

Dear colleagues,

Thank you for being willing to engage my work and discuss it with me. Your generative insights on others' work this year has been inspiring, and I'm grateful to be the recipient of your attention here at the end of our semester together.

As for what I'm giving you here, there are a few things you should know. First, this is a very first draft of something I hope will become a journal article. Although I'm not sure I've ever shared a piece of work with a group like this at such an early stage, I decided to do that here because it's also an ideal stage to receive feedback as I move forward. Second, because this is a first draft, it's too long. I apologize. But it's also not as bad as it looks! About 10 pages of it is footnotes, a few pages are images, and this is a big font. Still, if you'd like to make faster work of reading, I think you could skim or skip "II. Discriminating Relief" (21-33) and still have a sense of what's going on. Our conversation undoubtedly will help me streamline it by helping me clarify its interventions, narratives, and more.

Third, where does this come from? We can talk about that, but the short version is that (as we've discussed) I'm working on a book project about the religious history of taxes and taxation. I think about the study of taxes as a way of exploring how people have understood and sought to enact (or not!) visions of the common good through law, policy, institutions, monetary practices, and more. And this article emerged out of my desire to get a better handle on several bibliographies related to the origins of the income tax. Looming largest among those (sprawling!) bibliographies are the historiographies of social Christianity and philanthropy/charity. I was interested especially in opposition to the income tax—including the opposition of the Gilded Age figures whose absurd wealth helped inspire calls for more progressive forms of taxation. Which led me to J. P. Morgan, and his church. (There's also a longer story here that we can discuss.)

Finally, what would be helpful for you to pay attention to?

1. Pauperization (and pauperize/pauperism/pauper). What do you think about the use of this set of terms as a thread that holds it together?
2. What's extraneous? What's missing? Believe it or not, I've cut out a lot of material that I realized was needlessly detailed, some of which I've put in footnote purgatory for now. And yet there is a lot I also don't discuss—including other institutional churches.
3. Historiography. How would you frame this story? It's about the Social Gospel, institutional churches as an ecclesiological paradigm, the rise of Progressivism, scientific charity, private philanthropy, and more. Which contributions are most important?
4. Method and perspective. I am very aware that the perspective represented here is largely that of the church's leaders and staff, who made the records I have. I've tried to reveal the texture of everyday life in the church despite the limits of those sources, but I wonder what you think about this kind of classic methodological challenge.

These four questions are not small ones. But they're some of the questions I have now that I have a draft of this. And for your willingness to help me make it better, and for sharing your time with me, and for doing all of that in a pandemic, over Zoom: I thank you.

All my best wishes,

Daniel Vaca