

**Lutheran Episcopal Advocacy Ministry of New Jersey**  
**Weekly Witness | October 20, 2017**

*"Give therefore to the emperor the things that are the emperor's, and to God the things that are God's." —Matthew 22:15-22*

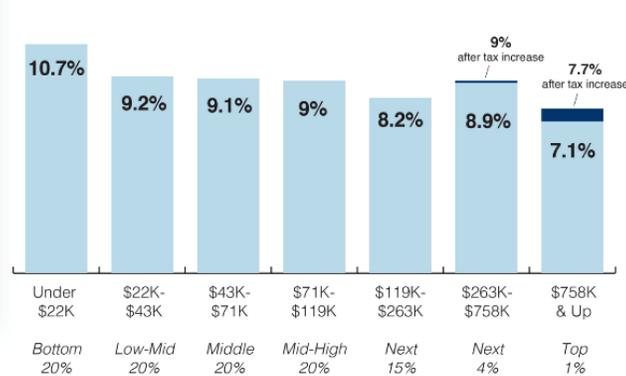
In 1523, Martin Luther wrote a pamphlet entitled, "Treatise on worldly authority." In this publication he lays out his understanding of the Two Kingdoms: "Beside the spiritual kingdom that God has created, there is another kingdom established by God, the kingdom of temporal authority. This exists because evil exists. Sin is the reason for the setting-up of earthly government, the issue is bigger than that of power and responsibility for power."

Luther regards our whole existence as involved in combat between God and evil. God created the world, and if it were only as God made it, there would be no need for civil authority, of judges, or of special ordinances in the world. But the evil is constantly assailing God's creation to bring it to disorder and destruction. As defence against these assaults, God establishes diverse "stations" and "offices." Rulers, parents, and teachers are all set up as walls and bulwarks against such evil.

It should be noticed that it is God who rules in both the spiritual kingdom and the earthly kingdom; God never drops the reins. To speak of either is thus to speak of a kingdom which is God's, and it is with God that we deal in matters spiritual and temporal. This realization is all-important. We are sometimes in danger of looking on the temporal as something profane, as if God were active only in the spiritual. The temporal is not foreign to God, and Luther does not regard it as such. To him there is nothing which is profane, and there is no sphere in which God is not at work. (Taken from "[Luther's Doctrine of the Two Kingdoms](#)," by Anders Nygren.)

**New Jersey's State & Local Tax Code Would Still Be Upside Down After Proposed Income Tax Change**

*Increasing income tax rates on the top 5 percent of New Jersey households would help even out the regressive nature of the state's overall state and local tax structure, but even after the changes the poorest families would still pay a far greater share of their income to taxes than the wealthiest families.*



*Figures represent the average share of income paid by non-elderly taxpayers towards state and local taxes, after being offset by federal deductions.*

Source: Institute on Taxation and Economic Policy microsimulation model NEW JERSEY POLICY PERSPECTIVE NJPP.ORG

So what is God's will for government today? Those who question taxes don't seem to be suggesting that following Jesus should free us from being responsible citizens. Rather, they are asking, what does fair and just taxation look like? Why are those who earn in the top 5 percent of households in New Jersey taxed at lower rates than those whose earnings are at the lowest 20 percent? Is this how it should be?

Today, the most well-off New Jerseyans hold a greater share of the state's income than they have in nearly a century, thanks in large part to decades of unequal economic growth and an upside-down tax policy. Low-income and middle-class New Jerseyans pay greater shares of their incomes to state and local taxes than wealthy residents, creating an off-balance economy in which many middle- and lower-income New Jerseyans face barriers to economic opportunity.

New Jersey's top 5 percent of households now have average incomes that are 15.6 times larger than the bottom 20 percent of households, ranking New Jersey 7th in the country for income inequality. Recent tax policy changes have exacerbated this trend. (Information from "[Reforming New Jersey's Income Tax Would Help Build Shared Prosperity](#)" by Sheila Reynertson.)

So where are we, as people who live in two kingdoms, in this tax debate? God's intention is for good government that cares for all residents and has particular compassion for those at the lower end of our economy. Let us work together, with policymakers, to create such a place here in New Jersey where the kingdom of temporal authority might be just.