



To build a tax culture in Latin America and the Caribbean based on Matthew 22:15-21, “Give to Caesar what is Caesar’s, and to God what is God’s”

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Abstract

This article analyzes the importance of building a tax culture in Latin America and the Caribbean from a theological perspective inspired by the biblical passage in Matthew 22:15-21, where Jesus teaches: “Give to Caesar what is Caesar’s, and to God what is God’s.” Using a qualitative approach, a documentary and hermeneutical methodology is employed to interpret this verse within its historical, social, and religious context, and to link it to the contemporary need to strengthen tax awareness in the region. The research posits that, beyond a separation between the political and the religious, this message proposes an ethic of civic and spiritual duty. The challenges facing Latin America and the Caribbean regarding tax evasion, informality, and distrust of the state are examined, and it is argued that a robust tax culture must include values such as justice, solidarity, and transparency. Through a dialogue between Christian theology and public accounting, a framework is proposed that allows for the integration of Gospel principles with civic engagement in fulfilling tax obligations. This article presents carefully selected biblical and theological arguments for nurturing a responsible tax culture in Latin America and the Caribbean (LAC) grounded in Matthew 22:15–21. Using historical-critical exegesis and social-ethical analysis, the authors argue that Jesus’ response to the question of Roman taxation affirms the moral legitimacy of taxation, and furthermore it also establishes civic responsibility as compatible with faith. It additionally places ethical parameters on state authority. In many societies across the globe, that are manifestly having deep inequality, weak fiscal capacity, and especially widespread tax evasion, St. Matthew offers a normative framework for



understanding taxation as contribution towards the common good. The study argues that a biblically informed tax culture requires both citizen accountability and state responsibility, assimilating faith, justice, and public life. The article concludes that fostering a tax culture from an ethical and spiritual perspective can significantly contribute to social equity and institutional strengthening in the region.

Keywords: Tax culture, taxes, countries, theology, Catholic Church, Matthew.

Introduction

Latin America and the Caribbean face serious challenges in tax culture, reflected in high levels of tax evasion, distrust of public institutions, and a low perception of the ethical importance of tax compliance. In this context, it is essential to promote a reflection that transcends the technical and economic aspects and incorporates ethical, cultural, and spiritual dimensions that motivate citizens to assume their tax responsibility with social awareness. Latin America and the Caribbean generally then face persistent structural challenges related to public finance, including constant low tax compliance, degenerating tax systems, and extensive distrust in public institutions that ought to serve nations. (Escobar, 1994). The challenges invariably lead to lingering underinvestment in education, health, infrastructure, and social protection, and this then buttresses cycles of inequality. (Gutierrez, 1973). Given the profound historical and cultural influence of Christianity in the region, biblical theology can of course suggest strong ethical resources for addressing widespread fiscal responsibility (Hollenbach, 2002), also beyond Latin America and the Caribbean.

The Gospel passage in Matthew 22:15-21, where Jesus wisely answers a trick question about paying taxes, *inter-alia*, offers a significant theological basis for rethinking the relationship between the believer, the state, and God. His teaching, “Give to Caesar what is Caesar’s, and to God what is God’s,” invites a balanced understanding of civic duties and spiritual fidelity, without falling into fanaticism or indifference.

This article proposes a hermeneutical analysis of the biblical text and its application in the contemporary fiscal context of Latin America and the Caribbean. It seeks to articulate the Christian message with the principles of public accounting, highlighting how faith can contribute to strengthening tax ethics and social justice. Through an interdisciplinary approach, it aims to pave the way for the development of a tax culture grounded in values and oriented toward the common good.

Theoretical Framework

Tax culture is an essential component for strengthening the tax system, especially in Latin America and the Caribbean (LAC), where high levels of evasion, informality, and distrust in public institutions persist (OECD et al., 2023). This concept refers to the set of values, beliefs, and attitudes of citizens toward tax obligations, influenced by historical, ethical, religious, and economic factors (Martínez-Vázquez & Torgler, 2009).

From a theological perspective, the passage in Matthew 22:15-21 has been interpreted as a key teaching on the relationship between civic duty and fidelity to God (Irrazábal, 2017). The phrase “Render unto Caesar the things that are Caesar’s, and unto God the things that are God’s” establishes a separation between the civil and religious spheres, proposing an ethic of social and spiritual responsibility (Benedict XVI, 2005). Matthew 22:15–21 is often interpreted as a statement about the separation of faith and politics. This article contends,



that the text delivers a more nuanced ethical framework that sustains legitimate taxation, expresses the need for civic obligation as a moral duty, and subordinates political authority to divine justice. By engaging the text exegetically and theologically, this brief study seeks to establish its relevance for building a responsible and ethical tax culture in Latin America and in the Caribbean societies.

Tax ethics has also been a subject of reflection within the Social Doctrine of the Church, which emphasizes the universal destination of goods, distributive justice, and the social function of the State (Pontifical Council for Justice and Peace, 2004). The development of a tax culture must include educational, spiritual, and civic dimensions that promote the common good and solidarity (Pope Francis, 2015).

Several studies have shown that in contexts with high levels of religiosity, faith can positively influence the willingness to pay taxes, as long as there is confidence in the correct use of public resources (Torgler, 2006; Moreno & Rojas, 2020). Accounting, as a discipline that accounts for the use and allocation of resources, plays a crucial role in this process. Accounting ethics must be oriented toward serving the common good, transparency, and accountability (Castellanos, 2022). From this perspective, the public accountant becomes a key player in shaping a tax culture based on ethical and spiritual values (Ávila, 2018). At the regional level, the OECD has reported progress in tax collection as a proportion of GDP, but with wide disparities between countries and low public trust in tax administrations (OECD et al., 2023). This highlights the need for integrated strategies that promote social co-responsibility and an ethical commitment to paying taxes (Cabrera, 2021).

Methodology

This research employs a qualitative approach (Martín, 1983) and uses a socio-rhetorical, theological hermeneutics to explore in depth the relationship between theology and tax culture, grounded in the teachings of Jesus. His message does not call for political partisanship, but rather for living and promoting the values of the Gospel: justice, truth, respect, and solidarity. These values should guide both personal life and social decisions. The methodology used is documentary and hermeneutical, primarily focused on content analysis and interpretation. The study centers on the systematic examination of biblical passages from the Gospel of Matthew 22:15-21, "Give to Caesar what is Caesar's, and to God what is God's," with the aim of promoting a tax culture in accordance with the Gospel.

Discussion

In Matthew 22:15-21, in this Gospel passage, as on other occasions, the Pharisees try to test Jesus with a malicious question. First, they praise him, acknowledging his courage in teaching the way of God without being influenced by anyone, hoping that this will elicit a frank and unreserved response.

Matthew 22 - Catholic Bible

15 The Pharisees conspired to find a way to trap Jesus in his own words.

16 So they sent some of their disciples to him, along with some Herodians, saying, 'Teacher, we know that you are a man of integrity and that you teach the way of God in accordance with the truth. You aren't swayed by others or influenced by anyone.

17 Give us your opinion, then: Is it against the law to pay taxes to Caesar? Should we pay them or not?



18 Jesus realized their evil intentions and replied, 'Hypocrites! Why are you trying to trap me?'

19 Show me the coin you are being charged. And they showed him a denarius.

20 Then Jesus asked, 'Whose face is this, and whose name is written on it?' They answered, 'Caesar's.'

21 Jesus replied to them: 'Give back to Caesar what is Caesar's, and to God what is God's.'

Source: Catholic Bible. (n.d.). Matthew 22:15–21

Then they ask him a difficult question: “Is it permissible to pay taxes to Caesar?”

The issue had not only political but also religious undertones. The Roman emperor was not only seen as an invader but also as someone who was worshipped as a god. So, did paying him taxes mean acknowledging him as such and falling into idolatry? The trap was clear: if Jesus said yes, he would be accused of blasphemy; if he said no, he would be denounced to Rome as a rebel.

The Historical and Literary Context

While all three synoptic gospels state that antagonistic interrogators tried to trap Jesus into taking an unambiguous and hazardous stand on whether Jews should or should not pay taxes to the Roman authorities, we focus on the account in Matthew who says that the interrogators were Pharisees and Herodians, while Luke 20:20–26 says only that they were "spies" sent by "teachers of the law and the chief priests".

The pericope of Matthew 22:15–21 is within Roman-occupied Judaea, where taxation represented foreign command and economic extraction by the Romans. The *kēnsos* (poll tax) was predominantly begrudged, as it was levied on individuals merely for remaining under Roman rule. The payment of this tax implied political submission to Caesar, making the issue one that was theologically and socially volatile. The coalition between the Pharisees and the Herodians in interrogating Jesus is important since the former opposed Roman rule on especially religious grounds, while the latter maintained it for political advantage. Their question was thus intended to force Jesus into either treachery to Rome or estrangement from the Jewish general public. They expected that Jesus would clash with the idea of paying tax, because their determination was "to hand him over to the power and authority of the governor" who was Pontius Pilate, the governor responsible for the collecting of taxes in Roman Judea. Originally the interrogators complimented Jesus by praising his truthfulness, neutrality, and devoutness. Then they enquired of him whether or not it was correct for Jews to pay the taxes demanded by the Romans to their emperor, Caesar.

Jesus' appeal for a denarius exposes the insincerity of his interlocutors, who already contribute into the Roman economic arrangement. The coin's image (*eikōn*) and inscription affirm Caesar's claim within a distinct scope. Jesus' answer evades the trap by reframing the matter from political loyalty to one's moral duty. By using the verb *ἀπόδοτε* (*apodote*)—"render" or "give back", this suggests reimbursement of what is legally payable, not charitable big-heartedness. This linguistic feature is vital to understanding taxation as an ethical duty rather than as an optional action.

Jesus' argument pivots on the notion of image-bearing on the coin. He states that if the coin bears Caesar's image, it belongs to Caesar. The interrogators were overwhelmed and

Matthew 22:22 states that they "marvelled" (ἐθαύμασαν) and were powerless to trap him any more, and being content with the answer they received they simply went on their way.

Nevertheless, we must note that humans rather bear God's image (Genesis 1:26–27), and consequently their eventual loyalty belongs to God. This then creates a grading of claims. This while the Roman or any state has some valid authority over material and public matters, it does not hold total dominion. Jesus differentiates between the blessed and nonspiritual realms while upholding their ethical interdependence. Civic obligations are thus not exempted from divine moral assessment. (McCormick,1995). This challenges interpretations that separate faith from economic or political accountability.

Viewed biblically, tax evasion constitutes more than mere legal non-compliance and it is a moral failure that disrupts justice and solidarity in a society. In extremely unequal societies tax evasion and especially by the economic elites, deepens social exclusion and shifts the fiscal burden onto the underprivileged in society (Miller, 2002). Jesus' command to render what is owed to Caesar then challenges the cultural norms that standardize evasion as being acceptable or even necessary. The Holy Bible teaches about acting ethically and having a deep collective responsibility and righteousness. The Hebrew prophets criticized rulers who subjugated the poor through unjust economic systems, while in the wisdom literature there are links between just governance and needed social stability (Proverbs 29:4). In the New Testament, St. Paul explicitly confirms that taxation is an important part of maintaining the needed public order in societies (Romans 13:6–7).

Within this framework, paying taxes develops into a tangible expression of love of one's neighbour when it supports communal goods indispensable for human prosperity. With this response, Jesus makes it clear that paying taxes is a civic duty, not an act of worship (Hays, 1996). It does not imply recognizing Caesar's divinity, but rather his civil authority. Therefore, believers could fulfil this obligation without feeling they were betraying their faith. In addition to avoiding the trap set by his adversaries, Jesus establishes a profound principle - the difference between the civil and religious spheres. The former relates to the social, political, and economic order, while the latter pertains to salvation and spiritual life. Thus emerges a healthy vision of the relationship between Church and State.

Figure1. Proclamation of the Word: Matthew 22:15-21



Fountain: After Peter Paul Rubens-Homage to Caesar, Louvre Museum (2025)

The figure with Christ showing the coin to the Pharisees on the last page by Rubens, indicates that even art can pose serious questions. The Homage to Caesar depicts figures paying tribute to imperial authority, which in Rubens' era frequently implied the divine right of rulers or the moral responsibility of leaders under God. Jesus responded with wisdom. He asked for a coin, inquiring whose image and inscription it bears. They reply, "Caesar's." Then he utters a phrase that has become famous: "Render unto Caesar the things that are Caesar's, and unto God the things that are God's" (Ἀπόδοτε οὖν τὰ Καίσαρος Καίσαρι καὶ τὰ τοῦ Θεοῦ τῷ Θεῷ)

An image bearing coin with Caesar's image is presented below indicating Jesus Comment.

Figure 2. Roman Coin of Caesar – A denarius



Source: Roman Coin Catalogue worldcoinsinfo. (2025)

Jesus' words also enforce restrictions on state authority. A government may claim taxes, but they may not claim final loyalty or disrupt human self-respect. Where there is corruption, misuse of public funds, and regressive tax systems, these all destabilize the moral legitimacy of fiscal policy. Thus, a biblical tax culture stresses the need for transparency and also answerability, and especially preferential apprehension for the poor in society (Barrett, 1994; Bauckham, 1989). Matthew 22:15–21 also affirms that authentic citizenship comprises fulfilling all fiscal obligations. In contexts where there is immense distrust in government, the text still calls people to act ethically while at the same time sanctioning predictive evaluation of all injustices (Carter, 2000).

A healthy relationship between state and church rests on two pillars: mutual autonomy and with each institution having its own sphere of action. The State should not intervene in the internal affairs of the Church, and the Church should not interfere in its political organization; and respectful collaboration is needed where each seek the common good, albeit from different perspectives. There are issues that concern both, such as education, family, and social justice. In these cases, they can and should collaborate without losing their identity. When this distinction is respected, social pluralism is strengthened. Diversity of opinion, even among believers, is legitimate in social matters, provided that the common good is sought through dialogue and respect. This contributes to harmony in society. Moral obligation repeatedly relies on the idea that laws guide people toward just behaviour or seeking the common good. In corrupt states, some laws may serve private interests rather than ethical values, making it tougher for citizens to see submitting to the law as a moral act. Witnessing injustice or corruption can also make people accept as true that ethical behaviour is immaterial because "everyone is doing wrong." This can of course then

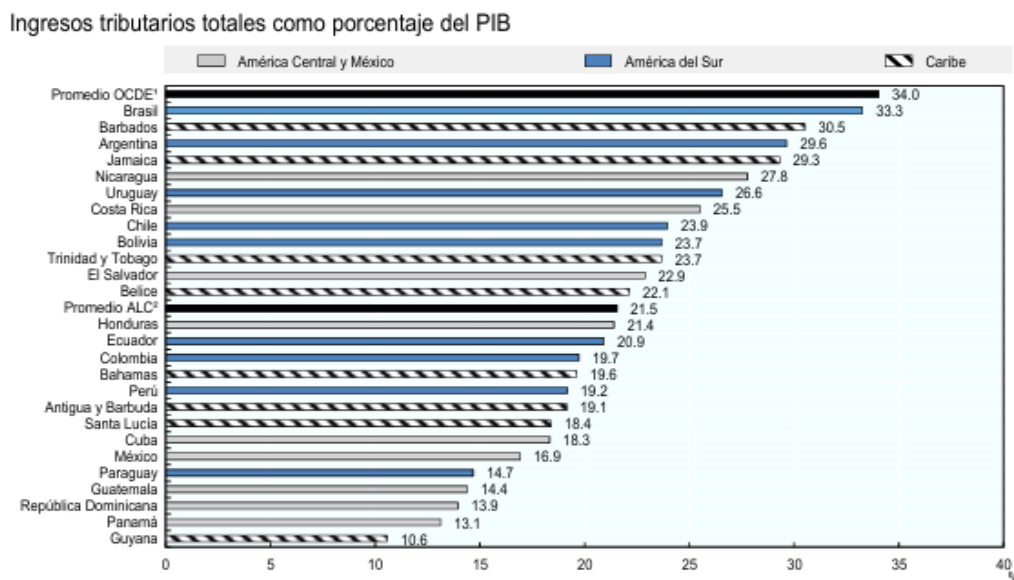
weaken personal responsibility, as some people may feel justified in ignoring their moral duties if the state itself disrespects them.

But when religion and politics are mixed, the risk of fanaticism arises (Martínez, 2009). Political differences become matters of faith, and anyone who thinks differently is seen as an enemy. This fuels intolerance and violence. In such cases, some believe that to be a good Catholic one must align oneself with a particular political party, which is a dangerous mistake. When the hierarchical Church aligns itself with political power, it risks ceasing to be a spiritual guide and becoming just another player in the power struggle. Instead of providing enlightenment from on high, it falls into a partisan logic that weakens its witness. Jesus taught us another way. His message does not call us to take political sides, but to live and promote the values of the Gospel: justice, truth, respect, and solidarity. These values should guide both our personal lives and our social decisions. Concern for the poor is central to the Christian message, but it must go hand in hand with other fundamental values such as respect for the law, human rights, freedom of expression, judicial independence, and the rejection of corruption (Wright, 1996). In times of division and conflict, like those we are experiencing, the Church must raise its voice to unite, not to divide. It must not fall into partisan positions, but rather propose paths to encounter, justice, and peace. In this way, we will prevent faith from being used as an instrument of power. Jesus' message remains relevant: let's not mix politics with religion. Each has its place and its function. Only in this way can we build a more just, free, and fraternal society.

Tax Culture in Latin America and the Caribbean

The ratio of tax revenue to GDP is used to measure what percentage of gross domestic product corresponds to tax revenue, including social security contributions managed by public entities. The average calculation for Latin America and the Caribbean (LAC) is based on 26 countries included in the study, excluding Venezuela due to a lack of data (see Box 1.1). During 2022, this regional average reached 21.5% of GDP. The highest levels were recorded in Brazil (33.3%), Barbados (30.5%), and Argentina (29.6%). On the other hand, Guyana (10.6%), Panama (13.1%), and the Dominican Republic (13.9%) had the lowest values. It is worth noting that all Latin American and Caribbean (LAC) countries had tax revenue, as a proportion of GDP, lower than the OECD average, which was 34.0% that same year.

Figure 3. Tax revenue as a proportion of GDP



Source: OECD, CIAT, ECLAC & IDB. (2024). Tax Statistics in Latin America and the Caribbean 2024: Tax Revenues in 2022



Average tax revenue in Latin America and the Caribbean represented 21.3% of GDP, an increase of 0.3 percentage points compared to 2021. The results varied significantly among countries: in twenty of them the proportion of tax revenue relative to GDP increased, while in six a decrease was observed. Nine countries saw increases of more than 1 percentage point, notably Chile, the Bahamas, and Ecuador. In contrast, three countries experienced declines of more than 1 percentage point: Guyana had the largest reduction, followed by Barbados and Saint Lucia, both with a decrease of 1.4 percentage points. Although these countries experienced nominal growth in their tax revenues, their tax ratio decreased because nominal GDP growth was even higher.

The biblical passage in Matthew 22:15-21, where Jesus responds to the Pharisees, “Give to Caesar what is Caesar’s, and to God what is God’s,” offers an ethical and spiritual foundation for reflecting on the civic duty to pay taxes. This teaching, beyond its religious context, can be interpreted as an invitation to responsibly fulfill tax obligations as an expression of social justice and commitment to the common good (Sobrino, 1994). In this sense, promoting a tax culture in educational settings, such as schools and universities, is fundamental to strengthening democratic and ethical principles in Latin America and the Caribbean. Tax education should not only transmit technical knowledge but also values such as transparency, solidarity, and shared responsibility. Including this ethical and formative dimension of taxation in academic curricula contributes to a more conscious, critical, and participatory citizenry, capable of recognizing that tax compliance is not only a legal requirement but also an expression of economic justice (Wolterstorff, 2013), and love for one’s neighbor, as suggested by the Gospel teachings.

According to Vatican News (2023), Jesus’ words, “Give to Caesar what is Caesar’s, and to God what is God’s,” have been widely quoted in public discourse, though often interpreted in a reductionist or erroneous way. In various contexts, they have been used to justify a supposed strict separation between the spiritual and the political, as if faith were completely detached from social, economic, and political life.

This dualistic view is limited, since it implies a disconnect between the religious dimension of the human being and their responsibility in building the social order. In reality, Jesus’ message invites us to recognize the importance of each sphere: on the one hand, civic engagement with society through respect for institutions, paying taxes, and promoting justice and the common good and acting ethically (Pieper, 2013); and on the other hand, the affirmation that every human being essentially belongs to God. Thus, while the image of the emperor is on the coin, the image of God is imprinted on every person, reminding us that no earthly structure should become an absolute power over our lives. Jesus, therefore, does not establish a separation, but a hierarchy of belonging that guides the ethical action of the believer in the world.

Pope Francis spoke on this passage in Matthew in numerous Angelus addresses and other teachings. He stressed that this maxim is not simply Jesus telling people to divide life into a “religious part” and a “secular part.” Jesus helps one to understand how our faith and everyday life are linked. He argued that we should never treat faith and our civic life as totally separate items. Jesus calls on us to live dutifully in the world without making the state into a god or abandoning the responsibility we all have as citizens towards the less fortunate. Jesus thus does not merely separate the sacred from the secular but he establishes a hierarchy. God’s moral authority takes priority, while civic duties have a subordinate, nevertheless still real place.

He argued that civil duties such as paying taxes or obeying just laws are real and imperative for society. Our definitive identity and loyalty belong to God and we are created in God’s image and owe all we have to Him. All Christians, irrespective of denomination, should



realize their civic obligations in a way that is totally consistent with their faith. Thus giving to Caesar what is Caesar's means honoring one's civic responsibility but we must remember that our definitive allegiance and identity belong to God. Pope Francis highlighted that faith and everyday life aren't separate — Christians must live faithfully in both realms.

Conclusion

Matthew 22:15–21 offers us a theologically strong foundation for understanding taxation as a legitimate and morally obligatory civic duty, while concurrently restricting state authority under God's dominion. When applied to the Latin American and Caribbean context, the passage challenges citizens and their governments to follow fiscal practices marked by accountability, fairness, and cohesion. Building a tax culture informed by this biblical vision is not simply an economic requirement but a vital moral imperative that is integral to social transformation and peace in societies. Within the framework of committed Christian reflection, believers are presented with a concrete call to act both as citizens and as disciples of Christ, directing their actions toward serving the most needy, whether facing hunger, loneliness, or the absence of God. This attitude must be guided by inner sincerity, avoiding any form of hypocrisy, however slight it may seem, and sustaining itself in the firmness of faith even in the face of adversity. The witness of Jesus as an authentic teacher who shows the way of God invites us today to live with consistency between word and deed. Likewise, his teaching, "Render unto Caesar the things that are Caesar's, and unto God the things that are God's," challenges us not to limit ourselves to the care of the body, but also to offer to God what belongs to Him: gratitude, prayer, and an active spiritual life. In this sense, we are exhorted to place all our personal riches at the service of God and others, including material possessions, talents, values, and time. A limitation of this study is that it may rely heavily on Christian scripture and tradition (e.g., Matthew 22:21, *imago Dei*) and may thus not account for other religious or secular ethical frameworks, which could provide different viewpoints on moral obligations under political authority. Future studies in this area could investigate how other faith traditions such as Islam, Judaism, Hinduism, Buddhism, might approach the tension between the issues of divine authority and civic duty.

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