

No, we shouldn't just tax all churches

By [Steve Thorngate](#)

August 27, 2013

The Alliance Defending Freedom and others have been hard at work for years organizing pastors to challenge (i.e., break) tax laws by electioneering from the pulpit. ADF insists this is about a pastor's freedom of expression. I'm inclined to land [where Amelia Thomson-Deveaux does](#): You can say anything you want (legally; let's save theological arguments for another time)—once you give up your tax-exempt status.

But Matthew Yglesias [takes this a step farther](#):

Let's tax churches! All of them, in a non-discriminatory way that doesn't consider faith or creed or level of political engagement.

I get why this is an attractive view. "Tax exempt" is, after all, another way of saying "taxpayer subsidized." And if churches were only up to what Yglesias seems to think they're up to, I'd want them to pay taxes, too:

Whichever faith you think is the one true faith, it's undeniable that the majority of this church-spending is going to support false doctrines. Under the circumstances, tax subsidies for religion are highly inefficient.

What's more, even insofar as tax subsidies *do* target the true faith they're still a pretty bad idea. The basic problem with subsidized religion is that there's no reason to believe that religion-related expenditures enhance productivity. . . . Upgrading a church's physical plant doesn't enhance the soul-saving capacity of its clergy. You just get a nicer building or a grander Christmas pageant.

Or, you know, the ability to serve more meals to the poor each week, or to make sure those in wheelchairs can actually get to the table—to say nothing of spending the money directly on mission, no physical-plant improvements needed. Yglesias's economic terminology here is somewhat tongue in cheek. But the larger issue is that he takes as given that churches are exclusively sectarian organizations, interested

only in the competitive task of converting people from the wrong sect to the right sect.

Yet the tax laws in question don't apply to churches alone; they apply to a whole class of charitable organizations—organizations that share certain qualities that aren't about sectarianism. The Supreme Court cited the breadth of this category when it [upheld the tax exemption for churches in 1970](#). The Court also cited with approval its understanding that state governments see all such 501(c)(3) organizations as having “a harmonious relationship to the community at large,” as being “beneficial and stabilizing influences in community life.”

Obviously, this is just one perspective on what churches are, and a rather optimistic one at that. But there's no question that lots of churches do *at least* this. And this is an official reason the government has given for continuing to allow charities to be tax exempt: because they serve the general welfare of the community.

It follows that a charity shouldn't exist to back one side in a zero-sum contest within that community. Yglesias seems to think this is pretty much what churches do—they save souls from following that other, wrong religion—so we should just tax them already. I think he's selling churches short, but I also think the Alliance Defending Freedom is wrong about the restriction on pulpit electioneering: because candidate endorsements, unlike something like issue advocacy, are very much about zero-sum contests. And tax-exempt charities are privileged in part because their mission is not about falling in line behind one contestant.

Yglesias ends his post by downplaying the difference between political and partisan:

Trying to say that churches should get subsidy when they don't endorse candidates is *de facto* a kind of subsidy to religious doctrines whose views happen to lack strong *partisan* implications.

But the difference between advocating for policies and endorsing candidates isn't just about whether there *happens* to be a candidate you can wholeheartedly support. It's about the moral and strategic importance of speaking from outside that particular fray, rather than as a player on team A or team B. That's a difference that matters; it's the difference between serving the community and simply serving a party.