Christian schools
versus
the I.R.S.

PETER SKERRY

Declining public school enrollments have in recent years been accompanied by the sustained growth of non-public schools. Indeed, since 1975 the latter have registered enrollment gains of 1 percent or more each year. But among these the fastest growing—and least understood—are the schools sponsored by fundamentalist Protestants. Christian schools, as they are typically called, have been described by one official of the now-defunct Office of Education as “the fastest growing segment in private education today.” At the same time, because these schools typically shun the inquiries of outside organizations, we have no hard evidence on how widespread they are. Nevertheless, data presented in a recent study sponsored by the National Institute of Education suggest that over the decade from 1965 to 1975 Christian school enrollments may have trebled. The same study goes on to estimate total national enrollments in fundamentalist-oriented schools at 900,000—or about one-fifth of all non-public school enrollments.

Though most prevalent in the South, where the traditions of fundamentalism are the strongest, Christian schools are to be found in all parts of the country. There are, for example, some 60 of them scattered across Wisconsin. In 1979 alone, 89 new schools opened
in New York State. Christian schools are also found in rural Ohio and Vermont, as well as Southern California. Nevertheless, their prevalence in the South and their emergence around the time of public school desegregation have meant that Christian schools operate under a cloud of suspicion. They are labeled “segregation academies” by those who insist they were established to avoid desegregation. There is a marked tendency to dismiss the sincerity of the people involved. As Clarence Mitchell, former Washington lobbyist for the NAACP, puts it: “Every school that’s been started to evade desegregation has called itself Christian. That’s not my idea of being Christian.” This view received its fullest expression in August 1978 when the Internal Revenue Service proposed affirmative-action guidelines intended to revoke the tax-exempt status of these schools. The furor in response to these proposals compelled the IRS to hold three days of stormy hearings in Washington in December 1978. The agency received over 120,000 letters of protest. And as one agency official put it: “The response is more than we’ve ever received on any other proposal.” Eventually Congress was drawn into the fracas. It held its own hearings, and by the fall of 1979 had enacted legislation that blocked—at least temporarily—implementation of the guidelines. For the present, then, the threat of these proposals has been halted; but the misapprehensions informing public policy toward Christian schools persist and have yet to undergo dispassionate scrutiny.

During February 1979, I visited Christian schools scattered across the central Piedmont region of North Carolina for 17 days of observation and conversation with parents, students, and ministers on all sides of the issue. My experiences indicate that skepticism toward the religious orientation of these schools is altogether unwarranted, and furthermore, that the effort to reduce their emergence to a matter of racism is a gross oversimplification.

**Christian schools in North Carolina**

Some Christian schools operate independently of any specific congregation, but for most this does not seem to be the case. And certainly all that I visited in North Carolina were founded and operated by local churches. In most cases the congregations were in existence several years before the school was started, though in one or two instances the church and school began at the same time. Most of the schools I visited were started within the past ten years, although a couple are considerably older. In many ways the bound-
ary is blurred between church and school. Even the most established schools share some facilities with the sponsoring churches, and frequently the school principal is the pastor, or a young ordained minister who serves as the pastor's assistant. On paper, the Christian school typically does not exist as a separate, incorporated entity, but rather is headed by the same board of deacons as the congregation as a whole.

Like the congregations that sponsor them, Christian schools are generally modest in size. The average in North Carolina is about 200 students, though some are as small as 30 or 40 and a couple as large as 800. These figures include all age groups, for the typical Christian school in North Carolina and elsewhere includes all grade levels. Moreover, all the schools I visited, and apparently most in North Carolina, provide day-long child care for preschoolers—in some cases infants as young as six months—as well as after-school care for school-age children. North Carolina has one of the highest rates of female labor-force participation, and the preachers who run these schools view child care as an important part of their ministry.

The facilities offered by the schools vary with the age and prosperity of the congregation. One or two are housed in million-dollar plants that rival most public school facilities. But the typical school is much more modest, housed in one or two buildings adjacent to the church, or sharing quarters with the church itself. In basketball-conscious North Carolina, a gym is a top priority and probably most expensive single undertaking of any school, and all the schools I visited have or anticipate building one. Some schools are housed in neat brick buildings complete with lawns and shrubs, but others are built on concrete slabs with corrugated metal walls and roofs, giving them a rough, unfinished appearance. Inside the typical school the furniture is adequate but second hand; the student's desks and bookshelves are constructed of plywood and obviously the work of some volunteer carpenter. There is generally no bell system, and the clocks on the walls come from someone's kitchen. Home-made curtains hang in the windows. Like classrooms everywhere, the walls are covered with the letters of the alphabet, exemplary work, drawings, and posters—as well as Bible quotations. The dominant impression that remains after visits to several such schools is that while they may lack the professional air of modern school buildings with designer-coordinated color schemes and expensive equipment, they do feel pleasantly homey and non-institutional.
Independent Baptist congregations

By far the most salient characteristic of the schools I visited is that they are operated by independent Baptist congregations. In this as in most other respects they are typical of Christian schools throughout North Carolina and, indeed, the nation. This is an important point frequently ignored in the debate over these schools. When critics have bothered to take the movement's religious orientation seriously, they have been content to describe it as "fundamentalist." This is of course true, but it neglects to explain the predominance of Baptists in the Christian schools movement.

Throughout their history Baptists have been fiercely protective of their right to practice their beliefs free of outside interference. Their origins can be traced to the social and political turmoil of sixteenth and seventeenth-century England when, along with the Puritans and Quakers, Baptists formed part of a generalized opposition to the state-established Church of England. At a time when temporal rulers across Europe were imposing their personal religious beliefs on their subjects, the Baptists demanded complete separation of church and state. As their name suggests, they vehemently opposed infant baptism, which they viewed as the device by which unwitting souls were conscripted into state churches, and they insisted upon adult baptism as the free acceptance of Christ by the fully-informed individual. Many Baptists came to America in search of the religious liberty they were denied in their homeland. But their struggle with state authority was to continue. Roger Williams battled with the elders of the Massachusetts Bay Colony and was finally forced to flee to Rhode Island, where in 1639 he formed what is generally regarded as the first Baptist church in America. In the South, Baptists gained an early foothold in North Carolina, which served as a refuge for dissenters fleeing the established Anglican Church of Virginia.

Unwilling to grant authority over their religious beliefs to political rulers, Baptists have been equally adamant about ceding their religious freedom to church officials. Throughout their history Baptists have been fervent congregationalists, insisting that the ultimate and sole authority over church theology and affairs rests not with any hierarchy but with the members of each congregation. This is perhaps the basic distinction between the Baptists and their long-time rival as the church of the common man, the Methodists, who are organized along more rigid, hierarchical lines and have not played an important role in the Christian schools movement.

In recent years, the Southern Baptist Convention, for decades
little more than a consortium of autonomous congregations to raise funds for missionary work, has presented a challenge to such notions of Baptist congregationalism. As the Convention has edged ever so slightly toward the Protestant mainstream in its theology, and simultaneously begun to present itself as a denomination-wide organization representing all Baptists, some congregations have reasserted traditionalist values and split off from the Convention, declaring themselves "independent Baptists." The sentiments underlying this schism are suggested by the words of one mother reared in a "regular" Baptist church: "I read in the newspaper that the Southern Baptist Convention just endorsed the ERA. Now, no one in the Convention ever asked me how I feel about the ERA. Who told them they could speak for all Baptists?" This woman now belongs to a small independent Baptist church near Charlotte.

Implicit in this notion of congregationalism is the democratic ethos that pervades all church activities. Nearly every decision affecting an independent Baptist congregation, after approval by the church deacons, is brought up for a vote before the entire congregation. The decision to buy a new church piano or to start a school would be discussed and voted on by those present at Sunday morning services. And once a year the church's budget, including the pastor's salary and expenses, is brought up before the congregation for discussion and approval.

Sunday morning services are clearly the high point of the week, but there are several other well-attended activities. Sunday mornings begin with Bible study for adults and children. Later that day the congregation reassembles for evening services. During the week most members attend Wednesday night services. Thursday is visitation night, when members visit those who have been ill or unable to come to services. One evening a week is devoted to choir practice, and Friday to church-league athletic competition. In addition to enthusiastic participation in these organized activities, a spirit of eager voluntarism pervades these congregations. Generally too poor to hire outside help, they rely on member initiative to mow the lawn, paint the trim, sew the curtains, and in many instances construct the church itself. A good example of what I'm talking about occurred when, during my visit, a freak storm dumped a foot of snow over central North Carolina. The next morning—a Sunday—several families arrived unbidden to shovel out the church grounds.

Such voluntarism is not just a matter of sociability or community spirit; it springs from deeply held religious beliefs. Theologi-
cally, independent Baptists are similar to other fundamentalist denominations in that they believe in the Bible as literally the word of God, accepting the biblical account of creation and vehemently rejecting any hint of the theory of evolution. Most believe we are now in the reign of the anti-Christ, described in the Book of Daniel as preceding the imminent return of Christ. In preparation for that day of judgment these Baptists observe a “principal of separation” that requires them to reject such “wordly” habits as tobacco, alcohol, drugs, card playing, gambling, dancing, coed swimming, listening to rock music, going to movies, and in some cases watching television. In some ways they resemble the Amish and Mennonites, with whom they share a literal interpretation of the Bible and extremely conservative social views. But unlike these other groups, the independent Baptists have chosen to live and proselytize in the secular world. As they frequently put it, they live in this world—but are not of it. All the congregations I visited enthusiastically contribute to the support of missionaries scattered all over the world, many of whose pictures are proudly displayed on the walls of the church.

Thus, for a good many of the families I met, the congregation is the focus of their social as well as spiritual lives. Because they have a say in its direction and perhaps because the congregations are rather small, members feel their contributions—or lack thereof—really make a difference. As one young mother explained to me, “If we didn’t tithe, there’d be a hole in the budget.” This sense of efficacy and responsibility is not easily found in many institutions today. The Lamar Society, a group of Southern liberals frankly critical of Christian schools, makes the same observation in its study, *The Schools That Fear Built*:

A local fundamentalist church . . . is both homogeneous and highly stable. It is the only organization which its members control at a time when they feel government institutions are out of control. It is often the only structure they trust and certainly the one in which they feel most comfortable, since much of their social as well as their spiritual life revolves around it.

**A typical Christian school**

As an integral part of this kind of community of faith, it is not surprising that fundamentalist religious and social values pervade these schools. The day begins with prayer, and pledges to both the American and the blue-and-white Christian flag. Each class begins
with prayer, and meals with grace. School-wide chapel meets once or twice a week; and although Bible study is only one part of the curriculum, all subjects are taught from a "Christian perspective." In contrast to what is continually referred to as the "secular humanism" pervading the public schools, these schools emphasize the essential depravity of man and the absolute necessity of accepting Christ for salvation. No effort is spared in rooting out all traces of the secular humanist inclination to place man rather than Christ at the center of all human endeavor. Textbooks are scrutinized for objectionable material—for example, the new "nonsexist" reading materials are as offensive to these fundamentalists as science texts containing evolutionary theory. For a while these schools used older editions of public school texts, but as these grow increasingly scarce, they are turning to Christian publishing houses.

One of the most distinctive features of these schools is the strict discipline code. Each school I visited had a written list of rules and regulations backed up by threat of corporal punishment or expulsion. Insubordination or disruptive behavior of any sort is simply not tolerated. Even in the elementary grades, youngsters must stand when addressing teachers and use "sir" or "ma'am." It goes without saying that students are forbidden to smoke, use drugs, listen to rock music, go to the movies, or dance. Instead of a prom there is a senior banquet. And as for boy-girl relations, even hand-holding is prohibited.

Each school also has a detailed dress code, calling over and over for "modesty" and "good taste." Girls must not wear makeup or pants; other strictures prohibit long hair, sideburns, moustaches, beards, tank tops, blue jeans, bell bottoms, tie-dyed clothing, male jewelry, sandals, or stenciled T-shirts.

It is hard to read such a list and not feel that these schools must be full of rebellious youngsters and obsessive adults. But this is not at all the case. After all, these rules are merely the reflections of everyone's values, teachers and parents alike. Willingness to abide by them is the primary admission criterion, much more important than the academic one. As a result the interaction between teachers and students is marked not by fear and intimidation but by mutual respect and friendliness. Students of all ages are well behaved without anything like the constant surveillance so necessary in the public schools. Even the largest schools have no need of that infamous administrator, the assistant principal, who serves as the de facto disciplinarian in public schools. Little or no time and energy are spent in ritualized negotiations over the rules. Everyone knows
what they are, and if a student consistently refuses to abide by them (which does occur now and then), he or she is simply asked to leave.

**Christian teachers and Christian parents**

The teachers too must accept strict rules. Of paramount concern to the pastors, who take ultimate responsibility for these schools, are the religious beliefs of their teachers. Nearly all the teachers in the schools I visited had been certified by state authorities; indeed, many of them were former public school teachers who for one reason or another had left the public sector. But as the pastors readily admit, academic qualifications are really of secondary importance. The first question they ask prospective teachers is the nature of their religious belief. All the pastors I talked with require their teachers to be born-again Christians, sign the congregation's doctrinal statement, and abstain from the same list of worldly practices that the students do.

In addition, Christian-school teachers must be willing to settle for extremely modest pay. The typical salary in the schools I visited is around $6000 for the academic year; a few schools pay even less. On occasion an unmarried woman who must support herself is paid slightly more. More frequently, male teachers who must support families are paid more than their female colleagues—an arrangement everyone I spoke to readily supported. But even these male teachers barely reach $7500 per year. In general, Christian-school salaries are a good deal less than those in elite private schools in the South, and easily half of public school salaries. Not only that, but they include no benefits such as medical or life insurance or retirement plans.

Teachers are crucial to any school, but especially to Christian schools. Without their sacrifices the Christian schools could not remain financially viable. This contributes to the clear sense of purpose displayed by the teachers I talked to. Moreover, they see themselves, and are viewed by the congregation, as pursuing a religious mission. Their sacrifices earn them a special place in these communities of faith. Certainly these are the factors that explain the dedication and openness of the Christian-school teacher. But if we are to believe the critics of these schools, this is a dedication grown out of the race prejudice believed to be the real force behind these schools. And perhaps racist sentiment could be perceived as sufficient to elicit the financial and other sacrifices made
by parents who send their children to these schools. But it strains credulity to suggest that so many people, over so long a period, would be willing to accept such cuts in salary and such restrictions on their behavior just for the privilege of teaching someone else's white children.

By any standard, the involvement of parents in Christian schools would have to be described as intense, in most cases flowing directly from their commitment to the congregation. In addition to working as volunteers, families make considerable financial sacrifices on behalf of the schools. Beyond their weekly tithe to the congregation, parents with children in the schools pay tuition ranging from about $500 to $800 per year for each child. Though relatively modest—about half the tuition at traditional college-preparatory schools in North Carolina—this is frequently a strain on these predominantly working and lower-middle class families. Nevertheless, many sacrifice further by making pledges to capital fund drives launched at one time or another by all the schools, in most cases taking out personal bank loans to do so.

To bear these burdens, many mothers must work—a necessity that conflicts with their firm conviction that women belong in the home. A common compromise is to work in the schools as teacher aides, secretaries, cafeteria workers, and very often bus drivers. In schools I visited, virtually all the helpers are parents of children attending the schools. Thus it is not surprising that parents feel these schools belong to them; after all, their sacrifices help keep them going. And the parents I met seemed to enjoy feeling needed. One couple explained that they had had a choice between sending their son to a small, struggling Christian school or a large, well-established one. They chose the former, because they felt a commitment to the school was a commitment to their son's future. As they put it: "We are really in on the ground floor of something good."

When asked specifically why they reject the public schools, parents make it clear they need the Christian schools as much as the schools need them. Most frequently cited is the Supreme Court's 1963 school-prayer ban. A few parents mention a recent controversy over the singing of Christmas carols in public school assemblies. Many complain of the virtual disappearance of the pledge of allegiance from the public schools. A few are troubled by sex education. Such changes are seen by fundamentalist parents as direct assaults on God and country, the pillars of their universe.

On another level, parents are displeased with what they've seen
or experienced as the declining academic standards of the public schools. They recite the familiar litany of open classrooms, curriculum fads, wide-spread social promotion, declining test scores, and illiterate high school graduates. Neither products of higher education themselves nor especially concerned that their children be, the salesmen, millworkers, and auto mechanics who send their children to Christian schools are particularly incensed that the public system does such a poor job of teaching the basics, and they point with pride to the impressive record of the Christian schools in teaching reading and math skills. In every school I visited, four-year-olds were prepared so that by the first grade most were reading above grade level.

Furthermore, as is suggested by the dress codes mentioned, these parents are rejecting the youth culture they feel now dominates the public school scene. One young mother in Charlotte explained why, after two and a half years in the public schools, she had decided to change to a Christian school. She had been quite pleased with the desegregated public school her son had gone to for first and second grade, but the following year the family moved, and he had to attend a different school—which she felt was academically inferior and rife with petty thievery and vandalism. But the last straw, she told me, was when she discovered that each day the children were allowed to play records for an hour, and her 9-year-old son had become infatuated with a rock group specializing in ghoulish costumes, demonic lyrics, and vomiting blood on its fans. Over the Christmas holidays she and her husband placed the child in a Christian school.

Like working and lower-middle class parents elsewhere, these people tend to be rather protective of their children—inclinations which are of course reinforced by their religious beliefs. As one father of five children, all of whom attend the same Christian school, said to me: "My son doesn't know ten people I don't know, and if he does, I want to meet them." For such parents, to send their children to the public schools would be to yield them up to institutions that will expose them to violence, drug and alcohol abuse, disrespect for authority, and sexual experimentation. These are parents who, it should be remembered, reject smoking and dancing as worldly sins. They see the public schools as institutions over which they can exert little control and which in turn seem unwilling to control their children.

The social problems of the public schools are also paramount to parents who are less devout. Indeed, a number of families who
send their children to Christian schools are not actually members of the congregation, though they come from similar Protestant denominations. Many turn in desperation to the Christian schools as strongholds of values and standards of behavior long since gone by the boards in the public schools. One mother told me that in junior high school her son had been intent upon "drinking up all the liquor and smoking all the marijuana in town." When it came time for high school, she persuaded him to go to a Christian school—which succeeded, somewhat beyond her expectations, in turning him into a born-again Christian headed for the local Bible college. She was grateful to the school for turning him around, but unwilling to follow him into the fold—as of course the congregation hopes will happen when they accept such students.

Desegregation and Christian schools

It would be misleading to say that concerns over desegregation do not figure into the shift to Christian schools. Some of these parents were scared away or simply fed up with the turmoil surrounding desegregation in cities such as Charlotte, where for months police were required to quell disturbances between white and black youths. Other parents complain of petty thefts, vandalism, and physical intimidation of their children in integrated schools. It is always difficult to assess the extent of such problems and their relation to desegregation efforts. Less problematic, however, are the concerns expressed by numerous parents about safety on public school buses. With widespread busing to achieve desegregation of county school systems, North Carolina has had to rely on a high proportion of teenage bus drivers, who work cheaply but also have higher accident rates. By contrast Christian schools across the state boast that they rely on adult drivers, many of whom are mothers. Another problem parents have had is with paired-school schemes that arose from desegregation. When it came time for one third-grader to leave the desegregated neighborhood school he had attended for four years, his misgivings, along with the inconvenience of the crosstown bus ride and his parents' other doubts about the public schools, convinced this family and others like it to make the change. If their son had to go to a different school, they reasoned, it might as well be one over which they would have some influence.

Of course, as the pastors will readily admit, some parents send their kids to Christian schools because they just don't like blacks.
But for most, desegregation is only the proximate cause of their abandonment of the public schools. Perhaps desegregation symbolizes the social turmoil they see pervading the public schools and the alien values they see dominating the culture; but for these “ordinary working people,” as they describe themselves, not accustomed to voicing discontent to public officials, it is more like the last in a long series of affronts they have endured for years. And for these independent Baptists who refuse to take orders from other Baptists, let alone federal judges and bureaucrats, it is only natural that their accumulated grievances would find expression in the one institution they feel is theirs, the church.

Those who reject this interpretation of the Christian schools movement and reduce them to segregation academies must explain, among other things, why none of the schools I visited displayed the least evidence that racist doctrines are taught. In fact, they all espouse open admissions policies and in several schools black children are enrolled. Those who see nothing but racism lurking behind Christian schools would do well to ponder the development of one school described in a recent *Washington Post* article. The Riverdale Baptist High School in Prince George’s County, Maryland was founded in 1971. In 1972 court-ordered busing was implemented in the county, and that year the population of the school jumped from 50 to 500. By 1977, when desegregation was in full swing, the school’s popularity had grown to the point where it moved into impressive new quarters with an enrollment of 1300 students—20 percent of whom were black.

Those who routinely dismiss Christian schools as segregation academies must also explain why these schools are so radically different from public schools in terms of curriculum and religious orientation. Or, for that matter, why they are so fundamentally different from elite prep schools—which Christian parents dismiss as glorified public schools. Finally, skeptics need to be reminded that these are not the so-called “private” schools that miraculously appeared in the wake of public school closings in states such as Virginia, Louisiana, and Mississippi in response to the first Southern desegregation orders. The latter were supported by tuition grants, textbooks, and transportation supplied by the states, and were in fact the same segregated public schools that had always existed, hiding behind a “private school” label. Christian schools, by contrast, exist solely through the voluntary efforts of the congregations that support them, who as staunch supporters of the separation between church and state, take not a dime of public funds.
Perhaps the social forces behind the Christian schools can be seen more clearly by examining the events in Kanawha County, West Virginia a few years back. In the fall of 1974 a sometimes violent controversy erupted over the county school board’s adoption of innovative “language-arts” textbooks featuring unexpurgated excerpts from modern literature—complete with the usual profanities and challenges to traditional values. The protest was spearheaded by a school board member, Mrs. Alice Moore, the wife of a local fundamentalist Baptist minister, who had been elected as an opponent of a proposed sex-education program. From the hills surrounding Charleston there emerged three fundamentalist preachers to share the spotlight with Mrs. Moore—one of whom “vowed before God and man to kick out those filthy books that’s in our schools.” Just as in North Carolina today, the public schools were denounced as “anti-Christian” and “havens of creeping humanism.” And in the wake of bombings, a miners’ strike, and school boycotts, several Christian schools were set up. But through all this, the issue of race was nowhere in evidence. Indeed, Charleston’s small black community had several years before been peacefully and uneventfully integrated.

Kanawha County is only the most dramatic episode in a virtual fundamentalist counter-revolution evident in schools across the nation. In Nassau County, New York a school board was recently persuaded to remove from library shelves eleven books denounced as “anti-American” and “anti-Christian.” The New York Times reports that in Indiana, Iowa, California, and New York, fundamentalists have begun to challenge the teaching of Darwinian evolution. And in the early 1970’s, born-again Christians had a lot to do with blocking implementation of “Man, A Course of Study”—the multimillion-dollar social studies curriculum developed by the National Science Foundation. All these are part of a more general resurgence of conservative and fundamentalist churches throughout the country. As Dean Kelley points out in his provocative book, Why Conservative Churches Are Growing, Seventh-Day Adventists, the Church of the Nazarene, Jehovah’s Witnesses, and other fundamentalist groups have been growing at rates of up to 9 percent a year, at a time when mainstream denominations such as Methodists, Presbyterians, and Congregationalists have experienced unprecedented declines. Nor is the phenomenon limited to whites; some of the groups mentioned here have a strong following among blacks as well. On all these fronts, at least since the late 1960’s, social and religious conservatism has been on the march. To reduce this con-
servatism—and the Christian schools that have emerged from it—to racism is simply to ignore two decades of social and cultural upheaval.

The IRS proposals

In contrast to the view we have been developing, the Internal Revenue Service has offered its own interpretation of the Christian schools movement. After years of prompting by civil rights activists and public-interest law groups such as the Lawyers Committee for Civil Rights Under Law, the IRS in August 1978 issued proposed guidelines to determine "whether certain private schools have racially discriminatory policies as to students and therefore are not qualified for tax exemption under the Internal Revenue Code." The guidelines stated:

A prima facie case of racial discrimination by a school arises from evidence that the school (1) was formed or substantially expanded at or about the time of desegregation of the public schools, and (2) has an insignificant number of minority students. In such a case, the school has the burden of clearly and convincingly rebutting this prima facie case of racial discrimination by showing that it has undertaken affirmative steps to secure minority students. Mere denial of a discriminatory purpose is insufficient.

The IRS went on to define "an insignificant number of minority students" as "less than twenty per cent of the percentage of the minority school age population in the community served by the school." Schools against which such a prima facie case had been established—the so-called "reviewable schools"—would lose not only their exemption from Federal taxes (including social security and unemployment contributions), but of more crucial importance, the right of individual donors to deduct charitable contributions to the schools from their federal income taxes. And in its specific refusal to exempt church-sponsored schools, the IRS directly challenged the sincerity of the religious sentiments I have identified as central to the Christian-schools movement. While any government agency is entitled to determine the sincerity of religious beliefs to which it accords special benefits, in this instance the IRS proposed to do so not—as wisdom and prudence would seem to require—after detailed inquiry and formal proceedings, but through summary administrative action triggered by an arbitrarily established quota. Thus the IRS reduced a multifaceted social phenomenon to a simple case of race prejudice. Moreover, as it makes plain in
these proposals, the agency would place the full burden of proof directly on the schools. Assuming in advance the guilt of reviewable schools, it would act first and ask questions later. Thus the small and struggling schools, like those I visited in North Carolina, would be forced not only to undergo the expense of litigation, but to do so while deprived of the special tax status on which their existence substantially depends. In brief, these proposals posed a mortal threat to Christian schools.

In response to the furor created by their proposals, the IRS in February 1979 issued "revised proposed guidelines." These softened the more abrasive aspects of the original, but the fundamental thrust remained—the agency still assumed the guilt of schools not meeting its affirmative action quotas. The revised guidelines offered six examples of the kind of "affirmative steps" reviewable schools would need to take to regain their special tax status:

- active and vigorous minority recruitment programs;
- tuition waivers, scholarships, or other financial assistance to minority students;
- recruitment and employment of minority teachers and other professional staff;
- minority members on the board or other governing body of the school;
- special minority-oriented curricula;
- participation with integrated schools in sports, music, and other events and activities.

The most striking thing about these proposals is their inapplicability to Christian schools such as those I visited—all of which would lose their tax privileges if the IRS had its way. Each of these proposals would impose unreasonable burdens on these schools. Perhaps most egregious is financial assistance to minority students. As should be evident by now, the families who send their children to Christian schools are of modest means. The schools themselves live a hand-to-mouth existence, relying on tuition payments to cover operating expenses. Very little, if any, financial assistance is available to presently enrolled students. And whatever is available is certainly not enough to meet the IRS demands. By contrast the nation's traditional college preparatory schools—the "independent schools" as they like to be called—have with relatively substantial amounts of financial aid been able to attract enough black students to account for just over 4 percent of their total enrollment. Viewed in this light, the IRS quotas on Christian schools seem neither reasonable nor equitable.

The proposal that Christian schools recruit minority teachers is
also misguided. Relevant again is the experience of the nation's independent schools, which report great difficulty in attracting minority teachers away from relatively high-salaried public sector jobs. Certainly, Christian schools would be at an even greater disadvantage. And aside from financial considerations it seems doubtful that many educated minority teachers would be willing to abide by the strictures Christian schools place on staff.

Finally, the notion that Christian schools must place minorities on their boards seems wrongheaded. The boards of these schools consist of members of the congregations—usually the pastor and his deacons. To require that minorities be included means that individuals who have not participated in and contributed to the activities of the congregation must now be granted the status and prerogatives of its most respected members. It also means the IRS does not respect the right of blacks and whites in the South to go to separate churches. The fact that they do, and have for many generations, is scarcely the simple result of white racist machinations the IRS seems to imply.

Black churches and public schools

Separate black and white churches date from the post-Civil War era, prior to which slaves were seldom allowed to establish their own religious institutions, and were compelled instead to worship under the watchful eyes of their masters. As religious historian Sydney Ahlstrom demonstrates, the typical ante-bellum arrangement was integrated but paternalistic churches where blacks, frequently outnumbering whites, were confined nevertheless to separate areas of the church. There they were required to sing the songs and pray the prayers of their masters. To be sure, slaves worshipped in their own way whenever they could—the so-called "invisible institution"—but only the free blacks in the cities were allowed to establish their own churches, such as Richard Allen's African Episcopal Methodist Church, founded in Philadelphia in 1816.

Upon emancipation, the freedmen eagerly and immediately set up their own churches, which served in the difficult years that followed as important refuges from a hostile society. But by the 1960's the black church had, in the view of some, begun to outlive its usefulness. In 1963 E. Franklin Frazier could characterize the black church as "the most important institutional barrier to integration and the assimilation of Negroes." Today, of course, such
pronouncements appear curious and dated, as black leaders reassert the strengths and uniqueness of the black religious experience. Rev. Joseph Roberts, successor to Rev. Martin Luther King, Sr. at Atlanta’s Ebenezer Baptist Church, describes his own changes:

I graduated from seminary in 1960 when integration was still big. I was the pastor of two integrated churches—trying to help the people live together as Christians—and almost denigrating the black experience in so doing, compromising by allowing the church service to be what I had learned in seminary: a modern version of the English Puritan worship of the 17th and 18th century. And then sort of disavowing who I was as a black person.

As the saying goes, the most segregated hour of the week is 11 o’clock Sunday morning. It would be wrong to ignore the influence of racism in the development of racially separate churches—especially in the South. But it would be foolish to ignore the fact that the continuing separateness of black and white churches reflects the needs and desires of blacks as well as whites.

Such factors may contribute to the difficulty Christian schools have in drawing sufficient numbers of black students to satisfy the IRS. Critics seldom consider the possibility that many black parents may not be interested in what these schools have to offer. They typically assume that black people are being denied something they desperately need and want—rather as if these were elite prep schools, the key to success. In fact, although Christian schools are successful at teaching basic skills in the lower grades, beyond this their accomplishments are minimal. The working and lower-middle class parents who rely on these schools have rather modest ambitions for their children—either Bible college, which may or may not be accredited, or no college at all.

By contrast, the educational aspirations of blacks are intense. As sociologist Sara Lawrence Lightfoot puts it, among blacks “education is not only valued, but formalized schooling is often seen as the panacea.” This eagerness for education has translated in recent years into unprecedented increases in the educational attainments of young blacks. Black college enrollment from 1965 to 1976 grew by almost 400 percent, while white enrollment during the same period increased only 62 percent. Today the percentage of working and lower-middle class blacks attending college is actually higher than their white or Hispanic counterparts. Thus it seems doubtful that black parents would flock to the meager educational offerings of the Christian schools.

This is borne out by the fact that Christian schools which have
responded to the IRS pressure by actively recruiting black students have in many cases been unable to do so. For example, the headmaster of a Baptist school in Memphis with an enrollment of 3800 testified before Congress that six years of active recruitment had succeeded in enrolling only 46 black students in the summer program and two in the regular school program. In his opinion, black leaders contributed to his lack of success by discouraging parents from sending their children to Christian schools. Indeed, the head of the Memphis chapter of the NAACP testified at the IRS hearings, “No right thinking black Baptist minister would counsel his parishioners to participate in such a racial undertaking when, after two decades of constant struggle, a desegregated public school system is on the horizon.”

Similar counter-pressures from within the black community are reported in a study of a rural Georgia county by the Center for Research and Social Change at Emory University. In this instance the county’s one private school, under pressure from the IRS’s proposed guidelines, sought to enroll minority students but met with a campaign of radio and newspaper ads urging black parents to keep their children in the public schools: “Don’t be used up in the private schools” and “Don’t be a backlash on your roots.” The fact of the matter is, despite the recruitment efforts of some Christian schools, blacks see them as segregation academies, pure and simple. Black people I spoke with in North Carolina certainly felt this way. Black mistrust of these schools is sufficiently great that no amount of regulation by the IRS will persuade black parents to send their children there. Indeed, one gets the impression that nothing short of closing the Christian schools down will satisfy many black leaders.

Of course, the black parents not only distrust Christian schools, they are understandably reluctant to abandon the public schools after investing years of effort in them. And for blacks who have gained positions of leadership and responsibility in teaching and administration, public education is obviously where the action is. Moreover it is clear that black people tend to feel more comfortable with public rather than private programs. While private institutions are tainted with particularistic impulses frequently harmful to blacks, public institutions embody universalistic principles of free access and equal treatment. And while private programs frequently carry connotations of charity by a few individuals, public ones appeal to the black community because they represent a commitment by the entire society. As the one immigrant group that
did not arrive here willingly, blacks tend to feel that American society still owes them a debt; that reparations, as they were called in the 1960's, are still due. The commitment of significant public resources to free and equal education is just such a reparation.

**Invidious distinctions**

As we have already noted, the guidelines originally proposed by the IRS refused to distinguish between religious and nonreligious schools. But even those sympathetic to the agency's approach quickly saw problems with this approach. As a *New Republic* article outspokenly entitled "Subsidizing Segregation" pointed out:

> It's possible to imagine a situation where genuine religious schools could be trapped unfairly by the proposed IRS guidelines.... A Jewish or Amish school, for example, might have a hard time meeting the alternative tests for continued exemption, because of the rarity of Jewish or Amish blacks.

In response to such concerns the IRS proposed two exemptions from its racial quotas. The first applied to any school that was "part of a system of commonly supervised schools"—provided the entire system satisfied the guidelines. The other applied to schools with "special programs or special curricula which by their nature are of interest only to identifiable groups which are not composed of a significant number of minority students." What became evident during the Congressional hearings was that the first exemption was directed primarily at Catholic schools operating as part of a diocesan system and the second at Jewish day schools.

Unfortunately, this understandable effort to reconcile the logic of integration with the reality of exclusive religious groups creates more problems than it solves. The obvious question arises: Are Jewish day schools or Catholic parochial schools more "genuinely religious" than the Christian schools I have been describing? This is, of course, precisely the kind of invidious distinction between religious groups that the First Amendment is meant to obviate. And perhaps not surprisingly, ill feelings toward Catholics and Jews were at times evident among many who testified against the IRS proposals. For some the solution to this problem is to grant religious groups absolute freedom from all government regulation. I cannot adequately deal with this difficult issue here, but attention certainly can be drawn to the dangerous path taken by the IRS.

By now it must be evident that the forces involved in the Christian school movement are sufficiently complex that the issue of ra-
cial motives requires detailed investigation into the specifics of each case. Of course, this would normally be triggered by a complaint by, for example, parents who felt they had been discriminated against by a particular school. The ensuing litigation would then allow for judicial scrutiny of the policies of the school and of the motives of those involved with the school. It is precisely this careful, time-consuming examination of intent that the IRS seeks to avoid with its single-minded reliance on numerical quotas.

And in this regard it is important to note that the proposed guidelines represent a drastic and questionable departure from previous IRS policy. Since 1970 that policy has been to require private schools seeking tax exempt status to make various public declarations of nondiscriminatory admission policies. Curiously, the basis of that policy is a federal district court decision which the IRS now cites as the basis of its affirmative-action guidelines. In Green v. Connolly, a class of black parents successfully challenged the tax exemptions of several Mississippi private schools. But unlike the Christian schools we have been discussing, these were self-declared segregation academies. As a result the court enjoined the IRS from granting exempt status to any Mississippi schools that failed to declare publicly a "racially nondiscriminatory policy as to students." And as to what the court meant here, there can be no doubt. To monitor compliance with its decision the court required affected schools to submit relevant data to the IRS, including enrollment figures. But here the court explicitly avoided any hint of racial quotas and emphasized:

Our requirements do not establish substantive criteria but are information requirements, to assure that the Service will have salient information at hand before it makes a certification or gives an assurance of exemption or deductibility.

Similar questions arise with another case to which the IRS frequently refers as a basis for its affirmative-action proposals. In Norwood v. Harrison another federal district court ruled that private schools against which a prima facie case of discrimination had been established were ineligible to use textbooks purchased by the State of Mississippi. The court went on to specify that the absence of black students and teachers in a school was at least partial basis for such a prima facie case. Aside from the fact that the Christian schools discussed here receive no state subsidy such as textbooks, it is crucial to note that here again racial quotas were explicitly rejected:
At this point, it is important to emphasize that the ultimate issue in administering Mississippi's textbook program to private schools is not whether black students are actually enrolled at the school, but whether their absence is because the school has restrictively denied their access; simply, does the school have a racially discriminatory admissions policy?

The nature of a tax exemption

Perhaps the most fundamental—and least examined—aspect of the IRS proposals is the assumption that tax exemption is a government subsidy that, like a federal grant to a university, triggers affirmative action requirements. IRS Commissioner Jerome Kurz cites Title VI of the Civil Rights Act of 1964 as requiring the proposed guidelines. It reads in part:

No person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.

Without stopping to question here the disputable notion that this section requires the enforcement of racial quotas, we move on to ask whether tax exemption constitutes "federal financial assistance." The IRS clearly thinks so and cites Norwood v. Harrison to justify its proposals. But this case, which involves direct state aid in the form of textbooks to private schools in Mississippi, clearly has no bearing on Christian schools that refuse all state aid on religious grounds.

Nevertheless, the primary basis for the IRS's argument that tax exemption constitutes a government subsidy is the Green v. Connally decision in which the court, in addition to its other findings, concluded that tax exemption was unquestionably a form of governmental support to which schools practicing racial discrimination were not entitled. As the IRS emphasizes, this decision was later affirmed by the Supreme Court. At the same time the IRS neglects to mention that the Supreme Court has also explained that the Green decision, for technical reasons, lacks the weight of precedent and that as far as the Court is concerned it has not reviewed the question whether discriminatory private schools are entitled to tax-exempt status.

Beyond these legal arguments the proponents of the IRS's position stand on less technical grounds. Harvard Law Professor Stanley Surrey, for example, argues persuasively that tax exemptions
represent a "cost" to the federal government in the form of foregone revenues. And since 1975 Congress has required the federal budget to include an accounting of such "tax expenditures." Nevertheless, this apparently common-sense accounting device raises some difficult issues. As Professor Richard Wagner has pointed out, the theory of tax expenditures assumes that everything not taxed by the government represents a government expenditure; or at least it does not offer a reasonable rule for what is and what is not to be considered an expenditure. For example, should husbands be taxed for the imputed value of their wives' services as homemakers? The tax expenditures notion seems to suggest this is feasible, and that government's failure to tax this represents an expenditure and, in effect, a subsidy to husbands.

Others argue that tax exemption represents a reimbursement to institutions providing services that the state would otherwise have to provide. This notion of a *quid pro quo* makes a good deal of sense in the case of charitable institutions such as hospitals, orphanages, and even private schools. But in the case of churches and religious schools this argument makes little sense. After all, these offer services that the state is constitutionally prohibited from providing or subsidizing! In addition, this argument would not apply to a range of philanthropic activities such as museums that the state might very well not feel the need to finance. In sum, the *quid pro quo* argument is only a partial justification for tax exemption.

Beyond these considerations, we must clarify some important differences between government subsidies and tax exemptions. Government grants, by their very nature, are rooted in the statutory process. Legislative bodies debate the merits and appropriate funding level of a particular grant; administrative agencies make the appropriations and are empowered to ensure that they are spent in accordance with legislative intent; and the grant is subject to periodic review which may expand, contract, or discontinue it. Upholding the constitutionality of property tax exemptions to churches, the Supreme Court states in its *Waltz v. Tax Commissioner* decision:

Obviously a direct money subsidy would be a relationship pregnant with involvement and, as with most governmental grant programs, could encompass sustained and detailed administrative standards, but that is not this case. The grant of a tax exemption is not sponsorship since the government does not transfer part of its revenue to churches but simply abstains from demanding that the church support the state. No one has ever suggested that tax exemption has converted libraries,
art galleries, or hospitals into arms of the state or put employees on the public payroll.

With a subsidy, the initiative is always with the government. The system of tax exemption, on the other hand, puts the initiative elsewhere. By means of a grant the government can create or sustain an organization or program; it can do no such thing by means of a tax exemption, for the survival of the tax-exempt organization depends wholly upon the generosity and commitment of individual citizens. The amount of help such an entity receives is similarly dependent, not on state action, but on the decisions of citizens. Finally, no one is compelled to contribute to tax-exempt organizations, but a subsidy in effect forces contributions from all citizens.

Most important, the tax exemption system has deep roots in uniquely American notions of pluralism and individual initiative. This emerges most clearly when we consider the tax exemption of religious institutions. From the beginning, the American colonies exempted churches from local property and other taxes—in accord with well-established English custom. But in America, exemption was to take on a new and different meaning. To be sure, only a few colonies like Pennsylvania had anything like today's religious freedom. There were established churches, such as in Massachusetts Bay, from which dissenters, such as Roger Williams, had to flee. But even in these, the incredible diversity of the colonial peoples led to considerable accommodation and freedom. The emerging American solution to the religious turmoil of the sixteenth and seventeenth centuries was, in a word, tolerance.

The nineteenth century reinforced these tendencies, although the emphasis shifted somewhat from religious tolerance to the classical liberal concerns of limiting government and fostering private initiative. As President Eliot of Harvard made the case in 1864:

It has been often asserted, that to exempt an institution from taxation is the same thing as to grant it money directly from the public treasury. This statement is sophistical and fallacious . . . . The exemption method is emphatically an encouragement to public benefactions. On the contrary, the grant method extinguishes public spirit. No private person thinks of contributing to the support of an institution which has once got firmly saddled on the public treasury. The exemption method fosters the public virtues of self-respect and reliance; the grant method leads straight to an abject dependence upon the superior power—Government.

By the time Congress got around to enacting a federal income tax at the beginning of this century, the exemption habit was so
deeply ingrained it was simply taken for granted that religious and charitable institutions would be exempt. There was virtually no discussion of the matter, and the burden of proof is definitely upon those who argue that tax exemption is a subsidy, since there is no evidence Congress ever intended it as such.

The genius of tax exemption is as a mechanism by which government encourages individual initiative and freedom of association without fostering entanglements and dependencies. Yet these IRS proposals would use the same mechanism to extend, not limit, the reach of government. The assumption that tax exemption is a government subsidy obliterates the distinction between public and private basic to our political traditions. It would be a dangerous precedent, established by the IRS to accomplish what?

To eliminate what is still, in spite of recent growth, a small number of schools—the IRS Commissioner himself admits he does not know how many would be affected. To attack a culturally marginal phenomenon that subsists not on large financial contributions but on the zeal of a few fundamentalists whose extreme disaffection with the direction of American society is not likely to be widely imitated. To extend government control over institutions that are private in the fullest sense, refusing on religious grounds to accept a penny of state funds.

Certainly not all private schools established in recent years are free from suspicion as to their origins. Yet the schools I visited form part of a class of schools that has been grossly misundertood. And beyond this, the IRS proposals raise the larger question: How far can government reach into realms long held inviolable? This is not to argue, as do the proponents of Christian schools, that as religious organizations they should be exempt from government scrutiny. After all, schools perform a function in which the public has a vital interest. But as the Supreme Court put it fifty years ago in Pierce v. Society of Sisters, "the child is not the mere creature of the state." Nor, we might add, are institutions that exist solely through the free initiative and voluntary commitment of their members.