



The *Luxury* Tax Initiative

IN THIS ACTIVITY, the participants explore the global food crisis in light of the Lenten disciplines of prayer, fasting, and charitable giving.

TIME REQUIRED: 45-75 MINUTES | INTENDED FOR GRADES 9-12



Bible studies



language arts

MATERIALS NEEDED

- » Blank index cards, one for each participant
- » Pens or pencils, one for each participant
- » Copies of Handout, “Living Simply,” found on page 287, one for each participant
- » Copies of Handout, “A Lenten Study on Giving,” found on pages 288-291, one for each participant or a copy for each leader
- » Visit worldvision.org/lp/acsi-teacher-resources for a video you can show to support this lesson. (optional)

1

Activity Steps

GATHER THE PARTICIPANTS. Ask whether anyone is familiar with the church season known as Lent. Allow for a few responses. It is likely that some of the participants will offer some kind of explanation about “giving things up.” If so, then pose this question:

- » Why do some people give things up during the Lenten season?
- » What is the purpose behind this practice?

Allow for a few responses. Then offer some background information on Lent using the following key points:

- » “Imagine what it must have been like for Jesus’ disciples to watch him be brutally executed and then rise from the dead.”

- » “As Jesus’ modern-day disciples, few would deny the magnitude or significance of these events, yet how many of us are really changed by the story of Christ? How many of us really spend a significant amount of time, especially around Easter, reflecting on and being transformed by the sacrifice of Jesus?”
- » “During Lent, Christians are encouraged to focus their energy on three disciplines: prayer, fasting, and sharing gifts with the poor. The extra time spent praying during Lent can lead us closer to God.”
- » “During Lent we are encouraged to focus our prayer on the places in our lives and in our world that need improvement. Our fasting isn’t about denying ourselves as a sort of punishment, and it isn’t even about food. We fast from television, food, video games, computers, and other simple everyday indulgences so we can literally hunger for God. Our fasting also puts us in touch with those whose hunger is never filled because they live in poverty. Finally, our praying and fasting lead us to action.”
- » “The Lenten season offers an opportunity to shed our complacency, refocus our attention on Jesus, and through this, transform the way we live our lives.”
- » “First popularized in the fourth century, Lent is a time for giving things up balanced by giving to those in need. We give freely because Jesus gave freely.”
- » “During Lent, people around the world come together in remembrance, celebration, and response to the story of Christ, with the desire to be changed not just for a season but also for the rest of their lives.”
- » “In the Catholic and many Protestant traditions, Lent begins on Ash Wednesday when Christians are signed with ashes on their foreheads. The ashes are a sign of repentance, dating back to the Old Testament when King David shed his regal clothing for sackcloth and ashes as a sign of repentance and mourning.”
- » “Lent is not intended to be an annual ordeal during which we begrudgingly forgo a handful of pleasures. It is meant to be the church’s springtime, a time when, out of the darkness of sin’s winter, a repentant, empowered people emerges.”
- » “Put another way, Lent is the season in which we ought to be surprised by joy. Our self-sacrifices serve no purpose unless, by laying aside this or that desire, we are able to focus on our heart’s deepest long: unity with Christ. In him—in his suffering and death, his resurrection and triumph—we find our truest joy.”

(Portions of this summary are quoted or adapted from Tony Alonso, *Return to the Lord: Praying and Living Lent*, Winona, MN: Saint Mary’s Press 2007. © 2007 by St. Mary’s Press. All rights reserved. Used with permission. Portions of this summary are quoted from Dorothy Sayers, *Bread and Wine: Readings for Lent and Easter*, Maryknoll, NY: Orbis Books, 2005. © by Orbis Books. All rights reserved. Used with permission.

2

ASK THE PARTICIPANTS what they think about the idea of fasting during the six weeks of Lent. Allow for a few responses. Then ask them to form groups of three or four and discuss within their groups what would be most difficult “to give up” and why?

3

GATHER THE PARTICIPANTS again and ask each group for a brief summary of their discussion. Then offer the following key points:

- » In spring 2008, massive shocks to the world food markets highlighted shortages and inequities in food availability and distribution. As a result, more people worldwide are experiencing chronic hunger.
- » This situation is pushing vulnerable people into riskier actions and livelihoods in order to survive and to provide food for their families. World Vision is working to enhance the efforts already under way to address the critical short- and long-term food needs of children, families, and communities.
- » The following factors are contributing to rising food prices:
 - Rising fuel and transportation costs
 - Political turmoil and conflict
 - Growing populations and increased consumption of meat
 - Climatic variations, including droughts, floods, and storms that have destroyed harvests
 - Poor environmental care
 - An increased demand for food crops being used for biofuels
 - Speculation and hoarding of food commodities
 - Long-term issues such as unfair trade

4

ASK THE PARTICIPANTS to share their overall impressions of the information about the global food crisis you just presented. Allow a few responses. Then present the following statistics:

- » Undernutrition contributes globally to approximately half of all deaths among children younger than age 5.
- » In 2014, an estimated 2.6 million children younger than age 5 died from causes related to malnutrition. This calculates to more than 7,000 children a day, or around one every 12 seconds, dying from causes related to malnutrition.
- » There are about 795 million undernourished people—that’s more than one in every 10 people in the world. Nine in 10 of these hungry people live in 34 countries in Africa, Asia, and the Middle East.
- » Crises such as famine or acute food shortages affect 10 percent of those suffering from hunger. The other 90 percent live with chronic hunger that results in malnutrition, poor health, and disease.
- » One out of three people in developing countries is affected by vitamin and mineral deficiencies and is therefore more subject to infection, birth defects, and impaired physical and mental development.

- » Worldwide, 161 million children under age 5 are stunted—their growth permanently impacted by malnutrition.
- » Worldwide, 98 million children under age 5 are underweight as a result of nutrient deficiency.
- » Even if a child does not die directly from starvation, malnutrition makes children more prone to—and likely to die from—illnesses such as pneumonia, diarrhea, malaria, and measles.
- » Even a small increase in food prices hits the poor hard. The poorest people in developing countries can spend up to 75 percent of their income on food, leaving little left for things like education and health care.
- » While the world produces more than enough to feed its entire population of over 7 billion, there are still 795 million people who go hungry every day. This is a grave injustice, and we can no longer claim ignorance to the plight of our brothers and sisters around the world.

(Sources: UNICEF, *Committing to Child Survival: A Promise Renewed*, September 2015; [www.thelancet.com/journals/lancet/article/PIIS0140-6736\(13\)61100-9/fulltext](http://www.thelancet.com/journals/lancet/article/PIIS0140-6736(13)61100-9/fulltext); *Levels and Trends in Child Mortality*, UNICEF, WHO, World Bank; *FAO, State of Food Insecurity in the World*, September 2015)

5

ASK THE PARTICIPANTS to once again share their overall impressions of the information about the global food crisis you just presented. Allow a few responses. Then present the following comments:

- » With the current economic turmoil, it is easy for people to turn away from giving. When money is tight, it is hard to care about the suffering of those living so far away.
- » But do you ever wonder if you will have food to eat tomorrow? Have you ever tried to survive on just one meal every few days? Can you imagine starving to death?
- » The Gospel of Matthew tells us: “Do not store up for yourselves treasures on earth, where moths and vermin destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven, where moths and vermin do not destroy, and where thieves do not break in and steal” (6:19-20).

6

INVITE THE PARTICIPANTS to gather again with their small groups. Ask them to revisit their discussion about what they could give up or go without during a six-week period. Ask them to consider the following questions:

- » Would you consider the item(s) you selected to be a necessity or a luxury? Provide a rationale for your decision.
- » What other luxuries do you partake in each day? (Think about things like new clothes, soda, fast food, movie tickets, computer games, cable television, etc.)

Allow time for the groups to discuss.

7

GATHER THE PARTICIPANTS again and ask each group to offer a few examples of luxuries they experience on a daily basis.

8

TELL THE PARTICIPANTS that you would like to invite them to participate in a unique opportunity during the upcoming six weeks of Lent. The opportunity involves 1) voluntarily denying themselves various luxury items they are accustomed to having each day or week and 2) placing a tax on certain luxury items they own.

9

PROVIDE EACH PARTICIPANT with a copy of “Living Simply,” an index card, and a pen or pencil. Ask them to choose a few items listed in the section titled “Living Without” or come up with their own ideas. Be sure to note that the “giving up” is not limited to just items. A participant may choose to give up a beauty service or a gym membership and donate the saved money. However, these items or services should be ones that the participant is willing to give up for six weeks. Allow a few moments for them to review the list and make a mental list of additional items.

10

INVITE THE PARTICIPANTS to write down a few items they can live without on one side of the index card. Remind them that it is not about the number of items but rather the spirit of giving up in order to give. Allow ample time for them to complete this task.

11

NOW ASK THEM to turn the index cards over and think about the luxury tax items listed on the handout. You may wish to ask them whether they had thought of these items as luxuries before this discussion.

12

ASK THEM TO REVIEW the list and then to write down five or more of these items that they are willing to tax. Note that they may also come up with their own ideas for luxury items. Allow ample time for them to complete this task.

13

AFTER ALL THE PARTICIPANTS have completed the above tasks, invite them to gather again into the large group. Explain to the participants that the money acquired during Lent through giving up and taxing luxury items can be donated however they choose. Conclude by offering the following comments:

- » The goal of the Luxury Tax Initiative is not only to raise money for those in need but also to transform our communities and ourselves as we recognize the many luxuries we have in our lives.
- » Through this discipline, we will learn to share our abundance and redefine what needs are. We will worship God through sacrifice and grow closer to him as we shed the many distractions that keep us from listening to his voice and depending on him. We will stretch ourselves in generosity as we follow Christ’s call to sacrificially care for the poor and marginalized.
- » We do not participate in this out of guilt but rather out of gratitude. Christ sacrificed everything for us so that we may have life. As an act of gratitude, we also sacrifice so that others may live.
- » This could be a significant learning time in one’s journey of faith.

14

CLOSE IN PRAYER. Pray for those around the world struggling to have enough food. Pray for hearts to be moved to action. Pray for transformation during this Lent season, as we reflect on the story of Christ. Thank God for Christ’s life and sacrifice. Thank God for his provision and pray that we may have the courage to share.

Ideas to Extend the Gathering

Scripture Study

“A Lenten Study on Giving” provides a Lenten study based on Matthew 25:31–45. You might consider extending this session by inviting the participants to join you in the study. Another option would be to provide the participants with a copy of the study to take home for individual or family use.

Create a “Living Simply Jar”

Invite the participants to create a “Living Simply Jar” by providing them with empty coffee cans, jars, shoe boxes, or any other type of container and encouraging them to decorate it however they wish. Be sure to provide a variety of craft and decorative items. Invite the participants to be creative and have fun with it! Suggest that they write the following somewhere on the container: “living simply so that others may simply live.” After everyone has finished their works of art, invite them to take the container home and place it in a visible location that will remind them to sacrifice items and put the saved money into the jar.

HANDOUT

Living Simply

Living Without

- Coffee 1 x a week = \$4; x 6 weeks = \$24
- Fast food 1 x a week = \$5; x 6 weeks = \$30
- Movie tickets = \$10 each
- Can of soda for 75 cents 2 x a week = \$9 in 6 weeks
- Not buying magazines or canceling unused magazine subscriptions = \$4 each
- Instead of buying a new dress for a school dance, borrowing from a friend or reuse one you already own = up to \$200
- Buying clothes from a secondhand store or garage sale instead of a department store
- Walking or riding a bike instead of driving to save gas money
- Giving up getting your nails done or any beauty service
- If you're getting fast food, skipping the fries
- Donating part or all of your weekly allowance
- Packing your lunch instead of buying lunch
- Donating or selling unused clothes
- Skipping dessert
- Watching movies at home instead of the theater and getting books from your local library instead of buying them
- Eating at home instead of going out to eat

Luxury Tax

- \$2 if you are on a sports team that has uniforms, or take a dance class
- \$1 if you have an instrument (piano, flute, etc.)
- \$1 if you have a bike
- \$4 if you have a smartphone
- \$10 if you drive or own a car
- 10 cents for each piece of clothing you own
- 5 cents for each accessory you own
- \$5 if you have your own computer/laptop
- 25 cents for every video game you own
- \$1 for every grade you've completed in school
- \$4 if you go to a private school
- \$6 if you own a tablet
- 10 cents for every pair of shoes you own
- 25 cents for every TV in your home (50 cents for TV in a vehicle)
- 25 cents for every place in your house where you can get a glass of clean drinking water
- 25 cents if you have a skateboard
- 50 cents if you have your own room
- 5 cents for every book you have

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HANDOUT

A Lenten Study on Giving

Jesus on Giving

“**W**hen the Son of Man comes in his glory, and all the angels with him, he will sit on his glorious throne. All the nations will be gathered before him, and he will separate the people one from another as a shepherd separates the sheep from the goats. He will put the sheep on his right and the goats on his left.

Then the King will say to those on his right, ‘Come, you who are blessed by my Father; take your inheritance, the kingdom prepared for you since the creation of the world. For I was hungry and you gave me something to eat, I was thirsty and you gave me something to drink, I was a stranger and you invited me in, I needed clothes and you clothed me, I was sick and you looked after me, I was in prison and you came to visit me.’

Then the righteous will answer him, ‘Lord, when did we see you hungry and feed you, or thirsty and give you something to drink? When did we see you a stranger and invite you in, or needing clothes and clothe you? When did we see you sick or in prison and go to visit you?’

The King will reply, ‘Truly I tell you, whatever you did for one of the least of these brothers and sisters of mine, you did for me.’

Then he will say to those on his left, ‘Depart from me, you who are cursed, into the eternal fire prepared for the devil and his angels. For I was hungry and you gave me nothing to eat, I was thirsty and you gave me nothing to drink, I was a stranger and you did not invite me in, I needed clothes and you did not clothe me, I was sick and in prison and you did not look after me.’

They also will answer, ‘Lord, when did we see you hungry or thirsty or a stranger or needing clothes or sick or in prison, and did not help you?’

He will reply, ‘Truly I tell you, whatever you did not do for one of the least of these, you did not do for me.’”

—Matthew 25:31–45 (NIV)

Changing the Perception: Sacrifice Here for the Sake of Lives There

—Chip Huber, former Dean of Spiritual Life, Wheaton Academy

If you visit Wheaton Academy, a private Christian high school in the western suburbs of Chicago, where I work as the dean of spiritual life, you see a group of American teenagers who are more privileged and blessed than most. The majority of the 650 students have cell phones and iPods, and many are wearing designer clothes from head to toe. There are running jokes about the difference between the cars in the faculty and those in the student parking lots, and you see plenty of students toting Starbucks cups as they walk to their first-period classes. On first look, you might easily conclude that this place is the native habitat for the Me Generation and all its entitlement and luxuries.

However, God tends to show up in strange ways in the most unlikely places, and Wheaton Academy is no exception. In the fall of 2002, a small group of students cast a large vision for the rest of the student body: to become deeply concerned about the poor and suffering in sub-Saharan Africa. They believed that our school had a calling from God to respond to the AIDS pandemic devastating Zambia. As I watched and supported these students in their pursuit of this vision, I wondered if they would be taken seriously in an affluent environment where students rarely saw

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HANDOUT

A Lenten Study on Giving (continued)

poverty and few could identify with physical hunger, need, or illness. But in direct opposition to a culture that was trying to sell them on their own concerns and pleasures, this vision of focusing on others began to penetrate hearts in life-changing ways.

Several students began to creatively dream about how we could make sacrifices in our daily lives so that we might literally help save lives in Zambia. A group of girls began a tradition of forgoing buying new dresses for our two formal social events. And instead of participating in this American rite of passage, they exchanged dresses with their friends and donated the funds they would have spent on new dresses to meeting the needs of children in Africa. Choosing to not buy a prom dress meant that we could build a school in Kakolo Village, Zambia, where girls could receive an education and avoid early marriage, involvement in the sex trade, and a hopeless future. Other students participated in “Zambia project weekends,” where they would eat at home rather than eating out and watch a DVD instead of going to a movie theater, so that the money they didn’t spend could help provide long-term food security for families suffering from famine. And there were Starbucks “fasts,” where students would go a month without their beverage of choice so their coffee money could help build clean water wells to help prevent childhood deaths from waterborne diseases.

This simple vision became the idea that shifted the whole focus of our student community and culture. Strangely, it became rather cool to choose to not be part of the “culture of stuff” and instead figure out how to help others in need.

As this different way of looking at and living the teenage life emerged on our campus, God began to do his work in individual lives as well. One student told all her friends to not bring birthday presents to her 16th birthday party. Instead, she had a jar at her front door with a big sign saying “YOU HAVE ONE LIFE . . . DO SOMETHING” for her friends to drop in the money they would have spent on a gift. My varsity boys’ soccer team helped run a “Zambia carnival” on our campus for my 6-year-old daughter’s birthday party, where her whole class and their siblings had a ball while contributing more than \$3,000 in lieu of the usual gifts that are forgotten days after the party ends. And a quiet sophomore girl left more than \$900 in cash on my desk one day with a simple note telling me how she had been saving her babysitting money for the past 18 months and was now giving it all away to help build a ministry center called the Good News Club. This club would share the message of Jesus’ love with several hundred children in rural Zambia. I wept alone in my office as I saw the countercultural work Jesus had done in her life, about which no one else would probably ever know.

Over the past six years, hundreds of our very typical high school students have made small sacrifices, sharing their blessings with a community in need in Zambia. I have seen God at work in our student community in a truly new way as they have understood the biblical notion that it is truly more blessed to give than to receive. All these creative and heartfelt gifts have added up to more than \$600,000 for the people of Zambia. In some small way, I think, our students have charted a different course for their generation. And as a community of believers, we understand in a new way the power and the transformative impact of the sacrificial life Jesus displayed in his incarnation, life of service, and willingness to go to the cross and overcome death so that we might have life in all its fullness, both now and for eternity.

The blessings of rich friendships and being part of a truly authentic and caring community of people in Zambia far outweigh any financial sacrifices we made. There has been joy and meaning and blessing that we simply have not found elsewhere in our everyday culture. I am most thankful that this generation of students, in responding to the greatest needs in our world today, has led me into all that Christ has designed for me.”

NOTE: This article was written for the original version of this curriculum, which was published in 2011.

HANDOUT

A Lenten Study on Giving (continued)

Reflection Questions

- » What did you think about the Wheaton Academy story? Do you think it was difficult for the students to give up things like buying new clothes? What was their motivation? Do you think you could commit to giving up something in order to give? What are some items you can give up?

- » Why is it important to give?

- » Why is it sometimes hard to give?

- » Christ calls us to love our neighbors. Who is your neighbor? Do you ever think about people in other countries as your neighbors? Why or why not?

- » How would you live differently if you really believed Christ's message of "Whatever you did for one of the least of these, you did for me"?

- » What do you think when you read stories about hunger in the world today? Do you feel too far removed from it to care? Do you feel confused about how to help?

- » How can you help with the current global food crisis?

HANDOUT

*A Lenten
Study on
Giving
(continued)*

Scripture for Further Study

- » Exodus 35:4–29
- » Philippians 4:10–23
- » Luke 7:36–50
- » Proverbs 11:24
- » Acts 20:35
- » 2 Corinthians 9:6–15
- » Proverbs 19:17
- » Matthew 19:21
- » Luke 11:41
- » Deuteronomy 15:7
- » 2 Corinthians 8:1–15
- » 1 Timothy 6:6–21
- » Romans 12:8

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HOMEWORK: *The Luxury Tax Initiative*

STUDENT NAME _____

DATE _____

Choose something that you feel would be difficult to give up during Lent. Make a commitment to give that item up during the Lenten season.

Write down your commitment and be ready to share it with your class.
