

# More Than a Paycheck REFUSING to PAY for WAR

February/March 2015



**32 Years of Resistance**

Perspective

## Transformative Nonviolence

By Bob Bady

**A**s a kid growing up on Long Island, I watched a lot of war movies. Drawn to those battles as a place where I would someday prove my worth, I had high expectations of being a war hero. One day my uncle, who was in the army in the late 1950s, told me we don't have wars anymore, only *cold* wars in which people don't actually fight. I was crushed. How was I going to prove myself?

My adolescence coincided with the Vietnam War. That war, combined with growing up in a troubled family and then being immersed in the youth counterculture of the 1960s and 1970s, changed my outlook. Realizing that my childhood brand of heroism was part of the cultural myth that fuels American hegemony, I turned toward much older, life-long activists as my inspiration and re-envisioned myself as a nonviolent warrior. Turning eighteen in 1970, I settled on non-cooperation with the draft, accepting the possibility of imprisonment as the best way to challenge the system. Once again my quest to be a hero was thwarted, this time by the draft's demise. War tax resistance then emerged as a logical extension of my resistance to the war machine. Over the past four decades, as American militarism has become less labor intensive and increasingly capital intensive, this has proven to be an appropriate choice.

When I moved to western Massachusetts in 1979, invigorated by my relationship with Wally and Juanita Nelson, I began a twenty year period of concentrated war tax resistance involvement, personally and as an organizer. In the early 1980s I helped get the National War Tax Resistance Coordinating Committee started, I initiated a local alternative fund, organized numerous Tax Day demonstrations, war tax clinics, and yearly New England weekend gatherings. In the middle of this period I stopped working as a registered nurse because of pending IRS wage seizures. Immediately after that I was engulfed in an almost five-year non-violent campaign centered on the IRS seizure of my house along with my neighbors, Randy Kehler and Betsy Corner, whose house became the center of the national campaign.



Is it time for war tax resisters to revisit the principles of Satyagraha?  
Photo by Ed Hedemann, New York City, 2011.

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## Submissions Wanted!

**N**WTRCC's  
Social Media  
Coordinator



Erica Weiland is collecting submissions for a Tax Day video with the theme "Dear IRS."

Email or mail her:

**Text:** A copy of the text of your IRS letter or a general statement about why you refuse to pay war taxes

**Audio:** Record yourself (in a quiet space) reading your text and send the wav or mp3 file. Please use the highest file quality and best microphone.

**Visual:** Take a picture of yourself with a sign showing a statement to the IRS about how/why you resist war taxes. Bonus points for including hashtag #DearIRS on your sign!

**Deadline:** February 10, 2015

We may use submissions in various forms: as part of the ongoing social media campaign or in the video itself as text, audio, or graphic elements. You can use your name or remain anonymous; please specify if you do not want your name used.

Send submissions to Erica by email, [wartaxresister@nwtrcc.org](mailto:wartaxresister@nwtrcc.org), or mail to NWTRCC, PO Box 150553, Brooklyn, NY 11215 •

## More Than a Paycheck REFUSING to PAY for WAR

**Editor** Ruth Benn

**Production** Rick Bickhart

**Printing and Mailing**

Lakeside Printing Cooperative  
Madison, Wisconsin

*Printed on Recycled Paper*

**More Than a Paycheck: Refusing to Pay for War** is a bimonthly publication of the National War Tax Resistance Coordinating Committee, a clearing-house and resource center for the conscientious war tax resistance movement in the United States. NWTRCC is a coalition of local, regional and national affiliate groups working on war tax related issues.

NWTRCC sees poverty, racism, sexism, homophobia, economic exploitation, environmental destruction and militarization of law enforcement as integrally linked with the militarism which we abhor. Through the redirection of our tax dollars, NWTRCC members contribute directly to the struggle for peace and justice for all.

*Subscriptions are \$15 per year.*

**NWTRCC**

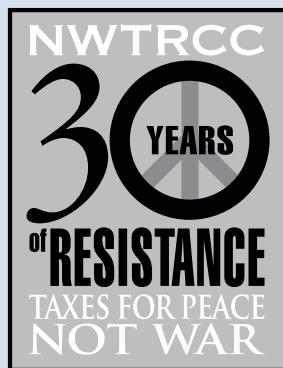
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**www.nwtrcc.org**



## Counseling Notes

### Taxable Income Levels

NWTRCC presents the standard deductions and personal exemption chart as a guide for people who choose to live below the taxable income. To figure out how much you can earn in 2015 before owing federal income taxes, identify your category and multiply the personal exemption by the number of dependents you can claim, including yourself, then add your standard deduction. For example, if you are married and filing jointly, with two children, you would add \$16,000 (\$4,000 x 4) to \$12,600, equaling a taxable level of \$28,600. Below this amount your family would owe no income taxes for the year, and you probably do not need to file; you can read the instructions on the 1040 form or at [irs.gov](http://irs.gov) to double-check filing requirements. Self-employed persons would probably owe Social Security taxes even at these low income levels, so consider your options around paying or not paying those taxes.

### 2015 IRS Deductions and Exemptions

Category	Standard Deduction	Personal Exemption
Single	\$6,300	\$4,000
Married, filing jointly	\$12,600	\$4,000
Married, filing separately	\$6,300	\$4,000
Head of household	\$9,250	\$4,000

*For each married taxpayer who is at least 65 years old or blind, an additional \$1,250 standard deduction may be claimed. If the taxpayer is single, the additional standard deduction amount is \$1,550.*

You may be able to make significantly more than the amounts indicated above and owe no income taxes. NWTRCC's Practical #5, "Low Income/ Simple Living as War Tax Resistance" (\$1 from the NWTRCC office), includes information on legal ways to reduce taxable income and owe no federal income taxes. We suggest that nonfilers fill out the forms and keep their receipts for reference in case their circumstances change or the IRS comes calling.

### Trickier Questions

A longtime nonfiler called the NWTRCC office recently seeking advice about an application to sponsor his wife for permanent residency in the U.S. so that she could begin to work. The sponsorship application asks the applicant to check off: "I have filed a Federal tax return for each of the three most recent tax years. I have attached the required photocopy or transcript of my Federal tax return for only the most recent tax year."

We do not have much experience in this area, at least since 911 when everything about immigration was tightened up. We encouraged the caller to seek advice from a legal expert who may help strategize about his options. A number of people said, "Watch out for unscrupulous immigration lawyers. Be sure to get a trusted referral." We did find good

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## Many Thanks

***Affiliate fees are a fundamental part of NWTRCC's sustainability. We are grateful for recent dues payments from:***

Episcopal Peace Fellowship  
Lehigh Valley WTR Fund/Lepoco  
Maine War Tax Resource Center  
Michiana War Tax Refusers  
Milwaukee War Tax Resistance

Nashville Greenlands  
National Campaign for a Peace Tax Fund  
New England War Tax Resistance  
Voices for Creative Nonviolence  
War Resisters League New England

***and thank you to everyone who responded to our November fund appeal!***

## Network Updates

The Network List of Affiliates, Area Contacts, Counselors, and Alternative Funds is updated and online at [nwtrcc.org/contacts\\_counselors.php](http://nwtrcc.org/contacts_counselors.php), or contact the NWTRCC office ([nwtrcc@nwtrcc.org](mailto:nwtrcc@nwtrcc.org) or 1-800-269-7464), if you would like a printed list by mail.

Through these events, I found out that being a war tax resister wasn't as neat and tidy as I had envisioned because it goes on seemingly forever. I never had to live out the extraordinary choice of going to jail for two or three years as a stance against militarism, and I don't presume to understand the reality of that choice. I do know the prospect registered as something bounded, with a time limit. The path I did take, and subsequently lived, has proven to be a different sort of animal, requiring constant adjustments and at times difficult choices.

I've continued to be a war tax resister for the last fifteen or twenty years, but in a much less active way. This is probably for a number of reasons. I concentrated on having a family and raising a child. I focused on earning a living. My activism has centered more on local issues. Maybe I felt that I had done my bit, made significant sacrifices, and all that was left was for me to be elected to some sort of hall of fame.

While truncated, perhaps the story I have just told is my current personal war tax resistance point of reference. I have set up a life in which I do not contribute taxes to the war machine and I am able to maintain a degree of normalcy while doing that. This is an understandable choice, and many of us make it. Yet, I find myself pondering: Is war tax resistance still a viable practice? How can it grow into a campaign that can be a catalyst for nonviolent change?

The modern American war tax resistance movement began at the end of WWII. It grew out of a convergence of influences: the radical non-violence movement of the forties with its draft resistance roots, the pervasiveness of the expanding military-industrial-complex, and the extension of federal income taxes to include the middle and lower class wage earners. The war tax resistance movement peaked during the Vietnam War in the early 1970s. While I respect the ongoing dedication and sacrifice of individuals, as a movement it appears to me that it has been losing momentum for some time now.

That said, I believe war tax resistance remains the chief link between the individual and the war machine that consumes about 50% of the federal budget and accounts for approximately 40% of total global military spending. Differently stated, the American war budget translates to about the same military spending as the next highest fifteen nations combined. The enormous costs of this warped national priority are not only the consequences of violent intervention, but the vast unmet needs of our country towards which several hundred billion dollars could be directed, including education, health care, infrastructure, and climate

change. Military spending is the blue whale in our living room. The extent to which it is ignored is proportional to its enormity. Since income tax remains the most direct connection most of us have to the war machine, the question is this: can we make enough of a spectacle out of severing that connection between ourselves and the machine to make the blue whale visible?

The most prevalent strategy of the war tax resistance movement since the Vietnam War has been to create a movement that encompasses enough resisters to overwhelm the IRS and begin to choke off the military-industrial-complex. We have conjured various methods that would encourage such an avalanche of public participation. The most prominent ideas have involved ways to make war tax resistance more attractive by making it

less disruptive and risky. I think this approach has failed and that we need to find a way to harness risk rather than shy away from it.

Perhaps at this juncture it's important once again to look to one of our lineages: the Gandhian Satyagraha movement. Translating this, Wally Nelson would often say that war tax resistance, in its core message, should embrace "the willingness to undergo suffering rather than inflict it." In this context, the suffering is in the form of material loss involving property, income, etc., as we are refusing to inflict violence by paying income tax. This type of resistance can create a powerful spectacle, and it is an essential part of the transformative power of nonviolence. If we play it safe and remove suffering, we lose that power. Many of us experienced this dynamic in the Colrain house seizures twenty years ago.

Yet, the demands of this type of war tax resistance are extremely daunting for any one of us to endure alone. The relentless threat of losing all your assets, difficulties generating income, and stressful family relations are among the most significant realities. As a movement, we need to surround war tax resisters in communities of support, providing physical, financial and emotional sustenance that can enable the resister to continue. In the same way that our society makes enormous demands of military personnel, recognizing their sacrifices as heroically ensuring our freedom, we need to re-assign that model and hold resisters up as nonviolent warriors who are making personal sacrifices in order to help redirect our society. If war tax resistance is to emerge in the forefront of change, we need to develop a substructure that better supports, sustains, and nourishes the resister. •

*Bob Bady lives and works in Brattleboro, Vermont.*



Bob Bady in NWTRCC's film *Death and Taxes*.



## Tax Resistance Ideas and Actions

### Local Groups

- Sonoma County Taxes for Peace sponsored a workshop on January 11 at Friends House in Santa Rosa — a hotbed of radical activism in that area. The program included a showing of *Death & Taxes* and a presentation by war tax resister Elizabeth Boardman and attracted 26 people.
- Heartland Peace Tax Group in Newton, Kansas, meets fairly regularly. At their January meeting they made plans to set up a WTR literature table at a February conference titled "Overcoming Evil" at Hesston College. The program features John Dear. The group is also helping to collect congregational endorsements of a resolution about drone warfare and endless war developed by 1040 for Peace in Lancaster, Pennsylvania.

Let us know what you are doing! Send announcements of upcoming events, and we'll post them on our website. Reports and photos from your local events for this newsletter are welcome anytime, but the deadline for the April/May issue is March 9. Send email to the NWTRCC office, [nwtrcc@nwtrcc.org](mailto:nwtrcc@nwtrcc.org) or mail to PO Box 150553, Brooklyn, NY 11215.

### Nonviolence Training Program

Satyagraha Institute ([satyagrahainstitute.org](http://satyagrahainstitute.org)) announces its first summer institute, to be held August 2-22, 2015, in the Black Hills

of South Dakota. The program will provide leaders interested in nonviolent social change an opportunity to deepen their understanding, skills, commitment, and community. The summer learning experience will be rooted in a course of study, the arts, community life, and the inner life. Resident faculty — including Clare Hanrahan from NWTRCC's activist network — and a variety of visiting resource people will guide the exploration of nonviolence, conflict prevention, and tools for conflict resolution.

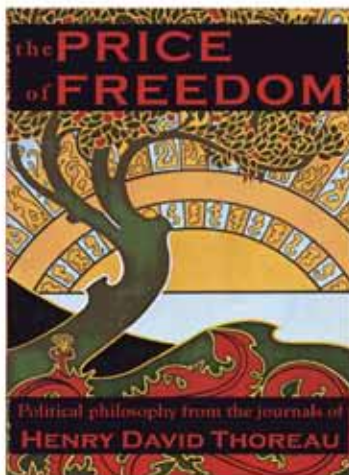
The institute is designed for leaders of groups, organizations, movements, and communities. The program also welcomes young people who are likely to be future leaders. The application deadline is May 31, 2015. Space is limited, so early application is suggested. Contact Carl Kline, Program Coordinator, Satyagraha Institute, 825 Fourth St., Brookings, SD 57006 (605) 692-8465, [info@satyagrahainstitute.org](mailto:info@satyagrahainstitute.org).

### Forced Rest?

A judge has forced the seemingly tireless Kathy Kelly, Co-coordinator of Voices for Creative Nonviolence (a NWTRCC Affiliate), to take time out from her busy travel and speaking schedule and spend up to three months in prison. Kathy turned herself in to the federal prison camp in Lexington, Kentucky, on January 23, serving a sentence for

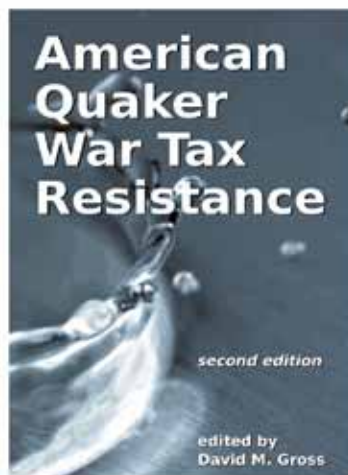
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## Tax Resistance Ideas and Actions



Kathy Kelly speaking at the 2008 NWRCC gathering in Eugene, Oregon.  
Photo by Ruth Benn

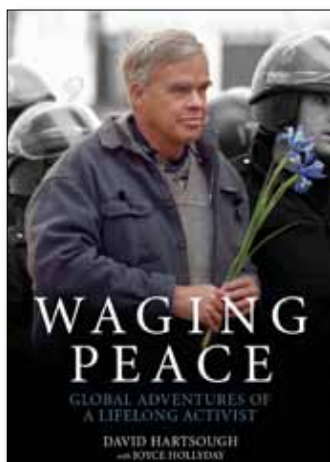
her June 1, 2014, protest of drone killings at Whiteman Air Force Base in Missouri. For those moved to support Kathy, she suggests donating to the school project of the Afghan Peace Volunteers (send checks with "street kids" in the memo to VCNV, 1249 West Argyle St. #2, Chicago, IL 60640), or participating in the March 4-6 action to Shut Down the Drones at Creech Air Force

Base in Indian Springs, Nevada, sponsored by CODEPINK, Nevada Desert Experience, Veterans For Peace, Voices for Creative Nonviolence and others. See [shutdowncreech.blogspot.com](http://shutdowncreech.blogspot.com).

To write Kathy, address your envelope: Kathy Kelly, 04971-045, FMC Lexington, Satellite Camp, PO Box 14525, Lexington, Kentucky 40512.

### New Book

Readers may have caught David Hartsough on his book tour last fall for *Waging Peace: Global Adventures of a Lifelong Activist*, written with Joyce Hollyday and including a foreword by John Dear, introduction by George Lakey, and afterword by Ken Butigan. David tells engrossing accounts of his participation in harrowing actions during the height of civil rights



struggles, of countless arrests to stop every war since Vietnam, and travels for justice to countries including the Soviet Union, Kosovo, Palestine, Sri Lanka, and the Philippines. David is executive director of Peaceworkers, based in San Francisco, and is cofounder of the Nonviolent Peaceforce and an initiator of the World Beyond War movement—and a war tax resister too.

Maine activist and NWTRCC Administrative Committee member Jason Rawn says, "Redirection of war taxes is explicitly and repeatedly mentioned in Hartsough's book, and there's a brief section on NWTRCC in the resources section."

The book is published by and can be ordered from PM Press, PO Box 23912, Oakland, CA 94623, [pmpress.org](http://pmpress.org), [info@pmpress.org](mailto:info@pmpress.org), (510) 658-3906, or ask at your local bookstore. •

## Resources

### Online

**Podcast #3:** "Reflections of Experienced War Tax Resisters" features a collection of interviews of longtime resisters who share their histories of resistance and their motivations for taking this path of nonviolent direct action. Listen and subscribe for notifications of future postings at [feeds.feedburner.com/WarTaxTalkPodcast](http://feeds.feedburner.com/WarTaxTalkPodcast).

Also recently posted on the internet is Erica Weiland's November 6, 2014, presentation as part of the Peace Forum Sessions at the Earlham College School of Religion co-sponsored by Bethany Theological Seminary. Find the link for the Fall 2014 semester at [bethanyseminary.edu/events/peaceforum](http://bethanyseminary.edu/events/peaceforum) to see the video recording of her talk about her path to war tax resistance.

### Redirection Idea

Maine activist Jason Rawn has a new idea for redirected tax dollars. He used some of his money to print bumperstickers with a bold message:



The small type says "This sticker (and 999 others) paid for with 'tax obligations' redirected from war."

Jason is giving away the stickers and the NWTRCC office has some. Send a return envelope with a forever stamp and we'll send you one. Jason hopes that others will pick up on this idea and redirect some of their taxes to put into print outreach tools of their own creation.

### Outreach Cards

Tax day is coming soon. The War Resisters League pie chart should be available by the beginning of March, but don't forget to get a pile of our outreach cards too. The mini pie chart graphic (thanks to Mary Lynn Sheetz!) is on a 3" x 4" color card and includes short text on the back about resistance and redirection.

The "One Earth" graphic is on a 4" x 6" color postcard with a blank back, which you can mail to friends or hand out. In an effort to reach environmental and climate change activists NWTRCC created a webpage on the topic, [nwtrcc.org/environment.php](http://nwtrcc.org/environment.php), where you will also find links to a half-page and quarter-page flyer you can print out yourself.

Both cards are free in quantity to those who will put them to good use!



See all of our resources on our website, [nwtrcc.org](http://nwtrcc.org). To order materials from NWTRCC, send a check made out to NWTRCC to PO Box 150553, Brooklyn, NY 11215, or pay online through Paypal (use the comment section to list your order or send an email). Call (800) 269-7464 with questions or for a resource list by mail.



## Save the Dates

### May 1-3, 2015

National War Tax Resistance Gathering and Coordinating Committee Meeting, Milwaukee, Wisconsin. It's May Day weekend, so we'll try to get ourselves out into the streets, but you can also expect panel discussions, workshops, socializing, and general fun. Hosted by Milwaukee WTR, Casa Maria Catholic Worker, and Madison Area WTR Alternative Fund.

### Oct 16-18, 2015

All are welcome for the 30th Annual New England Gathering of War Tax Resisters and Supporters, Pioneer Valley Cohousing, Amherst, Massachusetts. Come and celebrate the longevity of this regional gathering!

Watch our website or future newsletters for more details and registration information. If you are interested in planning a regional gathering, we can help you with speakers, outreach, and other resources. Please contact the NWTRCC office.

## Nominations Needed

NWTRCC's Administrative Committee (AdComm) is made up of four full members and two alternates who give oversight to business operations, help plan for the two gatherings each year, keep in touch with consultants, and meet face-to-face or by phone four times a year.

We are seeking nominations to fill one full position and two alternates. New members will be selected from nominees at the May 2015 Coordinating Committee meeting. If selected, members serve as

alternates for one year and full members for two years. Full members have travel paid to the meetings.

Qualifications include an interest in being part of NWTRCC's decision-making structure and a desire to help promote war tax resistance. Diversity considerations (geographic, gender, ethnic, etc.) are involved in selecting new members. Self-nominations are welcome, and affiliate groups should make a special effort to offer nominations.

Contact the NWTRCC office (800-269-7464) for more information. Nominees will receive a letter with further details. Deadline for nominations is March 16, 2015.



Photo by Ed Hedemann.

## NWTRCC Coordinator Honored

The second Ralph DiGia Award sponsored by War Resisters League was presented to Ruth Benn (left) at an event in New York City on December 13, 2014. Ralph was imprisoned during World War II for refusing induction and spent two years in federal prison. He was the first war tax resisting staff member at WRL. The award was created to celebrate Ralph's tenacious commitment to the nitty-gritty work of making peace. Ruth was honored for her many years of war tax resistance and antiwar activism, many of them spent with WRL National and WRL NYC. Also pictured are Karin DiGia, Ralph's widow in white sweater, and in background (l to r) WRL staff member Linda Thurston, last year's awardee Joanne Sheehan, Virginia Baron, Frida Berrigan with Madeline, and Kate Gandall standing. •



Administrative Committee and guests meet in San Diego. Photo by Ed Hedemann.

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and join our discussion listserve

Click on the icons at  
**nwtrcc.org**

## Consider a Bequest

NWTRCC accepts bequests, which can be arranged through your will or other estate plan.

Simply name NWTRCC as the beneficiary of a portion of your estate or of particular assets in your estate, or contact the NWTRCC office for arranging a bequest through one of our 501c3 fiscal sponsors.

A bequest costs nothing now, yet it may give you great satisfaction to know that your gift will live on in NWTRCC.

More information: (800) 269-7464 or [nwtrcc@nwtrcc.org](mailto:nwtrcc@nwtrcc.org).

## Italian Tax Protest

An Italian tax protest, using the hashtag “#IoNonMiAmmazzo” (“I won’t kill myself”), is organizing people to refuse to pay exorbitant taxes under the theory that the government is obligated to leave people enough money to live on. While largely a populist anti-tax protest, it does have a war tax resistance angle to it. Campaign organizer Giuseppe Pippo Barresi explains: “If part of the

public finances is squandered in unnecessary wars (like the one in Afghanistan), then to participate in public spending also means contributing to part of the war, regardless of your moral views about it; to withhold funding for war should therefore be permitted by the State as an inalienable right, as much as the already recognized right of refusal to perform military service.” ●

**Hong Kong** continued from page 8

This is the first time someone from a foreign tax resistance movement has reached out for advice, so I’m finding this to be particularly exciting. They definitely seem to have a hunger for historical precedents (e.g. the tax resistance examples of Thoreau, the anti-Poll Tax movement in the U.K., and the women’s suffrage movement).

**Update:** In 2010 Evan Reeves paid his U.S. federal income tax with 5,574 separate checks as a protest (*MTAP*, Dec. 2010). Hong Kong protester, Raymond Kwong, got a little competitive and vowed to

“break the record.” He succeeded and paid his taxes with 9,280 separate checks (commemorating 9/28, the date when the Occupy Central civil disobedience movement began). Each check was individually rubber-stamped and signed. You can see more pictures on his blog at [raymondkwong0928.wordpress.com](http://raymondkwong0928.wordpress.com). ●

*David Gross lives in California and is the author of 99 Tactics of Successful Tax Resistance Campaigns, among other books. He tracks history and trends in tax resistance on his blog at [sniggle.net/TPL](http://sniggle.net/TPL).*

## Counseling Notes

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information at [nolo.com](http://nolo.com), and encourage anyone in a similar situation to visit the immigration pages of their website or look for Nolo publications at your library.

### Notes on the IRS

- On the one hand, news that Congress cut the IRS budget to its lowest level (in inflation-adjusted dollars) in over a decade comes as a relief to some war tax resisters. Enforcement is bound to suffer. IRS Commissioner John Koskinen says: “In some ways these budget cuts are really a tax cut for tax cheats. Because to the extent we have fewer people to audit and enforce the tax code, that means some people cutting corners on their taxes or not complying are going to get away with it.” On the other hand, if you are trying to get an answer from the IRS about some question or problem, it may take a long time. The Taxpayer Advocate released a report in January with 2014 statistics that showed over 35.6 percent of phone calls to customer service representatives went unanswered, and 50 percent of pieces of correspondence were not handled in a timely fashion. It is expected to get worse this year.
- In seeking information about taxpayer assets held outside the U.S., IRS employees have been instructed to neither confirm nor deny that they use the Department of Homeland Security’s database of historical travel information such as records of commercial airline flights, border crossings, and specific dates that individuals have traveled to and from the United States. Assume they are watching....

- Congress passed HR 5771 on December 19, which included many tax credits and deductions that were about to expire (another thing that slowed the IRS down because this decision affected the 2014 1040 tax form). The bill also includes an adjustment for inflation on fixed-dollar civil penalties for failure to file and failure to pay, which seems to affect a minimum penalty amount of \$135 or 100% of the tax, whichever is smaller. For most WTRs with tax debts to the IRS, this is minor compared to the penalty of 0.5% of the amount of unpaid tax per month (or partial month) up to a maximum of 25%, plus interest compounded daily.
- Questions about the power of the IRS were raised recently when practices of the civil asset forfeiture program came to light. IRS and Treasury Department agents track patterns of deposits that appear to circumvent a federal law that requires banks to report cash deposits larger than \$10,000 to the IRS. Some legitimate small businesses that deal mostly in cash had their assets seized and were shocked to find that the civil forfeiture laws allow the government to take property without criminal charges, let alone a conviction. To get the money back, you have to go to court to prove that you and your assets are not guilty, but many could not afford to fight a lengthy court case. One business on Long Island just got back \$447,000 after a two-year fight, with help from the Institute for Justice. ●

*Thanks to David Gross for contributions to this column.*

# Hong Kong Occupy Activists Take Up Tax Resistance

By David Gross

*First posted on The Picket Line, sniggle.net/TPL, December 17, 2014, with updates in more recent postings.*

Residents of Hong Kong, worried by China's recent moves to stamp out the remnants of democratic political power there, have for the past few months been engaging in large-scale "Occupy"-style protests. You may have heard this in the news under the names "Occupy Central" or the "umbrella movement."

The occupy-style street protest phase of this movement is coming to a close, or at least a pause, whether from dwindling momentum, diminishing returns, or a ramping up of authoritarian repression. So now the movement is switching tactics. In December, a coalition of groups launched a "non-cooperation movement" featuring forms of tax resistance, and they have taken inspiration from the stories of American war tax protesters and resisters like Evan Reeves and Julia Butterfly Hill.

The two tax resistance tactics being proposed are modest and largely symbolic in nature. Residents of government-run housing are being asked to delay their rent payments as long as possible, without actually risking eviction. Taxpayers are being asked to pay in a way that causes inconvenience for the state — by dividing up their tax payments into a number of individually submitted, small amounts of HK\$6.89, \$68.90, or \$689. These amounts are meant to be symbolic of the 689 members



Some of Raymond Kwong's 9,280 checks.  
Credit: raymondkwong0928.wordpress.com.

of the 1,200-member election committee who elected anti-democratic Beijing-leaning Leung Chun-ying as Hong Kong's chief executive.

Franklen K.S. Choi says the coalition behind the new movement is still developing its tactics. Choi promoted the idea of tax resistance this way: "Taxpayers' money should not be used to feed a violent government." They hope the tactics they have adopted thus far, which are not illegal, will encourage people to join the campaign who might otherwise be too timid to challenge the government. They also hope to put pressure on the government both by delaying payment and by increasing the administrative costs of tax and rent processing. There have also been hopes expressed that this protest might become something like a popular referendum on

the Leung administration.

They are getting some push-back from opponents of the democracy movement, including some who say that these tactics will just increase the workload and frustration of low-level data processors without having much other impact.

If you read Chinese or are patient with the current state of automated translation, you can follow some of the deliberations and pronouncements of the movement at their Facebook page or at *inmediahk.net*, or you can search for "*Leungsam Kongseui Wandung*" (Conscientious Tax Resistance Movement).

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## NATIONAL WAR TAX RESISTANCE COORDINATING COMMITTEE

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