

Viret and a Reasonable Economy¹

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Abstract

Pierre Viret (1509–1571), a Swiss Reformer and friend of John Calvin, in his *Christian Instruction* and other dialogues (e.g., *Le monde à l'empire et le monde démoniacle*) developed some relevant economic principles. This article argues that Viret's thought both is biblical and reflects the creational order. Since Viret is less known, the article starts with his life and place in the Reformation. It continues by considering Viret as an economic thinker and goes on to discuss his views about money and sales taxes. It also includes a comparison between Calvin's and Viret's expositions of the eighth commandment, which highlights the originality of Viret's contribution.

Keywords

Pierre Viret, Christian Instruction, John Calvin, state and economy, money, God's law, sales tax, creational order

¹ Conference given for the Congresso Internacional: Riforma Protestante y Libertades en Europa, at the Department of Communication of the University of Seville on Tuesday March 31, 2009, the day of the opening of the G20 Conference in London on the then-current world financial and economic crisis.

I. *Brief Life of Viret*

Pierre Viret was born in 1509² in the ancient Roman and Burgundian town of Orbe at the foot of the Jura Mountains in what is today the canton of Vaud in French-speaking Switzerland. His parents were pious Roman Catholics, and after he finished the parochial school of his hometown, they sent him to Paris in 1527, at the age of eighteen, to further his higher education, with a view to his entering the priesthood. There he followed the strenuous academic discipline of Montaigu College, famous for such students as John Calvin and Ignatius of Loyola.

It was in this context of arduous study, lit up by the bonfires in which the first French martyrs of the Reformation were burned at the stake, that Viret came to see the errors of that Roman religion in which he had been brought up and his need for a personal Savior to deliver him from the curse that a holy God laid justly on him because of his sins.

Persecution led Viret, seeking refuge, back to his native Orbe. And it was there that he was confronted by his vocation. For in the spring of 1531, Guillaume Farel, that intrepid preacher of the gospel and political agent of the newly re-formed authorities of the Bernese Republic, called Viret (as he was to do with Calvin a few years later) out of the tranquility of his studies onto the battlefield of the Reformation of the church and the implantation in his country of God's mighty kingdom. At the age of twenty-two, Viret now re-formed thus became the pastor of the small evangelical congregation in Orbe, where he had the privilege of seeing his parents' conversion under his preaching of the word of God. The following years saw him engaged in a growing itinerant ministry all over French-speaking Switzerland. In 1534, two years before Calvin's dramatic call, we find Viret at Farel's side breaking the ground for the free entrance of the gospel in the city of Geneva. In 1536, the canton of Vaud was overrun by the Bernese army, which was ostensibly at war to defend Geneva from the threats of the Counts of Savoy but effectively working for the increase of Bernese power as it expanded westward. It is through the pursuit of such temporal ambitions that, in God's merciful

² Recent research has shown that Viret was born in 1509, not in 1511, as was generally believed. On Viret's life, see Rebekah Sheats, *Pierre Viret: The Angel of the Reformation* (Tallahassee, FL: Zurich Publishing, 2013). Rebekah Sheats has translated into English a number of Viret's works including his magnificent *Exposition of the Ten Commandments*, soon to be published by Zurich Publishing, Tallahassee, FL. See also Jean-Marc Berthoud, *Pierre Viret: A Forgotten Giant of the Reformation; The Apologetics, Ethics, and Economics of the Bible* (Tallahassee, FL: Zurich Publishing, 2010).



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1509-1571

hand, the whole region was opened up to the preaching of the gospel. After the famous *Dispute de Lausanne* in October of the same year, a public disputation in which Viret bore the brunt of the debate, the young pastor, now aged 27, became the minister of the Cathedral Church. Apart from a brief period (1541–1542) during which he assisted Calvin on his return to Geneva after his exile in Strasbourg, the twenty-three years between 1536 and 1559 saw Viret as the principal minister of the Reformed church of the canton of Vaud, where he exercised the ministry of God’s word under the heavy hand of the Bernese political and ecclesiastical power. After a long struggle with the authorities in Bern for the right of the church under his care to exercise ecclesiastical discipline over her own members, Viret was expelled from his homeland and took refuge in nearby Geneva.

Between 1559 and 1561 Viret exercised a much-appreciated ministry in Geneva at the side of his great friend Calvin, but his failing health forced him to seek a milder climate in the south of France. His health partly restored, he was instrumental in bringing about a remarkable revival, first in Montpellier and Nîmes, then in the second city of the realm, Lyon. There he exercised a highly blessed ministry during the early years of the civil wars, ending a very fruitful and eventful life as chief pastor and academic superintendent of the Reformed Church of the Kingdom of Navarre; he died there at the end of March or the beginning of April 1571 at the age of sixty-two and was buried in Nérac. The Queen of Navarre, Jeanne d’Albret, wrote of his death,

Amongst the great losses I have suffered during and since the last wars, I count the most grievous to be that of Monsieur Pierre Viret, whom God has now taken to Himself.³

II. *Viret’s Place in the Reformation*

Viret, Calvin’s most intimate friend, known as the *Angel of the Reformation*, was by no means the minor or insignificant figure that most Reformed histories of the Reformation—when they even mention his name—lead us to imagine. He had, in 1537, founded in Lausanne the first Reformed academy anywhere. He gave much of his time to the teaching of theology to students who flocked there from every corner of Europe. This Lausanne

³ Jeanne d’Albret aux Seigneurs de Genève, Avril 22, 1571; Papiers Herminjard, Musée de l’Histoire de la Réformation, Geneva, as quoted by Jean Barnaud, *Pierre Viret: Sa vie et son Œuvre, 1511–1571* (Saint-Amans: Carayol, 1911), 647

academy (and not the Genevan, as is too often thought) became the model of all future Reformed academies. By the time of Viret's expulsion in 1559, the Academy had up to a thousand theological students on its roll.

But this mild and gentle Christian, a man of the highest spiritual mettle, was also one of the great preachers of the Reformation. Of Calvin, Theodore Beza wrote, "none have taught with greater authority"; of Farel, "none thundered more mightily"; but of Viret he said, "none has a more winsome charm when he speaks."⁴

But in addition to exercising such great gifts, Viret was in his own right a prolific writer, author of over forty books, some up to a thousand pages in length. Most of his books were written in French, in a familiar style and in the popular form of dialogues between clearly differentiated and attractive characters designed to reach a public privileged with little formal instruction. But if the style is pleasant, the matter is profound, the knowledge of the Bible impeccable, and the scholarship immense. The pattern of his dialogues—affirmations, objections, refutations, and finally the clear, authoritative, and balanced doctrinal synthesis—harks clearly back, in a popular form but without the philosophical jargon, to the scholastic method of formal discussion.

Viret was undoubtedly (with Martin Luther) one of the finest popularizers of the Christian faith in the sixteenth century. However, his deep concern for the spiritual needs of the common people never led him (as is all too common today) to debase the content of his theological teaching. If his good friend Calvin was the consummate dogmatician and the prince of exegetes, Viret must be considered as the finest ethicist and the most acute apologist of the sixteenth century. His monumental *Instruction Chrestienne en la doctrine de la Loy et de l'Euangile; et en la vraye philosophie et theologie tant naturelle que supernaturelle des Chrestiens* (Christian Instruction in the Doctrine of the Law and the Gospel and in true Christian Philosophy and Theology, Both Natural and Supernatural)—is without doubt his major theological work and can well bear comparison, in its own domain, with Calvin's *Institutes*.

III. *Viret, the Economic Thinker*

In this all-too-brief appreciation of one of the great figures in the history of the church (often totally unknown to those who rightly consider themselves heirs of the Reformation), I would now like to show how Viret's great

⁴ Henry Vuilleumier, *Notre Pierre Viret* (Lausanne: Payot, 1912), 142.

respect for God's law endowed him with an extraordinary lucidity and discernment in the field of economic analysis. In a book devoted to studying the writing of history in the latter part of the sixteenth century, French literary historian Claude-Gilbert Dubois pays close attention to Viret's biblical vision of the historical process. In so doing he brings to light the remarkable economic discernment of our Swiss Reformer.⁵ Dubois's analysis is concentrated on the study of a masterpiece in Viretian apologetics, *Le monde à l'empire et le monde démoniaque*.⁶ This book, says Dubois, could well be considered a modern treatise in economics written some two hundred years ahead of its time. Though in total disagreement with Viret's theocentric conservatism, the agnostic Dubois is nonetheless outspoken in his admiration of our author's perception of contemporary economic currents.

For Viret saw in the anarchical, both individualistic and monopolistic, capitalism developing before his indignant gaze a growing practical opposition to God's law and the rise of a thoroughly anti-Christian society. Viret saw in the progressive attachment of many of his contemporaries to material wealth (a fascination severed from all sense of stewardship and of accountability to God for the use of one's riches) a particularly vile form of idolatry in which the rapidity of growth in opulence—an extreme form of unfettered liberalism—was in direct proportion to the loss of religion and morality and of all sense of social responsibility. This is how Dubois expresses Viret's preoccupations:

Behind the official public laws that are supposed to govern society one can discern the existence of those hidden perverse principles of our fallen nature that have now come to be officially accepted by a society that imposes as the norm of its new morality the perverted rules of a chaotic nature.⁷

Viret's polemic is not only directed at the unproductive accumulation of wealth by the Catholic Church but also against those inconsistent *evangelicals* (i.e., Calvinists) of his time who saw in the process of the *Reformation* a liberation from the historical (moral and legal) constraints of a partly Christianized society and thus refused all submission to the social and economic disciplines implied by the law of God. It was this godless antinomianism,

⁵ Claude-Gilbert Dubois, *La conception de l'histoire en France au XVIe siècle, 1560–1610* (Paris: Nizet, 1977).

⁶ Pierre Viret, *Le monde à l'empire et le monde démoniaque fait par dialogues* (Geneva, 1561). The venality and attachment to lucre at the center of Viret's critical economic thinking is, in its manifestation during the later Middle Ages, carefully analyzed by John A. Yunck, *The Lineage of Lady Meed: The Development of Medieval Venality Satire* (Notre Dame: University of Notre Dame Press, 1963).

⁷ Dubois, *La conception de l'histoire en France au XVIe siècle*, 442.

often to be seen in what he called *deformed* (rather than *reformed*) Christians, that Viret attacked with biting irony. He saw an expression of this antisocial behavior in the *nouveaux riches* who had been quick to forget their modest origins and who now arrogantly gloried in their recent prosperity, wealth often acquired at the expense of the poorer classes who had been impoverished by the new economic order founded, to a large degree, on unrestrained antinomian monopolistic speculation. Dubois writes,

Viret's indignation has a theological base—these Christians have betrayed that spirit of poverty which characterized the apostles; but it also bears a social character—this sterile and unproductive wealth provokes the economic enslavement of the poor to the newly enriched ruling class. What this sixteenth-century economist reproaches the Roman Church for is that its accumulation of riches had the effect of freezing its wealth in unproductive activities rather than letting it circulate freely in the money market, where eventually it would also have come to benefit the poorer classes.

And he asks,

What is the true character of the social degradation Viret perceives in the history of his time? Its origin is theological in nature, linked as it is to human sin. It manifests itself immorally by the perversion of the created order. But it takes on the modern form of a specifically economic scandal: a perverted economic system, an unethical distribution of riches, provoked by the circulation of wealth in one direction only, its accumulation in the hands of a few. Such, proclaimed Viret, are the signs of the corruption that reigns in the world today.⁸

Viret writes,

The greatest evil that can be imagined is when the public purse is impoverished and individual men are wealthy. This is an evident sign that the commonwealth is in an unhealthy condition, that public policy is in weak and incapable hands and that the state is under the domination of thieves and bandits who make of it their prey.⁹

⁸ Dubois, *La conception de l'histoire en France au XVIe siècle*, 453. Such biting strictures could readily be today applied to the present universal woes of our world economic disorder.

⁹ Viret, *Le monde à l'empire et le monde démoniaque fait par dialogues*, 156. What an astonishingly perceptive understanding of what is at present (September 2008) happening to the government of the United States of America in its mismanagement in favor of what Viret so justly calls “thieves and bandits”—the Rothschilds, the Soros, and the Goldman Sachs of his time—of the unprecedented present financial crisis. See E. L. Hebdgen Taylor, *Economics, Money and Banking: Christian Principles* (Nutley, NJ: Craig Press, 1978). For an analysis of the development of the phenomenon Viret analyzes over the past four centuries, see George Knupffer, *The Struggle for World Power* (London: Plain-Speaker Publishing, 1971). For an up-to-date account of the financial control of American politics, see G. Edward Griffin, *The Creature from Jekyll Island: A Second Look at the Federal Reserve* (Appleton: American Opinion, 1994). For a description of

The economic mechanisms that lead to such an unfruitful concentration of wealth in the hands of an unaccountable financial oligarchy prepare the way for those social and political catastrophes that will inevitably destroy such an amoral and irresponsible ruling class. For, in the eyes of Viret, this infernal cycle of economic injustice must of necessity breed revolution. Economic oppression has as its direct origin covetousness and greed, an inordinate desire for the accumulation of wealth, and in the long run, such public larceny must produce the direst social unrest; such a feeling of social frustration, when it becomes conscious, ends in revolt. Viret saw very clearly that this new oligarchy made abundant use of its monopolistic domination of the apparatus of the state to draw to itself the riches of the whole nation by disrupting the natural circulation of wealth in the usual channels of production and exchange. For Viret, this stifling of the economic blood flow of industrial production and commercial exchange by a parasitical oligarchy must be broken if an equitable distribution of wealth by the proper functioning of the market is to be reestablished and the economic health of the society restored.¹⁰ If, in the outworking of the principles of evil Viret sees all too well the judgments of God toward a rebellious and ungrateful world, he on the other hand shows us all the more clearly the blessings that flow from faithful covenantal obedience to God's commandments.

I would now like to examine with you two aspects of Viret's economic analysis that have an extraordinary bearing on our contemporary issues and problems: the fabrication by the state of virtual money *ex nihilo*, out of nothing, and the invention of the state's universal tax on every kind of sold object, the Value Added Tax (VAT).

IV. *The Fabrication by the State of Virtual Money ex Nihilo*

Viret's great friendship with Calvin in no way prevented him from, on occasion, expressing divergent theological views while, of course, sharing on all fundamental points of doctrine the same Reformed convictions. The Reformation thus gives us a striking example of the way basic doctrinal unity is in no way exclusive of a certain theological diversity. It is the mechanical

how Switzerland entered into this system of financial speculation, see Vincent Held, *Le crépuscule de la Banque Nationale Suisse: La déroute financière annoncée d'une institution en faillite morale* (Sion: Xenia, 2017).

¹⁰ Viret was no adversary of the economic function of the market and would have been strongly opposed to socialistic state planning and redistribution of wealth; but he would have demanded that the market itself be legally and judicially subject to the financial and economic demands of God's law and that our present financial "thieves and bandits" be arraigned before the courts.

conformism of an effeminate age that cannot stomach disagreements on secondary matters in the church. Thus, on the question of the extent of the application of the detail of the Mosaic law to our present situation, Viret held a significantly different position from that of Calvin. As Robert Linder notes, “Viret, unlike Calvin, was ready to extend openly the authority of the Bible over the State.”¹¹

It is enlightening here to compare Viret’s and Calvin’s exegeses of specific texts. In his *Sermons on Deuteronomy*,¹² for example, we often find that Calvin, while not ignoring the detailed practical implications of the Mosaic law, nonetheless pays much less attention than Viret to their immediate meaning and to their application to the political, economic, and social problems of his time. Let us briefly contrast these two different attitudes by showing how they apply to a specific biblical text.

Thou shalt not have in thy bag divers weights, a great and a small.

Thou shalt not have in thy house divers measures, a great and a small.

But thou shalt have a perfect and just weight, a perfect and just measure shalt thou have, that thy days may be lengthened in the land which the Lord thy God hath given thee.

For all that do such things, and all that do unrighteously, are an abomination unto the Lord thy God. (Deut 25:13–16)

Let us first look at Calvin’s comments on this text in his *Sermons on Deuteronomy*.

There are two things by which above all we offend our neighbor. For some abandon themselves to fraud and evil practices, while others proceed by aggressions and insults. However, with regard to hidden malice, the worst means of all is that by which weights and measures are falsified. For just weights and just measures enable men to commerce with one another without dispute or harm. Without money with which to buy and to sell, what confusion would ensue! Now goods are also often distributed by weight and measure. Thus, when the falsification of money, weights, or measurements occurs, it is the social bond itself between men that is broken. Men are then reduced to the state of cats and dogs, whom it is impossible to approach without fear. We must thus not be surprised if our Lord manifests such detestation for the practice of falsifying weights and measures, for he shows thereby that we deal here with the worst and the most detestable kind of robbery imaginable. For when a thief proposes to carry out some thieving knavery, he only attacks one man. True, he will go from one victim to another. But we know that a thief cannot multiply himself to such a degree as to enable him to rob the whole world at one go. But

¹¹ Robert Linder, *The Political Ideas of Pierre Viret* (Geneva: Droz, 1964), 63.

¹² For an English translation, see John Calvin, *Sermons on Deuteronomy* (repr., Edinburgh: Banner of Truth Trust, 1987).

whoever establishes false weights and false measures is not particular as to whom he will rob. He indeed robs all and sundry alike. Thus, he so perverts the common order of society that the bond of humanity is broken. When no integrity or loyalty remains in those things that should normally help men to maintain themselves in their condition, what then will become of law and justice?¹³

Calvin then goes on to apply this particular law to what he calls *general doctrine*. By this he means the application of the principle of integrity that stands behind this specific law to divers aspects of the Christian life. He speaks of loyalty in business dealings, of just prices in commerce, of compassion for the poor, of the hypocrisy of pretending to be a Christian and neglecting these practical duties toward one's neighbor, of people's innate corruption, and of the necessity for loyalty and integrity in human relationships. He concludes on the following note:

Let us all fear what has here been shown and may each of us walk in loyalty and integrity with regard to his neighbor. Let those engaged in commerce see that their balances and their measures be correct, that their merchandise be genuine, that they should falsify nothing and that all should use of such loyalty one to another that everyone recognize that there indeed exists a law which exercises its effective rule over our hearts.¹⁴

Viret proceeds in a very different manner. He devotes no less than fifty-five large folio pages of small print to a detailed exposition of the eighth commandment.¹⁵ In our particular text, his comments cover six pages, from page 581 to page 586 (2:618–29 in the 2004–2009 edition). Instead of drawing general moral lessons from the particular statute, as Calvin does, Viret takes great pains to study the various specific applications of this precise statute in a variety of aspects of commercial dealings. That is, he develops the case law of this particular biblical statute. He does this in such a way that, though his remarks are carefully adapted to the conditions of his time and culture, they nevertheless remain applicable today. His comments constitute in no way a distortion of the Mosaic significance of the particular law under consideration.

¹³ John Calvin, Sermon CXLIV, Friday, February 14, 1556, on Deuteronomy 25:13–19, in *Opera Omnia (Calvini opera quae supersunt omnia)*, ed. G. Baum, E. Cunitz, and E. Reuss [Brunswick and Berlin: Schwetschke, 1863–1900], 28:236. My translation. See page 854 in the e-rara version, <http://www.e-rara.ch/doi/10.3931/e-rara-1057>.

¹⁴ *Ibid.*, 237.

¹⁵ Pierre Viret, *Instruction Chrestienne en la doctrine de la Loy et de l'Evangile* (Geneva: Jean Rivery, 1564), 1:586–611. For a modern edition, Pierre Viret, *Instruction Chrétienne*, ed. Arthur-Louis Hofer, 2 vols. (Lausanne: L'Age d'homme, 2004, 2009), 2:591–666 (on the eighth commandment). Page numbers to this edition will be indicated in parentheses.

Let us first look at the subdivisions into which he orders his material, divisions marked by the following headings:

- Of theft committed by the falsification of quantity and of weights and measures of things sold and distributed and how such theft is detestable in the sight of Holy Scripture (2:619).
- Of the invention and usage of money, of counterfeiters and of the magnitude of the crime committed by the counterfeiting of money (2:620).
- Of thieves and counterfeiters of the word of God and of the thefts both of men's souls and of their goods committed by such means (2:261).
- Of those who clip coins and of those who consciously use false money and particularly of those responsible for the public treasury (2:622).
- Of corruption by bribes and of merchants who sell and buy justice and of the effect of this on the poor (2:623).
- Of thefts committed in the sale of foodstuffs by their falsification and the dangers which such corruptions produce (2:524).
- Of the attention magistrates should give to the quality of foodstuffs (2:625).
- Of the danger of falsification of medicines by doctors and druggists (2:627).
- Of the importance of the law given by God on weights and measures and of his threats against those who falsify them (2:627).

Speaking of the falsification of weights and measures, Viret writes,

Such theft is frequent and very common, for it is easier to rob men by this means than by the modification of the substance of the goods sold, such material falsifications being easier to notice. For in buying and selling we must for the most part trust the weights and measures of those with whom we have to do. For we cannot always have such measures with us. The iniquity is all the greater in that those who falsify weights and measures wickedly deceive those who put their trust in them. They are thus nothing else but public thieves and bandits.¹⁶

Viret aptly applies this statute to counterfeiters, as in ancient times the inequality of the weight of coins made it necessary to weigh them so that their exact worth could be determined.

First, counterfeiters are highly dangerous and very detrimental to society. For the invention of money and the technique for transforming gold, silver, and other metals into coinage was discovered by men in order to assist them in their commerce and to facilitate their mutual exchange of various goods. For commerce is nothing else but an exchange of goods between men, exchange through which they take one thing in payment for another in proportion to the value of the goods exchanged. As

¹⁶ *Ibid.*, 1:581 (2:619).

the distant transportation of goods that could serve as means of exchange is cumbersome, sums of money are substituted for the goods in proportion to the value of the goods exchanged. For money is of easier transportation and is better adapted to commercial exchange than is the case for any other good.

As God has given men such a means to facilitate mutual relations between men, those who pervert and confound this order provoke a great wound in the body politic and in the whole of human society. They are thus worthy of the most severe punishment, particularly producing as they do the greatest possible confusion in society, for men cannot live without commerce. Thus, whoever destroys the means of exchange resembles a public bandit, a cutthroat slitting the gizzard of the whole community. For through his fraud, he destroys every kind of good faith and loyalty, and without these human society can neither be maintained nor develop. For faith and loyalty being removed, nothing certain remains. By this means men are greatly troubled and fall into an incomparable disorder.¹⁷

Today the counterfeiting of money has become the common practice of the banking system with what is called fractional reserve banking and, more particularly, that of our central banks (for the most part privately owned), which outrageously rob the community by their creation of *fiat* (“virtual”) money out of thin air, imaginary liquidity which they lend on interest to the state. Such creation of means of exchange, without the backing of real wealth, will inevitably lead to inflation, that is to higher prices.¹⁸ The result of such monetary creation is, of course, the uncontrolled expansion of every kind of public and private debt, the artificial augmentation of unbacked credit, the destruction of the productivity of society by the concentration of such capital in speculative transactions, and the development of our artificial modern boom–bust cycle of inflation and monetary restriction together with the widespread expansion of totally unproductive speculation. Viret would have had much to say from a biblical perspective on our present monetary setup.¹⁹ He was fully aware of these problems as they manifested

¹⁷ *Ibid.*, 1:581–82 (2:620).

¹⁸ On this whole question, see Maurice Allais’s perspective (see the next note) and Taylor, *Economics, Money and Banking*.

¹⁹ For an economic and ethical analysis of our present financial situation, which in many ways resembles Viret’s analysis of the similar woes of his time, see the premonitory work by Maurice Allais (Nobel Prize in economic science), especially his *La Crise mondiale d’aujourd’hui: Pour de profondes réformes des institutions financières et monétaires* (Paris: Clément Juglar, 1999). In many ways Viret’s thinking on social and political matters resembles that of Alexander Solzhenitsyn. See also Marcel De Corte, *Économie et morale* and *Principes d’un humanisme économique* (Liège: Université de Liège, 1958, 1965). For a similar perspective, see Rousas John Rushdoony’s commentary on the eighth commandment in his *Institutes of Biblical Law* (Nutley, NJ: Presbyterian and Reformed, 1973), 448–41; Gary North’s comments on Leviticus 19:35–36 in his *Commentary on Leviticus* (Tyler: ICE, Tyler, 1994); and Griffin, *The Creature from Jekyll Island*, which is largely drawn from Eustace Mullins’s pioneer publication, *Secrets of the Federal Reserve* (New York: Kasper & Horton, 1952) and its sequel, *The London Connection* (Staunton: Bankers Research Institute, 1993).

themselves in his own time. He goes on to write acidly of the sin of the state counterfeiting the means of exchange in the following sparkling dialogue:

Timothy: It would seem that one could quite justifiably add to the company of counterfeiters all those who clip coins and thus reduce their weight and who then make fully conscious use of such clipped coins (and not by ignorance as often happens), knowing that they are fraudulent and of incorrect weight. For though they act in a different manner from those whom we normally call counterfeiters, their deeds tend to much the same end.

Daniel: You here touch a matter in which those who have the management of public funds are often deeply implicated. For when they receive money from the public, they take great pains to count it correctly and to refuse outright all illegitimate or unacceptable coinage. But when it comes to opening the public purse and to paying those who have served either the church or the public good, or to distributing something to the poor, God only then knows with what kind of loyalty and faithfulness they fulfill their obligations!

Timothy: I have known some who would take the greatest care never to make any payment to those who had to do with them, particularly to the poor, without robbing them outright of a part, either of the payment due to them or of the alms they were under the obligation to distribute; and to do this they used either counterfeit money or coinage of incorrect weight and faulty appearance. And the poor who are the objects of such treatment are not even permitted to bemoan their wretched fate, though they have plainly been robbed and pillaged.

Daniel: Such administrators are not only robbers and counterfeiters but thieves and public bandits far worse than those highwaymen who lie in wait for lonely travelers in the woods. For what more could they do to them if they robbed the poor of their very lives?

Timothy: Nevertheless, when they collect what is their due, they take the greatest pains to count, weigh, and test whatever coins they receive in payment. But they act in a very different manner with those whom they have on their payroll and who have neither the means nor the boldness to resist their tyranny and rapacity.

Daniel: You can be sure of that.²⁰

V. The Invention of the State's Value Added Tax (VAT)

We shall now consider Viret's reflections on the predatory character of the modern state, and in particular on its desire to consider every human industrial and commercial activity an illegitimate source, through the abuse of taxation, of its irresponsible wealth. His analysis, which combines a strict biblical framework (this is his "presuppositionalism") with a profound understanding of the workings of the society of his time and of the historical processes that had brought the nations of Europe to their present condition

²⁰ Viret, *Instruction Chrétienne*, 1:583 (2:622–23).

(this is his “evidentialist” apologetic), is underpinned by two fundamental premises constantly present in his thought:

- 1) All reality must be understood in the light of a thoroughly biblical perspective.
- 2) All reality, as God’s creation and the manifestation of his providential purposes, is inherently structured by the same theological and philosophical principles that we find in the Bible.

It is this basically theonomic *and* naturalist (i.e., creational) position that enables him to analyze the economic structures and the sociological dynamics of society so skillfully and so successfully. He thus combines theological, moral, philosophical, sociological, economic, literary, and historical analysis in an astonishingly unified and differentiated system of thought and refuses all gnostic dualism, every kind of that binary opposition, so common today in Christian and secular thinking, between creation and redemption, between theology and culture, between morality and economics, between society and God, between grace and law, and so forth. Where we often think exclusively in binary terms, his thought functions both in an antithetical (good versus evil, truth versus error) and in a complementary manner (all aspects of created reality are related, are interconnected). It is this balance between unity and diversity in his thinking that makes his writings, after more than four hundred years, so refreshingly up-to-date.

Viret puts his finger on a major means by which the state extorts its citizens: the universal application to all goods of the salt tax (*gabelle*), the tax first instituted in 1341 by the French King Philippe VI de Valois (king from 1328 to 1350). In a brilliant historical analysis,²¹ he shows that this tax on the sale of salt was extended to almost every good sold on the market in the Kingdom of France and can thus be considered the ancestor of what we today call the VAT, the Value Added Tax, an elastic and very effective instrument in the hands of the modern almighty and tyrannical state, to fleece its citizens better.

By “tyranny” Viret means the trend of the monarchies of Western Europe—first the Holy Roman Empire of the Hohenstaufens, then those of France, England, and Spain (all imitating the absolute bureaucratic centralization of the ancient Roman Empire model restored by the Imperial Roman Papacy from Gregory VII to Boniface VIII)—toward absolutism. This trend would lead to the revolutionary nation-state and to our present

²¹ Pierre Viret, *Le monde à l'empire* (1561; repr., Geneva: Jaques Berthet, 1580), 277ff.

totalitarian, democratic, statist, and oligarchic tyrannies. However, in his criticism of the fiscal abuses of tyrannical government, Viret at no time questions the divine ordinance of government, a government limited by divine and human laws, both the overarching divine biblical law and existing terrestrial legislation and jurisprudence. Nor does he deny the state its right to levy legitimate taxes. Under the title “Taxes Due to Princes and the Necessary Moderation in Their Application,” he has Jerome, the historian, sociologist, economist, and theologian in his dialogues, say:

With good reason kings and princes levy taxes and revenues so as appropriately to provide themselves with the means for the government of their people and for the administration of justice to all their subjects. For such has been ordained by God.²²

But this, in Viret’s opinion, in no way provides legitimation for the ruler’s right to levy arbitrary taxes at will on his subjects. Earlier, in response to a question he had himself addressed to Tobie, who represents the common-sense position of the ordinary Roman Catholic layman of Viret’s time very much interested by the gospel, the same Jerome had had the following exchange:

Jerome. Have you any idea where lies the chief cause for the tyranny and the extortions of princes with regard to their subjects?

Tobie. No doubt in the sins, both of the rulers and of the ruled.

Jerome. If we look to God, we cannot doubt that man’s sin is the true, the first, and the principal cause of tyranny. But if we look to men, the cause is to be found in the flatterers and thieves who, at court, gather around princes. Such flatterers and thieves teach princes to consider that their every wish is legitimate and thus that the bodies and the goods of their subjects are freely at their disposition and pleasure, as so much cattle. They speak as if Princes had no obligations toward their subjects; as if they had never taken the oath to govern them for their good, or to deal with them justly as good princes and faithful shepherds should do.²³

Jerome’s eloquent description of such perverse flattery of princes by fawning and cynical courtiers elicits the following vigorous response from Tobie in the section that bears the following title:

Does the mere good pleasure of princes legitimate their every action? in particular the daily increase of “tailles” and “gabelles” [that is taxes on the sale of every commodity].

²² *Ibid.*, 283.

²³ *Ibid.*, 277.

Let us follow Jerome's reasonable response:

What we must first discuss is the following question: Are such increases in gabelles and tailles [that is, in "value added taxes"] in the first place legitimate? This question I raise not only from the perspective of God's law but from that of ordinary civil legislation. For no human law worthy of the name can free princes from themselves submitting to the rule of law and justify their enacting whatever law they please, thus laying on the backs of their subjects whatever burden they wish. For even if their subjects were nothing more than chattel slaves, some kind of equity must even then regulate the relation between such serfs and their lord.

This leads Viret to a careful economic and historical analysis of the "gabelle" and "taille" taxes imposed by the French monarchy on the sale of every kind of good. Tobie here clearly expresses Viret's own indignation:

Since the beginning, this tyrannical system of universal taxation has never decreased but has rather constantly grown. For princes and nobility alike never consider the ordinary revenues and taxes at their disposal as a necessary limitation to their style of life, to their projects, or to their ambitions. Rather, they only consider the fulfillment of the ambition they cherish, not examining whether their actual revenues are able to sustain such utopian dreams. ... To satisfy their excessive ambitions they then look to ways of increasing their taxes and revenues.²⁴

Here Jerome comments:

In this, their action is the exact opposite of what they should in fact be doing. For, instead of limiting their lifestyle and their ambitious projects to their normal revenues and taxes, they on the contrary seek to increase such revenues and taxes in order to adapt them to the lifestyle and ambitions they have in mind. Placing themselves in this dilemma, they often undertake many ambitious and difficult projects for which they do not have the means, that is, their ordinary revenues and taxes. Their revenues not being able to cover the cost of their projected ambitions, they are forced to seek ways of raising them to the level of their inflated needs. But their subjects soon come to understand who is to pay for such extravagant ambitions.²⁵

There follows a minute and hilarious enumeration by Tobie of all the objects subjected to the value-added tax imposed by the king's administration on every kind of economic activity, this in favor of the growth of the omnipotent state and its visible and invisible ruler-leeches. But time forbids my sharing with you this brilliant *tour de force* in social and economic satire.

²⁴ Ibid., 280.

²⁵ Ibid., 280–81.

Conclusion: Reasonable Economics, Biblical and Creational

Viret perceives very clearly the consequences of such unrealistic personal, economic, and political ambitions on the part of the French monarchy: social unrest, persistent hatred of the ruling classes by an impoverished populace, and, finally, revolution. He of course disapproves of such violent reactions but clearly perceives their inevitable nature. Evil will out, and God's just judgments will not be halted. Overweening ambition will necessarily know, in due time, its fall, but in the process, the nation will be drastically, perhaps irretrievably, damaged. In Viret's view, a view expounded by his theological spokesman, Theophraste,

such rulers are little better than mere tax collectors. ... They have no care for their own people, nor any concern for the common and public good. They have no respect for the laws of the kingdom, for the correct policing of the society given to their charge, for justice or even for the safety of their kingdom. Their only preoccupation is that of drawing to themselves the wealth of the nation, this for the satisfaction of their good pleasure and for the enjoyment of sensual delights.

The means to this end: constantly and continuously increasing the universal taxation levied by the state on the sale of every good. Tobie's good sense expresses the common complaint of a people overburdened by the fiscal extortions of its rulers. He finds his consolation in the conviction that a God who is just will in time inevitably exercise terrible and grievous vengeance on such egotistical and iniquitous rulers.

They should consider that their subjects are men like themselves, that all stand under the rule of the same God, whose will is by no means that the big should eat the small, and that kings and princes be among their subjects like lions and wolves among sheep, or like a great fish who, in the sea, devours the small about him.²⁶

How are we to conclude this brief evocation of Viret's economic thought? How may we characterize his economic and political good sense? How was it possible for him to develop so precise and comprehensive an analysis of the economic and political problems of his time, analysis that is so exact that his writings can today still speak with great perspicuity to the difficulties that bedevil our own times? I will put forward, as a provisional answer, the following suggestions:

²⁶ Ibid., 275.

1. He constantly looked at every aspect of reality from the point of view of God and of his wise and infallible law-word.
2. This theonomic and presuppositional attitude came from his fully biblical perspective, a perspective which witnessed to his truly catholic spirit: he took into account every aspect of God's revealed word.
3. In this, his theological thinking was very different from what informs much of the modern gnostic dualism that marks the thinking of the Christian church today: biblical theology for the church, scientific thinking, autonomous with regard to Scripture and to the created order, for nature.
4. He thus understood that the order manifested by the written word of God was the same order as that found in the created cosmos and in God's providential covenantal direction that the Lord Jesus Christ assigns to history.
5. He thus did not oppose (but rather distinguished) nature and grace, general and special revelation, for, in Viret's thinking, both creation and redemption have issued forth from the same one God, Father, Son, and Holy Spirit. This theology led him to consider every aspect of reality, however deformed today, however sinful, as a fallen witness to the goodness of the created order and capable of being illuminated by God's supernatural revelation and restored in Jesus Christ by his sovereign, almighty, and benevolent grace.
6. Thus, to speak of God and his just and merciful decrees to his contemporaries, Viret did not limit himself simply to a faithful exposition of the Scriptures (for him these divine writings were absolutely normative) but made use, in his preaching and writing, of every aspect of created and providential reality. Thus, he rightly felt that the whole of man's cultural activity was available to him as a springboard from which the preaching of the gospel would touch the minds and hearts of his audience, from popular proverbs to philosophy, from poetry to historical annals, from economic analysis to the description of the details of human and animal anatomy. He lived before the time when modern science had come to eliminate the final and formal causes from the very method of the new sciences. As all things had their end and meaning in God and were ordered and sustained by him (even in their present fallen state!), all things likewise could be brought to speak of God, if seen in the light of God's inspired and infallible Word. Thus, his fundamental biblical and creational presuppositionalism was the foundation on which rested his evidentialist use of every fact in creation

and history to speak of God and of God's immutable ordering of his creation and of every historical event.

7. Thus, to use vocabulary unknown to him, Viret was at the same time fully "presuppositionalist" and fully "evidentialist" in his apologetic thinking and in his preaching of the gospel, thus bringing all the disordered and distorted thoughts of men captive to the obedience of Jesus Christ (2 Cor 10:5). Such a catholicity—the totality of Scripture illuminating the totality of created and providential reality—was certainly one reason for the immense success of his preaching. He could thus reach out to all the preoccupations of his contemporaries in a language they could readily understand.
8. His economic thinking was thus both theological and moral, both historical and sociological, both structural and human. He could in this way perceive and express the mechanics of economic realities and, at the same time, relate such structural realities to the immediate and long-term responsibilities (both for good and for evil) of all human agents. These human agents in the economic process could thus be the morally responsible instruments for producing good fruit or corruption into the ongoing development (or disintegration) of the social order. For Viret would have considered both Adam Smith's "unseen hand" and Karl Marx's "iron laws of economic science" imaginary, for they ignored the economic covenantal impact of the responsible moral (or immoral) actions of human agents created in the image of God.
9. Finally, Viret's fully catholic, theologically inspired reflection in so many fields of human thought and endeavor comes from his being not only utterly biblical but also fully open to all the realities of God's created and providential order. In this, his thinking was in utter opposition to the dualism of that binary thinking which, since the birth of modern science at the start of the seventeenth century, has been the bane—or better still, the doom, the destruction—both of the created order and of a fully catholic Christian theology in what we, with irony, might perhaps still call "modern civilization."

It is, in my modest view, high time that the church (and through her teaching all our nations) come once more to listen to what Viret has to say of God's immutable purposes for men and of our present most distressing condition.



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1780-1847