

Calls of the Zacchaeus Tax Campaign

Calls for Tax Justice

- **We call for the enactment of progressive wealth taxes at global and national levels to curb the growing concentration of wealth in the hands of an increasingly powerful few, hand-in-hand with increased public spending to stamp out poverty.** A global comprehensive wealth tax—building on the Picketty proposal for a 1% tax on wealth between 1 to 5 million euros and a 2% tax on wealth above 5 million euros—together with inheritance and other wealth taxes at the national level can tackle runaway inequality while raising billions for health, education and other critical social services.
- **We demand a stop to tax evasion and avoidance by multinational corporations (MNCs) and affluent individuals.** Year after year, many countries in the Global South bleed billions of dollars due to “transfer pricing,” “trade mis-invoicing” and other tricks. Developing unitary methods of corporate taxation to ensure that MNCs pay taxes where economic activities occur, closing tax havens, publishing country-by-country reports of profits and establishing a United Nations commission for tax cooperation can build a fairer and more transparent system of corporate taxation.
- **We urgently call for progressive carbon and pollution taxes at different levels to protect our only planetary home.** Studies including by the Intergovernmental Panel on Climate Change indicate that there is a limited and rapidly vanishing window to prevent calamitous climate change. Carbon taxes, particularly on big corporations and wealthy consumers, can help to restrain emissions and raise revenues for investment in renewable energy as well as for meeting the costs of climate change mitigation and adaptation and reparations for climate-related loss and damage in income-poor and vulnerable countries.
- **We call for the immediate implementation of a financial transaction tax on trade in equities, bonds, currencies and derivatives to curb harmful speculative activities.** Proceeds would be allocated towards global public goods and the protection of our ecosystems, as well as towards reparations for slavery and other historical injustices.

Calls for Reparation

- **Midway through the International Decade for People of African Descent, 2015–2024, we call for the establishment from taxation of an Enslavement Reparation Fund overseen by a Global Commission for Reparatory Justice.** This fund would resource key areas of reparatory justice: health, education, technology transfer, repatriation, among others (such as those named in the CARICOM Ten Point Plan).
- **We demand debt cancellation as a further measure to bring reparation and restoration to nations impoverished by the transatlantic slave trade and struggling with the impacts of runaway climate change.** Debt cancellation would

help to free up resources to address economic, social and ecological challenges facing the aforementioned nations that are often rooted in unjust economic conditions imposed by the colonizing nations since emancipation. Debt restructuring is not acceptable as these were illegitimate debts imposed by an unequal economic system.

Calls to the Churches

- **We call on churches to discern and study the issues around just taxation and reparation for slavery and ecological debt through the lens of the covenantal relationships that God calls us into with each other and the earth.**
- **We urge for creative and prophetic readings of the Zacchaeus story in Luke 19:1-10.** We invite churches to embrace the good news of Zacchaeus and advocate it in their life and witness raising the issues of just taxation and reparation in their contexts.
- **We encourage churches to join the Zacchaeus campaign and lobby and advocate with national governments and global financial and economic institutions for tax and reparative justice.** We particularly call on young people in our churches to educate, organize and agitate around taxation and reparation.
- **Finally, we call on churches to organize their finances in line with Zacchaeus principles for just taxation, sharing of resources and reparation for historical injustice.**



The Zacchaeus Tax Campaign is a part of the New International Financial and Economic Architecture initiative, a joint project of the Council for World Mission, Lutheran World Federation, World Communion of Reformed Churches and World Council of Churches.