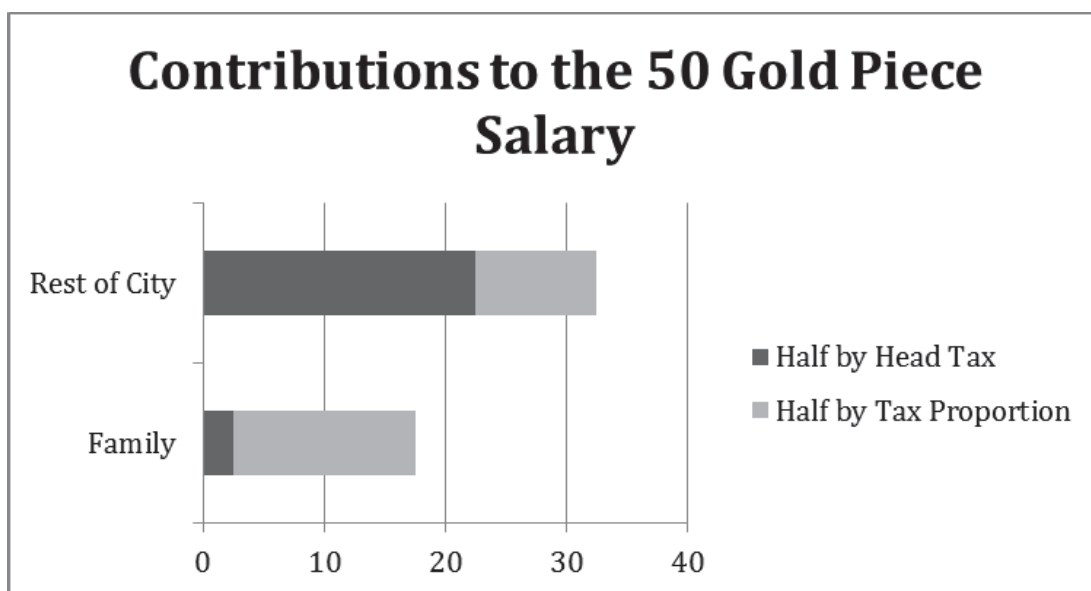


Elections 2012 -A Jewish Perspective

Text 12

What the founders ordained was well thought-out: one needs the majority of the people and the majority of the wealth, so that a poor majority cannot compel the minority of the wealthy, nor can the wealthy minority compel the majority who are poor. Rather, there must be an accord of the poor majority of the people with the wealthy minority.



[Let them] collect the salary of a rabbi, cantor or executive secretary in two parts, half to be paid by a head tax and half to be paid according to wealth. The salary of the secretary was to be 50 gold pieces. 25 would be paid by a head tax – each of the 45 householders would pay a half gold piece, and the rich man and his family, five people in all, would pay just two and a half gold pieces. For the remaining 25 gold pieces, the rich man and his family would pay $\frac{3}{5}$, or 15 gold pieces, and the rest would pay 10. Thus, since the rich man and his family would be paying a total of 17.5 gold pieces, he would not be paying a majority of the money, and thus he had no veto power.

Elections 2012 -A Jewish Perspective

Rabbi Menachem Mendel ben Avraham Krochmal (1600-1661), ShuT Tsemach Tsedek 1 (partially paraphrased)

Question:

In what way did the Tsemach Tsedek address the problem that Aristotle had noted?

Summary: We see in an actual case one effective way in which the varying interests were balanced so that the wealthy were not subjected to envious confiscation nor were those on a lower economic level left to be dominated by the rich.

F. Primacy of Custom

Text 13

In a place in which there is the custom or the desire to levy a single tax for all needs together, the method of taxation should be essentially according to wealth. For according to Torah law, all we collect for all these needs to be according to wealth [not on a per capita basis].

SHuT Tsits Eliezer, 22, p. 122

Text 14

Scholars found the multitude of methods [derived from Tal-

Elections 2012 -A Jewish Perspective

mudic law, “law of the non-Jewish kingdom, and from partnership law in particular] insufficient to overcome the wide array of tax law problems with which they and the communal leaders were confronted. Application of the private law rules of partnership offered no comprehensive basis for solving the myriad tax law problems that arose and belonged, by their very nature, to the field of public law – not only because partnership law offered no analogy for the overwhelming majority of tax law matters but also because a legal arrangement governing relationships between two or three partners was often unsuited to regulating the legal relationships between all the different units comprising the community. They found the way to settling most of the laws of taxation through using the authority vested in the public to make enactments and by means of the legal source of custom.

Menachem Elon, “Taxation” in Public and Administrative Law; Conflict of Laws, p. 667

Conclusion

Text 15

And they sent and called him, and Jeroboam and all the congregation of Israel came, and spoke to Rehoboam saying, "Your father made our yoke hard. Now you lighten your father's hard work and his heavy yoke which he placed upon us, and we shall serve you." And he said to them "Go away for three days, then return again to me." And the people departed.

Elections 2012 -A Jewish Perspective

And King Rehoboam took counsel with the elders who had attended Solomon his father while he was yet alive saying: "What counsel do you give me to reply to this people?"

And they spoke to him saying, "If you will be a servant to this people today, and you will minister to them and you will respond to them and speak kind words to them, then they will be your servants for all times. But he disregarded the counsel of the elders who advised him, and he took counsel with the young men who had grown up with him and who were attending him.

And he said to them: "What do you advise that we reply to this people who have spoken to me saying, 'Lighten the burden which your father has placed upon us'?" And the young men that had grown up with him spoke to him saying: "So shall you say to this people who have spoken to you saying, 'Your father has made our yoke heavy, and you make it lighter for us,' thus shall you speak to them, My little finger is thicker than my father's loins. And now, where my father did burden you with a heavy yoke, I shall add to your yoke; my father flogged you with whips, but I will flog you with scorpions."

... And all of Israel saw that the king did not listen to them, and they replied to the king saying: "What share do we have in David? And no heritage in Jesse's son. To your homes, O Israel! Now see your house, David," and the Israelites went to their homes.

I Kings 12:6-11, 15

Elections 2012 -A Jewish Perspective

Text 16

The general principle is: Any law that a king decrees to be universally applicable, and not merely applying to one person, is not considered robbery. But whenever he takes from one person alone in a manner that does not conform to a known law, but rather seizes the property from the person arbitrarily, it is considered to be robbery.

Rambam, Hilchot Gezeila Va'aveida 5:14

Text 17

All the parties concerned have to consider... the willingness of the citizens to pay the taxes levied. Ignoring this will lead to large-scale nonpayment of the taxes, limited only by the ability of the authorities to police and enforce their tax collections. Experience in many different countries and during vastly different periods of history has shown that this ability is limited whenever the taxpayer sees justification for the nonpayment of taxes.

Meir Tamari, *The Challenge of Wealth*, p. 230