

**JEWS UNITED
FOR JUSTICE**
THINK JEWISHLY. ACT LOCALLY.

LABOR ON THE BIMAH

2024
5784



A moral call for economic justice



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Welcome to Labor on the Bimah

Welcome to Labor on the Bimah! Since 1998, Jews United for Justice (JUFJ) has worked to put “labor” back into Labor Day by engaging our local Jewish communities in a collective conversation around our texts, our historical experiences, and the challenges facing working families today. JUFJ is providing congregations with this resource packet, working with congregations to arrange speakers, and planning follow-up events to help members of participating congregations learn more about the theme of Labor on the Bimah this year, **fair taxation**, an issue that JUFJ and our partners have been working on across our region and for more than two decades.

Jewish tradition teaches that we are obligated to support the needs of everyone in the community where we live, and that everyone should have the resources necessary to thrive, no matter our race,

faith, wealth, or zip code. We are called to fight for a tax system in Maryland and Washington, DC that ensures those with the most pay their fair share to invest in true shared wellness, quality of life, safety, and prosperity for all of us.

But many elected officials, to protect the interests of their wealthy and corporate backers, support a tax system that places an overwhelming and unfair burden on Black and brown, working class, poor, and marginalized communities. They pretend that resources are just too scarce for everyone in our region to thrive, but we know that's not true. That's why JUFJ community members have joined with labor unions, small businesses, faith leaders, community leaders, and many others to demand more equitable tax systems that ensure everyone's needs are met.

When working families have come together across all of our differences, we have won paid family and medical leave, increased wages, progressive property taxes, sick leave, and so much more. Now is the time to demand that elected officials stop listening to the wealthiest donors and create a fair and equitable tax system.

In this packet you'll find resources to help you plan a sermon or other Labor on the Bimah programs. You'll find readings and sermon starters, information about our economic justice campaigns, and printable flyers to share with your congregants detailing current advocacy efforts and how to get involved. This packet is meant to help spark your thinking about how attaining a fairer tax system is connected to Jewish themes and values. We hope these materials will serve as jumping off points, and of course we invite you to supplement them with your own stories, texts, and insights. We look forward to talking more about how we can work together to create a meaningful Labor Day Shabbat experience for your congregation as well as future programs we can do together.

Participating in Labor on the Bimah

There are a multitude of ways for congregations to engage with Labor on the Bimah and to raise awareness around local economic justice issues. Our staff is here to assist in tailoring your programming to your synagogue.

This packet is meant to help spark your thinking about how economic justice in Maryland and DC is connected to Jewish themes and values. For all of these sections, we encourage you to take what is useful to you and adapt materials as you see fit. This resource packet includes:

- **Sermon / Drash Starters (pages 5-8):** These starting points can be used by a lay or religious leader to prepare Labor Day weekend sermons or *drashot* addressing issues of economic justice.
- **Further Reflection (page 9):** The conversation starters pair Jewish texts with questions for reflection and/or discussion. Conversation starters can be printed as a handout and distributed.

They can be used during programs or meals, such as during an oneg discussion after services, at postcard parties, and more.

- **Our Stories (pages 10-11):** Stories are an opportunity for members of your congregation to share their experiences, and to connect to why the campaign is personally important to them. We are including several stories from JUFJ community leaders to inspire your conversations or to be used as a point of reflection.
- **Campaign and Take Action Flyers (pages 13-14):** These pages can be printed as flyers and distributed to members of your organization or congregation. They include information about our campaigns and ways to take action.
- **Sample Lesson Plan (pages 15-17):** This is a sample lesson plan that can be used with youth groups or religious school classes. It includes a script for the facilitator, prepared slides, and suggests what additional materials may be needed. Because religious schools may not be in session during Labor Day Weekend, we encourage you to use this lesson plan throughout the month of September.

In addition, your congregation may choose to participate in Labor on the Bimah by:

- **Inviting a JUFJ staff member** to speak about economic justice at your synagogue's Social Action, Social Justice, Sisterhood/Brotherhood or other committee meetings.
- **Inviting a labor leader** to speak to your congregation, whether during or after Services, or during a post or pre- service discussion or event. JUFJ staff members will be happy to connect you.
- **Hosting a postcard writing party.** We will provide postcards for your congregants to write to their legislators, and any logistical support needed for a successful event.
- **Organizing an event, such as a panel discussion.** This can be done in conjunction with other organizations, synagogues, churches, mosques, or other places of worship. JUFJ staff can work with you to support planning and coordination.
- **Engaging your congregation through mural creation.** Post large chart paper in your synagogue's hallway or other space, and encourage people to share their thoughts, quotes, or doodles on what economic justice means to them and what it could look like. This mural can be installed up to a couple weeks before Labor Day, or left in place through the month of September, to encourage a variety of congregants to engage.

To learn more and/or get involved directly with our economic justice work, contact:

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Sermon Starters: Parshat Re'eh

***Shmita*: How more equal distribution of wealth benefits us all**

Deuteronomy 15:1-2

מִקֵּץ שִׁבְע־שָׁנִים תַּעֲשֶׂה שְׁמִטָּה: וְזֶה דִבְרַר הַשְּׁמִטָּה שְׁמוֹט כָּל-בַּעַל מַשֶּׁה יִדּוּ אֲשֶׁר יִשָּׂה בְרֵעֵהוּ לֹא-יִגָּשׁ
אֶת-רֵעֵהוּ וְאֶת-אָחִיו כִּי-קָרָא שְׁמִטָּה לַיהוָה:

Every seventh year you shall practice *shmita*, remission of debts. This shall be the nature of the *shmita*, remission: all creditors shall remit the due that they claim from their fellow; they shall not force their fellow or kin, for the *shmita*, remission, proclaimed is of God.

Rabbi Jill Jacobs, *There Shall be no Needy*, pp. 18-19

In addition to narrowing the gap between rich and poor, the *shmita* year offers a glimpse of what a more equal distribution of wealth might look like. Living through the *shmita* year without experiencing disastrous consequences may open people to a different sense of economic possibility. The wealthy may learn that they can get by with somewhat less, and that increased fortunes of the poor may not directly affect the quality of life of the wealthy....

...If the people resist the effort to accumulate wealth at the expense of caring for others, then poverty will not arise among them. If, however, the opportunity to own land proves so tempting that the people single-mindedly pursue their own fortunes, then poverty will return.

Pirkei Avot 2:17

Rabbi Yosei liked to say: Let your colleague's money be as dear to you as your own. Always prepare yourself to learn Torah, for it will not come to you as an inheritance. And let all your actions be [undertaken] for the sake of heaven.

Rabbi Tamar Elad-Applebaum, *Commentary on Pirkei Avot 2:17*

Rabbi Yosei, who recommended having “a good neighbor” as the best path in life, explains: the language of faith is the language of morality. A life of faith is not a spiritual life disengaged from society, nor is it

an alternative to living in the world by seeking to escape from reality. On the contrary, a life of faith is measured in the interface between spirit and morality, and in the question of whether they are both actualized in reality...we must be concerned with our colleague's money, our neighbor's financial situation — whether they are gainfully employed and are making ends meet, if they have health insurance and food in the refrigerator — these are all questions that must concern the person of faith...

Further, Rabbi Yosei teaches that we are not merely required to uphold the rights of other people to safeguard their wealth, but that it should, in fact, be as dear to [us] as [our] own... As Jews, we are not called to live lives of abstinence; we may enjoy material prosperity, even wealth... as long as we never allow that wealth to engender arrogance of a lack of justice for all and their material well-being.

Societally, we hold an anxiety that for some to gain, others must lose. But Jewish tradition teaches us that this is a false dilemma. In fact, the opposite is true: for any one person to gain, we all must gain. Judaism, through the very idea of *shmita*, as laid out in Parshat Re'eh, and driven home by Rabbi Tamar Eled Applebaum in her commentary on Pirkei Avot, makes the radical claim that we cannot hoard wealth. The Torah constructs a world in which a more equal distribution of wealth is not only charitable but in fact mandatory.

While we may not live in an agricultural or financial system that allows for *shmita* in its truest form, we can create a more just economic system. By revising our region's tax system, we can create a society where more people have access to public transportation, quality education, safe housing, and abundant food. May we follow in the footsteps of our tradition and actively work towards an economic system where all people can thrive.

There shall be no needy among you: How to ease the burden of poverty in our region

Deuteronomy 15: 4-11

אָפֶס כִּי לֹא יִהְיֶה בְּךָ אֲבִיוֹן כִּי־בִרְךָ יְהוָה בְּאֶרֶץ אֲשֶׁר יְהוָה אֱלֹהֶיךָ נֹתֵן־לְךָ נַחְלָה לְרִשְׁתָּהּ: רַק אִם־שָׁמוּעַ תִּשְׁמָע בְּקוֹל יְהוָה אֱלֹהֶיךָ לְשֹׁמֵר לַעֲשׂוֹת אֶת־כָּל־הַמִּצְוָה הַזֹּאת אֲשֶׁר אֲנִכִי מִצְוֶה הַיּוֹם: כִּי־יְהוָה אֱלֹהֶיךָ בֵּרַכְךָ כַּאֲשֶׁר דִּבֶּר־לְךָ וְהִעֲבַטְתָּ גוֹיִם רַבִּים וְאֹתָהּ לֹא תַעֲבֹט וּמִשְׁלַלְתָּ בְּגוֹיִם רַבִּים וּבְךָ לֹא יִמְשְׁלוּ: {ס} כִּי־יִהְיֶה בְּךָ אֲבִיוֹן מֵאֶחָד אֲחֵיךָ בְּאֶחָד שְׁעָרֶיךָ בְּאֶרֶץ אֲשֶׁר־יְהוָה אֱלֹהֶיךָ נֹתֵן לְךָ לֹא תֹאמַץ אֶת־לִבְּךָ וְלֹא תִקְפֹּץ אֶת־יָדְךָ מֵאֲחֵיךָ הָאֲבִיוֹן: כִּי־פָתַח תִּפְתַּח אֶת־יָדְךָ לּוֹ וְהִעֲבַט תַּעֲבִיטֵנוּ דִּי מִחֲסָרוֹ אֲשֶׁר יִחְסַר לּוֹ: הַשְּׁמֵר לְךָ פֶּן־יִהְיֶה דְבַר־עִם־לִבְּךָ בְּלִיעַל לֵאמֹר קָרַבָה שְׁנַת־הַשְּׁבַע־שָׁנִית הַשְּׁמִטָּה וְרַעַה עֵינֶיךָ בְּאֲחֵיךָ הָאֲבִיוֹן וְלֹא תִתֵּן לּוֹ וְקָרָא עֲלֶיךָ אֶל־יְהוָה וְהָיָה בְּךָ חֲטָא: נָתַן תִּתֵּן לּוֹ וְלֹא־יִרַע לִבְּךָ בְּתַתֶּךָ לּוֹ כִּי בְּגַלְלֵי הַדְּבָר הַזֶּה יְבָרְכְךָ יְהוָה אֱלֹהֶיךָ בְּכָל־מַעֲשֶׂה וּבְכָל מַשְׁלַח יָדְךָ: כִּי לֹא־יִחַדֵּל אֲבִיוֹן מִקְרֵב הָאָרֶץ עַל־כֵּן אֲנִכִי מִצְוֶה לֵאמֹר פִּתַּח תִּפְתַּח אֶת־יָדְךָ לְאֲחֵיךָ לַעֲנִיָּה וְלֵאבְיֹנָה בְּאֶרֶץ: {ס}

There shall be no needy among you — since your God will bless you in the land that your God is giving you as a hereditary portion — if only you heed your God and take care to keep all this Instruction that I enjoin upon you this day. For your God will bless you as promised: you will extend loans to many nations, but require none yourself; you will dominate many nations, but they will not dominate you. If, however, there is a needy person among you, one of your kin in any of your settlements in the land that your God is giving you, do not harden your heart and shut your hand against your needy kin. Rather, you must open your hand and lend whatever is sufficient to meet the need. Beware lest you harbor the base thought, “The seventh year, the year of remission, is approaching,” so that you are mean and give nothing to your needy kin — who will cry out to God against you, and you will incur guilt. Give readily and have no regrets when you do so, for in return your God will bless you in all your efforts and in all your undertakings. For there will never cease to be needy ones in your land, which is why I command you: open your hand to the poor and needy kin in your land.

Rashi Commentary on Deuteronomy 15:4

Evyon, the word used in this verse for “needy” or “poor person,” denotes a person who is more destitute than an *oni*, another biblical term for poor person. The term *evyon* (from the root אבה “to long for”, “to desire”; cf. Rashi on Exodus 23:6) denotes one who longs for everything (because he lacks everything) (Leviticus Rabbah 34:6).

Vayikra Rabbah 34:6

There are eight terms for a poor person: *Oni*, *evyon*, *misken*, *rash*, *dal*, *dakh*, *makh*, *helekh*. *Oni*, in its plain sense; *evyon*, who desires [*shemeta'ev*] everything; *misken*, because he is scorned by all, as it is stated: "The wisdom of the poor man [*hamisken*] is scorned" (Ecclesiastes 9:16). *Rash*, from property, his property is depleted [*meduldal*]; *dakh*, depressed [*medukhdakh*], he sees an item but does not eat, he sees an item but does not taste and does not drink; *makh*, as he is lowly [*makh*] before all, he is like the lowest threshold. Therefore, Moses cautions them: "If your brother will become poor [*yamukh*]."

Ramban Commentary on Deuteronomy 15:11

...it is impossible for the poor to cease so that none should ever exist. Moses mentioned this because, having assured the Israelites that there would be no needy if they observe all the commandments he said: "But I know that not all generations forever will observe all the commandments in which case there would be no need to charge you concerning the poor, for perhaps, at some time, there will exist poor and so I command you about him if he will be found." He states *out of the Land* [*for the poor shall never cease 'out of the Land'*] in order to allude to the entire habitation [anywhere on earth], for the promise that there would not be needy among us applies *in the Land which the Eternal our God gave us for an inheritance* if we will fulfill there all the commandments. And now God said that it is possible that, at some period or at some place where you will have settled, there will be found a poor man among you. For the meaning of the expression *in your Land* [*If there be among you a needy person ... 'in your Land'*] is like *in all your habitations*— within the Land of Israel and outside of the Land.

These verses in Deuteronomy pose a contradiction: they begin with the statement "there shall be no needy among you," and yet, only seven verses later we are told that "there will never cease to be needy ones in your land." In other words, within a matter of verses, we are simultaneously told that if we follow God's law we will eliminate poverty *and* that there will be poor people for eternity. Moreover, as is noted in Rashi's commentary as well as Vayikra Rabbah, while the Torah has eight different terms for a poor person, these verses intentionally use the word *evyon*, perhaps the poorest amongst us, to denote a poor person. So what is it? Will we eliminate only some forms of poverty but not all? Will poor people truly cease to be in our midst? Or will we always have poor people in our society?

Ramban squares this with the understanding that we as humans are not perfect. We will err in our ways and we will not always follow God's commandments. There will be generations and perhaps lands in which poverty is eliminated and there will be generations and lands in which we fall short of our obligations. Knowing that we ourselves are imperfect and that we live in an imperfect society, we learn from these texts that we must actively work toward a society where, even if we are not able to

eliminate poverty, we can ease the burden on those in need. Here in DC and Maryland, this means working to pass legislation that will decrease the tax burden on the poor, increase taxes on the wealthy, and raise the revenue that we need to ensure a strong social safety net for everyone.

Further Reflection (Conversation Starters)

Mishneh Torah, Gifts to the Poor 9:1-3

In every city where Jews live, they are obligated to appoint faithful people of renown as trustees of a charitable fund. They should circulate among the people from Friday to Friday and take from each person what is appropriate for them to give and the assessment made upon them. They then allocate the money from Friday to Friday, giving each poor person sufficient food for seven days. This is called the *kupah*. Similarly, we appoint trustees who take bread, different types of food, fruit, or money from every courtyard from those who make a spontaneous donation and divide what was collected...

- What does it mean for the trustees to take “what is appropriate” from each person?
- What are the benefits of the *kupah* system? What are the drawbacks?
- How can we emulate a system such as this in our tax laws?

Shulchan Arukh, Yoreh De'ah 250:5

If the poor in a city are numerous, and the rich say they should go and beg, and the middle classes say they should not beg but be supported by the members of the community in proportion to their wealth, the law is as the latter say.

- Is it important whether or not “the poor in a city are numerous”?
- How do these two opinions create drastically different visions of society?
- What does this text teach us about who holds responsibility for those in our community?

Rabbi Aryeh Cohen, *Justice in the City*, pp. 101-102

The Talmud, in...its discussion of the collection of tax for welfare, raises another question. Is the money that is raised for the soup kitchen, for example, fungible? Can it be used for the clothing fund? Or can it even be used for general community needs not connected to the poor, such as repairing the synagogue, etc.? The Talmud quotes an early source:

The people of the town are permitted to make the welfare fund into a soup-kitchen fund, or a soup-kitchen fund into a welfare fund, and to change the purpose of the money for whatever they want. (Bava Batra 8b)

[A commentator] strongly states that “for whatever they want” refers specifically to the needs of the poor and not the general needs of the community...another...says that the money might be used for such things as “clothing, housing, and sleeping needs” but not the general community needs, since that would be stealing from the poor...In other words...the money already belongs to the poor once it is collected, and therefore, the community can only direct it to fulfilling the needs of the poor.

- According to Rabbi Cohen, what is the purpose of the welfare fund? Who has access to it?
- How can this understanding of a welfare fund help us better design a fair tax system.

Our Stories

We encourage you to lift up your own stories of how lack of funding for city and/or state services, or unfair taxation practices, have affected you and people in your communities. Personal stories are opportunities for members of your congregation to share their experiences, and to connect to why the campaign is important to them. We are including reflections from a few JUFJ leaders to help inspire your sermon and outreach.

Jo Shifrin: Fair Taxation Affects All of Us

Our state tax system is unfair. For decades, large multinational corporations have used a loophole in our tax law to avoid paying taxes. This has put an unjust burden on poor, working- and middle-class residents of Maryland as well as on small businesses. Taxes are used to fund schools, health care, libraries, and public safety — these are services that all of us need, but for which these large corporations don't pay. In fact, many of the largest corporations in Maryland pay ZERO income taxes.

I have lived in Bethesda for the past 10 years. My support for the Fair Share for Maryland Act comes from my Jewish values: the infinite worth of every human life; equality; caring for the stranger; repairing the world. And not funding basic infrastructure and services does not help us achieve that vision. For example, under the current budget shortfall in Maryland, we could lose library hours. My public library is where community members gather: children gather for storytime, teenagers borrow movies, adults participate in discussion groups or listen to experts lecture on a variety of topics, all at no cost to residents. My local library is an oasis that brings us together, helps us learn, and dispels loneliness. I would be despondent if funding was cut from these vital community service organizations.

When we pass the Fair Share for Maryland Act, we can create a fairer and more equitable tax system, deliver tax cuts to help children who live in poverty, and raise the revenue that the state needs to meet anticipated short falls and to fund major programs like the Blueprint for Maryland's Future.

Michelle Engelmann: Funding for Our Schools in DC

In 2021, DC faced an urgent problem while struggling to recover from the depths of the pandemic: the entire childcare system was in danger of collapsing. Early childhood educators, mainly vastly underpaid Black and Brown women, were leaving the field in record numbers. Early educators have historically been underpaid, which made it difficult to attract and retain a well-trained, experienced workforce, which in turn negatively impacted the stability and quality of early education.

As a mother who raised three children, I was concerned about the unfairness of the salaries being paid to our essential early educators, and its impact on the supply and quality of early childcare. I testified before the DC Council with JUFJ and our partners, urging the Council to pass a tax increase on higher earners to pay for the salary increase for educators. I told them that I welcomed paying a higher marginal tax to pay early educators a fair salary. I asked the Council to raise my taxes so I could pay my

fair share for a more equitable DC budget. The Council passed the tax increase, and thousands of early educators received the salary increases and health care benefits they so deserved and prevented the daycare system from imploding.

Emily Blank: Funding for Our Schools in Maryland

Maryland public schools need more funding. A close friend of mine is a teacher who has special education students mainstreamed into her class but no aides to work with these students. The aides in her school are needed to fill in for other teachers who have quit. As each teacher leaves, the remaining work is divided among fewer teachers who are further demoralized and may then quit.

It's simply not fair that teachers are not only dealing with increased burdens due to cuts in education budgets, not only purchasing their own materials for their classrooms, but also paying more taxes than corporations that are being subsidized by the state from these very teachers' tax dollars. The Fair Share for Maryland Act would ensure that corporations and the wealthiest 1% of Marylanders would pay their fair share of taxes, which would increase revenue needed for education. We need progressive taxation if we want to achieve equity in our education and our society.

Lisa Barkan: Growing the Middle Class

I want other children to have the same opportunities I did and to not be constrained by their family's income. I grew up in housing projects in Brooklyn, New York. I attended the local neighborhood public schools. My dad was a mailman and my mom was a secretary. No one in my family went to college. My sister and I were the first generation to do so. We had a solid working class life but my parents could not afford to buy a house or to save money. But still, I was able to attend Brandeis University and later, New York University's School of Law, because of a good education and programs offered through state funded services.

I am so grateful and I feel so lucky to have accomplished what I did. If I was born in this century, I believe I could not have. Now, so many programs are being cut due to lack of funding, as prices for commodities, food, and housing rise astronomically. It's much harder, if not impossible, to support yourself today than it was when I was growing up. The middle class is shrinking as income inequality is on the rise.

Among other things, the Fair Share for Maryland Plan will reform our upside down tax system by closing corporate loopholes, increasing taxes for the very wealthy, expanding the child tax credit, and decreasing taxes for households making less than \$106,000. The Fair Share for Maryland Plan would fund the Maryland Blueprint for Education which would provide a quality public education for all. Everyone should be able to reach their potential and follow their dreams. No one should be constrained by the zip code into where they were born or raised.

Our Campaigns

The following two pages can be printed as handouts about JUFJ's economic justice campaigns in Maryland and/or DC. If your congregation includes people who live in both places, they can be printed as a two-sided handout. If you are using this packet digitally, you can find links to additional campaign resources here.

JUFJ Campaign Resources

- Maryland economic justice: jufj.org/annapolis-ej
- DC economic justice: jufj.org/dc-economic-justice

Coalition and Partner Resources

- [Fair Share Maryland coalition](#) - including one pagers on [education](#), [transportation](#), [climate](#), and more!
- [Just Recovery DC coalition](#)
- [Fair Tax Reform Is Key to Meeting Marylanders' Needs](#) - from the Maryland Center for Economic Policy
- [DC Must Grow Revenue and Spending to Pursue More Transformative Change](#) - from the DC Fiscal Policy Institute
- [A Letter To Maryland Governor Wes Moore on The Fair Share for Maryland Plan](#) - from 100 Maryland Nonprofits

Equity Analysis Resources

- [Who Benefits and Who Pays: How Corporate Tax Breaks Drive Inequality](#) - from The Institute on Taxation and Economic Policy
- [How State Taxes Make Inequality Worse](#) - from the Center for Public Integrity
- [Facts About Taxes and Inequality in the United States](#) - from the Center for American Progress
- [States Can Fight Corporate Tax Avoidance by Requiring Worldwide Combined Reporting](#) - from Center on Budget and Policy Priorities

Educational Resources

- [United for a Fair Economy](#) Infographics and Educational Materials

Maryland: The Fair Share for Maryland Plan

Jewish tradition teaches that in a just world, all people — regardless of race, income, or zip code — would have what the Torah calls *dei machsoro*, resources sufficient for their needs. But large corporations and the very wealthy have created loopholes in Maryland’s tax code so they can hoard wealth while many Black and brown, low-income, and marginalized Marylanders can’t afford housing, food, healthcare, or childcare.

The Fair Share for Maryland Plan is a comprehensive proposal to address Maryland’s regressive taxation and generate much needed revenue. This legislation would reduce taxes for those who can’t pay, demand that the wealthiest pay their fair share, and fund the services and infrastructure that we all rely on. For 25 years, JUFJ and our partners have organized for economic justice in our region, winning campaigns for higher wages, paid leave, a fairer tax system, and much more. Now we have come together again in the Fair Share Maryland coalition — a group of more than 30 organizations, including labor unions, education advocacy groups, housing advocates, faith lears, think tanks, and many more — to say that it’s time for everyone’s needs to be met, and for the wealthiest to pay their fair share.

While components of the plan have been introduced in the past, The Fair Share for Maryland Act was introduced for the first time as a comprehensive package in 2024. The Fair Share for Maryland Act will:

- Raise \$1.6 billion in revenue each year to support schools, health care, transportation, and the state workforce needed to deliver high-quality services.
- Cut taxes for more than 1 million Marylanders with a family income of \$106,000 or less, reducing child poverty and strengthening our economy.
- Create an income tax increase of \$302 per year on average for some households with income between \$250,000 and \$772,000.
- Support local, Maryland-based businesses by ensuring a level playing field so that their large corporate competitors are also paying their fair share in state and local taxes.
- Advance economic and racial justice by addressing aspects of Maryland’s tax system that disproportionately benefit wealthy, white households at the expense of Marylanders of color.

Take Action!

Come to an economic justice event!

Join a meeting of JUFJ’s Fair Share Working Group, come out and canvass with us, write postcards to legislators, and more. For a list of upcoming events, go to jufj.org/md-ej.

Send a Note to Legislators!

When we organize, we win! Visit jufj.org/mdga25-fair-share to send a note to your state legislators and statewide elected leaders and let them know you support progressive taxation that funds our schools and other critical infrastructure and services.

Washington DC: The People’s Tax Plan

Everyone in DC should have what they need to live and thrive, no matter where they come from, the color of their skin, or which Ward they live in. But corporations and some of the wealthiest households are hoarding so much wealth that many Black and brown residents can’t afford housing, food, transportation, or childcare.

This year, the DC Council will consider the DC’s Tax Revision Commission’s (TRC) once-in-a-decade recommendations for how to change the District’s tax system. If everyone pays their fair share of taxes, by closing loopholes that further enrich the richest, strengthening tax credits for low-income households, and adopting other common sense policies, we can build a better DC for everyone.

Jews United for Justice and our partners in the Just Recovery DC coalition have put forth The People’s Tax Plan, which will build an inclusive economy rooted in community care, and end homelessness.

By building a tax system for the people, we can get closer to ending poverty in the District, make sure every child has a high-quality education, fund public transportation for all, and provide food and housing for neighbors who desperately need them. We are fighting for a tax policy that will:

- Tax wealth by fixing loopholes on capital gains and inheritances, and fairly increasing a mansion tax
- Increase the high-income tax rate on those taking home more than half a million dollars a year
- Make business taxes fair by closing the loophole for DC companies operated by MD/VA residents
- Help low- and moderate-income households make ends meet, by creating a permanent child tax credit and expanding Earned Income and housing tax credits

When Metro is facing a tremendous budget shortfall and Mayor Bowser is playing games with our tax dollars to illegally withhold food assistance from tens of thousands of residents, **it is critical that the DC Council hear from constituents who support fairer, more equitable taxation.** Join JUFJ and Just Recovery DC in fighting for a fairer tax system that lifts all of us up. Find more information at JustRecoveryDC.org

Take Action!

<p>Join our Speakers Bureau!</p> <p>Do you believe in taxing wealth to provide support for DC’s most vulnerable residents? Just Recovery DC is looking for individuals who are excited to speak to policy makers about why the moment is now to introduce more equitable tax policies. Visit bit.ly/JRDCspeakers to join.</p>	<p>Support The People’s Tax Plan!</p> <p>Just Recovery DC needs to show DC Council that DC residents care about fair taxes. Sign on at the link below to show your support!</p> <p>bit.ly/peoplestaxplan</p>
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Lesson Plan

Objectives: Students will learn about tax fairness, explore connections between economic justice and Jewish texts, and take action around the campaign to enact progressive taxation policies in the region.

Room Set Up:

- 1) Set up three large chart papers: one for each type of taxation model (progressive, regressive, and proportional).
- 2) Place pads of sticky notes as well as writing utensils where students will be sitting.
- 3) Print several sets of the [Types of Taxes Matching](#) cards, and cut them out.
- 4) Set up a projector for showcasing the [JUFJ & Fair Taxation Slide Deck](#), or print several slide-deck handouts that students can share.
- 5) Set up a projector for showcasing the [Labor on the Bimah Data Handout](#), or print one copy of the data handout for each student.

Section/ Timing (60 minutes)	Content	Materials
Welcome (5 minutes)	Welcome and introductions. Either religious school staff or JUFJ staffer (if needed) presents the objective/goals for the day.	
What Are Taxes? (10 minutes)	<p>Tell students that you will be talking about tax fairness. Ask students, “what are taxes? What are some examples of taxes?” - gather 2-3 student responses.</p> <p>Divide students into groups of 2 or 3 and give each group one set of cut-up Types of Taxes Matching Cards. Have students work together to complete the activity, and check over student answers.</p> <p>Once all groups are done, tell students that there are many other types of taxes, then ask students, “what is something you learned during this activity?” - gather 2-3 responses.</p>	Types of Taxes Matching Cards

Section/ Timing (60 minutes)	Content	Materials
Taxation Models (10 minutes)	<p>Pass our Labor on the Bimah Data Handout (or project on a screen). Have students study Artifact 1 in pairs.</p> <p>In their pair, ask students to jot down observations and thoughts they have about the three taxation models on sticky notes. Have students place these on the large chart paper posted in the room.</p> <p>Ask one person from each group to share back what they noticed.</p> <p>Quick check: have students raise hands to vote on which taxation system is most “fair.” For each type of system, have one of the students who raised their hand explain their reasoning, with a focus on questioning, “what is fair?”</p> <p>[It is possible no one will raise their hands for “regressive taxation” as being the most fair. If this is the case, ask students, “can someone share why they think this system is not fair”?]</p>	<p>Labor on the Bimah Data Handout</p> <p>Sticky notes</p> <p>Large chart paper</p>
Equality vs Equity (5 minutes)	<p>Tell students you will now explore the concept of “fairness” through a visual metaphor. Have students study Artifact 2, and independently jot down or think about which system corresponds with which image. Have one or two students share their responses (Reality = regressive taxation; equality = proportional taxation; equity = progressive taxation).</p> <p>Ask students which system/image they think is most fair and ask if anyone’s answer has changed after seeing the image.</p>	<p>Labor on the Bimah Data Handout</p>
Jewish Framing (10 minutes)	<p>Ask students how they think Jewishness or Judaism connects to economic equity and tax fairness. Take a few answers from the class, and then transition to exploring a piece of Jewish text together.</p>	<p>Choose one of the Jewish</p>

Section/ Timing (60 minutes)	Content	Materials
	<p>Frame for the class that they're going to read a very short text from the Talmud. (If necessary – define that the Talmud is book of commentary from ancient Rabbis about how the Torah should be interpreted.)</p> <p>Have students discuss the selection in groups of 2-3 around the guiding question of, what does Judaism say about equity and economic justice?</p> <p>Give pairs 5 minutes to discuss, then ask 2-3 students to share highlights from their discussions with the whole group.</p>	<p>Conversation Starters (p. 9), based on the needs of your class.</p>
MD/DC Tax Fairness Campaign (5 minutes)	<p>Present to the class about the Fair Share for Maryland Plan (MD) or The People's Tax Plan (DC). Refer to speaker notes for details on each slide.</p>	<p>JUfJ & Tax Fairness Slide Deck</p>
Take Action! (10 minutes)	<p>Explain that the class is now going to take action by writing postcards to support economic justice to their elected representatives in the Maryland General Assembly (Maryland) or the DC City Council (DC).</p> <p>This is a meaningful way to make their voices heard on this important issue.</p> <p>Distribute economic justice postcards and give students time to write/draw.</p> <p>Transition to a brainstorm: are there other ways they want to take action with their friends, classmates, etc? As students come up with ideas, write them on a big piece of paper.</p>	<p>Economic Justice Postcards & representative address list (contact ioana.stoica@jufj.org to obtain Maryland materials or abi.shakur@jufj.org to obtain DC materials)</p>
Closing	<p>Each student shares one takeaway or question they are left with from the lesson. Please let</p>	

Section/ Timing (60 minutes)	Content	Materials
(5 minutes)	us know if students have questions we can help follow up on!	

About Jews United for Justice

Our Mission

Jews United for Justice advances economic, racial, and social justice in Maryland and DC by educating and mobilizing our local Jewish communities to action. We move our region closer to equity and justice by advancing issue-based campaigns that make real, immediate, and concrete improvements in people’s lives and build the power of working-class and poor communities of color. Through these campaigns we develop leaders, build our Jewish grassroots community, shift the consciousness of our community, and build the collective power needed to undo systemic racism and inequality.

Our Vision

One day, everyone in DC and Maryland will have what they need to live and thrive, and a real voice in democracy, no matter the color of their skin, where they are from, or how much money they have. Our government will focus on equity and justice, and will respond to the needs of poor and working people, whether Black, brown, or white, who had once been systemically barred from resources and power. We work so that our Jewish community is a proud and valued partner in bringing about that day through multiracial, multifaith, cross-class movements working for social, racial, and economic justice.