

Conscience
Education
For
Peace



Conscientious objection to military taxation

A series of fact sheets



An introduction to conscientious objection to military taxation

What do we mean by conscientious objection?

Conscientious objection is when someone objects to a course of action on moral, ethical, political or religious grounds. The term is most commonly used in the context of individuals having a conscientious objection to serving in the military.

So what is conscientious objection to military taxation (COMT)?

Conscientious objection to military taxation is when people object on moral, ethical, political or religious grounds to a proportion of their taxes being used to fund the military. They object to their taxes being spent on preparations for war or the conduct of war.

Conscientious objection to military taxation is often seen as an extension of the principle of conscientious objection to military service. If an individual feels it is wrong to prepare for war / take part in war through doing military service, they may also feel it is wrong to provide money (through their taxes) to pay other people to do this. Being obliged by the state to pay for the military (through our taxes) is sometimes referred to as 'financial conscription'.

What does a Peace Tax Campaigner do?

Peace Tax campaigners campaign for a change in the law so that individuals have the legal right to be able to conscientiously object to military taxation. This would mean people could register as conscientious objectors and opt for the military proportion of their taxes to be paid into a Peace Tax Fund.

What is a War Tax Resister?

While waiting for legislative change some individuals choose to withhold the military proportion of their taxes in advance of a legal mechanism being established. They are known as war tax resisters. People have had belongings seized, been declared bankrupt, and been imprisoned.

This factsheet is one of a series produced by Conscience Education for Peace. They are available, together with videos and other information resources, at:

<https://conscienceonline.org.uk/education-for-peace/>

Why people become conscientious objectors to military taxation

Just as people become conscientious objectors to military service for a range of reasons, people decide to become conscientious objectors to military taxation due to a range of beliefs and motivations. These include ethical, moral, religious and political objections to paying for war, as well as humanitarian, environmental and legal reasons. For some people it is a logical extension of their conscientious objection to military service.

How do people resist paying for war?

In advance of there being legal provision for conscientious objection to military taxation some people have sought their own ways to try to minimise their contribution to military spending. These include withholding the military proportion of their taxes, redirecting the funds to peaceful purposes, not cooperating with the collection of military taxes, seeking alternative ways to pay, and living simply so that their income is below the taxable level.



(1)

History of conscientious objection to military taxation

There is a long history of people having a conscientious objection to military taxation. In the UK the earliest known objector was St Hugh of Lincoln. In 1195 he refused a demand from King Richard 1 to provide knights to serve in his French wars.

Outside the UK there were examples of people refusing to pay for specific wars and conflicts in the 16th, 17th and 18th centuries.

The essay written by Henry Thoreau in 1846, '*On the Duty of Civil Disobedience*', continues to inspire war tax resisters to this day. Thoreau refused to pay his annual Poll Tax, one of his reasons being the Mexican-American War (1846-1848).

In addition to its two factsheets on the history of opposition to military taxes, Conscience: Taxes For Peace Not War organised a webinar, '*Exploring the History of Conscientious Objection to Military Taxation*'. You can listen to the webinar via a link on the Conscience website. (2)

Why people become conscientious objectors to military taxation

“What would you do if someone came to your door with a cup in hand asking for a contribution to help buy guns to kill a group of people they didn’t like and you didn’t even know? The current tax system is akin to this”⁽²⁾.

Wally Nelson, USA

What do we mean by conscientious objection to military taxation?

Conscientious objection to military taxation is when people object on grounds of conscience to a proportion of their taxes being used to fund the military. They object to their taxes being spent on preparations for war or the conduct of war. Being obliged to pay for the military through our taxes is sometimes referred to as 'financial conscription'.

Why do people become conscientious objectors to military taxation?

People become conscientious objectors to military taxation for many different reasons, and often for more than one reason. They may object on moral, ethical, religious or political grounds. They may object for humanitarian reasons, on human rights or legal grounds, because of their belief in nonviolent conflict resolution, or for environmental reasons. They may see it as a logical extension of their conscientious objection to military service.

Moral and ethical reasons

“And then they sent me a bill for some tax. Realizing that this was effectively part of the proportion they would spend on war and preparing for war, I just could not bring myself to write a cheque. ... Paying a murderer to murder is committing that murder yourself. ... It really is that straightforward”. ⁽¹⁾

Roy Prockter, Peace Tax Seven, UK

“When a state acts in a way that a citizen considers to be totally immoral then that citizen should withdraw support from the state. Support can most clearly be withdrawn at the point where the state demands taxes.” ⁽¹⁾

Roger Franklin, UK (pictured right)



Religious / spiritual grounds

‘Through the witness of Quakers from the Cambridge Friends Meeting, where we were regular attenders, we became inspired to tax resist. Tax resistance became axiomatic morally and spiritually if we were to consider ourselves disciples of a nonviolent love of life, rooted in the gospel truth of Jesus ... We could not, in conscience, pay for killing of any kind, but primarily the killing in war. We hold the belief that all life is sacred.’ (2)

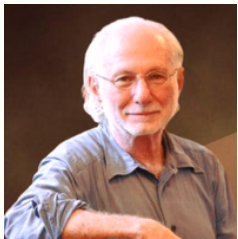
Suzanne & Brayton Shanley, USA



“The purpose of my Buddhist practice is to benefit all sentient beings. Killing and wounding people are the opposite, and I do not wish to pay for it. I want my taxes to go towards something beneficial.” (3)

Sian Cwper, Peace Tax Seven, UK (pictured right)

Humanitarian and environmental reasons



‘I resist the part of federal income taxes that pays for war and militarism ... It’s part of working for public health and social justice ... About half of U.S. income taxes pays for war and militarism. As a result, this money doesn’t pay for needed services, including those in public health, medical care, housing, food, education, environmental protection ...’ (4)

Howard Waitzkin, USA

Legal reasons

‘This [2003 Iraq] war was illegal. It violated the UN Charter which allows the use of military force only in cases of self defence or as an action authorised by the Security Council. Pre-emptive strikes have no basis in International Law. This war cost the British taxpayer several billion pounds and thousands of innocent Iraqis their lives.’ (1)

Birgit Völlm, Peace Tax Seven, UK

“My long-term goal is to establish the Peace Tax concept in international law, from the UK to the UN. No one should be forced into war tax slavery.’ (5)

Anne McCullagh D'Lyske, UK

To promote nonviolent conflict resolution



‘If a fraction of the money spent on military preparations was spent looking for the alternatives; training people as peace negotiators; solving the problems which lead to conflict and resolving conflicts before they escalate into violence, we would go far along the road to abolishing war. I think this is a realistic goal, to make war a thing of the past. It only needs for us to break from the habitual mindset that war is inevitable and unavoidable to believe this is so. People are not natural killers. Soldiers have to be trained to make them capable of killing.’ (1)

Robin Brookes, Peace Tax Seven, UK

How do people resist paying for war?

How do people resist paying for war?

Many people are deeply troubled at being forced to pay for war through their taxes. However, it can be difficult, psychologically and practically, to resist paying taxes for war. People in different countries and at different times have grappled with how to resist. This may depend on their personal circumstances e.g. whether they are employed or self-employed, it may depend on their stage in life e.g. whether resisting is likely to affect them solely as individuals or whether loved ones will also be affected. It may depend on the particular system for paying taxes in the country where they live. People have come up with a variety of ways to resist paying taxes for the military, raising awareness of the issue of financial conscription in the process.

“Getting through medical school gave me the courage to begin resisting payment of war taxes ... When I was in family practice, I lowered my salary to below the taxable income level to prevent collection. As a contract physician, I paid what I owed in self-employment taxes (SET) every year, but “redirected” all of my federal income taxes (FIT) to peace / justice groups and organizations that meet basic human needs.” (1)

Paula Rogge, USA

Withholding taxes destined for war



‘I refuse to pay any federal income tax, because I know that 50% of every dollar I send to the IRS will go to the military. Each year I do my taxes and send my completed tax forms to the IRS with a letter explaining why I refuse to pay for war, usually itemizing all the countries we are waging war. on that particular year. For the first ten years of resisting taxes, I worked in a hospital as an Intensive Care Unit nurse, and the IRS garnished my wages. The hospital took \$25 out of my paycheck every week and sent it to the IRS, but since I owed them several thousand dollars it would have taken them the rest of my life to ever get the full amount.’ (2)

Kathy Labriola, USA

Redirecting the military proportion of tax to a peace tax fund

“A few years back, I withheld the portion of my federal tax (as a public-school supply-teacher) that was heading toward national defence and re-directed it toward a peace tax fund that was and is being maintained by Conscience Canada. The year after that, the Canada Revenue Agency simply took the amount it was ‘owed’ from my subsequent return’s balance. It slowed things down, which was alright, and I did get a chance to write to the Finance Minister, Bill Morneau, at the time and hear from him how I had to pay income tax and could not re-direct my taxes without the support of a law from Parliament’.⁽³⁾

Joshua Weresch, Canada

Noncooperation



Similar to some conscientious objectors to military service, some war tax resisters follow a path of non-cooperation and non-compliance:

“On January 26, 1960, in Chicago, Eroseanna Robinson ... was carried into Federal Court by U.S. Marshals and ordered to provide information about war taxes she had not paid. She refused, began fasting from both food and water, and refused any cooperation with the process of imprisonment. She was cited for civil contempt, jailed, and, when she continued noncompliance, was sentenced to a year in prison for criminal contempt ... After 108 days of total fasting and noncooperation, Eroseanna was released from prison ... ’⁽⁴⁾ ⁽⁵⁾

Paying in alternative ways⁽¹⁾

In 1990 war tax resister Nigel Wild was in court for refusing to pay £182 income tax to the Inland Revenue. He offered 182 bread buns in lieu of pounds. “I am being sent to prison for refusing to pay income tax until I am given an assurance that none of it will be used for military expenditure. I am quite prepared to pay an equivalent amount in bread as I am a baker, and people are in need of bread not bombs.”⁽⁶⁾

Simple living as a way to refuse to pay for war

‘This is all part of why I’ve gravitated towards consciously reducing my tax burden through simple living. For me, it’s easier. Living simply aligns with so many of my other values that it’s an obvious choice. My guess would be that a lot of other people who hate war and violence would be attracted to simple living as a way to refuse to pay for war, but that refusing to pay calculated taxes would be a bridge too far for them’.⁽⁷⁾

Lindsey Britt, USA

History of conscientious objection to military taxation in the UK

What do we mean by conscientious objection to military taxation?

Conscientious objection to military taxation is when people object on moral, ethical, political or religious grounds to money from their taxes being used to fund the military. They object to their taxes being spent on preparations for war or the conduct of war. Being obliged by the state to pay for the military (through our taxes) is sometimes referred to as 'financial conscription'.

History of conscientious objection to military taxation

There is a long history of people conscientiously objecting to paying towards war. Sometimes people have objected to paying taxes for specific wars, at other times people have objected to paying the proportion of their taxes which fund the military more generally. Conscience organised a webinar exploring the history of conscientious objection to military taxation, including the history of attempts to bring about legislative change. This can be viewed online ⁽¹⁾.



Who was the first conscientious objector to military taxation?

The earliest known instance in the UK was in the 12th Century AD. Around 1195 St Hugh of Lincoln (pictured) ⁽²⁾, along with Bishop Herbert of Salisbury, refused the demand by King Richard 1 for 300 knights for a year's service in his French wars. As a result, the entire revenue of both men's offices was seized by royal agents ^(1,3,4).

Peace Tax Campaign / Conscience

The Peace Tax Campaign (later to become Conscience) was founded in the UK in 1977 by Stanley Keeble, with the support of the Peace Pledge Union and the Quaker Peace Committee ^(5,6). The campaign sought to establish the legal right of conscientious objection to military taxation, proposing that the money was spent on peaceful purposes instead.



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Campaigning for the right of conscientious objection to military taxation in the UK

Seeking to pass a Bill in parliament

Over the years, a number of MPs in the UK parliament have supported the campaign by, for example, tabling 'Early Day Motions' (equivalent to petitions for MPs to sign), or putting forward a Bill to parliament:

In 1986 Dennis Canavan presented a Bill seeking to establish a Peace Fund into which registered conscientious objectors could divert the military portion of their taxes.

In 1994 Neil Gerrard presented a Bill seeking to divert our military taxes to a peacekeeping fund for the study of conflict, the conversion of the arms industry to non-military production, and support to democratic structures and human rights in areas of potential conflict.

In 1999 John McDonnell presented a Bill seeking to give taxpayers the right to direct the proportion of their income tax which would otherwise be spent on the military to a fund for international aid.

In 2016 Ruth Cadbury sought leave to bring in a Bill to give taxpayers with a conscientious objection to war the right to direct the military portion of their taxes to a non-military security fund (7) .

Taking the issue through the courts

In 2004 a group of seven conscientious objectors to military taxation, known as the Peace Tax Seven, sought a judicial review of the issue in the High Court.

"We want to make a positive contribution to society by paying our tax in full. We object in conscience to paying others to kill on our behalf, but current tax policy forces us to do just that."

The request for a judicial review was refused. The Peace Tax Seven appealed. The appeal was refused and in 2007 the Peace Tax Seven applied to have the matter considered by the European Court of Human Rights (8) .



Individuals refusing to pay the military portion of their taxes



While waiting for legislative change, some individuals have chosen to withhold the military proportion of their taxes in advance of a legal mechanism being established. In 1986 Arthur Windsor became the first UK conscientious objector to be imprisoned for refusing to pay the military portion of his taxes (pictured outside HMP Gloucester with his wife, Ursula). In 1990 Nigel Wild was sentenced to 28 days for his refusal to be made complicit in killing. In 1995 war tax resister Roger Franklin was imprisoned twice (7) .

History of conscientious objection to military taxation outside the UK

History of conscientious objection to military taxation

There is a long history of people conscientiously objecting to paying towards war. Conscience organised a webinar exploring the history of conscientious objection to military taxation, including the history of attempts to bring about legislative change. This can be viewed online⁽¹⁾. In compiling this factsheet we have also extensively referenced the history of war tax resistance worldwide compiled by the The National War Tax Resistance Coordinating Committee in the USA⁽²⁾.

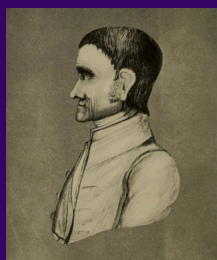
Refusing to pay for specific wars in the 16th, 17th & 18th centuries

In the 1500s many people refused to pay a special war tax which had been imposed on the Dutch to finance the wars of Philip II, King of Spain and the Duke of Holland⁽²⁾. In 1637 the Algonquins (an indigenous people who now live in Eastern Canada) opposed taxation by the Dutch to improve a local Dutch fort⁽²⁾. In 1709 a Quaker Assembly in the US refused a request of £4,000 for a military expedition into Canada⁽²⁾.



During the American Revolution (1775–1783) most Quakers were opposed to military taxes. And the official position of the Society of Friends supported this position. Many Quakers were jailed, and some had property seized and auctioned⁽²⁾. In 1798 Quakers refused to pay military taxes during the Irish Rebellion⁽²⁾.

Refusing to pay for war more generally



In 1755 John Woolman and other Quakers were unsuccessful in their attempt to persuade the Society of Friends to refuse payment of £60,000 tax which had been levied by the Pennsylvania Colony for war purposes⁽²⁾.

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First country to officially exempt pacifists from paying war taxes

In 1820 Russia became the first country to officially exempt pacifists from paying war taxes. Czar Alexander I issued a certificate of military tax exemption for Quakers⁽²⁾.

'Thirty British citizens were invited by Czar Alexander I to establish a cotton mill. Because some of the employees were Quakers, a petition was submitted to the Czar from the employees asking for freedom of conscience and an exemption from military service, church taxes for war, etc. The Czar issued a certificate which read 'His Imperial Majesty has given his gracious assent to this petition ... all ... shall be exempted from all civil and military taxes ... the sect of Quakers may now and in future be freed from war taxes for the support of the Military...'⁽³⁾.



Henry David Thoreau

One of the reasons Henry Thoreau in Massachusetts refused to pay his annual Poll Tax was the Mexican-American War (1846-1848). He was arrested in 1846 and spent the night in jail. Against his wishes his aunt paid his taxes and he was released. He wrote about his experiences in his influential essay: 'On the *Duty of Civil Disobedience*'⁽²⁾.

A few years later in Hungary, in 1861, there was an extraordinary example of war tax resistance:

'Hundreds of Hungarians stopped paying taxes to the Austrian Emperor, Franz Joseph I, who needed more money to fight Napoleon III. When property was seized for the unpaid taxes, auctioneers refused to auction it. When Austrian auctioneers were brought in, Hungarians refused to bid. It cost more to collect than what was collected'⁽²⁾.

Ammon Hennacy

During the First World War Ammon Hennacy was imprisoned for two years for refusing to register for the draft. Outside prison Hennacy continued his conscientious objection to supporting war. He 'never paid any taxes in his life because of their use in paying for the military and war'. He did this by reducing his liability for tax by living in voluntary poverty⁽²⁾.

Juanita Nelson

In 1959 Juanita Nelson (pictured) became the first woman in the US to be imprisoned for war tax resistance⁽²⁾. Released the same day as her arrest, she wrote 'A Matter of Freedom'⁽⁴⁾ about her experience. The tax authority never collected the money due⁽²⁾.



Refusing to pay for Vietnam and Iraq wars

In 1964 Joan Baez refused to pay 60% of her income tax, due to her opposition to the war in Vietnam. While protesting against the imminent invasion of Iraq in 2003, Julia Hill (pictured on front cover) decided to redirect the federal tax she owed to peaceful purposes⁽²⁾.

Conscience Education For Peace

Conscience Education For Peace has been developed to complement and inform the campaigning work of *Conscience: Taxes For Peace Not War*. The education programme is aimed at adults, members of the public and potential supporters. It aims to present basic information around conscientious objection to military taxation, and related issues, in a clear, simple way.

We are very grateful to have received a grant from Quaker Peace & Social Witness for our education programme. Many thanks too to everyone who contributed to our Conscience Education Crowdfunder.

Conscientious objection to military taxation

This booklet gathers together our fact sheets on different aspects of 'Conscientious objection to military taxation'. It can be found on the Conscience Education For Peace webpage where we will also be uploading related video excerpts and other educational resources:

<https://conscienceonline.org.uk/education-for-peace>

Here also is our companion booklet: 'Conscientious objection to military service'.

Conscience: Taxes For Peace Not War works for a world where taxes are used to nurture peace, not pay for war.

Conscience: Taxes for Peace Not War

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