

GOD'S DELIVERY STATE

Taxes, Tithes, and a Rightful Return in Urban Ghana

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Abstract: Middle-class Christians in Ghana's capital Accra voice ambivalence about paying taxes: some claim that the government wastes their hard-earned money, while others consider taxes a Christian duty enshrined in the scripture. By contrast, most Christians in Accra esteem tithes to churches as contributions that yield infrastructural 'development' and divine favor. Drawing on the explicit comparisons that Ghanaian Christians make between the benefits of paying taxes vis-à-vis paying tithes, this article argues that taxes exist as part of a wider conceptual universe of monetary transfers. The efficacy of such transfers is evaluated in relation to what I call a 'rightful return'. The unveiling of tithes as the counterpoint to taxes ultimately elicits an emergent Ghanaian conception of the public good between the state and God's Kingdom.

Keywords: Charismatic Pentecostal Christianity, Ghana, middle class, public good, rightful return, taxation, tithe

Render to Caesar the things that are Caesar's;
And to God the things that are God's.

— Matthew 22:21

"Boys come home! Now! Stop wasting my money!" Elikem¹ shouted at the television screen. We were at the office of Mepex, a Ghanaian media company, watching the last group stage match—Ghana vs. Portugal—in the 2014 FIFA World Cup. Ghana was about to lose 2–1. Contrary to the 2010 World Cup in South Africa, where Ghana nearly reached the semifinals, the first African team to do so, its performance in the 2014 tournament in Brazil was marred by



recurrent scandals. Besides the defeats, negative stories circulated around the team. Allegedly, the government had 'airlifted' \$3 million in cash to the players, who had demanded this money as their appearance fee (BBC 2014). On top of the large sums of money, I heard rumors about government ministers who had flown over a number of unaccounted for guests, suspected of being the officials' mistresses, at public expense. While Elikem was leaning forward in his chair toward the television screen and looking genuinely frustrated—implying that his money, namely, tax payments, was wasted to support a poorly performing football team—our boss Sammy was leaning back in his chair with his eyes glued to his phone screen, looking disengaged. "It's only those who pay taxes who shout at the players," he remarked in passing, causing an eruption of laughter.

Sammy's comment struck a chord. While Elikem had paid taxes throughout his career in various large companies before he joined Mepex, Sammy had neither registered his company nor paid taxes since quitting his corporate job many years ago. Although his company looked like a 'formal sector' enterprise with an air-conditioned office, fast broadband, a receptionist, and a group of smartly dressed young people working for business partners, the company existed in the informal sector. A few weeks earlier, I had asked Sammy about a certificate on the wall claiming that the company was an NGO. The office building looked like a residential house with no signboard or website. Sammy said: "If I mount a signboard, the tax people would come. I won't pay. I prefer paying my tithe. At least the church is building something—schools, hospitals, even universities."

Elikem and Sammy were structurally relatively well-off middle-class Christians with contrasting attitudes toward taxation. As a devout born-again Charismatic Pentecostal Christian who was training to become a pastor, Elikem viewed paying taxes as a Christian duty commanded in the Bible. After all, Jesus had explicitly instructed his disciples to "give to Caesar what belongs to Caesar, and to God what belongs to God," the verse Elikem would quote when trying to persuade Sammy to register the company. Christians were hence divinely obliged to pay *both* taxes *and* tithes, notwithstanding the sentiment that taxes were 'wasted' by the government. Sammy, for his part, was an elder in his Charismatic church who dutifully paid his tithe but refused to pay taxes. Elders were esteemed figures generally known for their exemplary Christian leadership and, oftentimes, significant material contributions to the church community. While my colleague Aba, who was Sammy's personal assistant, and I found Sammy's position as a church elder amusing, given that he drank alcohol, had many girlfriends, and engaged in other vices far from the commonly upheld ideals of a pious born-again Christian, his refusal to pay taxes but contribute monthly tithes was intriguing. How did Sammy and Elikem conceptualize the efficacy of these different types of payments? What was the broader, contested universe of monetary transfers in which the efficacy of taxation came into being?

I take up Sammy's comment on the visible, tangible 'returns' of paying tithes as the starting point to make an argument toward a new anthropology of taxes and taxation. I explore taxes paid to the government and tithes paid to the church as mutually constitutive monetary transfers, which state authorities and the Charismatic Christian middle-class citizens at the center of this article² compare along a metric that I call a 'rightful return'. Building on Ferguson's (2015) notion of a 'rightful share' as the lens to view new distributive policies emerging in Southern Africa, including direct cash transfers to create new structures of access to the nation's wealth, the politics of rightful return sheds light on the kind of demands that emerge from the perspective of the taxpayer and the tax evader. Especially useful for the present analysis is Ferguson's proposition of a 'share' in the nation's wealth as an alternative form of social transfer that materializes a demand for fairness and justice, going beyond the binary opposition often drawn between market exchange and 'the gift' in anthropological theory (ibid.: 26). Engaging the anthropology of sharing, Ferguson's rightful share grants a more agentive stance to the bearer of demand, which classic Polanyian accounts of redistribution tend to neglect by focusing on "nonreciprocal apportionment" (ibid.: 231n24) or social assistance and aid. In a comparable vein, a rightful return expresses the citizens' demand that the state transform taxes into a public good, which, I argue, entails a deeper demand for the state to emerge as a competent provider of these goods.

This demand does not express the moral entitlement of middle-class salaried professionals seeking to fashion themselves as good Christians, nor does it convey altruism, charity, generosity, or the gift, for that matter. It expresses a demand for a well-functioning state that is able to 'deliver' and that provides its citizens with adequate infrastructure to live what many call 'decent lives'. As this article makes clear, Ghanaian taxpayers do not consider themselves altruistic givers who demand gratitude from the state, the poor, and the disenfranchised. Rather, they desire to inhabit a state that delivers public goods, which, alongside roads and hospitals, can include a successful national football team. In this respect, the concept of the public good extends beyond distinct state 'deliverables', such as roads and clean water, into "those desirable ideals that are considered universally beneficial for everyone" (Bear and Mathur 2015: 21).

In post-structural adjustment Africa, both state and non-state actors are routinely involved in delivering public goods (Olivier de Sardan 2014: 400, 423). In recent years, African Charismatic Pentecostal churches, due to their rising popularity, have emerged as development actors, adopting 'state-like' functions such as providing social welfare and access to basic needs (Freeman 2012b). Including churches as part of the developmental complex is understandable in Africa, given the long history of Christian colonial mission churches' involvement in education and health care (e.g., Comaroff and Comaroff 1997). Following the particularly prevalent public influence of Charismatic Pentecostal

Christianity over the past 30 years of democratic transition and the liberalization of the public sphere (Asamoah-Gyadu 2004; De Witte 2008; Meyer 2004), churches in Ghana have become key agents in framing debates on developmental prospects and challenges, which post-colonial state agents previously controlled (Meyer 1998). Consequently, the competence of the state to mobilize tax revenue for the public good has become subject to comparison that citizens make to tithes paid to churches as transfers that generate specific types of goods: welfare funds to church members; church-built material infrastructure; and 'Christian' educational institutions and hospitals whose amenities church members expect to access.

Taking this comparison as the ethnographic starting point, this article focuses on fiscal debates that occur at the state-church interface in Ghana's capital Accra. In so doing, I bring together insights on fiscal regulation in Africa (Guyer 1992; Meagher 2018; Roitman 2005, 2007) and recent debates on 'Charismatic giving' in the anthropology of Christianity (Coleman 2004, 2011; Haynes 2013; Klaitis and McLean 2015; Lindhardt 2009; Premawardhana 2012). In Ghana, for various interlocking historical reasons, tithes have become the 'meaningful other' to taxes, which makes Charismatic Pentecostal churches an important component of the institutional complex that the analysis of taxation must take into account.³ However, instead of suggesting that tithing has become "a new form of taxation" (Piot 2012: 113), I draw attention to how people negotiate the limits of the church to deliver the 'greater good' and retain a sense of taxes as generative transfers that cannot be replaced by tithes. Given the comparisons people make between churches and state agencies as institutions that deliver public goods, the tithe enters the same universe of transfers as taxes and mobilizes demands for a rightful return. Their co-existence as terms of reference in the same on-the-ground debate around the public good demonstrates that people evaluate the state's capacity to deliver in relation to other institutions and transactional modes. The Ghanaian tax-tithe comparison therefore fleshes out a conceptual space for the role of religious institutions and spiritually motivated transfers⁴ in the emerging anthropology of taxes and taxation (Björklund Larsen 2018; Peebles 2012; Roitman 2005; Sheild Johansson 2018). Consequently, one possible task for the anthropology of taxation is to identify distinct transactional modes, including tithes and other levies, that shape popular concepts of, and attitudes toward, formal state-sanctioned taxation, as well as evaluations of their efficacy.

To elaborate the notion of a rightful return, I first contextualize the conceptual interface of taxation and tithing in relation to recent state-led tax campaigns, such as "Ghana Beyond Aid," which recognize churches as exemplars of domestic resource mobilization. Next, I consider how tithes have acquired tax-like qualities by describing the ideal ethical visions of a divinely accounted for delivery state, which I discuss in relation to accusations of tithes being misappropriated

by pastors. In conclusion, I suggest that the comparisons people make between taxes and tithes invite further reflection on how resistance to taxation, identified in various Africanist accounts of economic regulation (e.g., Meagher 2018; Roitman 2005), articulates with ideas and expectations of a rightful return. This reflection extends the anthropological analysis of taxation beyond the state-market nexus and revises economic models of the delivery state as an entity that merely conducts cost-benefit analysis. State delivery, as well as citizens' perceptions of the capacity of the state to deliver, can be subjected to multiple metrics of evaluation that engage the popular ethical imagination with other forces of generative potency (cf. Bear et al. 2015), which among the Ghanaian Christian middle class includes God as the locus of accountability.

The Public Good between God and the State

Toward 'Ghana Beyond Aid': Taxation beyond Fiscal Essentialism

In October 2018, the Ghanaian newspaper *Daily Graphic* reported that “only 1.5 million” Ghanaians paid taxes out of the 6 million estimated taxpayers (Ennin Abbey 2018). The news came as the Ghana Revenue Authority (GRA), the state agency responsible for collecting taxes, was embarking on a six-month campaign titled #OurTaxesOurFuture to widen the tax net, with particular attention being paid to the large informal sector. In the campaign messages broadcast via various media platforms, the informal sector was understood in its widest sense. In addition to roadside sellers, market traders, and kiosk entrepreneurs making ends meet, the campaign addressed the markedly elite and middle-class business owners like Sammy who hid behind charitable statuses to evade taxes. The GRA sent a strong message that tax evasion by the educated middle classes was particularly reprehensible. “It’s the professionals rather who don’t pay, although they should know better!” an official from the GRA cried out in a public forum organized on taxation in Accra in February 2019. Addressing the predominantly middle-class audience, he argued that the state needed tax revenue to provide the “development” that citizens demanded; citizens, for their part, had to fulfill their civic duty if they desired to “see development.” Greater revenue through taxation, as the ruling New Patriotic Party (NPP) had stated when it assumed power in January 2017, ultimately contributed to creating “Ghana Beyond Aid.” In May 2019, Ken Ofori-Atta, the NPP minister of finance, justified tax compliance precisely in this register: “It will be unreasonable on the part of responsible Ghanaian citizens to demand economic transformation if we cannot make domestic tax revenues a significant source of development finance for our country” (Benghan 2019).

“Ghana Beyond Aid” may be understood as a framing device for a specific type of public good—development realized through locally sourced finance. This

is different from the kind of development materialized through foreign aid or funds borrowed from the International Monetary Fund (IMF), which has been a major source of Ghana's development finance since the African debt crisis of the 1970s. Although the finance minister appealed to citizens' calculative sense of costs and benefits, at its core, the slogan "Ghana Beyond Aid" is a statement of dignified nationhood. Such public statements establish a firm connection between taxation and citizens' ethics of responsibility: 'responsible citizens' are committed to national development that is financed by domestically mobilized pools of revenue instead of letting the fate of Ghana's developmental trajectory rest with foreign agencies like the IMF.

Ghana's public tax campaigns are part of a long history of struggles to mobilize public revenue in West Africa, where taxation had been closely tied to colonial modes of governance and resource extraction (e.g., Bush and Maltby 2004; Gardner 2012). As Jane Guyer (1992: 57) notes in her seminal piece on the comparative history of taxation in Europe and Nigeria, "the public revenue system is a powerful moral, political and economic theory of state and society" and deserves more attention in Africanist anthropology. This history has challenged anthropologists and historians to interrogate the very potential of taxation and 'tax bargaining' to emerge as the basis of the social contract and public accountability in post-colonial Africa (Nugent 2010: 64–65). Aside from the popular historical memory of taxation as a colonial extractive technique, which also applies to Ghana (Atuguba 2006: 8), the struggle to mobilize public revenue can derive from more specific pre-colonial dynamics of taxation as an index of free versus bonded labor (Roitman 2007: 196–197). The reasons for citizens' ambivalent attitudes and overt resistance to taxation, which Roitman (2005) terms 'fiscal disobedience', can therefore be manifold, which suggests that taxation engages a complex set of historical experiences that shape moral theories of public revenue systems.

Based on fieldwork in northern Nigeria, Kate Meagher (2018) has challenged the assumption of taxation in West Africa as a medium of public accountability, given the distinctive meanings attributed to formal sector fiscal contributions and wide inequalities in accessing public voice. Countering suggestions by international agencies like the World Bank that 'widening the tax net' to include the African informal sector would foster a 'healthier' social contract, she points out a number of Eurocentric assumptions in what she terms 'fiscal essentialism'. As Meagher notes, "informal actors contribute considerable resources outside the formal tax system for the provision of public goods ..., including communal levies, tithes, and even extortion by public officials," while the majority "still receive very little in return" (ibid.: 5). Similar to Nigeria, in Ghana these sentiments of 'little return' intensified following the post-1980s structural adjustment programs, which decreased the role of the state in the delivery of public goods (Atuguba 2006: 29–30) and paved the way for

other institutions such as NGOs, churches, and community-level associations to take charge of development projects (cf. Piot 2010: 135–136).

While the critique of fiscal essentialism regarding taxation as the medium of the social contract has received considerable attention, a less explored question is, what *does* or *would* make people pay taxes? Do West Africans simply reject taxation as a medium of social contract and turn to other levies such as tithes, which Meagher (2018) lists among the kind of monetary transfers that, directly or indirectly, contribute to the collective good? The answer seems inconclusive. For instance, informal sector sellers in Nigeria do not seem to oppose tax payments, which can be of different kinds, when paying taxes is understood as performed “in return for services” (ibid.: 11). Similarly, Atuguba (2006: 29) contends that the sense of Ghanaians as “tax averse” should not be taken for granted. He presents evidence of a willingness to pay taxes, even voluntary taxes, if one knows where the tax money is going and can see indications—such as roads, buildings, and bridges—of taxes materializing public goods. Hence, beyond the resistance to taxation, the productive potency of taxes to deliver public goods remains on the horizon. This seems to affirm Nugent’s (2010) comparative analysis of the nature of the social contract. Despite neoliberal economic policies and state privatization instituted in the 1980s, Ghanaians continue to expect the state to deliver public goods—an expectation that conflicts with the visions of a neoliberal state promoted by multilateral agencies like the IMF. The problem, in this sense, is being able to trust the state to handle the tax money and to provide what I have proposed to call rightful returns.

Charismatic Pentecostal Churches as Models of Raising Public Revenue

The puzzle of why Ghanaians seem to evade taxes but are willing to pay tithes appears as two interconnected observations in Atuguba’s (2006: 35–36) study:

A great percentage of Ghana’s Christian population ... pay tithes and other contributions to their churches, graduated according to income levels, usually 10 percent of all earnings, official and unofficial. [T]hey do this conscientiously and gladly—at least most of the time. This is the type of consciousness we need to build in the case of taxation. It is important to note that for most of the Christian population, their church is their first point of call for loans and when illness or other misfortunes strike. If we relate this scenario to the responses we get from the majority of the tax payers we interviewed (to the effect that they do not pay tax because they are unable to identify the benefits that derive from paying tax), we will be drawing very interesting parallels and points for learning.

Why and how have tithes emerged as a monetary transfer that, both conceptually and ethnographically, connects with taxation? The response starts

from the increasing presence of Charismatic Pentecostal churches in social and political life. While the capacity of state agencies to deliver public goods became a subject of doubt during the austerity politics of the 1980s (Meyer 1998: 26), the largest Ghanaian Charismatic Pentecostal churches grew in size, wealth, and popularity. They became perceived as 'efficient' institutions that successfully mobilized collective pools of revenue accumulated through tithes, pledges, and other transfers like labor to the church community. Currently, their 'efficiency' manifests in church buildings, roads, hospitals, schools, and other institutions that Charismatic Pentecostal churches have built in the capital, but also in the regions. As Freeman (2012a) argues, Charismatic Pentecostalism has become a development force in its own right, posing a challenge to state-led models of development. Furthermore, in contrast to development set by secular NGOs and Christian mission churches (Bornstein 2003), Charismatic Pentecostal churches propose that development and faith in God go hand in hand. Development is not restricted to a separate domain, such as the church's NGO or charity wing, but is realized through deepening one's belief in God. As an example, Charismatic Pentecostal sermons typically present Ghana's developmental trajectory as a battleground between God, Satan, and traditions that hold believers backward (Freeman 2012a: 2; Meyer 1998). Aside from implementing discursive techniques in framing ideas of development, Ghanaian Charismatic Pentecostal churches also foster important means of conducting associational life (e.g., Lauterbach 2015: 4), including credit unions and even direct cash transfers. These assemblages of ideas, infrastructures, and distributive practices represent "new configurations of governance and sovereignty, of immanence and affect" (Piot 2012: 130), which speak to the intricate ways that religious ideas and socialities shape local theories of progress, state power (cf. Olivier de Sardan 2014: 421), and the public good.

Yet it is important to consider how the capacity of churches to deliver public goods and organize redistributive networks is tied to what is special about tithes, as compared to taxes, in generating 'returns' and mediating public accountability. In Charismatic Pentecostal theology, the tithe is the medium of the fiscal relationship between God, church, and the believer, and centers on the notion of giving as a form of sacrifice (Coleman 2004; Premawardhana 2012). Quite literally, this sacrifice 'makes God indebted' and may connect the believer with an alternative type of social contract with God as the ultimate sovereign (e.g., Klaitis 2017). Moreover, Charismatic giving may establish long-term relations of exchange between the congregation and church leaders, who are compelled through offerings to mediate spiritual power favorably toward the giver and offer material help (Haynes 2013, 2017). Thus, Charismatic giving stands for both a social and spiritual regime of which expected return may take many forms, while stretching the notion of return into the afterlife. The form of returns can include surprise gifts, rewards, and events that believers

interpret as miraculous divine interventions. That giving has become pivotal to the social productivity of Charismatic Pentecostal ritual life is arguably one of the major factors explaining its success and institutional growth worldwide (Robbins 2009). In this sense, agents held accountable include both God and church leadership, the latter of which, discussed later, can become an object of critical scrutiny and distributive demands.⁵

Tithes are therefore transfers yielding multiple kinds of returns: tangible public goods that materialize over the long term and benefit a broader collective in the form of infrastructure or welfare contributions; spiritual returns in the after-life; and immediate surprise rewards and divine interventions interpreted as the miraculous work of God. Bringing together both the developmental and spiritual effects of tithes as monetary transfers, both Freeman (2012a) and Piot (2012) suggest that paying tithes can perhaps be considered a ‘new form’ of taxation in African contexts, where “churches, rather than governments, provide most social services” (Freeman 2012a: 15). While this is a compelling argument, the object of inquiry may be more productively formulated as follows: how do people mobilize the comparison between taxes and tithes to express concerns and aspirations for the delivery of public goods and just politics of redistribution? Instead of suggesting that tithes are a new form of taxation, in the following sections I show that tithes have become the meaningful other to taxation which connects and contrasts religious and bureaucratic modes of governance and accountability.

I now turn to the kind of debates that connect the discourses of “Ghana Beyond Aid” promoted by current NPP state authorities with Charismatic Pentecostal churches and citizen believers. Reflecting popular debates on the public good, I present two instances of taxes and tithes that illustrate the shared universe of monetary transfers. When people evaluate the extent to which their tax and tithe payments materialize public goods and other types of returns, these debates coalesce around demands for a rightful return. To reiterate, from the taxpayer believers’ perspective, a rightful return is neither a form of market exchange nor a gift, but a demand for a public good. The question that Ghanaians are reflexively negotiating—from the level of state authorities to middle-class citizens—is, who or what entity delivers this public good? Rather than proposing that tithes stand for a new form of taxation, I highlight that this comparison is an object of vibrant debate that negotiates the potential of the state to emerge as a provider of the public good.

“My God Delivers”: The Immediacy of Return

In May 2018, the vice president of Ghana, Mahamudu Bawumia, praised the Church of Pentecost (COP) for its efforts at nation building during the church’s 43rd General Council Meeting, held at the recently constructed Pentecost

Convention Centre in Accra. With over 3 million members and, according to some estimates, 20,000 congregations worldwide in metropolises with large numbers of West African immigrants, such as London and Amsterdam (Daswani 2015), the COP is one of the largest Ghanaian Charismatic Pentecostal churches. In Accra, the COP has built schools, hospitals, and the private Pentecost University College. A similar pattern of institutional expansion characterizes other Ghanaian Charismatic Pentecostal mega-churches, including the Christian Action Faith Ministries (CAFM) and the International Central Gospel Church (ICGC). Praising the infrastructural development that the COP has spearheaded, Bawumia stated that the government should learn from the church's growth trajectory:

As you may be aware, Government is determined to build "Ghana Beyond Aid." A Ghana that uses its own resources and employs proper management as the way to engineer social and economic growth ... We are encouraged by the example set by the Church of Pentecost. As an indigenous church, with no foreign or external support, you have through the prudent management of resources firmly established branches of the church in ninety-nine countries ... Aside from other phenomenal investment made in the educational and health sectors of our economy, the church again, from its own home-grown resources, has managed to put up the world-class Pentecost Convention Centre ... With your numbers (2.5 million members as of December 2017 in Ghana), the Church of Pentecost is better placed to use its influential platform in the various communities to educate members on the need to fulfill their tax obligations ... You have done magnificent work through tithes and donations. Government can learn from you.⁶

Ghanaian Charismatic Pentecostal churches, as Bawumia's speech makes clear, have become exemplars of effective revenue mobilization that the government can 'learn from'. In particular, they have contributed to national development without foreign aid. Bawumia also considers the church an ally in the campaign to persuade the public to pay taxes, helping the government do the same, that is, deliver public services through home-grown resources. Pastors are asked to use the pulpit to persuade citizens to fulfill their civic duty, which, after all, the Bible commands.

Following their institutional growth, Charismatic Pentecostal churches seem to have acquired 'state-like effects' (cf. Mitchell 1999), deriving from their recognition as agents capable of mobilizing revenue and delivering public goods. Simultaneously, paying tithes has become a taken-for-granted monthly payment that, next to spiritual and associational benefits, believers consider efficacious for building viable, visible institutions. "Yes, of course I pay my tithe, because I trust my God, my God delivers. I give to my church because I see them building universities," my colleague Robert said, echoing Sammy's assessment. However, the institutions that churches build, I was often reminded, are not simple

emulations of state counterparts. As explained by Terry, a young Charismatic Christian entrepreneur, Ghanaians are willing to pay tithes because “churches are much more efficient with money. They build universities, they put up a structure, people see where their money is going. But also, we don’t want to build just an economically prosperous country without values. The 2008 economic crisis in Europe was about the fact that they allowed greed and economic growth to overshadow the values.” Terry’s idea of tithe payments facilitating the emergence of an economy ‘with values’ refers to the fact that the institutions that churches build are often referred to as Christian. For instance, fee-paying evangelical universities set up by churches promise to shape ‘professionals with God-given integrity’ and teach ‘Christian values’ as integral to professional development.⁷ Charismatic Pentecostal universities thus distinguish themselves from the secular education associated with Ghana’s prime state-owned universities, like the University of Ghana. A similar pattern applies to other church-built institutions, such as hospitals, schools, and credit unions, as well as private sector companies set up by Charismatic Pentecostal believers. The institutions that churches build are therefore often interpreted as auxiliaries of their mother institutions, in which God provides ultimate oversight.

Both state actors and citizens currently recognize the role that indigenous Ghanaian Charismatic Pentecostal churches play in the kind of institutional complex that delivers public goods (cf. Olivier de Sardan 2014: 421). This recognition was one of the clearest registers through which the tax-like qualities of tithes came to the fore. Educational institutions in particular were framed as public goods similar to infrastructure, which in the Ghanaian English lexicon is often expressed through the idiom of ‘structure’. However, “My God delivers,” the rhetoric phrase that I heard time and again among my Christian colleagues, could refer to multiple types of returns. One of them was welfare through intra-church redistribution, which positioned the church as an association. As my friend James explained: “Me, before, I didn’t pay. But then I joined my current church, and I saw what they are doing. They use it well. They have like an educational fund, and sometimes, they may even help the person to pay rent. So for me, I see church more like an association, so I pay. This month, someone benefits, another month, I may benefit.” Here, the efficacy of tithes draws on long-standing legacies of West African associational life based on the ‘rotation’ of resources from one party to the next (Barnes and Peil 1977). In the case of both infrastructure and welfare provision, the notion of rightful return exists in markedly material forms, speaking to the extent whereby spiritually motivated transfers flesh out a Christian vision of redistribution.

In most cases, however, the immediate sense of return came from the experience of God’s presence in one’s life-course, which could manifest through unexpected rewards and divine favor. To facilitate such spiritual returns, it was imperative that paying the tithe ‘came from the heart’. In the spring of 2019, I

visited James and his wife Gertrude, who worked as a mobile insurance marketer, in their small rented house, and asked whether she paid a regular tithe. "I believe in paying," Gertrude replied. She added that she knew several people who were paying tithes and that "it's working for them ... But the way we do it, it may not always work. You may just think that you have to give it, but if you don't really mean it, it doesn't come from the heart." Here, the main Ghanaian English idiom used to evaluate the efficacy of the tithe boils down to whether or not tithes can 'help' the believer. 'Helping' refers to the act of moving forward, which can be signaled by getting one's own car instead of having to use public transport, or by landing a job in a reputable institution.

Perhaps one of the most sophisticated analyses of the efficacy of tithes as compared to taxes, in this respect, was given by John, a bank executive. He evoked the sense of immediacy that follows the payment of tithes, whereas the return from taxes is harder to trace because the relation between the act of payment and the materialized good is subject to doubt:

You see, taxes, people think it's not real. When I pay taxes, I can't see that it was *this* road, *this* electricity mast, that my tax money built [emphasis added]. It's not immediate. People don't feel it. Whereas tithes, there is this perception that you need to do it for God. But also, the church, you think that when you pay your tithe, they will be there when you bury your family member, and they also help at times if you are in a dire situation, maybe you need to pay your rent and you don't have money. They can help. But it also depends on the church. Some have quite sophisticated ways of distribution, they build schools and hospitals. Whereas some of these one-man churches, it's the pastor who owns everything. But still, as to tithes, people don't ask as much about accountability. They think that the tithe, since it goes to men of God, it's God who judges how it is used. They think, OK, I have done my part, I have given it to God. But with taxes, it's different. You need to see it. If you don't see it, it doesn't feel real, it just feels [like] you don't get any benefit. And surely, it's also about faith, going to heaven. You don't go to heaven if you don't pay your tithe. And also ... I mean, it also feels so good when the pastor comes to you and is like, "Oh, John, you are a big man! You pay a big tithe!" You feel good about it.

In direct comparison to the non-apparent returns from taxes, John outlined returns that materialize through the act of paying tithes, including social prestige. The particularly interesting element is John's idea of accountability: the agent who is ultimately accounting for tithes as monetary transfers is God, whose sense of justice the religious authorities, pastors, are expected to honor. These different modes of accountability invite rethinking the kind of metrics that African Christians use to evaluate the efficacy of particular actions and models of success. By metrics, Naomi Haynes (2017: 1) refers to signs that Pentecostals take as evidence of a person moving toward a "good life" (ibid.: 7), which, aside from material

prosperity, can include religious signs such as promotions in church hierarchy. Applied to John's narrative, becoming recognized as a 'good tithe payer' signals moving forward while anticipating a rightful return. In the religious mode of governance (Olivier de Sardan 2014), the auditor of rightful return is ultimately God, whereas with taxes, the auditor must be a human being who evaluates the material infrastructure that either gets built, decays, or never materializes.

When I told my Charismatic Pentecostal colleague Effia about Sammy, who preferred paying tithes but not taxes, she strongly rejected his reasoning: "But taxation, it's not a choice! You don't see development if you don't pay taxes." She did not accept Sammy's idea that tithes could 'make up' for taxes. For Effia, there was something special about the capacity of taxes to materialize public goods. Somewhat in line with Effia, in recent years state authorities have adopted religious rhetoric for their taxation campaigns, which frame churches as 'allies' in persuading Ghanaians to pay taxes. These statements, similarly, retain the idea of taxes as necessary for the public good, which tithes as transfers cannot replace. This rhetoric is particularly visible in middle-class platforms such as seminars, workshops, public forums, and periodic newspaper columns about citizens who are unwilling to pay taxes but contribute monthly tithes instead. The key message coalesces around the trope "Good Christians pay taxes," which is intended to persuade citizens that God wants believers to pay taxes, given Jesus's instructions. Through such rhetoric, state authorities depict God as an auditor of citizens' fiscal discipline, implying that God audits not only the regular flow of tithes but also that of taxes. Fiscal disobedience, in this register, may have repercussions in the afterlife, given that refusal to pay taxes is a sin.

I now turn to critical debates on the limits of God's oversight of collective pools of revenue. These debates express additional concerns about the capacity of Charismatic Pentecostal churches to deliver public goods that benefit the wider collective.

Public or Private? The Limits to God's Delivery State

Most of us are helping in the construction of heaven but not constructing where we are conscious that we live. We pay tithes to help build churches and sometimes buy flashy cars for our pastors and we will be walking to church for the reason that we are poor. When we build a church, we turn only to build a house we will never lay our heads in. Hence, we must pay taxes for it is the keyway and the number one way from which the government gets money to undertake any developmental projects. Paying tithes but refusing to pay tax to your country is a SOCIAL SIN! (Graham Nyameke 2019)

To what extent are Charismatic Pentecostal churches delivering infrastructure that qualifies as a public good? This question has occupied church members

who have contributed to building educational institutions and other 'structures' through tithes, pledges, and offerings, resulting in debates about the purpose of these institutions. These debates endow the concept of return with the qualifier 'rightful', centering on the demand for just redistribution.

Frank, a long-term member of a well-known Charismatic Pentecostal megachurch, gave his perspective on the problem of rightful return as an employee working in the security services of a church-built university. When I visited him at his workplace, he expressed pride in his church's achievement, vividly recalling the moment when the head pastor declared that the church would build a university as a contribution to Ghana's development. Church leadership collected pledges and offerings from the congregation to build the university in a central, popular Accra neighborhood, where we were sitting under a mango tree in September 2013 as students made their way to the campus chapel for their morning devotion. This was one way to manifest the university's 'Christianity'. Students participated in periodic spiritual weeks and attended regular morning devotions, while the chaplaincy department attended to their spiritual needs. Many church members, Frank among them, had traveled here to pray for the success of the initiative before construction began: "I was here for three hours at night, praying. We prayed over the land." As Frank showed me around the university, he discreetly mentioned that they constantly struggled to meet the church members' expectations: "People don't understand that this is not a charity. Some parents come and say that they contributed to the building of the university, so they should be entitled to have a scholarship for their children." Ama, Frank's colleague, added: "Yes, it doesn't work like that! Sometimes we even have to kick people out of exam hall because of unpaid fees, which are very sad cases. And then, the students will say, 'And you call yourself a Christian?'"

The congregation of Frank's church demanded that their tithe contributions deliver a rightful return in the form of access to higher education, but the fee-paying university did not respond to this demand. Based on Frank's and Ama's descriptions, it also seems that instead of charity, or even scholarships, the congregation instead demanded a fair share of the collectively pooled resources (cf. Ferguson 2015). This signaled an expectation of a good that the church as a congregation 'owned' and should benefit from equally. As Frank later said, many church members have accused head pastors of misappropriating the revenue that these institutions generate. Similarly, the specter of 'big man' pastors who use church funds for their own benefit was prevalent among my colleagues working in the media. "The pastors in this country, oooh! They are all big big men because they don't have to pay any tax. They own universities, banks, businesses, everything," a colleague of mine who worked for a radio station explained. Here, the limit of tithes to deliver public goods was tied to the uncertainties regarding the benevolence of church leadership and the constitutional

status of churches as charitable entities who could start profit-making businesses tax free. Among the predominantly Christian media professionals with whom I worked, taxes were thought of as necessary contributions that churches, as legal entities, should pay—church-built goods were not enough.

This uncertainty has currently evolved into a discussion on the constitutional status of churches. While Vice President Bawumia has framed churches as allies and exemplary models of revenue mobilization with whom state authorities can collaborate, the responsibility of churches to contribute to the nation's wealth has also entered the state's agenda. "We have created a special unit to go to churches and investigate their revenue streams," stated a representative of the GRA, responding to a question about profit-making churches at the February 2019 public symposium on taxation in Accra. The recognition of churches as taxable entities connects with the diversification of Charismatic churches into profit-making industries, including business consultancy, banking, and finance, while their universities generate profit through student fees. Their limits to deliver public goods through tithes is explicitly negotiated, while it also excites high-level political statements on the relationship between religious and bureaucratic modes of governance. "The difficult truth is that once you get into the wealth and prosperity sphere, you necessarily slip into the tax and accounting line," stated Nana Akufo-Addo, the president of Ghana, in August 2018 when the GRA was intensifying efforts to impose taxes on the business ventures of churches (GhanaWeb 2018). The notion of a rightful return is clearly discernible here—churches are allies when they build infrastructure and help the needy, but should be excluded from respectable corporate citizenship if they refuse their tax obligations. Churches are thus encouraged to recognize the state as a crucial intermediary of national development. As of May 2019, at least the publicly vocal Charismatic Pentecostal actors have responded favorably to the government's campaign to introduce tax on their profit-making institutional wings, with some claiming that they have been paying taxes all along (My Joy Online 2018).

The rapprochement between churches and state agencies illustrates how tithes and taxes enter the same distributive debate that poses the question of who, or which entity, ultimately delivers the public good. Some assert that this entity must be the state, which makes tax evasion a 'social sin' that tithes cannot overcome. However, state agents recognize that citizens' fiscal loyalty is volatile because their answer to this question is uncertain. In the meantime, churches have been facing similar demands for rightful returns, which governments have grappled with since tax revolts during colonial times (Atuguba 2006; Roitman 2005). Whether Ghanaian churches eventually face 'tithe revolts' reminiscent of the popular resistance to church taxes in nineteenth-century Europe (e.g., O'Donoghue 1965) remains to be seen, while distributive demands abound.

Concluding Remarks: State, God, and the Rightful Return

Writing culture through the lens of taxation presents the analyst with an elementary question of translation: what kind of transfer is a tax payment (cf. Pickles 2020)? Further, what are taxes intended to work toward, from the perspective of both state authorities and citizens who contribute to and seek rightful returns from collective pools of revenue? As anthropologists of taxation have persuasively shown, what citizens expect to materialize through taxes can greatly vary from the fiscal outcomes promoted by the state (Peebles 2012; Roitman 2007; Sheild Johansson 2018). The rightful return helps to focus analytical attention on the broader universe of transfers of which taxes are a part, unraveling a parallel dimension to tax evasion and fiscal disobedience. What is significant, and often a less analyzed aspect of Africanist debates on taxation, is citizens' apparent desire for the state to act as a competent provider of public goods, which remains in the horizon as the 'hard work' of ethnographic imagination. As African states continue grappling with the challenge of mobilizing public revenue and seeking ways to persuade citizens of their accountability (Bierschenk and Olivier de Sardan 2014: 16), in Ghana these debates have recently addressed Christian churches as potential allies and models of locally sourced finance.

I have also suggested that comparing taxes and tithes along the metric of a rightful return elicits reflexive problematization on the possibility for taxation to emerge as a medium of social contract. This is part of a Ghanaian genealogy of the history of ideas of state-citizen relations. On the other hand, these debates also contemplate the conditions of possibility for God to act as an auditor of citizens' fiscal discipline. The comparison between taxes and tithes is thus mobilized on the ground by presenting God as a parallel sovereign who facilitates the delivery of rightful returns through both church and state. Simultaneously, the human intermediaries of the divine—namely, pastors and churches—are prone to a critical evaluation of their capacity to work for the nation as a whole. As Lentz (2015) argues, this is a markedly African middle-class register of critique, namely, the critique of the 'big man complex', which suggests that churches have become subject to long-standing popular regimes of evaluating the basis of the morally legitimate use of power (cf. Bayart 1993). From the taxpayers' perspective, the actual experience of rightful return is contingent upon something that can be 'seen', as my friends and colleagues, pointing to their eyes, would often tell me. Besides connecting with well-established Ghanaian ideologies of a morally legitimate power-holder being capable of delivering tangible infrastructure, shelter, and protection (Kallinen 2008), this idea of rightful return centers on the notion of demand.

A rightful return is a distributive demand that can be conceptually applied to a variety of transactional modes from taxation to tithing and other levies. Simultaneously, given the comparisons that bring taxes, tithes, and Christian

theological tenets into a shared conceptual discourse among both state authorities and middle-class citizens, I have drawn attention to how taxation can emerge as a theologically engaged transactional mode—for God is believed to be capable of auditing citizens' fiscal discipline and disobedience. This invites the question, in a world of tithes that potentially materialize public goods, are taxes acquiring 'tithe-like' qualities and becoming spiritually motivated transfers that cast citizenship in Christian terms? While the answer goes beyond the scope of this article, what does seem evident is that popular debates on taxation already draw on religious registers in Ghana. In this sense, a rightful return may not only be a middle-class redistributive demand restricted to salaried citizens; it may also extend to the dynamics of accountability in a variety of institutional settings where the public good comes into play.

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Notes

1. The names of individuals and organizations are pseudonyms. Translations are my own, unless otherwise indicated.
2. Arguably, my interlocutors represent a specific stratum of Ghanaian society, where approximately 70 percent identify as Christians (US Department of State 2018), while the term 'middle class' is harder to pin down due to large sums of undocumented income. I follow Carola Lentz's (2015) conceptualization of the African middle class as an object of active debate on the ground, instead of a category fixed to a certain level of income. She argues that the middle class refers to "real people who do not consider themselves rich or poor" and who do the kind of "boundary work" characteristic of becoming *recognized* as middle class on a global scale. The comparison between taxes and tithes is a markedly middle-class discourse in Ghana that serves as an example of this boundary work with respect to state-citizen relations. In this sense, this comparison speaks to the contemporary middle-class fiscal cultures emerging in Africa (e.g., James 2014).
3. This article uses publicly available material on taxation in Ghana as present in newspapers, online articles, and governmental websites; participant observation and interviews in Accra; and public forums on taxation that I attended in the spring of 2019. Since starting fieldwork among Ghanaian professionals and entrepreneurs in 2010, my interlocutors have spontaneously compared the benefits of tax and tithe payments.
4. I refer to taxes and tithes as monetary transfers, drawing on Pickles's (2020) recent characterization of transfers as the base unit of economic action that does not assume a dichotomy between market exchange and gift. In his assessment, the language of transfers incorporates the kind of 'odd' transfers such as gambling and sharing that do not easily fall into gifts or commodities, which, I suggest, also applies to taxes and tithes.
5. Whether God as a person can become an object of distributive demands merits further investigation.
6. Quotation adapted from a text published on the website of the Presidential Office (cf. Communications Bureau 2018)
7. These statements resemble the global branding strategies of Christian institutions worldwide, from universities to orphanages. The specificity of the Ghanaian case lies in the temporal conjuncture of the growth of Christian institutions outpacing state counterparts, giving these statements additional weight.

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