



# Tax and climate justice

**“The question of taxation and resources springs from the same understanding of interdependence that drives our concern for the well-being of the planet ... [We] need to tell a broad story about the benefits of a just system of taxation, and to have the freedom to imagine what a holistic system may look like.”**

*Economics & Sustainability Subcommittee, minute ES 18/34. November 2018*

## 1. Context

This article was written in its original form for the Quaker Peace & Social Witness Central Committee, which considered it in November 2025 and suggested that it be shared more widely.

In sharing it now, we are hoping to:

- Let Quakers know about these discerned principles and their foundations in our testimonies;
- Help to inform conversations about tax and climate justice;
- Suggest some foundations for questions that Quakers might want to put to their own elected representatives;
- Signpost organisations working in this area and further resources which might be helpful.

It focuses on tax in the context of the climate crisis but may also be relevant to issues such as the growth of militarism. It deals with tax policy rather than individual or corporate responsibility, using our Quaker perspectives and experience to set out six guiding policy principles.

Previous QPSW discernment on tax was primarily focused on [social justice](#). Now, in light of the ongoing climate crisis, a more holistic consideration may be needed. Western governments, including the UK, are rolling back climate commitments, citing affordability concerns. At the same time, they appear reluctant either to raise taxes or to engage in serious debate about the purpose of tax within society. In this context, tax policy has moved up the political agenda. The climate movement, including [Quakers in Britain](#), is increasingly focusing on the role that tax, including wealth and windfall taxes, could play in addressing climate injustice. This article builds on that work, identifying the ways in which our testimonies, our understanding of climate injustice and our previous work and witness can inform a thoughtful, practical, radical and distinctively Quaker voice upon this serious and urgent issue.

## 2. Quaker testimonies as a starting point

The tax justice campaigner Richard Murphy, himself a Quaker, who gave the [2014 Salter Lecture](#), 'Tax Justice: A Quaker's Concern', has used the Quaker testimonies to discuss tax and this approach has been welcomed in committee discernment.

### a. Peace

There is a longstanding Quaker tradition of refusal to pay specifically war-related taxes,<sup>1</sup> but also a wider recognition that the roots of war include the economic.<sup>2</sup> The relationship between militarism and climate breakdown has been [explored in depth](#) by Quakers over the past few years, highlighting the carbon emissions and environmental destruction imposed by war, the ways in which extreme weather, water and food shortages fuel deadly conflict, and the ecological harm caused by systems of extraction, exploitation and violent control.

Friends have recognised that "economic violence ... challenges our Quaker spiritual commitment to peace",<sup>3</sup> and that "[d]eepening economic inequality cannot continue indefinitely without a risk of violence and oppression".<sup>4</sup> Richard Murphy has written of the potential for tax to reduce conflict within societies, including by meeting basic needs, using resources equitably and reducing inequality.<sup>5</sup> In this way, tax can be one part of achieving a 'just peace'.

### b. Equality

Our equality testimony stands at the heart of how we view tax in the context of the climate crisis. It speaks to why equality matters to us, where inequality is most manifest, and how we can work to build a fairer future.

"Our vision of equality springs from our profound sense of the worth of every human being. Every person's life is sacred and in this we are all equal. Neither money nor status can serve as a true measure of the value of any individual or group. Nor can wealth be true riches if it is based on unlimited personal enrichment and not shared for the good of all."<sup>6</sup>

Quakers have long borne witness to the reality of inequality, locally and globally, and to our responsibility to speak out against narratives that claim it is inevitable.

"We applaud progress that has been made towards equality in some parts of the world but lament the gross disparity between the life chances of those born in the wealthier countries and those born in the poorer countries, and the continued widespread poverty, food insecurity and malnutrition in many parts of the world."<sup>7</sup>

"We are [told] that there is little we can do about the dramatically widening gap between the richest and poorest countries. But it is our spiritual conviction that God's will is for us to work towards right relationship with all our neighbours and that we must not accept such inequality, either in our pockets or our hearts."<sup>8</sup>

"The prevailing belief is that the individual should keep more and more of what they are given through employment or investment, to spend as they wish. This has led to massively increased inequality in British society. ... There is more public squalor than there should be, and more private affluence too ... and these are two sides of the same coin."<sup>9</sup>

Unfair and regressive systems of taxation act to reinforce and exacerbate inequality, by privileging certain sources of income such as that from investments and by taxing the poor relatively more than the rich, including by indirect taxation.<sup>10</sup> By contrast, Quakers have spoken about the principle that tax should be progressive, i.e. the overall tax rate should increase with a taxpayer's wealth.<sup>11</sup> This principle connects with what Gerard Guiton describes as the Gospel call to "Advocate and demonstrate social and economic equity, particularly in the form of fair and accountable redistribution of land and wealth."<sup>12</sup> Quakers in Britain have referred to this potentially positive role of tax in achieving redistribution and community wellbeing.

"We are, therefore, clear that taxation is a fit instrument for a fairer sharing of the community's resources and the provision of good services for all."<sup>13</sup>

"Sacrifices shared can strengthen our society. We urge policy makers to address the deficit through a fairer tax system and measures that increase solidarity"<sup>14</sup>

Calls for just redistribution are not punitive, vengeful, envious or condemnatory, but restorative and reparative, a question of care, shared responsibility and recognition of common vulnerability. The Gospel accounts of Jesus looking on the rich young man speak of compassion, not of revenge, but the call to redistribution is clear and compelling. 'And Jesus, looking at him, loved him and said to him, "You lack a single thing: Go, sell whatever you possess and give to the destitute'.'<sup>15</sup>

### c. Simplicity and sustainability

The Quaker testimony to simplicity has included an enduring concern about the impacts of luxury consumption on humans and non-human nature,<sup>16</sup> and about the destructive effects of wealth and power.

"We need to turn again and again to the Light of God's Spirit to show us both the present reality of our lives and new possibilities of living that are more in harmony with God's ways. The life of Jesus speaks to many about these, with his astonishing refusals of the temptations of wealth and power. In his identification with the poor and the excluded, in his warnings against wealth and possessions he shows us that faith is not separable from how we live."<sup>17</sup>

The intersecting crises of climate, biodiversity and ecological degradation have [intensified these concerns](#), with a growing recognition of the earth's limits, and a developing focus on the importance of 'right sharing', and stewardship.<sup>18</sup>

"What are the changes which are needed to the systemic injustice and inequality that we see in society? We need to go deeper to find the roots of our social ills, and how we might uproot the powers that maintain them. We should rethink what needs to grow in this world and what does not .... We ask Friends and meetings to engage with the evil of social and economic injustice which creates a world in which the wrong things are valued.... We ask our Recording Clerk and staff to make our concern about social and economic inequality known as widely as possible and in particular to challenge the incoming UK government to adopt policies which decrease inequality and value equally the contribution which all can make to developing a more just and sustainable society."<sup>19</sup>

#### d. Truth

There are two aspects of the truth testimony which may be especially relevant to tax and climate justice. The first is the integrity, clarity and accountability of the tax system itself and of those who play a part in it.<sup>20</sup> [Richard Murphy notes](#) that this requires a genuinely democratic political system, corporate transparency, and action on the tax havens, or 'secrecy jurisdictions' which represent "a direct assault on democracy itself and so on the societies that democratic governments represent."

The second aspect is the responsibility of Quakers to "[s]peak Truth to power, including political, military, business and ecclesiastical power."<sup>21</sup>

"We are also clear that we have to seek, both individually and corporately, locally and nationally, to express our alternative vision in ways which contribute positively to political decision making. Such political expressions of our faith will not stem from a party spirit but will express our understanding of God's leadings."<sup>22</sup>

### 3. The crisis of climate injustice

Quakers recognise that the climate emergency is not just a crisis of emissions, but a crisis of justice, both globally and locally.

"Seeking to reduce carbon emissions is an urgent priority, but without interrogating and disrupting our existing economic systems, this will only lead us back to an unjust system"<sup>23</sup>

Quaker responses to the crisis of climate injustice have been informed by our testimonies, by faith-based understandings of good neighbourliness, compassion, solidarity and the Golden Rule, by recognition of universal human rights, and principles of environmental law and climate governance, including 'polluter pays' and 'common but differentiated responsibility and relative contribution'. We have recognised the need to address both global and domestic aspects, through mitigation (the reduction of greenhouse gas emissions) adaptation to a climate-changed world and compensation for loss and damage, those negative impacts which adaptation cannot or will not remove. Tax can both reflect and shape societies.<sup>24</sup> We can envisage its role in creating and sustaining a future in which the causes of climate change are reduced, effective adaptation is carried out, both locally and globally, and appropriate compensation for loss and damage is enabled.

### 4. What tax can do in this context

The Tax Justice Network [identifies four key benefits](#) that can flow from taxation, reflected also in the Quakers in Britain publication [Tax justice: a Quaker concern](#).

- **Revenue raising**, to fund public services, infrastructure and administration. In a climate context, tax can enable us to present and realise a vision of just community, incorporating human and non-human nature, and building resilience for present and future generations.

- **Redistribution**, to reduce inequalities and prevent concentration of wealth in too few hands. The climate crisis requires us to distribute and redistribute access to resources of many kinds: natural, financial, social and cultural.
- **Repricing**, encouraging and discouraging behaviours, acts and omissions, including facilitating the rapid phase-out of oil, coal and gas.
- **Representation**, recognising tax as a social contract and encouraging effective and healthy democratic participation in society. For us this may include expressing solidarity and inspiring others to act.

The Tax Justice Network also recognises a fifth benefit: “Reparations to rectify historical inequalities from the legacies of colonialism”. This potentially connects with our exploration of climate reparations, and especially with the urgent need for loss and damage compensation.<sup>25</sup>

## 5. Quaker principles for tax and climate justice

It is important that the work we do and policies we support are grounded in clear principles, drawn from our distinctively Quaker tradition as well as that which we share with others. If justice is love in action, what does it require of us collectively?

“[A]ction that aims merely to alleviate the worst effects of inequality is not enough. As we wrestle with the implications of our testimony to equality, Quakers feel called to act more radically to tackle the underlying causes. This calling requires spiritual struggle and real practical change. Our testimonies are moving us to work for very different ways of organising our common life.”<sup>26</sup>

The following principles have been approved by the Quaker Peace & Social Witness Central Committee.<sup>27</sup>

1. Just tax should redistribute wealth more equitably.
2. Just tax should discourage damaging extraction and exploitation of resources/the Earth’s riches.
3. Just tax should dissuade extreme consumption that harms people, communities, the environment and our climate.
4. Just tax should be fair and transparent, with reforms carefully planned and efficiently administered.
5. Just tax should express solidarity and model responsible and caring domestic and global relationships, contributing to peace, nonviolence and our reparations objectives.
6. Just tax should not be viewed as a complete or sole solution to the crisis of climate justice.

Economic and social transformation is needed at every level. This includes appeals to changes of heart and mind [on the part of the wealthy](#), as well as government spending on mitigation, adaptation and loss and damage, without the expectation that this can be fully recouped by tax revenue.

“The idea that another world is possible is crucial for us ... We cannot accept the injustice and destructiveness of the economic system as it is”.<sup>28</sup>

## Resources for further reading

[Just Money Movement](#)

[Tax Justice UK](#)

## Notes

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<sup>1</sup> Lonnie Valentine, ‘Quakers, War and Peacemaking’ in Stephen W. Angell and Pink Dandelion (eds) *The Oxford Handbook of Quaker Studies* (Oxford 2013) 366.

<sup>2</sup> All Friends Conference, 1920, discussed in Valentine (note 1) 372-73.

<sup>3</sup> Statement adopted by Meeting for Sufferings on behalf of Britain Yearly Meeting - April 2014, minute MfS 2014 04 07.

<sup>4</sup> Statement on equality approved by Meeting for Sufferings by minute S/12/03/3, 31st March 2012.

<sup>5</sup> Richard Murphy, *The Joy of Tax: How a fair tax system can create a better society* (Corgi edition 2016) 156-7. See also ‘An expression in words of Britain Yearly Meeting’s corporate Social Testimony drawn from its experience and understanding at this time’, Britain Yearly Meeting November 1997.

<sup>6</sup> Statement adopted by Meeting for Sufferings on behalf of Britain Yearly Meeting - April 2014, minute MfS 2014 04 07.

<sup>7</sup> Statement on Equality, approved by Meeting for Sufferings by minute S/12/03/3, 31st March 2012.

<sup>8</sup> Corporate Social Testimony (note 5) 2.3.

<sup>9</sup> Corporate Social Testimony (note 5) 3a.1.

<sup>10</sup> *The Joy of Tax* (note 5) 164-65.

<sup>11</sup> Economy Subcommittee, ‘Reflections on the 2015 general election manifestos’ briefing paper 2015.

<sup>12</sup> Gerard Guiton, ‘The Kingdom of God, Quakers, and the politics of compassion’ in *The Oxford Handbook of Quaker Studies* 222.

<sup>13</sup> Corporate Social Testimony (note 5) 3a.2.

<sup>14</sup> Statement on Equality, approved by Meeting for Sufferings by minute S/12/03/3, 31st March 2012.

<sup>15</sup> Mark 10:21 (David Bentley Hart translation).

<sup>16</sup> e.g. in the writings of William Penn and John Woolman, discussed in Emma J. Lapsansky, ‘Plainness and Simplicity’ in *The Oxford Handbook of Quaker Studies* 337, 340.

<sup>17</sup> Corporate Social Testimony (note 5) 1.2.

<sup>18</sup> Lapsansky (note 16) 344-45.

<sup>19</sup> Minute 36, Britain Yearly Meeting 2015.

<sup>20</sup> *The Joy of Tax* (note 5) 179-182 and see *Quaker Faith and Practice* 20:54 for Quaker responsibility not to evade tax obligations.

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<sup>21</sup> Gerard Guiton, 'The Kingdom of God, Quakers, and the politics of compassion' 222.

<sup>22</sup> Corporate Social Testimony (note 5) 4.3.

<sup>23</sup> Minute 33, Britain Yearly Meeting 2021.

<sup>24</sup> *The Joy of Tax* (note 5) 156.

<sup>25</sup> See e.g. QPSWCC minute 22/09.

<sup>26</sup> Statement adopted by Meeting for Sufferings on behalf of Britain Yearly Meeting - April 2014, Meeting for Sufferings minute 2014 04 07.

<sup>27</sup> QPSWCC minute 25/62.

<sup>28</sup> BYM 2011 statement in support of Occupy London, quoted in *The Oxford Handbook of Quaker Studies* (note 1) 547.