

Post-MCGI Society Research Team
Working Paper

**When Materialism Replaces Theology: Why Abuloy Stops
Being a Moral Duty Under Lifestyle Disparity**

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Abstract

This paper explains why abuloy (church collections) can stop functioning as a moral religious gift and begin functioning, in practice, like extracted taxation once an organization's "daily life" shifts from theology and Bible exposition toward logistics-heavy service delivery. When feeding programs, medical missions, and constant operational targets dominate, the institution behaves less like a congregation and more like a centralized service enterprise that requires steady revenue, continuous unpaid labor, and tight compliance. In that setting, moral obligation to give abuloy becomes ethically unstable, especially when a visible lifestyle gap appears between ordinary member-producers and an insulated leadership circle. The paper argues that where (1) giving becomes monitored and coerced, (2) allocation is centralized and non-transparent, (3) labor is treated as compulsory while labeled "voluntary," and (4) sacrifice is asymmetric, members are not morally bound to fund the system. Instead, withholding becomes a legitimate form of "economic voice" and self-protection.

1. Introduction: from offering to extraction

Religious giving traditionally presents itself as gift: a voluntary act rooted in devotion, gratitude, and spiritual meaning. But gifts depend on one core condition: you can refuse without punishment. The moment refusal becomes morally penalized, tracked, and enforced through social discipline, the gift begins to mutate.

A church changes character when its center of gravity shifts away from theology and toward performative service delivery and charity—feeding programs, medical missions, event logistics, production of goods, and constant coordination.[1] These operations do not float on prayer alone. They require money on a schedule, labor on demand, and a chain of command that can mobilize bodies quickly. Once that becomes the organization's primary "daily life," abuloy stops being merely an offering that sustains worship. It begins to function as recurring extraction that sustains operations.[1]

This paper focuses on one practical moral question members ask quietly but rarely say aloud: if leadership and inner circles appear insulated from sacrifice while ordinary members shoulder the burden, why should the ordinary member still feel morally obligated to pay?

2. Conceptual framework: fiscal sociology, discipline, and moralized compliance

To analyze abuloy as something that can behave like taxation, we borrow from fiscal sociology and organizational theory. Taxation is not defined only by the state. It is defined by structure: regular expected contributions, penalties for non-payment, monitoring, and centralized allocation.[1] When those features appear inside a religious organization, members experience “tax-like” extraction even without a government stamp.

Two classic social theorists help explain how this extraction stabilizes. Gramsci’s concept of cultural hegemony explains how institutions secure consent through moral language that makes unequal arrangements feel normal, righteous, even inevitable.[2] Foucault’s account of discipline explains how surveillance and normalization produce self-policing subjects—people who regulate themselves because they fear correction, stigma, and exclusion.[3] In plain terms, the organization does not need to threaten you with police. It needs to teach you that refusing is shameful and spiritually dangerous, and then surround you with watchers who can “remind” you.

This matters because religious extraction rarely works through brute force. It works through moral instruments: guilt, duty, fear of being labeled “iba ang diwa,” fear of being cut off from community, and fear of spiritual condemnation. Those pressures do not look like handcuffs, but they can still function as penalties.

3. The institutional transformation: the church as service enterprise

A service enterprise has a different metabolism than a theology-centered congregation. A theology-centered group can survive on low overhead: teaching, small gatherings, decentralized study, modest infrastructure. But a service enterprise becomes logistics-heavy. It needs supply chains, transportation, staffing, production, venue control, constant planning, and visible outputs that can be photographed, counted, and reported.

When a church’s legitimacy begins to hinge on performative outputs—feeding drives, medical missions, mass events—funding becomes non-negotiable because operations do not pause. This is the critical transformation: worship no longer organizes the institution; operations do.[1] At that point, abuloy becomes a revenue stream that must be stabilized, not a gift that can fluctuate.

A second shift follows: charity becomes recruitment-facing. Instead of aiming primarily at relief, service delivery begins to position “prospects” as future joiners who can later supply labor and recurring contributions.[1] The poor still appear in the story, but the operational logic increasingly prioritizes those who can be converted into long-term producers and payers.

4. The economic mechanism: abuloy as extracted taxation

This is where the moral argument tightens. The claim is not that abuloy is literally a state tax. The claim is that it can become tax-like in function, and function is what members feel in their daily lives.

Four markers signal the shift.

First, extraction replaces voluntarism. Contributions become expected with a regular cadence because the machine needs fuel.[1]

Second, monitoring replaces privacy. Pledges and targets become visible, followed up, and enforced through internal lines of authority.[1] This resembles taxation because the “payer” becomes legible to the center.

Third, moral coercion replaces free conscience. Non-participation is framed as a spiritual failing. Moral stories are deployed to discipline giving—what members often describe as the “Ananias–Safira card,” where refusal is treated not as choice but as rebellion.[1]

Fourth, centralization replaces consent. Allocation decisions sit with central authority, while ordinary members carry the burden but hold no meaningful say in distribution priorities.[1] A church can still call this “offering,” but structurally it begins to behave like taxation without representation: you pay, but you do not govern.[4]

Now fold in one more fact from our broader research program: when giving and labor are enforced through moral discipline, the institution does not merely request support. It extracts it.

5. The production gap: unpaid labor, captive markets, and the regressive burden

Service enterprises require producers. In this framework, ordinary members are the producers: janitors, kitchen workers, Mothers' groups, GCOS workers, medical professionals, logistics teams—people who keep the operation alive through long hours of unpaid labor. Our prior working papers treat this as a labor system, not a hobby economy.[5]

Here the “production gap” becomes visible. Members produce without wages. Yet value is created: goods get prepared, venues get maintained, programs get staffed, content gets made, events get staged. If the labor is essential—meaning the system cannot operate without it—then the label “volunteerism” does not change the economic function. Essential unpaid labor is not benign. It is a subsidy.

Distribution completes the loop. When the organization sells goods, tickets, or products into an internal captive market—where moral expectation replaces consumer choice—members become both producers and compelled consumers, while revenues flow upward through controlled channels.[1][5]

This is why the burden becomes regressive. A regressive tax is one that takes a larger share of income from lower-income people than from higher-income people.[6] In religious extraction systems, the poor “pay more” not only in money but in time, exhaustion, and lost opportunities, because labor is often their only asset. The wealthy “pay less” because they can buy their way out, outsource burdens, or occupy roles insulated from manual work. When the institution moralizes sacrifice while preserving elite insulation, the extraction becomes regressive in the deepest sense: it drains the already-drained.

6. Why the moral obligation collapses under lifestyle disparity

Now we reach the core claim: members are not morally bound to give abuloy when leadership and inner circles appear insulated from sacrifice while ordinary members bear the costs.

Obligation requires fairness. Even outside religion, societies justify taxation by pairing it with public accountability, transparency, and broadly shared burden. If taxes fund private luxury or elite insulation, citizens call it corruption, not duty. A similar moral logic applies here because the structure has already become tax-like.

Lifestyle disparity matters because it is the empirical signal that “shared sacrifice” is a story, not a reality. When an elite layer enjoys comfort, distance from manual labor, and control over allocation while the rank-and-file experiences debt pressure, exhaustion, and enforced giving, the moral claim “you must give” loses legitimacy. It becomes an internal design feature for sustaining inequality, not a spiritual imperative.

Nonprofit governance frameworks also point to why this legitimacy matters. Boards and leaders of mission-driven organizations are expected to steward resources toward the mission, avoid conflicts, and handle assets prudently.[7] When a religious institution depends on moral coercion and unpaid essential labor while sustaining visible insulation at the top, the ethical basis for further extraction weakens. In that context, withholding is not greed. It is refusal to participate in an unfair transfer.

This is also where “voice” becomes economic. Hirschman’s classic model says members respond to decline through exit or voice.[8] In high-control environments, voice is often punished, and exit is stigmatized. That leaves one practical form of voice that stays available: withholding money and labor. In a system that behaves like tax extraction, withholding becomes the only remaining leverage for ordinary members to force recognition of material limits.

7. Predicted outcomes: burnout, attrition, and the Great Collapse dynamic

Once abuloy becomes tax-like and sacrifice becomes visibly asymmetric, the system produces predictable outcomes: burnout, resentment, hidden noncompliance, and eventually exit.[1] The organization can try to patch the leak with more moral language, more targets, more monitoring. But those “solutions” intensify the underlying problem: they make extraction more obvious.

This is why the “internal design” argument matters. Collapse does not require an external enemy. It can emerge from the contradiction between (1) a high-maintenance service enterprise and (2) a shrinking base of willing producers. When the moral obligation to give collapses at scale, the machine loses fuel. And when that machine is overbuilt—high fixed costs, high labor demands, constant operations—the contraction becomes difficult to reverse.

Conclusion

A member's moral duty to give abuloy is not automatic. It is conditional. It depends on voluntariness, transparency, and shared sacrifice. When a church transforms into a service enterprise, treats contributions as monitored obligations, relies on essential unpaid labor, and sustains visible lifestyle insulation at the top, abuloy becomes taxation in practice, and the moral claim "you must pay" loses legitimacy.

In that setting, withholding is not spiritual failure. It is rational self-protection and a legitimate form of economic voice.

Notes and references

[1] Geronimo Liwanag, "How Abuloy Became Tax in MCGI," Post-MCGI Society (mcgiexiters.org), Dec. 27, 2025.

[2] Antonio Gramsci, *Selections from the Prison Notebooks*, ed. and trans. Quintin Hoare and Geoffrey Nowell Smith (New York: International Publishers, 1971).

[3] Michel Foucault, *Discipline and Punish: The Birth of the Prison*, trans. Alan Sheridan (New York: Pantheon Books, 1977).

[4] "Taxation without representation," standard political principle in Anglo-American political history; see reference in Notes [10] below.

[5] Post-MCGI Society Research Team, *MCGI: A Modern-Day Slavery Economy* (Working Paper, Open Review edition, 2026); and *Beyond "Free Will": Debunking the Volunteerism Defense in MCGI's Labor System* (Working Paper/Addendum, 2026).

[6] Internal Revenue Service (U.S.), "Comparing Regressive, Progressive, and Proportional Taxes," educational handout (PDF), defining regressive taxes as taking a larger percentage of income from low-income groups than high-income groups.

[7] Council of Nonprofits, “Board Roles and Responsibilities,” outlining nonprofit fiduciary duties (care, loyalty, obedience) as governance expectations for mission-driven organizations.

[8] Albert O. Hirschman, *Exit, Voice, and Loyalty: Responses to Decline in Firms, Organizations, and States* (Cambridge, MA: Harvard University Press, 1970).