

Inheritance Tax and the Idolatry of Wealth

by Lawrence Bush and Jeffrey Dekro

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Parshat Va-Etchanan, the Torah portion for this week, is as ripe for picking as a berry bush in this late-summer season. In four brief chapters (Deuteronomy 4-7), Moses reiterates the Ten Commandments, enunciates the words that Judaism crafted into its central prayer, the Shema ("Hear, O Israel!"), and prepares the Hebrew people for conquest of the "Promised Land."

The portion begins, however, with an odd, mid-chapter prelude (3:23-29), in which Moses ruefully reports that it will be Joshua, not he, who "shall go across at the head of this people" and "allot to them the [promised] land that [Moses] may only see." These verses are full of pathos: Moses is anticipating his own death and contending with his unfinished legacy. The remainder of Va-Etchanan can be seen as his ethical will, enunciating the values by which he has shaped his liberation movement.

This prelude is Va-Etchanan's most challenging and pertinent section for the American Jewish community, whose own concerns about an "unfinished legacy" have for several years been expressed under the rubric of "Jewish continuity."

Continuity is most often pegged to heightened Jewish literacy, a richer worship experience, and energetic conversionary outreach. Va-Etchanan, however, points to the quest for freedom as the central component of Jewish continuity:

When, in time to come, your children ask you, 'What mean the decrees, laws, and rules that the Lord our God has enjoined upon you?' you shall say to your children, 'We were slaves to Pharaoh in Egypt and the Lord freed us from Egypt with a mighty hand.' (6: 20-21).

The Torah portion further points to the idolatry of wealth as the greatest threat to that continuity:

When the Lord your God brings you into the land...[to] great and flourishing cities that you did not build, houses full of all good things that you did not fill, hewn cisterns that you did not hew, vineyards and olive groves that you did not plant ...and you eat your fill, take heed that you do not forget the Lord who freed you from the land of Egypt ...Do not follow other gods, any gods of the peoples about you ...lest the anger of the Lord your God blaze forth against you ...(6: 10-11).

Here we are in the midst of a trillion-dollar generational transfer of wealth--the greatest transfer of wealth in human history--for which Jews account for a disproportionate percentage. Even many of those of our parents' and grandparents' generations who were not fabulously successful in business, but served instead as

teachers, social service and postal workers, health professionals, and civil servants, nevertheless benefited from the G.I. Bill, unionization, booming real estate and stock market values, and their own financial discipline and diligence to build "nest egg" estates of considerable value.

Will we now "follow other gods," pursuing the idolatry of wealth that is so prevalent in this country? In its most recent manifestation, the House of Representatives on June 9 voted 279-136 to abolish the inheritance tax. This bill (which may be vetoed by President Clinton if it passes in the Senate) would complete the withering process to which inheritance tax has been subjected during the past two decades. In 1998, only 43,000 out of two million estates paid any tax at all, and 22% of the total inheritance tax came from only 374 estates. We are talking about a small sliver of very wealthy households that will benefit from the new bill--which is clearly more of an ideological statement, a conservative vote for personal greed and non-accountability, than a response to economic necessity.

This bill is an insult to God's sovereignty. As Parshat Va-Etchanan makes clear, we are all living in those "great and flourishing cities that you did not build, houses full of good things that you did not fill". We are all benefiting from an abundance for which no individual household can claim responsibility--for wealth is the collective product of the multitudes and generations of humanity.

The Psalmist puts it best (Psalms 24:1): "The earth is the Lord's, and all that it holds." The entire Jewish system of tzedakah/taxation is established upon this principle--while the contemporary conservative ethos of freeing the wealthy of all social obligations directly contradicts it. This is especially so when we are speaking of end-of-life accumulated wealth, which the Talmud exempts from the 20% limit on generosity that Judaism applies to tzedakah. "That rule," says Ketubot 67b, "only applies during a person's lifetime, in order to prevent the person from becoming poor, but since death makes this issue irrelevant, we have no objection [to people giving away more of their estates at death]."

"Take care," says Moses, "not to forget the covenant that the Lord your God concluded with you, and not to make for yourselves a sculptured image in any likeness." The effort to abolish the inheritance tax is really an effort to make a "sculptured image" of the dollar sign. Jews, beware!

Jeffrey Dekro is the Senior Vice President of the Jewish FundS for Justice. Lawrence Bush is the editor of *Jewish Currents*.