
CATHOLIC SOCIAL TEACHING AND TAXATION: GUIDELINES TOWARDS A SOCIALLY MORE JUST AND ECOLOGICALLY MORE SUSTAINABLE WORLD

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ABSTRACT

Catholic Social Teaching (CST) originates in the Mid-19th century during times of heightened tensions between the labour movement and capital intensive industries. Building on the methodological three steps of “See-Judge-Act”, CST’s principles, norms and values emerged as consequence of the empirical analysis of social problems and tensions seen in relation to Biblical commandments, values and norms, reflected with categories emerging from moral theology and Christian ethics. Building on the guidelines thus empirically-ethically confirmed and proven, recommendations for reform and improvements are developed and implemented. This contribution examines the question whether Catholic Social Teaching is also useful today in overcoming negative consequences of the present neoliberal world order, such as inequality or the overexploitation of natural resources. The authors’ thesis is that Catholic Social Teaching does have the guidelines for transforming the present order into something socially more just and ecologically more sustainable, and that taxation and tax-like instruments, including prudent spending of money thus collected have a great potential in facilitating such a transformation. This optimism does not only build on the Church’s experience in dealing with social tensions and norms, its century-long dealings with fighting poverty, but also the fact that Catholic Social Teaching contributed to the post-war prosperity of Germany and Austria due to its influence upon the concept of the “social market economy”, a paradigm swallowed by neoliberalism and waiting for rediscovery and revival.

Key words: Catholic Social Teaching, justice, state and society relationship, taxation principles.

1. INTRODUCTION

This article stands in the context of the research and advocacy project “Tax Justice & Poverty”, which has been conducted by Jesuit institutions in Germany, Kenya and Zambia.¹ In that cooperation, an empirical analysis of the link between taxation and poverty has been combined with a reflection based upon Catholic Social Teaching (CST), i.e. the social doctrine of the Roman Catholic Church. This article starts with a presentation of CST, its history, core components and its relationship to other world views and normative systems. It then asks whether, and how, it could be an alternative to the present neoliberal design of global economy and society. This is followed by a presentation of some guidelines provided by CST for developing inclusive and adequate tax policies and instruments, advancing a socially more just and ecologically more sustainable economy and society, increasing not only the profit of the few, but the Common Good of All.

¹ The Jesuits are the largest religious order of the Catholic Church. For comprehensive information on the research see <https://www.taxjustice-and-poverty.org/>

2. WHAT IS CATHOLIC SOCIAL TEACHING?

2.1 Historical background

Given the length of Christian history CST is of comparatively recent origin: its beginnings are in the middle of the 19th century at a time of heightened social tension and conflict, most importantly between “labour” and “capital” in many countries of Europe. Even though, of course, Christians of all denominations were pre-occupied at all times with questions like “What does the Christian Gospel mean to increase welfare and justice here and now?”; and even though eminent scholars like Thomas Aquinas left their mark in the global development of our understanding of justice, events in the 19th century differed distinctively from earlier situations. There was a strong feeling that the very structures of society impede the individuals’ ambition to live a just and fair life and increase justice for his fellow human beings.

To put it otherwise: it became increasingly obvious that, whatever an individual or a small group may be inclined to do in order to advance justice in contemporary society, their ambitions would be severely obstructed, hampered or even nullified if the macro-institutional surroundings remains unchanged. This resulted in the quest for social justice alongside and as a precondition and complementary for individual justice. In consequence, a Catholic worker movement arose along with Marxist, Socialist and similar movements and got actively engaged in the political struggle for social justice.

The first to mention the term “social justice” was the Jesuit priest and moral theologian Luigi Taparelli, the concept spread in the context of the 1848 revolution. The elementary method of proceeding, namely the three steps “See- Judge- Act”, is rooted in the Catholic Worker Movement which had been promoted by Joseph Cardinal Cardijn in Belgium during the Mid 19th century. The first Papal Encyclical on Social Teaching is Pope Leo XIII’s *Rerum Novarum* (translated “Of New Things”), in which the Pope acknowledged that contemporary developments are of such quality and “newness” that the church’s ethical and moral teaching is challenged by it and needs to look for contemporary answers.

The development of CST from then onwards until the present day is an interesting interchange between practical experience, ethical-moral-theological reflection – all taking place in various places of the “Catholic World” – and an eventual “doctrinal codification” for the universal church once Popes dealt with issues of relevance in their encyclical writings. In spite of its origin in close neighbourhood of Marxist and socialist movements it is important to note that CST always attempted a middle way between

excessive market capitalism and overprotective etatism/statism, which is why it has been called the “Third Way of the Popes” (Frambach & Eissrich, 2015).

2.2 Principles and values

This origin and development explains why Catholic Social Teaching was never meant to be a full-fledged “socio-economic system”. Rather, it consists of a number of “open principles and sentences” which then can be applied to a specific context in the attempt to evaluate whether this specific situation is compatible with Christian norms and values.² This is important to know since for a long time there were even varying lists of principles and norms within the areas of national and regional Bishops conferences. Only recently, an universal agreement on the constitutive elements of CST values and norms emerges.

Instrumental to the latter is the Compendium of the Social Doctrine of the Church (Pontifical Council for Justice & Peace, 2005), which had been compiled and given over to the church under Pope John Paul II in 2005. 150 years after the first encyclical of CST the need was felt that the dawn of the third millennium and the impact of globalization urges this kind of review, facing the challenges of modern times, such as poverty, hunger, unemployment, homelessness, the lack of access to health care and education or the ecological crisis.³

Now what are the principles and values of CST? In our research, we state a convergence towards the following:

1. *The Personalist principle of human nature*
2. *The Common Good of All*
3. *The Universal Destination of Goods, both intra- and intergenerational*
4. *The preferential option for the poor*
5. *Subsidiarity*
6. *Solidarity*
7. *Participation*
8. *Ecological sustainability*
9. *The values Truth, Freedom, (social) Justice and Love*

How does this help to analyze specific situations of social discontent and to develop policies to improve those? As one can see in the following table, most of those principles can be grouped in pairs which are

² Wallraff, H.J. (1965) Die Katholische Soziallehre – Ein Gefüge von offenen Sätzen.

³ Even the compilation of the Compendium was only an intermediate step in the ongoing reflection. For example. While the issue of sustainability was already recognized in the Compendium, it did not obtain the rank of a principle or norm in 2005. With a clearer understanding of the ecological-environmental crisis, however, it gained universal validity as a principle with Pope Francis’ Encyclical *Laudato Si*.

in tension with each other and, that way, delineate a continuum, calling for a balance:

Personalism/the Rights of the Individual Person	Common Good/Universal Destination of Goods
Solidarity	Subsidiarity
Justice	Sustainability
Love (of everybody)	Preferential Option for the Poor

The remaining principle and values, namely truth, freedom and participation, characterize the conditions under which those tensions should be discussed and resolved in any given society.

First, how would a proposal be best for both doing justice to the Rights of any Individual Person and the Global Common Good of All? This is of particular importance since all instruments and means recommended by CST were developed in view of advancing “integral salvation, which embraces the whole person and all mankind” (Pontifical Council for Justice & Peace, 2005, p. 1). Similarly one needs to strike the balance between the requirements of solidarity (i.e. the obligation of the wealthy to donate, give and support the needy) and subsidiarity (i.e. by giving to be aware of that which those in need can do and achieve with their own capabilities, a requirement essential to safeguard the dignity even of the poorest person).

Next, we have a tension between the implications of justice and sustainability. For example, to pay good wages to worker may require an increased exploitation of natural resources which offends against sustainability. While the reckless implementation of “Green Technology” may result in social unrest by worker employed in traditional industries or may violate the dignity of traditional land holders who are being expelled because of new plantations of bio fuels. This leads to the last pair, which is the only one not being indifferent in emphasis. Yes, one should love everybody on earth equally, but whatever policy is sought and developed it should place a special emphasis on improving the situation of the already disadvantaged poor.

2.3 What does CST say historically about taxation?

Interestingly, taxation did not play a role in CST for a very long time. The famous first Encyclical which (kind of) inaugurated Catholic Social Teaching officially, namely Pope Leo's *Rerum Novarum*, was sparked off by the perceived need to refute a specific tax proposal, namely Henry Georges' Single Tax which aims to tax the value of Real Estate, of which the church was a big owner (Frambach & Eissrich,

2015, p. 25ff.). For more than one hundred years onwards, tax was at most mentioned as one instrument among others in discussions surrounding social justice and inequality. Other instruments than taxes were valued higher, e.g. charity, investment and job creation and the reduction of poverty via payment of fair wages, participation of workers in businesses via shares or enabling worker to acquire property as well.

The view, that instruments other than tax are better suited to secure the participation of workers in the wealth of a business or nation, needs to be seen on the background of a skeptical view towards the state and its officials. Because historic experience taught that states squandered hard-earned money pressed out of its citizens, early CST scholars even supported tax avoidance whenever it did not explicitly offend against legal norms! It was only in the second half of the 20th century, when the eminent CST scholar Oswald von Nell-Breuning drew a clear distinction between the absolutist and monarchist societies of earlier centuries. While these societies did not care much about the common citizen, modern democracies and their need of taxation required investment in the Common Good of All.

According to Oswald von Nell-Breuning, the modern state is a civilization-related achievement and can by no means be compared with the mismanagement and squandering of funds in earlier times. Despite this, there is very little explicit attention given to taxation and tax justice in Catholic Social Teaching. Even the index of the 2005 Compendium of Social Doctrine contains only four entries under the category “taxes”. There is, however, noticeable and growing interest over the past decades, both in printed texts, journals and books, but also online. One important reason for this is the growing skepticism of church leaders and researchers towards the long-held belief that markets and market mechanisms are able to re-balance injustices, which, however, were caused by them in the very first instance. And here, of course, also the instrument of taxation gained importance as “corrective instrument”.

From the realization of the limits of markets to the explicit treatment of the role of taxation is a long way. For example, when the Second Vatican Council stated in 1965 in its Pastoral Constitution *Gaudium et Spes* that ‘*complex circumstances of our day make it necessary for public authority to intervene more often in social, economic and cultural matter*’ (Nr. 74), it did not go on to examine the potential of taxation as one of the available instruments.

At the same time: Passages like this could be referred to later at the level of regional and national contexts and bishops’ conferences. When it became obvious that CSTs originally preferred means to ensure well-being of the poor or labourer such as shares in businesses, better wages or assistance in

own wealth creation were not adequately employed or failed to achieve their objective, attention shifted increasingly towards the explicit treatment of how taxation could contribute here. In consequence, for example, the US-Conference of Bishops developed some explicit tax-related criteria and instruments aiming to advance social justice and wellbeing of the poor in its famous Pastoral Letter on Social and Economic Justice:

The tax system should be continually evaluated in terms of its impact on the poor. This evaluation should be guided by three principles. First, the tax system should raise adequate revenues to pay for the public needs of society, especially to meet the basic needs of the poor. Secondly, the tax system should be structured according to the principle of progressivity, so that those with relatively greater financial resources pay a higher rate of taxation. The inclusion of such a principle in tax policies is an important means of reducing the severe inequalities of income and wealth in the nation. Action should be taken to reduce or offset the fact that most sales taxes and payroll taxes place a disproportionate burden on those with lower incomes. Thirdly, families below the official poverty line should not be required to pay income taxes. Such families are, by definition, without sufficient resources to purchase the basic necessities of life. They should not be forced to bear the additional burden of paying income taxes ... (United States Conference of Catholic Bishops, 1986, p. 45).

While the short quote from the Vatican Council reflects a “universal generalness” that makes it possible to agree to it in whatever circumstance, the quote from the US-Bishops illustrates the attempt to apply CST principles and values to a specific situation in a specific country. That which has been written is the consequence arising from spelling out the implications inherent in the Principle of the Preferential Option for the Poor and leading to the suggested tax-relevant recommendations for the US-context.

2.4. Relationship to other principles and norms

The phrase used in the previous quote by the bishops (“This evaluation should be guided by three principles”) is, of course, confusing insofar that the principles mentioned are not among those listed above (2.2). But this begs the question: How does CST and its principles and norms to other sets of principles and norms?

First of all, what about the classic principles of taxation, such as simplicity, predictability, progressivity or neutrality, first developed by Adam Smith (Kabinga, Alt, & al., 2016). Some of these principles reflect Catholic thought. For example, the Principle of Ability to Pay or the Principle of Vertical and Horizontal Equity are influenced, among others, by insights contained in the first principle of CST, namely Personality. It says that human beings are both equal and, at the same time, different in their capacities. From this follows that some are able (and obliged) to contribute more than others to the Common Good (an argument for direct progressive taxation), from it also follows that the comparable/

equal needs to be taxed comparably/equally, the different differently (an argument for taxing earned and unearned income differently).

Secondly, since CST consists in a number of “open principles and sentences” its content is not universally defined, but open to precision and definition in different contexts. From this follows that there are noticeable differences in the application and specific conclusions even within the western culture, as is obvious when reading CST texts taken from the Anglo-Saxon and the Continental European context: While the former is strongly influence by Anglo-Saxon individualism it comes to different conclusion than continental thinking which places more emphasis on relationship and social bonds (Alt, 2017c).

On this background it would be interesting to examine CST norms and principles in view of norms and principles in other cultures. Here, for example, some similarity can be assumed when it comes to the idea of the Common Good of All in relationship to the idea of “ubuntu”, or to traditional African ideas regarding the responsibility and obligation of the wealthy to contribute to the community, as Koudissa examined by looking at the philosophy of the Bakongo (Koudissa, 2016). Finally, there is a merely colloquial manner of speaking about principles when it comes to consequences arising from any reflection based upon superior principles and norms, and this is the meaning of the expression “principles” used by the US-Bishops in the quote above.

3. CST AS ALTERNATIVE TO NEOLIBERALISM?

Since CST was and is meant to develop a Christian-Catholic answer to pressing and unprecedented social issues (“rerum novarum”): Could CST also be an answer to urgent questions of our time such as inequality, climate change or digitalization? Is its approach more promising than the present neoliberal approach? The answer to this will be preceded first by some information on what CST says about core concepts of the present world view.

3.1. What does CST say about present-day core socio-economic concepts?

Obviously, core concepts of the present neoliberal world view governing politics, economy and society are absent among CST principles and values above (2.2). But this is not a rejection out of principle. Those concepts do have a place in CST, but they are subordinated to other values. This shall be briefly illustrated in view of the neoliberal core concepts competition, markets, private property and wealth, starting with “markets” and “competition”, the latter being so important that Milton Friedman labelled

his concept of capitalism to be “competitive capitalism” (Friedman, 1982, p. 12).

While the church agrees that markets and competition are not bad as such the church also sees the dangers in what markets can do if left to its own. This is nowadays also increasingly acknowledged among Anglo-Saxon scholars, e.g. Michael Sandel or Dani Rodrik. The latter brought it to a point with his “Globalization Paradoxon” (Rodrik, 2011): Nowadays, he put it, the forming constituents of the worlds are Hyperglobalization, state or democracy, but only two can be implemented simultaneously, excluding the third component. Hence, we have to decide whether our place is on the side of Hyperglobalization and/or the state and/or democratic participation.

Here, CST-advocates place themselves firmly on the side of state and democracy while emphasizing the usefulness of markets and competition, free markets and unlimited competition are rejected because they favour the strongest, disadvantages all others and overexploits natural resources. In Germany, for example, the Bishops emphasized as early as 1890 that the “social question” should not be left to market forces, but that state and church should cooperate here. Accordingly, a balanced view is also that which is called for today:

It is necessary for the market and the State to act in concert, one with the other, and to complement each other mutually. In fact, the free market can have a beneficial influence on the general public only when the State is organized in such a manner that it defines and gives direction to economic development... (Pontifical Council for Justice & Peace, 2005, p. 152).

Regarding private property and wealth, Nell-Breuning (1985, p. 190ff.) starts with the assumption that God gave whatever He created for the benefit of all. The question is: how can humanity make best use of creation? Here CST affirms money, markets, allocation, prizes, property, even wealth for the reasons: there is no better alternative known and practiced yet. At the same time, however, those concepts and entities are justifiable only insofar that they constantly prove their usefulness for all, i.e. they are not of “foundational” importance and beyond criticism and reform. Or, in other words: private property, and the extent of private property, is justified only insofar it is by its owner used to the best possible benefit of all.⁴ For example, income from capital and wealth are a fact, and as long as they are used wisely for the benefit of all, e.g. by investing it in accordance to the requirements of justice and sustainability, this is acceptable, perhaps preferable, and should not be “taxed away”, which is why CST keeps in principle

⁴ The formulation „the best possible use“ is applied because the “optimal” implementation of the divine decree that the earths’ goods are for the benefit of all, has not yet been found (p. 190).

an open mind in regard of better approaches to the reduction of poverty than taxation (see below 4.5).

Here, of course, is a definitory problem: when is private property NOT best put to the use and benefit of all? Is this utility measured in the short-, middle or long-term range? Does it refer to that which measurable in terms of money and material sustenance, or are soft criteria such as justice and sustainability also part of this measurement? Interestingly, Nell-Breuning posited in 1980 the problem of unacceptable income and wealth inequality. He saw a limit to wealth and possession. According to him, once the accumulation of property is in the hands of a few persons or entities it no longer serves the Common Good of All. Instead, it perverts into dominance and rule not only over machines and other “things”, but over people, depriving the many of their right to freedom and self-actualization. When this happens the state has to then step in and right this wrong, even if it requires expropriation.⁵ This, of course, would be the most radical step, but also taxation is often seen and criticized by wealth holder and their ideologists as some sort of “expropriation” or theft.⁶ But here, Nell-Breuning as well as the popes, emphasize that such state intervention would safeguard and strengthen property rights because it prevents violent unrest.⁷

3.2. Neoliberalism and CST: The importance of value assumptions

From its beginning, CST was concerned with tensions inherent in the relationship between “labour” and “capital”, and increasingly experts up to the pope realized that this relationship is not balanced. This lead to an increasingly skeptical view when judging the willingness of wealth-holder to live up to their responsibility and obligation towards the Common Good of All. Read, for example, Pius XI in view of competition and the global power of finance:

Free competition has destroyed itself; economic dictatorship has supplanted the free market; unbridled ambition for power has likewise succeeded greed for gain; all economic life has become tragically hard, inexorable, and cruel. To these are to be added the grave evils that have resulted from an intermingling and shameful confusion of the functions and duties of public authority with those of the economic sphere - such as, one of the worst, the virtual degradation of the majesty of the State, which although it ought to sit on high like a queen and supreme arbitress, free from all partiality and intent upon the one common good and justice, is become a slave, surrendered and delivered to the passions and greed of men. And as to international relations, two different streams have issued from the one fountain-head: On the one hand, economic nationalism or even economic imperialism; on the other, a no less deadly

⁵ See (Nell-Breuning, 1980, p. 201f.+213). Expropriation in his view would restore the divine intention, namely to devote creation to the best possible use of all people, by correcting an excess in individual appropriation due to the function of social responsibility inherent in each form of ownership.

⁶ See https://en.wikipedia.org/wiki/Taxation_as_theft

⁷ See Pope Pius XI: ‘Yet when the State brings private ownership into harmony with the needs of the common good, it does not commit a hostile act against private owners but rather does them a friendly service; for it thereby effectively prevents the private possession of goods, which the Author of nature in His most wise providence ordained for the support of human life, from causing intolerable evils and thus rushing to its own destruction; it does not destroy private possessions, but safeguards them; and it does not weaken private property rights, but strengthens them.’ (Quadragesimo Anno, Nr. 50).

and accursed internationalism of finance or international imperialism whose country is where profit is.”
(*Quadragesimo Anno* Nr. 109)

Or: The critique of Pope Pius XII in view of the selfish and idle accumulation of capital, which is not put to use for the Common Good of all:

How much capital is lost through waste and luxury, through selfish and dull enjoyment, or accumulates and lies dormant without being turned to profit! There will always be egoists and self-seekers; there will always be misers and those who are short-sightedly timid. Their number could be considerably reduced if one could interest those who have money in using their funds wisely and profitably, be they great or small. It is largely due to this lack of interest that money lies dormant.⁸

It is today, however, when the power of capital within the neoliberal paradigm reaches a critical point by bringing inequality, exclusion, exploitation of natural resources etc. to an apex, and this is the context in view of which Pope Francis stated:

Just as the commandment “Thou shalt not kill” sets a clear limit in order to safeguard the value of human life, today we also have to say “thou shalt not” to an economy of exclusion and inequality. Such an economy kills. How can it be that it is not a news item when an elderly homeless person dies of exposure, but it is news when the stock market loses two points? This is a case of exclusion. Can we continue to stand by when food is thrown away while people are starving? This is a case of inequality. Today everything comes under the laws of competition and the survival of the fittest, where the powerful feed upon the powerless. ... The excluded are not the “exploited” but the outcast, the “leftovers”. In this context, some people continue to defend trickle-down theories which assume that economic growth, encouraged by a free market, will inevitably succeed in bringing about greater justice and inclusiveness in the world. This opinion, which has never been confirmed by the facts, expresses a crude and naïve trust in the goodness of those wielding economic power and in the sacralized workings of the prevailing economic system. Meanwhile, the excluded are still waiting. To sustain a lifestyle which excludes others, or to sustain enthusiasm for that selfish ideal, a globalization of indifference has developed. The culture of prosperity deadens us; we are thrilled if the market offers us something new to purchase. In the meantime all those lives stunted for lack of opportunity seem a mere spectacle; they fail to move us. (Evangeli Gaudium Nr. 53+54)

And in view of the joint economic and ecological crisis Pope Francis writes

Given the scale of change, it is no longer possible to find a specific, discrete answer for each part of the problem. It is essential to seek comprehensive solutions which consider the interactions within natural systems themselves and with social systems. We are faced not with two separate crises, one environmental and the other social, but rather with one complex crisis which is both social and environmental. (Laudato Si Nr. 139)

⁸ From his talk “Function of Banking”, 24 October 1951.

And indeed if one compares core concepts and guiding principles of neoliberalism and Catholic Social Teaching one discovers how different they are. This is shown below.

Neoliberally inspired order	CST inspired order
Free Markets (incl. non-prized externalities, privatized gains, socialized losses...)	Socially just and ecologically sustainably regulated markets
Individualistic Homo Oeconomicus	Concept of the Human Person
Lead science: Mathematics and statistics	Lead science: Sociology
Growth and quantity, consumerism and waste	Growth agnostic, but emphasizing quality, durability and recycling
Free Trade, Global Value Chains	Fair Trade, regional production chains
Business to generate shareholder value, Corporate Social Responsibility	Business to serve the community, "Social Partnership", Corporate Social Accountability
Capital above labour	Labour above capital
Paid labour	All forms of labour
Rewards individual "performance"	Yes, but only if equality of opportunity!
Individual command of property	Property has a social and ecological mortgage,
Maximize individual interests & profits	Global Common Good
Lobbyism, oligarchy, lack of transparency	Transparency, democracy, participation
Private, capital based social security systems	Solidarity systems for social security systems
(tax)competition, tax havens...	(tax)cooperation
Little state	Adequate state
Little tax	Adequate tax

3.3. Excursus: Exemplary critique of neoliberal assumptions regarding Common Good

Contributions

This section looks into some assumptions on how neoliberalism assumes to best advances the Common Good of All. Neoliberalism prefers an environment of freedom, within which wealthy individuals can spend their wealth in a beneficial way via philanthropy or corporations via Corporate Social Responsibility. But is this happening?

3.3.1. More money than ever – in tax havens

Given the trend of past years, both private and corporate wealth holder pay less tax than ever while their income increases as well as the value of their wealth assets. Most importantly, relevant tax rates have been lowered and specific Wealth Taxes have been abandoned, suspended or reformed. Regarding the

countries of our Tax Justice and Poverty research, the situation is as follows:

Table 1 Changes in Personal Income Tax between 1970s and today

	Germany		Kenya		Zambia	
	1975	2017	1974	2017	1970	2017
Top PIT Rate	56%	45%	65%	30%	45%	37.5%

Table 2 Selection of wealth relevant taxes

	Germany	Kenya	Zambia
Wealth Tax	Suspended	None	None
Capital Income (interests)	25% Flat Tax	10-25%	25%
Capital Income (dividends)	25% Flat Tax	5-10%	15%
Capital Gains	25% Flat Tax	5%	None
Inheritance & Gift Tax	Yes, but riddled with holes	None	None
Real Property Taxation	Yes, but undergoing reform	Yes	Yes
Real Property Transfer Tax	Yes, but undergoing reform	Yes	Yes

At the same time, there is the fact that more and more money is sitting idly in tax havens. There is consolidating evidence due to data leaks (Offshore/Luxembourg/Swiss Leaks, Panama & Paradise Papers) and a lot of scholarly calculation work that there are trillions of USD in private and corporate assets hidden in tax havens. Overall “guesstimates” here are up to several trillion USD,⁹ and we are not just talking about conduit havens, but permanently deposited or invested funds. Clearly, this does not benefit the Common Good of All.

3.3.2. Philanthropy and CSR vs. government and democracy

One may argue, of course, that wealthy individuals are increasingly engaged in philanthropy or corporations in Corporate Social Responsibility. The proof being the number of donations and foundations increasing. Yes, and that’s fine. But does this increase reflect and parallel that which can be saved by paying less taxes – especially since foundations are a convenient and important vehicle to save paying taxes in the first place? Obviously, philanthropic-systems functions better in some countries than others: While it is widespread in Anglo-Saxon countries, Hasso Plattner is the only German participant in the often-

⁹ Estimates of capital held in tax havens also vary: the most credible estimates are between USD 7–10 trillion (up to 10% of global assets). The harm of traditional and corporate tax havens has been particularly noted in developing nations, where the tax revenues are needed to build infrastructure. ⁷ See https://en.wikipedia.org/wiki/Tax_haven

quoted initiative The Giving Pledge,¹⁰ even though there are many more Ultra-Rich people qualifying for participation. What are those doing with their wealth?

But even if there is a lot being spent via foundations, there seem to be more tempting reasons to set up a foundation: All too often are the donor and his family or other trusted friends decide what is being done, the entire process is undemocratically, lacks participation and transparency to the outside. Thus, the donor keeps full control of the funds, a prime gain for the donor, but not necessarily for the community. And on what are foundations spending money? On Museums, Concert Halls, University Chairs and other prestigious objects. At the same time, less sexy objectives are no longer covered such as dripping roofs at primary schools, the repair of bridges or roads, leaving that to taxpayers.

The same critique applies to projects of Corporate Social Responsibility, which, admittedly, donates one school or hospital to this or that community. At the same time, this practice decreases the likelihood that funds reach an area of greater need if this area is irrelevant for the corporations' interests. CSR, similar to foundations, lack democratic participation, which makes their decisions questionable when measured with the requirements of the Common Good.

3.3.3. Free-Riding and the Common-Wealth

Philanthropy does not resolve the problem of Free Riding, i.e. of using public goods and services without contributing to its upkeep in line with one's Ability to Pay. This is even more worrisome since the creation of wealth is a cooperative effort. Any increase of wealth is due not only to the hard work of wealth holder, but also to other efforts in the area of real estate due to the development and upgrading of surrounding areas with the help of taxpayers' money, in the area of businesses due to the education, training of their workforce, paid for with taxpayers money, the stability and reliability of public institutions such as administrations or courts, again paid with taxpayers money. To put it differently: If taxes were such a horrible thing, why are not all private wealth holder or big businesses located in the Sahara, were taxes are negligible? Apparently well-functioning states are offering something which the Sahara does not offer – and a lot of those assets exist due to the availability of tax revenue.

3.3.4. “Spaceship” and “Prison” of top wealth holder and corporations

For the neoliberal model of philanthropy and CSR to work an important pre-requisite is the assumed

¹⁰ See <https://givingpledge.org/>

empathy of wealthy people: Knowledge of the life at the bottom and empathy with the poor. Recent research, however, rather indicates a growing sense of entitlement among the rich along the lines that “*I merely earn or possess what I and my family deserves*”, implying that also the poor receive what they deserve.¹¹ In addition, it seems to be difficult for top wealth holder to reach the point where they realize that “enough is simply enough” and where they start to confuse “possessing much” with a “good life” (UBS, 2015a). Relatedly, wealthy people, CEOs or Shareholder increasingly live in some sort of “spaceship” of their own, creating values, norms, morals and ethics of their own, very remote from the world of the vast majority of people.

This was illustrated in the aftermath of data-leaks and following arrests on the ground of tax evasion. Some interviewed after being caught admitted that “saving taxes” at all costs was something very acceptable among their peers and that they did not think twice or have any bad conscience to do what their tax consultant recommended because “it was covered by the law” and, after all, everybody is doing it. Not even the obvious and common-sensical made them pause, as the “Cum-Ex” Fraud illustrates which lead to tax revenue losses of around 30 billion Euros in Germany alone: There is no justification in claiming a refund twice or more often if you have paid only once – if at all. Or: Due to intentional manipulation of Diesel software EU-states lost 11 billion Euros in tax and yet there is neither willingness on part of companies to pay this fraudulently gains back, nor by states to enforce this.

But another point is important. When top-wealth holder were interviewed during the empirical research, one frequently given reply was like the following: ‘*I would like to be a better employer, a better person – but if I am, “the markets” will punish me and I will no longer be competitive.*’ Or: ‘*I need to build reserves rather than spending and investing, since I never know when “the markets” collapse again and I need to have something in the backhand as insurance*’ etc. Statements like this illustrate something like a prison where even the well meaning are being caught up. This, again, reflects the power of “structures of sin” as described by Pope John Paul II: They emerged due to many single and individual misdeeds and consolidated into powerful structures, which eventually dominate the activities of everybody and everything.¹²

¹¹ See, for example page 4089 of Piff, P./ Stancato, D. et.al. (2012, March 13) Higher social class predicts increased unethical behavior. In: *Proceedings of the National Academy of Science*. Vol. 109 (11), pp. 4086-4091. Supplementary information about underlying field studies and their evaluation: <http://www.pnas.org/content/suppl/2012/02/22/1118373109.DCSupplemental>

¹² See, for example, Encyclical *Sollicitudo Rei Socialis*, Nr. 36.

Even if some of the present wealth-holder give generously, some corporations invest wisely research shows that the willingness to social behaviour diminishes with the children and grand-children of those who created large fortunes.¹³ This leads to the fact that not only in the USA great wealth equals great political power – and both can be misused.

3.3.5. Wealth and political power

To the extent that the national and global Top 1% consolidate the perception that they are entitled to possess and control what they own, it is safe to assume that they will also exert increasing pressure via “sponsoring” of politicians or lobbyism to consolidate their possession or to increase their profit making. When the last government report on wealth in poverty was compiled in Germany, one study looked into surveys compiling over a period of 10 years issues which were important for all German citizens. Then the survey looked into preferential solutions to problem and discovered that there is a very high likelihood that only those solutions were selected for political implementation which were close to the views of the top decile of society. Views of the bottom decile had only a good chance if they happened to be identical with those at the top. And the researcher concluded that there is a grave disbalance in power when looking at the potential influence members from the top decile have when compared with the rest of the population – one of the reasons behind growing populism and resentment against ruling elites (Elsässer, Hense, & Schäfer, 2016).

Major influence of top private and corporate wealth holder is exerted via lobbyism. A good example is how large business dynasties obstructed the attempts of the German Federal Court of Justice and the German Federal government to reform the Inheritance and Gift Tax: Research illustrates, how a foundation, whose task is to preserve and advance their interest, succeeded in placing their view in German media in such a way that the discourse surrounding the reform was dominated by business interests which, in the end, prevented a major improvement towards a more socially just reform of the Inheritance and Gift Tax (Leipold, 2016). This adds to similar insights, e.g. by the European Commission: ‘Wealth confers the power that results from the command over resources, thus providing an advantage in bargaining situations.’ (2015b, p. 80).

3.3.6. Resume

Existing tax evasion and tax avoidance result already in dramatic losses for the Common Good: G20/

¹³ ‘Our research strongly indicates that if philanthropy does not happen in the first generation, it’s unlikely to happen in the second generation and onward.’ (UBS & PwC, 2015, p. 28).

OECD estimate that corporate Base Erosion and Profit Shifting activities including amount to tax losses between 100 and 240 USD billion annually (OECD, 2015d, p. 4). Zucman and colleagues estimate that additional private tax avoidance and evasion worldwide amount in tax losses of about 200 billion USD (Alstadsaeter, Johannesen, & Zucman, 2017b).

Can, on that background, philanthropy or CSR be seen as adequately replacing taxation? Chuck Collins and Bill Gates senior, both members of the Top US 1%, report a survey conducted by Prof. Shervich of Boston College among US-UHNWIs on what they do and what they would do: With existing legislation UHNWIs hand out 16% to Charities, 47% to heirs, 37% to the state. Could they do as they like, they gave 26% to Charities, 64% to heirs and only 9% to the state (Gates & Collins, 2002, p. 130). Accordingly, and even in view of the USA, the country most explicitly adhering to voluntary giving, we also must take note of the long-time engagement of US-Billionaires especially for a stiff Estate Tax or other wealth taxes, e.g. the initiatives Patriotic Millionaires or Responsible Wealth.¹⁴

This brings us to the following conclusion: lessons learned in the past from settings promoting charity, philanthropy and patronage lead to the replacement of those voluntary system with the present-day tax system since there was ample proof that too much voluntariness will not lead to adequate contributions to the Common Good of All.¹⁵

4. TAXATION AND TRANSFORMATION

4.1. Usefulness of taxation and related institutions for systemic reform

Having provided the background context it is easy to see the role and importance of taxes and tax-like instruments when it comes to the need to reform the present system in order to move towards a socially more just and ecologically more sustainable order. And, by now, it is common knowledge that taxes and tax-like instruments have potential: they can be applied in five dimensions:

1. Generating revenue for public investment and financing of public goods and services.
2. Generating funds for redistribution, empower the poor, reduce inequality.
3. Putting a prize on so-far “unprized externalities”, thus reducing environmental degradation as well as other damaging products and behaviour.

¹⁴ See <http://www.responsiblewealth.org/> or <https://patrioticmillionaires.org/>

¹⁵ For a historic examination of the case of voluntary contribution in view of ancient Athens and its insights for today see Gribnau, H. Voluntary compliance beyond the letter of the law. In: Badisco, J., Gribnau, H., Peeters, B. (eds.) (2017) Building trust in taxation. Intersentia: Cambridge-Antwerp-Portland, pp. 17-49.

4. Redirecting private and corporate funds into more just and sustainable investment.
5. Assisting the transformation towards a socially more just and ecologically more sustainable model for economy and society.

4.2. Iustitia legislativa et commutativa

First, there are formal criteria, as those developed by Furger in (1997). He states that there are two main justifications for the payment of taxes: First, legal obligation towards legitimately passed laws (*iustitia legalis*), second, reasons arising from commutative justice (*iustitia commutativa*), i.e. an obligation towards the state because the state is providing services for the common good of all. Furger draws conclusions determining tax justice, which can be shared by citizens in any part of the world. The following aspects need to be fulfilled together if a tax is justified beyond purely legalistic justifications. First, the tax needs to be passed by legitimate authorities. Second, there needs to be a recognizable link to the common good. Third it should be proportional to everybody's ability to pay. These three aspects require three corresponding underlying requirements, arising from the citizens' entitlement to participate in the writing of laws and spending decisions. This can be secured via periodical elections, tax law formulation and administration, needs to be transparent (in terms of procedures, input into policy formulation and administration via auditing courts), and checks and controls, securing that everybody contributes to his abilities and tax evasion is excluded.

These very traditional reflections reveal at least two implications. First, the rejection of lobbyism and politics guided by particular interests, the affirmation of transparency in the entire political-legislative-administrative and judicative realm, because only then the public could recognize the link to the common good and assess fairness in the distribution of the tax burden. Second, people need to be educated and empowered to participate in these democratic processes, and in order to achieve this substantial investment into public goods and services, most importantly education, are required.

4.3. Start with realities

As at its beginnings (see 2.1), CST also today starts by looking at and analyzing realities. It questions the facts and recognizes that what is good in one context may not be the case in another. For example: that, which for redistributive purposes in one social and economic setting can be considered just, justified, reasonable, proportionate and beneficial for the common good would be damaging in another social and economic setting because the very same measures would, for example, stifle economic innovation and growth (Nell-Breuning, 1970). There is no use of having good policies and laws in place, they also need

to be enforceable. For example, if wealth taxation only results in the dislocation of private and corporate wealth holder into other jurisdictions, nothing has been gained. Here, measures to enforce policies and laws are of equal importance, both in view of legal and administrative cooperation with other states.

Regarding the costs of that, there should be no worry: Our Tax Justice & Poverty research illustrates that in Germany, Kenya and Zambia tax officials generate much more money in the course of their work than they cost in salaries and other remunerations (Alt, 2018e, p. 20). Similarly, improved cross border cooperation will not only bring further surplus earnings, but will indirectly increase tax honesty and morale.

4.4. Think global, not national

This leads to a defining mark of today's reality of a interconnected network society. Consequences from developments, which increasingly disregard national borders. Flows of money, migrants, climate change, organized crime etc. We have to take the world as it has developed due to globalization of transportation, "value chains" and communication. A world in which applies that what we do or fail to do in this part of the world does have an impact elsewhere. Hence, also the Compendium appeals to deal adequately with "the social issues of our day, which must be considered as a whole, since they are characterized by an ever greater interconnectedness, influencing one another mutually and becoming increasingly a matter of concern for the entire human family." (Pontifical Council for Justice & Peace, 2005, p. 3).

In today's world, solidarity is an important principle: America First, Bavaria First and the like offer some initial advantages. If everybody turns to this attitude, however, gains will turn into losses. The concept of Solidarity in the understanding of CST means, therefore, to act in accordance of those complexities which exist whether we acknowledge them or not. If we ignore them, so Nell-Breuning, we will nevertheless have to live with the consequences (1983, p. 41f.). Does this offend against principle of subsidiarity, i.e. the mandatory respect of what others can do out of their own resources? Here the Compendium is equally clear: This is normally a disguise of national or regional egoism because more often than not policies defended that way are at the expense of others outside.¹⁶ Even more: If it comes to fighting tax crime and other forms of IFF caused and directed by transnational players, individual states are overtaxed and, transnational cooperation of states is without alternative.

¹⁶ Solidarity without subsidiarity, in fact, can easily degenerate into a "Welfare State", while subsidiarity without solidarity runs the risk of encouraging forms of self-centred localism. In order to respect both of these fundamental principles, the State's intervention in the economic environment must be neither invasive nor absent, but commensurate with society's real needs." (Pontifical Council for Justice & Peace, 2005, Nr. 351).

This, therefore, is a plea for multilateralism, also and in particular on the background of rising ethnocentrism, populism and nationalism. The present crisis of multilateralism should and could be used to establish something fairer and more sustainable instead, if not on a global scale, perhaps for a start, within and between regions, e.g. between Europe and Africa (see below 5).

4.5. Think complex about instruments to reduce poverty

Thinking within this global interconnectedness is, admittedly, very complex. This suggests that taxation is one option as part of a wider set of instruments advancing the Global Common Good and reducing inequality and poverty, as it was always held by CST. Even today, and depending on the context, there may well be options better to reduce poverty than taxation: Charity, donations, investment, CSR, foundations, fair trade etc. and we can discuss that. The question is: What mix is best for what context and what instrument should be given priority? Pope Francis gives the following guidelines:

Working for a just distribution of the fruits of the earth and human labor is not mere philanthropy. It is a moral obligation. For Christians, the responsibility is even greater: it is a commandment. It is about giving to the poor and to peoples what is theirs by right. The universal destination of goods is not a figure of speech found in the Church's social teaching. It is a reality prior to private property. Property, especially when it affects natural resources, must always serve the needs of peoples. And those needs are not restricted to consumption. It is not enough to let a few drops fall whenever the poor shake a cup which never runs over by itself. Welfare programs geared to certain emergencies can only be considered temporary responses. They will never be able to replace true inclusion, an inclusion which provides worthy, free, creative [and] participatory... work.¹⁷

This links to the examination of voluntary schemes above (3.3) and the conclusion that voluntary and mandatory schemes need at least to be balanced. How this might be is illustrated by the following examples:

The first is the proposal of “fiscal subsidiarity” suggested by Pope Benedict XVI: It takes into account the wealth holders’ preference to give money to what he likes, but he also takes into account the greed of Free Rider who prefer keeping things to themselves, therefore imposing a mandatory obligation regarding the percentage they have to give away. The passage of his Encyclical *Caritas in Veritatem* reads:

One possible approach to development aid would be to apply effectively what is known as fiscal subsidiarity, allowing citizens to decide how to allocate a portion of the taxes they pay to the State. Provided it does not degenerate into the promotion of special interests, this can help to stimulate forms of welfare solidarity from below. (Nr. 60)

¹⁷ Pope Francis (2015, July 10) Speech at the World Meeting of Popular Movements. Retrieved from http://en.radiovaticana.va/news/2015/07/10/pope_francis_speech_at_world_meeting_of_popular_movements/1157291

Of course, one could also dedicate the assets to other projects, e.g. a university building or hospital, which then would not need to be funded via taxpayers' money. Another option could be a prescription by the legislator, obliging TNCs to re-invest a substantial part of annual profits with a view to advance social justice and ecological sustainability rather than passing this profit as dividends to shareholder or keep it as so-called "silent reserve". This would decrease revenue arising from taxable profits, but it would encourage a better way to advance the Common Good of All.

4.6. More tax justice or less tax injustice?

Given today's plurality in norms and values in our societies, it will be difficult to define "Tax Justice" or "just taxation" and, in consequence, form alliances in order to obtain democratic majorities. Depending on everybody's world view, there are many definitions for "justice". Even in the Compendium of Catholic Social Doctrine we find several concepts of justice, namely commutative, distributive, legal and social justice, while the Catechism of the Church adds also compensatory justice (Nr. 2411). All those concepts are, somehow, relevant for discussion of taxation and it is quite a procedure to agree on the relationships and links between those different concepts.

Because of that, the Tax Justice & Poverty research prefers as starting point to diminish existing injustices, e.g. regarding tax rates or tax burden, or the removal of obstacles in view of a level playing field for all in a given society, e.g. small and medium businesses as opposed to TNCs.

That way, empirics influences the application of norms and values, values and norms, influence perception and evaluation of "the facts" and therefore facilitates agreement on remedies. As illustrated above (2.2): Given CSTs flexibility being a number of "open principles and sentences", and applying the see-and-judge methodology, CST is open and able to dialogue with other religious and non-religious world-view in the search for political majorities which are required for any implementation.



4.7. Practical impact

One should be aware that CST had its time of practical social and political implementation in existing states and societies: in Germany and Austria after the end of World War I, when it led to “Solidarist” influence in the Weimar Republic, and after the end of World War II, when it led to the development of “Rhenish Capitalism” and the “Social Market Economy”. (Alt, 2017d). For those countries, it was a very happy, socially stable and peaceful time: The distribution of income, for example, had the shape of an onion: Slim bottom and top, solid in the middle.

This situation lasted until German reunification in 1989, when the necessary changes and reforms were also used for “neoliberal adjustments” aiming to get in line with other developments initiated by Ronald Reagan and Margaret Thatcher. By now, the onion-shaped distribution of income transformed already into the form of an egg: Bottom and top growing apart in distance, bottom and top getting broader, while the middle is slimming. The German income distribution is still far away from the pyramid-shape of income distribution in other countries, but trend and tendency is clear. The German and Austrian example illustrates, however, that CST can be a good guideline for real politics in the real world and this is why Chancellor Merkel recommended the German approach as a “Third Way” at the Davos Summit after the World Financial Crisis.¹⁸

5. CONCLUSION

Even though CST was and is extremely hesitant regarding specific taxation instruments, some coherent views are emerging over the past decades, which are of direct relevance for the tax justice issue. It is the conviction of the Tax Justice and Poverty research that, depending on context and circumstances, a case can be made towards the following:

- In the real world with real people, contributions to the Common Good of All should not primarily be left to moral and voluntary considerations, but legal and mandatory obligations. As a first consequence, aggressive tax avoidance, tax evasion and other tax related crimes need to be prosecuted.
- Taxes should be according to the Principles of Ability to Pay, which supports progressive taxation rather than Flat Taxes.
- Direct taxes are preferable towards indirect taxes, because the latter’s effect is widely

¹⁸ Merkel, A. (2009, 31 January) Rede von Bundeskanzlerin Dr. Angela Merkel auf dem Weltwirtschaftsforum. Abgerufen von Bundesregierung.de Retrieved from: <https://www.bundesregierung.de/Content/DE/Bulletin/2009/01/14-3-bk-davos.html>

considered to be regressive and, accordingly, disadvantages over-proportionately low- and middle-income households.

- Given the requirements of vertical and horizontal justice, unearned income and wealth (e.g. from rents) needs to be taxed more heavily than earned income and wealth involving human labour.
- Taxes and levies could be one way to curb the over-exploitation of natural goods and/or push back damaging consumption, e.g. Carbon Fuels.
- In order to make this happen, tax administrations and investigative bodies into financial crime need to be adequately staffed and equipped, including legal instruments which enable them to do their national and transborder job.

From Tax Justice and Poverty research, we favour a closer partnership between the EU and AU and its member states. First, because the US increasingly withdraws from multilateral institutions and secondly, because the other global player, China, is in only in favour of multilateralism when it benefits its egocentric interests. Europe and Africa are linked by a long and often painful history but have plenty of assets, which would complement each other and result in a mutually beneficial success story. But this is an entirely new debate which merits treatment in another paper.¹⁹

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¹⁹ More detailed information on how what taxes, tax-like instruments and/or tax-revenue based spending can contribute to systemic transformation contains (Alt, 2018f).

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