

for an epistemic shift away from propositional orthodoxy to a relational definition lends itself to that end. Sedmak does not show how his definition of orthodoxy prevents such theological drift.

*A Church of the Poor* is a helpful volume at this point in history because it clearly articulates the drift among some Roman Catholics toward placing social ethics above doctrinal consistency at the head of the Church's concerns. Sedmak gracefully presents that position with helpful historical analysis that allows his readers to see the heart of his position and its implications. The volume makes a valuable contribution to the ongoing conversation by making plain what is often assumed in discussions of orthodoxy and social ethics.

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## Render to Caesar? The Morality of Taxation

**Fr. Dennis J. Yu**

Makati City, Philippines: St. Pauls, 2016 (291 pages)

Taxation, in all its forms and practices, is a technical and thorny *moral* subject. The Pharisees knew this when they tried to lure Jesus into saying something that would indict him against the imperial regime by asking if taxation was just tribute paid to Caesar. At the same time, taxes are also a simple ethical matter: except for anarchists, the bone of contention is not taxation *per se*. Not even Jesus categorically denied its validity.

Government administration, public infrastructure, the military, and their financing are inherent parts of civil society. Taxation, while not the only, is the main source of public revenue to maintain society. Passionate disagreement, however, occurs over the moral particulars of fiscal justice. For example, what type of taxes are good and for what specific purposes? How much should private citizens and businesses pay? Who should monitor fiscal compliance and enact spending procedures? Which tax exemptions are fair?

When push comes to shove, heated tax debates boil down to more fundamental questions such as legitimacy of rule, the goodness or evil of laws and lawmakers, and the duties of citizenship. If I have not participated in elections, do I have the right to protest fiscal policy? If a legislator illegally comes to power, can citizens reject fiscal policy passed under his mandate? What is a citizen's duty if a certain tax law is inherently evil?

In Fr. Dennis J. Yu's *Render to Caesar?* these are just a few of the challenging questions a young Catholic priest, theologian, and economist tackles with astute observations and critique. While an invaluable and original academic work, the author's tone is set by sincere pastoral concern for the everyday faithful mired in complex financial and fiscal transactions that not only have practical value but also have eternal weight for the salvation of souls and the common good. The author, therefore, carefully weaves arguments for and against certain critical fiscal policies in light of centuries of Judeo-Christian moral tradition. When clearly convinced, he opines as to which regimes and policies are evil or good. You must read to find out (no spoilers here).

Yu's text, at nearly 300 pages, is decisively thorough. It leaves no stone unturned, as the prudential wisdom involved in his moral reasoning is necessarily substantial. For example, when providing historical background on taxation, Yu accompanies his readers through many knotty scenarios of governance and public finance in the ancient Mediterranean, the Near East, and the feudal societies of the Middle Ages, including the practice of tithing in predominantly religious nations. He then turns his attention to the Enlightenment's aspirations for fiscal, religious, and political liberties before contrasting them with the modern welfare state's emergence and a whole host of taxation methods that were born with it: progressive, regressive, proportional, recurrent, value-added, inheritance, gift, local, state, federal, excise, capital gains, personal income, self-employment, corporate, payroll, land, estate, stamp, poll, *et cetera et ad nauseum*.

Yu then gets down to brass tacks and proves his acumen in economics and moral theology with carefully constructed advice. He boils three thousand years of political and economic history down to core issues, while highlighting occurrences of error, success, and core functionality. The author then pairs such issues with copious data points, charts, and figures.

Once the foundations of facts are set, the author elucidates their moral-theological justification (or condemnation) according to natural law and the common good. In so doing, he draws wisdom from Sacred Scripture, the doctors and fathers of the Church, contemporary theologians, and several popes. He finds further support while attending to the writings of Adam Smith, Friedrich von Hayek, Ludwig von Mises, John Locke, Jacques Maritain, and Max Weber.

One of the specific moral questions of justice that the book focuses on is the controversial issue of tax evasion. The book takes its main moral assumption from the *Catechism of the Catholic Church*—namely, conscious acts of evasion are “morally illicit” if the tax is legitimate and just in itself and the taxpayer has the means to pay his burden (96–97).

The real moral question here—for a priest-author who has heard these questions in the confessional—is more about repentance and remediation. Father Yu provides a lively debate for his readers while taking the opportunity to delineate diverse forms of justice.

Presuming there exists just fiscal policy for taxpayers' burden to the state (*legal justice*), and that the government apportions funds for appropriate expenditures or beneficiaries (*distributive justice*), Yu agrees that we are morally obliged to pay taxes. However, if we do not pay, what type of punishment awaits us? Yu writes that on one hand it could be what St. Alphonsus Maria de Liguori argues: an evader must confess *and* make full restitution for the unpaid amount (*commutative justice*). On the other hand, it could be as Juan Antonio De La Lama Arenal explains: a matter of *penal justice* in which one may “licitly not pay taxes as long as one pays the corresponding penalty” (113–14). Finally, it could be a question of *legal justice*, punishing the violator in a criminal court of law and could involve imprisonment (112–21), as is the case in many of today's tax codes.

The author moves beyond such deliberations to focus on a main principle of Catholic social teaching—subsidiarity. It is this principle that anchors debate about the depth and breadth of public spending. Subsidiarity serves as a long-term remedy for problems of

evasion precisely by limiting the reach of government; that is to say, its overall unchecked extension and growth in the size of funded projects. According to Yu, if expansive government programs are kept at bay by local and private initiative, as the Church both teaches and encourages the faithful, state treasuries are incentivized to remain lean and focused on what they fundamentally must do. As a result, taxpayers gain confidence and trust in government spending and, therefore, are more likely to pay their tax burden. Yu concludes: “Undoubtedly, a minimum and basic social welfare is both necessary and obligatory. But some of the existing social welfare activities in the first world countries seem to have violated the principle of subsidiarity. Without observing the principle of subsidiarity, there is no true common good” (161).

In sum, tax evasion may very well be sinful, but it also can be rightful rebellion against governments involved in activities to a degree they are naturally not designed to do, thereby crowding out moral initiatives, as in private welfare services. “If there is a violation of the principle of subsidiarity,” Yu points out, “there is *also* a violation of the common good. Tax money used for activities that go against the principle of subsidiarity may consequently be considered unjust” (196–97).

*Render to Caesar?* gives genuine and robust moral advice to concerned Christians as moral agents in the economy. The morality of taxation is a subject that is largely ignored by clergy in sermons and in confessionals, and, therefore, Fr. Yu’s book is of immense service to the Church and its faithful. Yu, furthermore, writes in the style of the social teachings that often leave generous space for individual prudential judgment about individual economic transactions that, on a daily basis, are as numerous and unique as living souls on earth.

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## The Theology of Craft and the Craft of Work: From Tabernacle to Eucharist

**Jeremy H. Kidwell**

New York: Routledge, 2016 (242 pages)

There is a surplus—a glut even—of books about faith and work. Some are good, but many are the junk food of the publishing industry, unhealthy fare that does not satisfy a genuine hunger but sells (too) well. So when I picked up Kidwell’s latest, I couldn’t help but think: “We don’t need *another* book about faith and work.”

But we did. Because what is scarce in this field are stick-to-your-ribs kind of books that take time to prepare, eat, and digest—which is exactly what *The Theology of Craft and the Craft of Work* is.

When Oliver O’Donovan wrote *The Desire of Nations*—hearty fare indeed!—he noted that Christian political discipleship needs a theology consisting of “more than scattered political images; it needs a full political conceptuality.” Not content with speaking only