Salvador and Maribel Tejeda, immigrants from Honduras who have called the New Orleans area home for 33 years, are proud of the life they have built for themselves and their family in the United States. Through hard work and sacrifice, they raised two daughters, bought a comfortable home in the suburbs, and provide financial support to family members back in Honduras. Salvador coaches soccer for children and adults in their Jefferson Parish community. In May, Maribel will graduate from the University of New Orleans with a bachelor’s degree in accounting.

The Tejedas have achieved the “American Dream” that millions of undocumented immigrants living in the United States aspire to. And like the majority of those undocumented immigrants, Salvador and Maribel Tejeda first crossed the U.S. border without authorization. Their lives as undocumented immigrants took a dramatic turn for the better when they were provided the chance to legalize their status and eventually become U.S. citizens through the Immigration Reform and Control Act (IRCA) signed into law by President Ronald Reagan in November 1986.

IRCA was the first large-scale legalization program in U.S. history. Approximately 1.6 million individuals legalized their status through the general amnesty provisions of the law and an additional 1.1 million legalized through IRCA’s provisions for special agricultural workers. IRCA had its roots in a bill Senator Ted Kennedy (D-MA) steered into passage in 1978 that created a high-level bipartisan commission, the Select Commission on Immigration and Refugee Policy, which was chaired by the president of the University of Notre Dame, Fr. Theodore Hesburgh.2

---Continued on page 2---
The Tejadas enjoy spending time with their granddaughter, Nicolette.

In February 1981, the Hesburgh Commission announced several recommendations for reforming the nation’s immigration system, including amnesty for unauthorized immigrants, enactment of penalties on employers who hired unauthorized immigrants, and a modest increase in legal immigration quotas. Soon after, President Reagan embraced the Hesburgh Commission’s recommendations and, in March 1982, Commission Members Senator Alan Simpson (R-WY) and Representative Romano Mazzoli (D-KY) introduced the first version of IRCA (also known as the Simpson-Mazzoli Act) in Congress.³

In its long and rocky road to enactment, several compromise measures had to be crafted for the bill to pass. To satisfy both growers and farmworker rights advocates, special legalization categories for agricultural workers were enacted. To ameliorate employer concerns that they would become de facto immigration inspectors, employers simply had to maintain a record (I-9 form) demonstrating they had asked for and examined one or two documents from a wide range of documents deemed acceptable in establishing applicant identity and work authorization. States’ concerns for the costs associated with immigrant integration were met with State Legalization Impact Assistance Grants to pay for basic health and education services, including English and civics classes, for IRCA beneficiaries.⁴

The general amnesty component of IRCA allowed undocumented immigrants who had been continuously present in the United States since January 1, 1982, to apply for temporary, and later permanent, legal status if they could pass a background check and prove their time of residency in the United States. To achieve permanent legal status, amnesty applicants had to pay a fine, come up to date on taxes, and pass a U.S. civics and English proficiency test.

Several key components of the law have been blamed for IRCA’s failure to end unauthorized immigration in the United States. The I-9 system is said to have led to the proliferation and widespread use of fraudulent documents that deeply compromised the law’s enforcement purpose. The federal government was also unsuccessful in enforcing and prioritizing employer sanctions codified in the law. By not providing a means to legalize immigrants who entered after the January 1, 1982, deadline, many settled in the United States in illegal status. One of the greatest failings of IRCA was how it did not address the dynamic nature of U.S. immigration needs.

When a growing economy demanded more low-skilled workers in the 1990s and early 2000s, there were no legal means to address the need. By 2007, undocumented immigration peaked at 12 million.³ Often left out in discussions on unauthorized immigration is how U.S. policies have failed to adequately address the root causes (push factors) of migration—including widespread economic disparity and growing violence and lawlessness in major sending countries—and what role the United States has played in creating such destabilizing conditions.

Salvador Tejeda first heard about the opportunity to receive amnesty through IRCA while watching television. He and Maribel immediately started collecting the required documentation for what they considered a straightforward process.⁶ The Tejedas found that in 1986 the three most important sources of information about the amnesty program were Spanish language television, Spanish language radio talkshows featuring immigration lawyers, and their priests at church. Salvador said, “We believe it when the Church tells us something. We know it’s going to be truthful. It is really important that the Church gets involved [in providing information on possible legalization in 2013].”

Research has shown that individuals who gained legal status in the 1980s through IRCA have experienced substantial improvement in their socioeconomic status. A U.S. Labor Department Survey found that workers legalized under IRCA experienced a 15 percent rise in average hourly wage after four to five years.⁷ Another study found that while the home ownership of IRCA immigrants aged 16 – 24 in 1990 was only 55 percent of native-born Americans the same age, by 2007 IRCA immigrants had achieved home ownership at almost the same rate of their native-born counterparts.⁸ Salvador and Maribel exemplify such positive outcomes. When Salvador first arrived in the country in 1980, he was a construction worker and accepted “whatever they were willing to pay.” Now he is an Electrician First Class at the Avondale Shipyard. Maribel has been cleaning homes since she arrived in the United States in 1981, but soon hopes to find employment as an accountant. They bought their house in Metairie in 1994. During my visit there on a bright Saturday morning in late January, two workers from Mexico were building a patio in their spacious back yard. Maribel told me as she was making them lunch, “They work so hard!”

Although the vast majority of Latino immigrants favored the Democratic ticket in the last presidential race, the Tejedas are dedicated Republicans. They were surprised and disappointed to learn that one of their favorite elected officials, Senator David Vitter (R-LA), has come out against legalization for undocumented immigrants. David Vitter was the first person Maribel remembers voting for after she became a U.S. citizen. When I asked Maribel what she would say to lawmakers about legalizing undocumented immigrants, she said, “Just give them an opportunity. Just be more open. Most of us came here for a better future—to add to this country, not subtract.” Salvador added a security argument for legalization: “When you become legal, they know where you live—you get a Social Security number and pay your taxes. Otherwise, they don’t know who you are.”

—Continued on back cover
In 1931, in the encyclical Quadragesimo Anno, Pope Pius XI introduced a critically important Catholic social teaching concept, one which has remained current in political debates today. In his discussion of the social order, he stated the principle:

As history abundantly proves, it is true that on account of changed conditions many things which were done by small associations in former times cannot be done now save by large associations. Still, that most weighty principle, which cannot be set aside or changed, remains fixed and unshaken in social philosophy: Just as it is gravely wrong to take from individuals what they can accomplish by their own initiative and industry and give it to the community, so also it is an injustice and at the same time a grave evil and disturbance of right order to assign to a greater and higher association what lesser and subordinate organizations can do.

The principle, known as subsidiarity, has been invoked—wrongly—to advocate federal block grants to states, slashing welfare programs for needy families, and unregulated free markets. Pius specifically applied subsidiarity to political authority and thus interpretations have focused on the political sector. Instead of being for or against “big government,” however, Catholic social theory has stressed through subsidiarity that larger political entities should not absorb the effective functions of smaller ones. This was in part a reaction against the centralizing tendencies of socialism at the time. However, if smaller, more localized entities cannot or will not cope adequately with a problem, then larger entities—the state, for instance—have a responsibility to act.

The principle, however, is not just political. Warning against the overbearing action of any large social actor—including large corporations—the principle “also demands that they render assistance, subsidium, when problems are too large to be handled by smaller, local actors.”

The U.S. bishops later related subsidiarity to “institutional pluralism” providing space “for freedom, initiative, and creativity on the part of many social agents.” Subsidiarity insists that all parties contribute to the common good and do so in ways true to their capacities. Families, neighborhood groups, small businesses, professional associations, unions, community organizations, and local, state, and national governments are all important to subsidiarity, as are international organizations to meet international needs.

Misusing subsidiarity to advocate small government and unrestrained free markets, Catholic conservatives ignore the fact that Catholic social thought always has been critical of both excessive state power and unrestrained economic power. Pius wrote that, “...the right ordering of economic life cannot be left to a free competition of forces. For from this source, as from a poisoned spring, have originated and spread all the errors of individualist economic teaching.”4 In 2009, Pope Benedict further clarified:

The principle of subsidiarity must remain closely linked to the principle of solidarity and vice versa, since the former without the latter gives way to social privatism, while the latter without the former gives way to paternalist social assistance that is demeaning to those in need.5

Ultimately, subsidiarity is rooted in human dignity, providing that we are most truly human in making decisions and solving problems as close to those affected by them as possible.

ENDNOTES

1 Pope Pius XI, Quadragesimo Anno [On Reconstructing the Social Order], No. 79, emphasis supplied.
3 Economic Justice for All, No. 100.
4 Quadragesimo Anno, No. 88.
5 Pope Benedict XVI, Caritas in Veritate, 2009, no. 58, emphasis in original.
Racism is a spiritual wound that afflicts all Americans. No one escapes it. For white Americans to attend to this wound, we will need to pray incessantly for God’s grace and to “see ourselves as others see us.”

Among countless ways that whites might begin to see ourselves as people of color see us, I suggest W.E.B. Du Bois’s critical way of autobiography, including his articulation of “double-consciousness.” While many have examined this wound, few have probed the depth of this wound more insightfully, compassionately, and fully as Du Bois.

Heralded as the first African-American graduate of Harvard University (cum laude in 1890), the first social scientist to publish a study of African Americans (The Philadelphia Negro in 1899), a co-founder of the NAACP in 1909, and the first editor of the NAACP’s journal The Crisis, Du Bois was a historian, social scientist, pioneering civil rights activist, and Pan-Africanist.

By Alex Mikulich, Ph.D.
Crying of Water” by the poet Arthur Symons. “The Crying of Water” expresses Du Bois’s incessant suffering, mourning, and insatiable thirst for freedom within the experience of the oppression of the slave trade.

Like the poet’s “voice of my heart” that merges ambiguously with the “voice of the sea,” Du Bois’ mourning will not rest until “the last moon droop and the last tide fail.” And not unlike the great slave spiritual “Nobody Knows the Trouble I’ve Seen,” Du Bois expresses through the poet the unyielding terror and sorrow of the troubled waters of the Middle Passage.

Opening one’s heart to Du Bois’ sorrow is critical for entering his experience of double-consciousness, for without it, the reader might get easily caught in a grim intellectual experience and embrace the philosophical dualism with no outlet. One might get easily caught in a grim consciousness, for without it, the reader will not know the role we play in perpetuating the wound of American racism.

Du Bois describes double-consciousness as “always feeling his twoness, an American, a Negro; two souls, two thoughts, two un-reconciled strivings; two warring ideals in one dark body, whose dogged strength alone keeps it from being torn asunder.” Having been ripped of his ancestral home and forced across the ocean into a white world that only looks on in “amused contempt and pity,” white supremacy puts his Americanness and Africanness at war against each other and his very humanity.

In the midst of this war, writes Du Bois, Black folk would neither “Africanize America” nor “bleach his soul in a flood of white Americanism,” for America has too much to teach the world and Blacks have “a message for the world.” Even through his harshest criticism, Du Bois celebrates the goodness of white people and the possibility of American democracy.

While Du Bois echoes the prophet’s cry for justice, his cry is not about resentment. The purpose of “our spiritual strivings,” he explains, is “to be a co-worker in the kingdom of culture, to escape both death and isolation, to husband and use the best of his powers and his latent genius.”

W.E.B. Du Bois offers a spiritual way for white Americans to enter a journey of transformation into the solidarity of our shared humanity before God. Following that path, I believe, is a way that we can become co-workers in the kingdom of culture, and a way where we all may find God healing the wound of racism. The Souls of Black Folk and Darkwater offer rich spiritual reading for JSQ readers, and a way to more deeply become “coworkers in the kingdom of culture.”

ENDNOTES
4 Ibid., Du Bois, Souls, p. 9. The following quotes are from p.9 unless otherwise stated.
7 Ibid., Du Bois, Souls.
Taxing the Poor: The Regressive

By Fred Kammer, S.J.

In the news lately are calls by Governor Bobby Jindal of Louisiana and other governors to eliminate their state personal and corporate income taxes and to substitute higher sales taxes in plans that will remain “revenue neutral” (namely, no additional income, just shifting tax burdens). To assess such plans morally, one needs to look first at the current state-local tax burdens of state populations. Then we can assess the impact and morality of proposed changes.

Current State-Local Tax Systems

First, a new report from the non-partisan Institute on Taxation and Economic Policy (ITEP) entitled Who Pays? provides the baseline for the analysis of current state-local tax impacts on families of various income groups. The national average of the respective tax burden on non-elderly residents for the 50 states and the District of Columbia is reflected in Chart 1, below:

As the study notes in its introduction, “The study’s main finding is that nearly every state and local tax system takes a much greater share of income from middle- and low-income families than from the wealthy. That is, when all state and local income, sales, excise and property taxes are added up, most state tax systems are regressive.”

In regressive tax systems, the burden of taxation falls heaviest on those with the least ability to pay. Progressive systems do the opposite, requiring higher tax contributions from those with more ability to pay. Fifty years ago, Pope John XXIII stated the traditional moral principle very simply: “As regards taxation, assessment according to the ability to pay is fundamental to a just and equitable system.” In other words, the more progressive the system, the more just and equitable. The more regressive, the more unjust and inequitable—the more immoral. The U.S. Catholic Bishops put it this way:

...the tax system should be structured according to the principle of progressivity, so that those with relatively greater financial resources pay a higher rate of taxation. The inclusion of such a principle in tax policies is an important means of reducing the severe inequalities of income and wealth in the nation.

As the 2013 ITEP report continues, “Virtually every state fails this basic test of tax fairness: as this study documents, no state requires their best-off citizens to pay as much of their incomes in taxes as their very poorest taxpayers must pay, and only one state taxes its wealthiest individuals at a higher effective rate than middle-income families have to pay.”

<table>
<thead>
<tr>
<th>Income Levels</th>
<th>Lowest 20%</th>
<th>Second 20%</th>
<th>Middle 20%</th>
<th>Fourth 20%</th>
<th>Next 15%</th>
<th>Next 4%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>10.2%</td>
<td>10.4%</td>
<td>9.6%</td>
<td>8.3%</td>
<td>6.7%</td>
<td>5.1%</td>
<td>3.8%</td>
</tr>
<tr>
<td>Florida</td>
<td>13.2%</td>
<td>9.7%</td>
<td>8.5%</td>
<td>6.8%</td>
<td>5.5%</td>
<td>4.3%</td>
<td>2.3%</td>
</tr>
<tr>
<td>Louisiana</td>
<td>10.6%</td>
<td>10.5%</td>
<td>10.1%</td>
<td>9.2%</td>
<td>7.3%</td>
<td>5.7%</td>
<td>4.6%</td>
</tr>
<tr>
<td>Mississippi</td>
<td>10.4%</td>
<td>10.4%</td>
<td>10.5%</td>
<td>9.0%</td>
<td>7.5%</td>
<td>6.0%</td>
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<tr>
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<td>6.1%</td>
<td>4.8%</td>
<td>3.2%</td>
</tr>
<tr>
<td>U.S. Average</td>
<td>11.1%</td>
<td>10.0%</td>
<td>9.4%</td>
<td>8.7%</td>
<td>7.7%</td>
<td>7.2%</td>
<td>5.6%</td>
</tr>
</tbody>
</table>
Nature of State-Local Tax Systems

The states of the Gulf South are no exception. In fact, three Gulf South states score in the “Terrible Ten” of state taxation systems—Florida (No. 2), Texas (No. 5), and Alabama (No. 10). Chart 2, below, sets out the comparative tax burdens upon families of different income groups (2010) in the five Gulf South states in light of U.S. averages, as seen in chart 2.

The primary reasons for the regressiveness in the state tax systems is that states rely primarily on taxes that by their nature are largely regressive. **Sales taxes** and **excise taxes** (e.g. on cigarettes, gasoline, and beer) are the most regressive because they take a larger share of the income from low and moderate income families than they do from wealthy families. States relying heavily on sales taxes, as Florida, Texas, and Alabama do, will have very regressive systems. One moderating factor in sales taxes is the exclusion of necessary items such as groceries (Florida, Louisiana, and Texas).

The most progressive tax is the **income tax**, but the amount of progressivity depends on whether the rates are structured progressively. A flat tax is much less progressive since, by definition, it taxes the income of the wealthiest family at the same rate as that of the poorest family. Even income tax systems with nominally graduated income tax rates may be regressive where, for instance, the percentage of those paying the highest rate is very large (66 percent of Alabama families pay the highest rate, which kicks in at $6,000 of taxable income for married couples). This is especially true if the taxing authority also provides special tax breaks targeted to upper-income families.

**Property taxes** typically are “somewhat regressive” because poor homeowners and renters pay more of their income than other groups and the wealthiest property owners pay the least.

### Proposed Income Tax Conversion to Sales Taxes

Governor Jindal has proposed elimination of the state’s personal and corporate income taxes. According to ITEP, in 2012, Louisiana revenues from personal and corporate income taxes were $3 billion. This amount of income in the future would have to be raised in increased sales taxes in order for the proposal to be “revenue neutral.” ITEP has used its Microsimulation Tax Model to show the impact of switching from income to additional sales taxes on residents of various income levels in Louisiana. The results in summary are:

- Total state-local taxes would increase for the bottom 80 percent of Louisianans.
- The poorest 20 percent of taxpayers, with an average income of $12,000, would average an increase of $395 (3.4 percent of their income).
- Taxes for the middle 20 percent, with average incomes of $43,000, would increase $534 (1.2 percent of their income).
- Only the top 20 percent of taxpayers would have a decrease in taxes, with the top 1 percent being the biggest beneficiaries of the change. The top 1 percent in Louisiana have an average income well over $1 million. They would see a tax cut average of $25,423 (2.3 percent of their income).

In short, the Governor’s proposal (even if he were to create some low income tax relief, as may occur), will make the Louisiana system even more regressive than it now is. Similar tax proposals, sometimes called “Fair Tax” proposals, have been rejected in other states in recent years. The reasons for such rejections, as outlined by the Center for Budget and Policy Priorities, are numerous:

- Raises taxes on the middle class.
- Requires huge sales tax hikes.
- Extends sales taxes to many more goods and services, even those presently exempted.
- Creates an unsustainable spiral of rising rates and widening exemptions to avoid higher rates.
- Fails to boost state economies.
- Makes state revenues much less stable.

On top of these reasons is the fundamental moral argument that such a system is more unjust and inequitable, more regressive, more immoral.

### ENDNOTES


2 Figure represents state (and District of Columbia) average for total state and local taxes paid as a share of 2010 income, post federal offset. op. cit.

3 Pope John XXIII, Mater et Magistra, 1961, No. 102.


Maribel told me she thinks the Republican Party is a natural fit for most immigrants, because, as she explained, “Republicans support hard workers.” To gain the support of more immigrants, Maribel said that Republican leaders “need to communicate more with immigrants and get involved with the [immigrant] community.” Salvador added, “If you always go against people, they will go against you.”

Though some might argue that IRCA was a failure, families like the Tejedas would vehemently disagree. “I love this country,” Maribel said with her voice cracking with emotion, “This [amnesty] is the best thing that happened to us. I love the people. I am so grateful.”

ENDNOTES

1 Based on March 2005 Current Population Survey and Department of Homeland Security reports, the Pew Hispanic Center estimates that 52 to 58% of the estimated total unauthorized population in 2006 entered the U.S. illegally without inspection from U.S. border authorities: www.pewhispanic.org/2006/05/22/modes-of-entry-for-the-Unauthorized-migrant-population/


3 Ibid.


5 Chishti, Meissner, and Bergeron, op. cit.

6 Unlike approximately 21 percent of applicants, the Tejedas did not file their application through a Qualified Designated Entity (QDE). QDE’s included hundreds of community organizations authorized through IRCA to provide education, outreach, and application assistance to immigrant communities and to submit applications for amnesty on behalf of immigrants to the INS. Many of the more than 210 immigration legal services programs currently served by the Catholic Legal Immigration Network, Inc. (CLINIC) can trace their roots to the IRCA era.


8 Rob Paral & Associates, “Economic Progress Via Legalization: Lessons from the Last Legalization Program,” Immigration Policy Center, November 2009 at www.immigrationpolicy.org/special-reports/economic-progress-legalization-lessons-last-legalization-program-0. This study defines “IRCA immigrants” as Mexicans who arrived in the U.S. between 1975 and 1981. They justify using Mexican immigrants as a proxy for IRCA immigrants because many of the Mexican immigrants who entered the U.S. in that time period were undocumented and approximately 75% of IRCA beneficiaries were from Mexico.

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