examines discourses on honest tax payment in the United States, Spain and West Germany since the 1940s.

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