



Jesuit Conference

## Office of Justice and Ecology

Jesuit Conference of  
Canada and the United States

1726 New Hampshire Ave., NW  
Washington, DC 20009

(202) 462-0400  
[jesuits.org/justice](https://jesuits.org/justice)

January 9, 2025

The Honorable Mike Johnson  
Speaker  
U.S. House of Representatives  
Washington, DC 20515

The Honorable John Thune  
Majority Leader  
U.S. Senate  
Washington, DC 20510

The Honorable Hakeem S. Jeffries  
Minority Leader  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Charles E. Schumer  
Minority Leader  
U.S. Senate  
Washington, DC 20510

Dear Speaker Johnson, Majority Leader Thune, Leader Jeffries, and Leader Schumer:

Congress faces urgent questions about how government budget and tax policy can best serve people, families, and the broader economy. Across the country and indeed around the world, members of the Society of Jesus (the Jesuits) minister to the spiritual, educational, and human needs of countless individuals. We see, and our faith tradition teaches, that government is at its best when it actively builds the common good, strives for justice and equity, assists those in difficult situations, and protects our common home.

The Catholic tradition teaches that humans are created in the image and likeness of God and have an inalienable dignity that must be protected and allowed to flourish (see Genesis 1:26-30). Government plays a critical role in this stewardship and “should make accessible to each what is needed to lead a truly human life: food, clothing, health, work, education and culture, suitable information, the right to establish a family, and so on”.<sup>i</sup> Government “must [also] therefore give considerable care and thought to the question of social as well as economic progress, and to the development of essential services... includ[ing] road-building, transportation, communications, drinking-water, housing, medical care, ample facilities for the practice of religion, and aids to recreation.”<sup>ii</sup>

We offer these principles to guide debates and decisions about budgets, spending levels, and tax policy, which have a clear moral dimension when they affect the ability of people to lead dignified, healthy lives. While the programs and policies mentioned do not reflect an exhaustive list of our priorities, they are examples of policy properly oriented to justice and the common good.

*Prioritize human needs and human flourishing.* Government has an obligation to build a just and fair economy that maximizes opportunity. Government also must ensure the human needs of everyone in its charge are satisfied when the economy fails to do so--meaning that people living in or near poverty, children, the elderly, and other vulnerable populations have a priority claim on your concern and government resources. Programs that meet basic human needs such as the **Supplemental Nutrition Assistance Program (SNAP)**, **Medicaid** and **Medicare**, **Health Insurance Premium Tax Credits**, and **Social Security** should be protected and remain as robust as possible. We oppose modifications that would have the effect of reducing important benefits or excluding vulnerable people from participating.

*Family is the fundamental unit of society.* Policy, in the words of the Catholic Bishops of the United States, “should support the strength and stability of families, especially those adversely affected by the economy.”<sup>iii</sup> Congress can help people achieve the financial security to form families and acquire the resources to raise children by strengthening policies that are pro-life, pro-work, and support family formation such as the **Earned Income Tax Credit (EITC)**, **Child Tax Credit (CTC)**, and the **Child and Dependent Care Credit (CDCC)**. Taken together, the EITC and CTC are the most effective tool for combating child poverty. The CDCC helps families manage, for many, one of the largest expenses in their budget. Congress should maximize the benefit of these credits for the most vulnerable families and allow families expecting children to claim the CTC retroactively for the time of pregnancy. We urge you to reject efforts to exclude mixed-status families from receiving this assistance. So-called work requirements or any other modification that forces parents to choose between their children and the support they receive should similarly be rejected.

In addition to supporting and strengthening existing pro-life and pro-family programs, Congress has the chance to enact new programs to strengthen family life. The United States is the only high-income country to lack a national **Paid Family and Medical Leave** policy. Congress should prioritize providing parental leave for new parents as well as leave for sick workers. “**Baby Bonds**,” or some sort of investment made at birth, could be a powerful tool to reduce the racial wealth gap and reverse generational poverty and therefore also merits serious consideration.

*Care for our common home and protect it for future generations.* The Catholic Bishops of the United States have written, “Governments must provide regulations and a system of taxation which encourage firms to preserve the environment, employ disadvantaged workers, and create jobs in depressed areas.”<sup>iv</sup> The **Inflation Reduction Act (IRA)** is an example of this teaching in action. We are alarmed by reports that some tax credits and spending already enacted into law would be eliminated or rescinded. Congress must build upon the IRA to do more to protect the natural world for generations to come, not reverse the modest progress that has been made.

*Civil society is a vital contributor to the national economy.* In communities across the country, Jesuit ministries are educating children, sheltering people struggling to find a home, welcoming migrants, and spreading faith, hope, and love--to say nothing of the thousands of other nonprofit organizations providing community-based services as well. Tax and budget policy should support and encourage these contributions to society. We support efforts to make the **charitable deduction** accessible to more taxpayers. **Elective Pay**, created by the Inflation Reduction Act, made some tax credits accessible to nonprofits in the form of direct payments. Protecting this innovation and exploring opportunities to extend it to other tax credits would help the nonprofit sector serve more people. We have serious concerns with efforts to revoke the nonprofit status of certain organizations, especially when doing so would violate principles of religious liberty. Additionally, access to quality education is a human right, and parents have a right to choose the most appropriate education for their children. Various **Elementary and Secondary Education Act (ESEA)** programs support Jesuit educational ministries, and reductions in total ESEA funding levels would harm the children and families we serve. We oppose any reduction in support to K-12 education.

*Principles of fairness, equity, and justice must guide decision-making.* Pope Benedict XVI reminded us that “justice must be applied to every phase of economic activity, because this is always concerned with man and his needs.... Every economic decision has a moral consequence.”<sup>v</sup> It is well known that the United States has not kept up its treaty obligations to Indian country. Passing the **Tribal Tax and Investment Reform Act** would strengthen Native communities and help to remedy past and present injustices by creating parity for Tribal governments in tax law relative to state governments.

Along with establishing investments at birth, Congress can help narrow the racial wealth gap--and help all people in poverty--by increasing the tax rate on wealth. The Church teaches that “[l]abor has an intrinsic priority over capital. This principle directly concerns the process of production: in this process labor is always a primary efficient cause, while capital, the whole collection of means of production, remains a mere instrument or instrumental cause.”<sup>vi</sup> Put simply, labor takes priority over capital because labor is human. The tax system should follow this principle and ensure that capital and investment income is taxed more appropriately relative to labor income.

Finally, government must ensure that human needs are met and advance the common good. The tax system is one way to guarantee sufficient resources exist to do so, and “in a system of taxation based on justice and equity it is fundamental that the burdens be proportioned to the capacity of the people contributing.”<sup>vii</sup> Congress must pay special attention to the potential effect of policies on low-income people and families. Marginal tax rates, targeted credits or deductions, and budget cuts must adhere to this principle.

Tax and spending decisions that Congress will make in the coming year will have profound consequences. The Jesuits of the United States and our ministries stand ready to work with you to ensure that people, children, families, and communities across the country have access to the resources they need to lead healthy and flourishing lives.

Sincerely,



Rev. Christopher J. Kellerman, SJ  
Secretary of Justice and Ecology  
Jesuit Conference of Canada and the United States

CC: Members of Congress

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<sup>i</sup> *Catechism of the Catholic Church* (Washington, DC: Libreria Editrice Vaticana--United States Conference of Catholic Bishops, 2000), no. 1908.

<sup>ii</sup> Pope John XXIII, *Pacem in Terris* (Rome, Italy: Libreria Editrice Vaticana, 1963), no. 84.

<sup>iii</sup> National Conference of Catholic Bishops, *Economic Justice for All* (Washington, DC: United States Conference of Catholic Bishops, 1986), no. 206f.

<sup>iv</sup> National Conference of Catholic Bishops, *Economic Justice for All* (Washington, DC: United States Conference of Catholic Bishops, 1986), no. 118.

<sup>v</sup> Pope Benedict XVI, *Caritas in Veritate* (Rome, Italy: Libreria Editrice Vaticana, 2009), no. 37.

<sup>vi</sup> Pontifical Council for Justice and Peace, *Compendium of the Social Doctrine of the Church* (Rome, Italy: Libreria Editrice Vaticana, 2004), no. 277.

<sup>vii</sup> Pope John XXIII, *Mater et Magistra* (Rome, Italy: Libreria Editrice Vaticana, 1961), no. 132.