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J. William Frost
Swarthmore College

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FRIENDS AND WAR TAX RESISTANCE

by J. William Frost

This article is extracted from the author's testimony on behalf of FRIENDS JOURNAL editor Vinton Deming at his trial for tax resistance in U.S. Tax Court, February 1986.

The peace testimony has been a basic part of Quaker religious belief since the 1660s. The testimony has not been static; it has evolved over time as Friends thought out the implications of what it meant to be a bringer of peace.

Some of the most creative actions of members of the Society of Friends have come from the peace testimony. For example, Friends' primary contribution to world history is that they began and carried through the antislavery testi-

mony. Friends became antislavery advocates in the 18th century, when they realized that the only way one could obtain a black slave was to take him or her captive in war.

Pennsylvania was founded by William Penn for religious liberty. Penn believed, and so did the early settlers, that to create a Quaker colony meant there would be no militia, no war taxes and no oaths. These were conceived to be part of religious freedom, and in the early years of Pennsylvania, there was no

J. William Frost is a member of Swarthmore (Pa.) Meeting and is director of Friends Historical Library at Swarthmore College.



Don Larson

Quakers should pay taxes in time of war. At this time, some of the most devout Quakers refused to pay a war tax levied by the Pennsylvania Assembly. And finally the yearly meeting agreed that those whose consciences would not allow them to pay the taxes, should not. So the heritage of Pennsylvania until 1776 was that government accommodated the religion.

The Federal Constitution allows for an affirmation, because certain religious rights are antecedent to the establishment of the government, and the government can and will accommodate itself to religious scruples of those people who are conscientious good citizens.

During the 19th century there was less opportunity for tax resistance because there was no direct federal taxation. The federal government was financed by tariffs, and the tariffs were used to carry out the full operations of government. (The major exception came during the Civil War, and here the main issues were military service and Quakers' refusal to pay a substitution tax.)

The main Quaker response to World War I was the creation of the American Friends Service Committee. This organization was designed to allow those young men who did not wish to fight (conscientious objectors) to have an opportunity for constructive service (i.e., to provide relief and reconstruction in the war zone). Friends conducted relief activities in France, and then later in Germany, Serbia, Poland, and in Russia. The War Department accommodated itself to Friends. There was no specific provision in the draft law in World War I for conscientious objectors. The War Department allowed those Friends who wished to serve in the American Friends Service Committee to be furloughed so that they could go abroad to participate in relief activities.

A second way in which the authorities accommodated Friends at that time was in relief money raised by the Red Cross for Bonds. Much of the Red Cross effort was for military hospitals, and Friends did not wish to support that effort. Therefore in Philadelphia an agreement was worked out whereby Friends contributed money or bonds which would be earmarked for the American Friends Service Committee or for relief activity rather than for direct war activity.

There were instances in World War II of individual Friends refusing to pay war taxes, and the Philadelphia Yearly

Meeting officially protested against certain war taxes, but the main movement against war taxes has occurred since 1945. During the Cold War and particularly during Vietnam, war tax resistance has become a major theme in Philadelphia Yearly Meeting.

The Philadelphia Yearly Meeting, since the 1960s, has regularly put a discussion of war taxes on its agenda. In many ways the Philadelphia Yearly Meeting position on war taxes is like its position was on antislavery before the Civil War: before 1860, virtually all Friends opposed slavery. Today, virtually all Friends oppose military taxation. The

Religious freedom to William Penn meant there would be no militia, no war taxes, and no oaths.

difficulty in 1860 and in 1980 is that Friends are searching for a way to make their religious witness effective. What Friends want to do is somehow change the focus of a policy which they see as destructive of what is basic to their value system.

In summary, the position of Friends is that religious freedoms preceded and are incorporated into the federal government. Pennsylvania was founded for religious freedom, and religious freedom meant no taxes for war, no militia service, and the right of affirmation. Friends think that the federal government incorporated part of that understanding in the affirmation clause in the constitution, in the first amendment, and in the religion clauses in the Pennsylvania Constitution. Friends think that the government has in good faith tried to accommodate us in our position on military service, and what Friends are wanting from the government now is a like accommodation on a subject which is the same to us as conscientious objection: the paying of taxes which will be used to create weapons to threaten and to kill. □

militia, and there were no war taxes and no oaths. At first, the Pennsylvania Assembly refused to levy any taxes for the direct carrying on of war. Instead, after 1690 when the British government requested money because it was already beginning its long series of wars with France, the Crown and the Pennsylvania Assembly worked out a series of arrangements. Those arrangements provided that the Assembly (then composed primarily of Quakers) would provide money for the king's use or the queen's use, but the laws also stipulated that that money would not be directly used for military purposes; i.e., there would be almost a noncombat status for Quaker money. It could be used to provide foodstuffs to be used to feed the Indians, or it could purchase grain or relieve sufferings. It would not be used to provide guns and gunpowder.

This policy of no direct war taxes, no militia, and no oaths, was followed in Pennsylvania from its beginning in the 1680s until the crisis broke out in France in the 1750s. In 1755, a group of members of Philadelphia Yearly Meeting began the debate on whether