

Giving and receiving

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Mitt Romney's claim that half of all Americans mooch off the hard-earned tax money of the other half was quickly deconstructed by budget experts. The 47 percent of Americans Romney was pointing his finger at for not paying income tax are mostly either elderly people living on Social Security—who paid income and payroll tax through the years—or low-income families who don't earn enough money to pay income tax but pay plenty in payroll tax.

Dividing the world into makers and takers is appealing, however. Perhaps that's because each of us likes to think that we are one of the independent types and have gotten where we are by dint of sheer hard work. We tend to forget how we've been helped by others, and therefore many of us are inclined to be suspicious of those who draw on our tax dollars.

Dispelling such a simplistic division, political scientists Suzanne Mettler and John Sides point out that 96 percent of all Americans have benefited financially at some time from a federal government program, whether it be Medicare, student loans, unemployment insurance, the home-mortgage deduction, the business tax break for employee health insurance or the G.I. Bill. (And that's just counting direct or indirect transfers of money, not the benefits of roads, bridges and other government-funded projects.) All of us turn out to be takers and givers.

In a hugely interdependent society such as ours, the genuine moral and political question is not "Who is giving more and who is receiving more at this moment?" but

“Does the use of tax dollars serve the common good?” Drawing on Catholic social teaching, we can specify that *common* refers to those aspects of life that people have in common (like a need for food, shelter, education and health care) and that *good* means contributing to human flourishing. To quote John Paul II: “The common good comprises the sum total of social conditions which allow people, either as groups or as individuals, to reach their fulfillment more fully and more easily.”

It is legitimate to ask whether a particular government program truly contributes to widespread human flourishing. One might ask, for example, whether the home-mortgage deduction, designed to encourage home ownership (and the home-building industry), is fair to those who don’t own homes, and whether dimensions of human flourishing other than those connected with home ownership might need to take precedence. That question is different from asking whether everybody is getting his or her share of the pie.

Dependency is woven into human life. We are born needing the care of others, and we die that way. Illness, disability and circumstance often make us dependent on others. The Christian philosopher Alasdair MacIntyre has called human beings “dependent rational animals” to underscore the fact of dependency. Part of becoming “rational” dependent animals, MacIntyre argues, is recognizing that we have an obligation to care for and nurture others just as others have cared for and nurtured us.

The constant alternation of giving and receiving care is a fundamental reality of life in families and local communities. It is a reality that the government can properly—if crudely—acknowledge in the prosaic form of taxation, for the sake of the common good.