

God, Taxes, and Societies: Exploring Intersections of Religion and Taxation in History

International Conference

Feb 29th – March 1st 2024

LIBORIANUM
PADERBORN

Discussions about paying taxes (honestly) always concern the core of social order: Who must contribute how much to the community? Which groups are relieved? How much equality and redistribution is necessary or possible? What constitutes a "just" tax system, how can the state legitimize its tax demands - and what does a "just" society look like accordingly?

It was not only statesmen, lawyers, party politicians, lobbyists or journalists who have therefore discussed and continue to discuss tax issues; religious communities also had their say, bringing their ideas of just distribution and social structure into the discourse. Indeed, all major religions have spoken out on issues of "fair" taxation, the legitimacy of government demands, tax liability, and possible sanctions for evaders. Our interdisciplinary conference asks about the positions of different theologians toward state taxes: did they affirm or negate their adherents' tax obligations to the state? How did they legitimize their position theologically, but also in very practical terms in a concrete historical setting? What fundamental relationship between the state and the faith community is expressed in this position? What role did the financing of their own faith community play for it?

The aim of the conference is to bring firstly different religions (Buddism, Islam, Judaism, Protestant and Catholic Christianity) into conversation about the topic of taxation and in this way to make an important contribution to the history of ideas on taxation. Secondly, we want to discuss the question from an interdisciplinary perspective on theological tax disputes of the past, including contributions from the fields of theology, law, history and political studies.

Programm

Thursday, Feb 29th 2024

Welcome and Introduction (9.00–9.30 am)

Eva-Maria Seng (Vice-Dean of the Faculty of Humanities at Paderborn University): Welcome on Behalf of the Faculty

Korinna Schönhärl / Idris Nassery (Paderborn University): Introduction and Opening Remarks to the Conference

1st Session: Buddhism & Judaism (9.30–12.45 am)
Chair: *Gisela Hürlimann (TU Dresden)*

Fabio Rambelli (University of California Santa Barbara: digital): The Buddha's Dues: Taxation in Historic Buddhist Societies in East Asia, with Special Focus on Japan
Commentator: *Sven Altenburger (Goethe-University Frankfurt a.M.)*

Elisa Klapheck (Paderborn University): Taxes and the Positive Role of Debts in Rabbinic-Talmudic Discourse
Commentator: *Ekkhard Reimer (Heidelberg University)*

Yoram Margalioth (Tel Aviv University: digital): Recent Legislative Regulation of Interest-Free Loans in Israel's Ultra-Orthodox Communities: A Case Study of Government Involvement in Communal Finance
Commentator: *Lars Döpking (DHI Rom: digital)*

2nd Session: Christianity (2.30–6pm)
Chair: *Martin Schmitt (Paderborn University)*

Jörg Althammer (Catholic University Ingolstadt): Religion and the Welfare State
Commentator: *Regina Ortman (Paderborn University)*

Allen Calhoun (Emory University Atlanta): The Re-enchantment of Taxation: Protestantism, Divine Sovereignty, and 'Responsive' Taxes
Commentator: *Gisela Hürlimann (TU Dresden)*

Korinna Schönhärl (Paderborn University): Tax Morale and the Church. How Catholic Clergies Adapted Norms of Paying Taxes to Secular Institutions (1940s–1950s)
Commentator: *Sebastian Huhnholz (Friedrich-Alexander-University Erlangen)*

Friday, March 1st 2024

3rd Session: Islam (9–12.30am)
Chair: *Christin Hansen (Paderborn University)*

Idris Nassery (Paderborn University): The Islamic Ethics of Tax Evasion: Interdependence of Law, Theology, and Practice
Commentator: *Marc Buggeln (European University Flensburg)*

Emanuel Schäublin (ETH Zurich): Zakat Without the State: Giving as a Social Duty in Nablus (Palestine)
Commentator: *Abdul Rahman Mustafa (Paderborn University)*

Antonis Hadjikyriacou (Panteion University Athens): Ottoman Fiscal Records, Practice, and the 'Circle of Justice'
Commentator: *Christine Osterloh-Konrad (Tübingen University)*

Final Remarks (12.30am–1.15pm)
Idris Nassery/Korinna Schönhärl

Please register by February 20 with Ismahan Debbali (ismahan.debbali@gmail.com).