

The Bible and Taxation: A Study

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Introduction

The recent Supreme Court ruling on the “Affordable Care Act” impresses upon us just how vulnerable we are to government tax mandates. The new health bill will cost Americans a great deal in *taxes, fees* and *regulations*. Those who have studied the law say that it contains 21 new taxes and constitutes the largest tax increase in American history. Unless this law is repealed, our taxes will go up, certain freedoms will be lost and the job recovery will be hindered.

Paying taxes is both a civic and moral duty. However, there is no logical, legal or moral reason why taxes should be punitive, burdensome and oppressive. We shall see, both from biblical and secular history that exorbitant taxation stifles economic growth and turns citizens into slaves. We will learn that God never intended for people to be burdened by excessive taxation, and that people come under heavy tax burdens, not because of God, but because of their over reliance upon government. We will learn that God “ordained” the *function* of government, and that a God-ordained government is quite limited in its scope and size. Since tax obligations are divinely linked to the function of government (Romans 13:1-7), tax rates should be quite small and never burdensome to a population. High taxes are often the result of wickedness, either of the rulers, or of those ruled, or of both.

The Effects Of High Taxes

Referring to the oppressive taxes that the rulers imposed upon the people of his day, the prophet Micah said,

“...Who strip the skin from my people, and the flesh from their bones; who also eat the flesh of my people, flay their skin from them, break their bones, and chop them in pieces like meat for the pot, like flesh in a caldron” (Micah 3:2-3).

Micah’s analogy graphically depicted the effects that excessive taxation had upon the people of his day. Rulers are compared to savage cannibals who preyed upon the labor and industry of their people. They took from the people until there was nothing more for them to give but their very lives. We are reminded of the exactions made by Joseph Stalin that caused millions of people to die of starvation. Of course, history is filled with similar cases of abuse, and there are even places today where people suffer to varying degrees under the heavy hand of tyrannical government. The more “enlightened” leaders of modern times have

learned that slaves must be made very slowly. The American Revolution demonstrated that people will not tolerate sudden and massive tax increases. The taxes must be increased *gradually* and in subtle and imperceptible ways if they are to be tolerated by society.

By raising taxes gradually over time, governments provide people with time to adjust to the tax, thus making the increase bearable for most people. A survival mechanism kicks in and people simply end up working *more hours* at their job, or *more jobs*, in order to pay their taxes and maintain their accustomed standard of living. They rarely pause to consider just how much of their labor is being siphoned off by their (often) inept, inefficient and immoral government. Their lives are spent in slavish service to their government. Their freedoms and property are systematically and increasingly confiscated, yet people are conditioned to simply accept this treatment. They are the victims of incrementalism and government-creep. For them, the topic of taxation is merely an unpleasant one. They aren't (yet) suffering to the degree of Micah's contemporaries or of Stalin's subjects, so they continue to accept the current levels of taxation (property confiscation) with little or no complaint. Having grown accustomed to the system, they never think to question or challenge it. After all, along with "dying," as the old adage goes, "paying taxes" is something that we just have to do!

While we do have to pay our taxes, it is wrong to assume that government levels of taxation are always right. As noted above, the prophet Micah described a situation in which taxation had become abusive, extortive and oppressive. He condemned the government officials who so abused their citizens.

Taxation can be so burdensome for many business owners and entrepreneurs that they sometimes wonder why they subject themselves to the added risks, worries and work that accompany private business ownership. Heavy taxation and government regulations drive some business owners completely out of business. This is sad, for *employees* require *employers*. A healthy economy requires successful business owners. According to Jesus' parable of the "*laborers in the vineyard*," there had to first be a *vineyard* and a *vineyard owner* before any laborers could be "hired" (Matthew 20:1-16). In order to get started, businesses often need start-up capital and venture capitalists who are willing to invest in their ideas. Jesus described and commended this economic model in the parable of the talents in Matthew 25:14-30.

Some may object to my emphasis upon the physical aspects of these parables. Jesus did have a spiritual mission, and He used parables to teach *spiritual* concepts. However, a "parable" is a truth *alongside* another truth. While Bible teachers and preachers should emphasize the soul-saving principles of parables,

we should not ignore the basic economic and practical messages that are also embedded in their stories. Though the soul is of greater value than the flesh (Matthew 16:26), and the preservation of the soul takes precedence over the preservation of the body (Matthew 10:28), yet we must heartily work to provide for our own sustenance and seek to “*be dependent on no one*” (Colossians 3:23; 1 Thessalonians 4:11-12). For “*if a man won’t work, neither should he eat*” (2 Thessalonians 3:10).

In this study we will learn that safe and productive societies can exist and prosper *without* excessive taxation. We will see that high taxation is *not* God’s will for man and is nowhere required by Scripture. The imposition of punitive levels of taxation is a human invention, not a divine invention. As we shall see from 1 Samuel 8, the practice of heavy taxation came as a result of man’s *rejection* of God. Heavy taxation was a punishment from God - not a blessing. According to both biblical and secular history, human rulers tend to increase taxes in order to increase their own power and control over other people, and to entrench and enrich themselves. It is too often the case that the fruits of human labor are squandered by egomaniacal civil leaders. It does not have to be this way.

To the surprise of some, and to the chagrin of others, it is actually *the Bible* that most sensibly and logically addresses the subject of taxation. The Bible presents a reasonable and balanced approach to taxation. It sets forth some good and obvious reasons for paying taxes, while at the same time limiting the scope and size of government, thus also limiting the burden of taxation. The apostle Paul said,

“For for this cause you pay tribute also; for they are ministers of God’s service, attending continually upon this very thing. Render to all their dues: tribute to whom tribute is due; custom to whom custom; fear to whom fear; honor to whom honor” (Romans 13:6-7).

Notice the phrases “*for this cause*” and “*upon this very thing.*” These phrases are vital to a correct understanding of God’s will with regard to civil taxes. Paul here makes a connection between one’s duty to pay taxes and the function of civil government. Taxes should be paid to support a God-ordained government (Romans 13:1). As defined by the context, a God-ordained government is one that provides a just, safe and peaceful environment for its citizens. Verses 6 and 7 of Romans 13 can be understood only in the context of verses 3 and 4 of the same chapter:

“For rulers are not a terror to good conduct, but to bad. Would you have no fear of the one who is in authority? Then do what is good and you will receive his approval, for he is God’s servant {minister} for your good. But if you do

wrong, be afraid, for he does not bear the sword in vain. For he is the servant of God, an avenger who carries out God's wrath on the evildoer" (Romans 13:3-4).

The "minister" of verse 4 is the minister(s) of verse 6. These "ministers" are the "*powers that be*" of verse 1 and the civil "*rulers*" of verse 3 (also Titus 3:1). They are the "kings" of 1 Timothy 2:2 and 1 Peter 2:13, the "governors" of 1 Peter 2:14, and the "authorities" of Titus 3:1. They are civil leaders of varying rank. The God-assigned role of these rulers is to promote the welfare of those who "*do good*" and to punish those who "*do evil*." The apostle Peter makes precisely the same point in 1 Peter 2:14. He defines the purpose and function of civil government as being "*to punish those who do evil and praise those who do good.*" The fact that this is stated twice, in two different epistles by two different apostles is significant. According to 1 Timothy 2:1-2, one should pray for civil rulers to provide an atmosphere in which he can "*lead a peaceful and quiet life, godly and dignified in every way.*" It is the role of government to provide a safe, secure and free environment in which people may freely do the things that God would have them to do, and to live the way that God would have them to live. Government helps those who "do good" simply by providing *equal justice* and *equal opportunity*. Income redistributionists and socialists desire equality of *outcome*, which is not the same thing. Equality of *opportunity* encourages personal responsibility. Whereas, equality of *outcome* actually *discourages* personal responsibility and places the responsibility for one person's condition upon another person. As referenced before, the Bible teaches that if one will not work, then neither should he eat (2 Thessalonians 3:10). While we are instructed to help those who cannot help themselves (ex. *the Good Samaritan*, Luke 10:30-37), we are not to help capable people who simply refuse to help themselves. Of course, governments do this regularly, which is the main reason for the staggering debts that many countries have amassed. How many of the 47 million Americans currently on food stamps are actually incapable of providing for themselves?

Taxes should be paid to support the government functions that are outlined in the above passages. Government is not to be obeyed or supported when it prevents one from serving and obeying God. According to the apostle Peter, in such cases of conflict and contradiction, "*we must obey God rather than men*" (Acts 5:29; see also Acts 4:19-20).

We should pause to consider the ease and simplicity of God's tax plan, particularly in contrast with those that presently exist in many countries today. (*The US tax code presently contains over 72,000 pages!*) The above passages limit the *size, scope and function* of civil government. This necessarily limits the amount of tax dollars that are required to support its function. A God-ordained

style of government does not require an exorbitant amount of tax dollars in order to maintain its function. There is absolutely no reason why hard-working and industrious people should have to pay a third to a half of their income in various government taxes and fees. The funding of protection services (national defense, border defense, military, police...etc) and criminal justice systems would place only small fiscal demands upon taxpayers. High taxes are the result of government reach and expansion above and beyond its God-assigned role.

Sadly, few governments respect their God-given function. The natural tendency is for government to grow and expand. Government officials curry favor with people by increasing social services. The Bible teaches people to *be dependent on no one*. Governments often encourage dependence, for dependence translates into control. They also maintain control of people through increased regulation. These practices may help politicians keep their offices but they come at a huge cost to hard-working taxpayers. Excessive taxation eventually turns “constituents” into “subjects,” though, as I mentioned before, few taxpayers pause to consider their plight.

Why Does This Happen?

1. Some people are *statists*. They like the idea of the government taking control of all social and economic affairs. They are willing to trade certain unalienable rights and freedoms for “*cradle to the grave*” care from their government. Whether socialists or full-blown marxists, the statist prefers central planning over individualism and free-market competition. Most statists are terribly naive. They fail to consider the choice-robbing implications of a government-planned society. Under such systems, people are necessarily assigned jobs that they may not want, and moved to locations that they may not like. Of course, for a centrally planned society to function, all “citizens” (subjects) are forced to comply. Personal choice is sacrificed for the betterment of the whole society.
2. Some people are marxist communists. Unlike the naive socialist who assumes that social and economic decisions can be perpetually made by communities, the marxist knows, as taught by Marx and Engels, that once socialism displaces capitalism, it seamlessly transitions into communism. The state, under tyrannical leaders, controls all aspects of society. The young protester of today with his iPhone in one hand and a “Communism” sign in the other hand is dangerously ignorant of what life is really like under communism. Communist countries allow no freedom of expression or complaint. Protesters are summarily killed, imprisoned or placed in forced-labor camps. Their utopian dream is actually a nightmare of slavery and hardship.

3. Sadly, many religious people have misconceptions about the nature and role of government. This leads them to accept and defend every government action and decision without question. Britons once believed in *the divine right of kings*, which is the doctrine that kings derive their right to rule directly from God. The British people began to observe the godless behavior and cruel actions of so many of the kings, and they eventually realized that such men could not be God's divine appointments. And though we don't hear people advocating this old doctrine today, some Christians do hold a similar concept of civil authority. They wrongly see Paul's words in Romans 13:1 ("*governing authorities are ordained of God*") as suggesting some type of miraculous and direct divine appointment of specific regimes and personnel. This misconception leads such people to be blind servants of the government. They do not question or challenge governing officials for fear of displeasing God. This is a dangerous and unscriptural view of civil government (*see my article, "What God Ordained With respect To Civil Government"*). Those who hold such a view overlook the fact that the Bible, from "Nimrod" of the book of Genesis to the "great whore" of the book of Revelation, describes and condemns the behavior of dozens of wicked civil rulers and governments. For those whose minds return immediately to Daniel's words that "*the Most High rules in the kingdom of men and gives it to whom he will*" (Dan. 4:25), I must point out that Daniel lived under the Jewish *theocracy* of Mosaic Law. The system of religion under Christ is not theocratic, nor is His kingdom physical. We are not under a theocracy today. Let us avoid a position on Romans 13:1 that elevates government to a supernatural, god-like status. As I explained earlier, God ordained the function of government, not any specific administration, type of government or particular personnel. For too many people, government is the first place they look to in times of need and hardship. Rather than look to God's providence (Matthew 6:13), they look to government to *deliver them from evil* and *give them their daily bread*. Far too many people, even in our country, are becoming slavishly dependent upon the government.

Small Taxes Under The Divine Model

The divine model of civil government requires a relatively small amount of taxes to operate, because the divine model places government in control only of those things that are beyond the scope of the individual to achieve and control. For example, Romans 12:17-21 prohibits *individuals* from exacting personal revenge upon others. Instead, God assigned this role to civil government: It is God's "*avenger to carry out wrath on the evildoer*" (Romans 13:3-4). God's system of a third-party criminal justice system safeguards against the abuses that often

accompany the personal administration of “justice.” The two extremes are vigilantism and sentimentalism. The vigilante would punish without justice, for he thinks only of retaliation; the sentimentalist would not punish at all, for he thinks only of forgiveness. God’s system removes the elements of personal passion and prejudice which often interfere with the administration of true justice. Interestingly, many cultures and societies follow, though some unwittingly, the biblical model of criminal justice.

Along with protection from evil men within the nation, there is also the matter of protection from evil men abroad. A standing and well-equipped army is also beyond the scope of mere individuals to maintain, which is precisely why God has assigned this function to civil government. Even if we were to add other protective and emergency relief agencies our average individual tax burden would be relatively small.

Large Taxes Under The Human Model

Unlike the divine model of government, human models of government often exact exorbitant amounts of taxes from their citizens. Much of this money is then wasted on foolish programs and projects. Other tax dollars are used to enrich political cronies. Worst of all, some tax dollars are spent on things that are morally reprehensible to the taxpayers. Thomas Jefferson said,

"To compel a man to furnish contributions of money for the propagation of opinions which he disbelieves and abhors is sinful and tyrannical."

Several years ago the Hyde Amendment was passed in order to block taxpayer funds from subsidizing abortion. We have recently learned, however, that huge government grants go each year to the abortion provider, *Planned Parenthood*. Of the over 1.2 million abortions that are performed every year in America, ***one in every four*** is performed by Planned Parenthood. Those of us who believe in the sanctity of human life do not want our tax dollars being used to fund the killing of innocent human beings. I recently read that a government agency had spent thousands of our tax dollars building a “homoerotic” website. Those of us who oppose homosexuality, pornography, lewdness and evil desire do not want to pay for websites promoting such behavior. The Pentagon just held a “gay pride” event that celebrated the acceptance of homosexuality in our nation. Many of us do not celebrate homosexuality, and we do not want our tax dollars paying for various “events” and “monuments” in its honor. Sadly, many other examples of government spending on immoral projects could be cited.

While religious people are generally more concerned about their tax dollars being used to fund *immoral* and ungodly practices, there is also the issue of tax dollars

simply being wasted. (Of course, let us not forget that *good stewardship* is also a biblical principle, as taught by Jesus in Matthew 24:45.)

Government is wasteful by its very nature. People are rarely restrained in their spending when they are spending *other people's* money. Bureaucrats tend to spend tax money lavishly and foolishly because the money is not their own. Their wasteful use of the money results in no personal cost or loss to themselves. This results in repeated bad investments of tax dollars and funding of outlandish and unnecessary studies, projects and programs. In fact, politicians often *profit* at the taxpayer's loss. Financial scandals are commonplace in government. James Madison wrote:

"The apportionment of taxes on the various descriptions of property is an act which seems to require the most exact impartiality; yet there is, perhaps, no legislative act in which greater opportunity and temptation are given to a predominant party to trample on the rules of justice. Every shilling which they overburden the inferior number is a shilling saved to their own pockets."

This problem is compounded with the *growth* of government. The larger any government becomes, the more tax dollars it wastes. The words of Solomon prove that bloated bureaucracy is not a new problem:

"If you see in a province the oppression of the poor and the violation of justice and righteousness, do not be amazed at the matter, for the high official is watched by a higher, and there are yet higher ones over them" (Ecclesiastes 5:8).

This same condition exists in our country today: High officials are watched by higher officials, and there are even *higher* officials over them! The US government continues to grow and expand, adding layer upon redundant layer of largely inefficient bureaucracy. It has been estimated that there are over 1300 federal US agencies and approximately 3 million federal employees. Tax dollars fund these agencies and pay their employees. Remarkably, rather than being encouraged to *cut* spending, certain funding policies actually encourage agencies to spend money unnecessarily. Left-over funds might suggest to administrators that a particular department needs no funding increase for the next fiscal year, so departments spend money just to get rid of it. No private business could survive that followed such a foolish fiscal model.

Thanks to the internet, people are becoming more and more aware of these abuses and they are raising objections to how their hard-earned tax dollars are being spent. Scandals such as the GSA/Las Vegas/Hawaii fiasco are being exposed, and watchdog groups are doing investigative reports that expose

government waste, fraud and abuse. Thankfully, our country has a system by which unscrupulous leaders can be peacefully ousted. When enough people become disgusted with how their money is being misused, they will vent their frustrations at the voting booth.

In an ideal civil environment, taxpayers would fund the functions of government that are divinely authorized. The government would spend money only on those things that are *morally* and *legally* authorized. Most governments have some mechanism for authorizing and allocating funds. In the United States, the US Constitution provides congress with spending authority. However, presidents often spend money by executive fiat, and congress members often allocate and spend money on policies that will bolster their reelection. Under such conditions, whole voting blocks of unprincipled people can vote themselves money by electing big social program liberals and socialists to high office. Such symbiotic arrangements can last for decades - at least until the liberal politicians run out of other people's money to spend.

The Tax Duty

After considering the way that many of our tax dollars are spent by the government each year, one might be tempted to simply not pay his taxes. Of course, there are certain legal consequences of tax evasion that no one wishes to face, and there is also the *Bible*. Obviously, not all people believe or accept the Bible, but those who do believe it are conscience-bound to follow its instructions. Along with having a financial obligation to God and the church (1 Corinthians 16:1-2), one's own family (1 Timothy 5:4-8), needy brethren and others (Galatians 6:10; Ephesians 4:28; Luke 10:30-37), one has a financial obligation to civil authorities. Though with certain caveats that I will later explain, the Bible teaches us to pay our taxes. Jesus said, "*Render to Caesar the things that are Caesar's, and to God the things that are God's*" (Matthew 22:21). As referenced above, Paul also instructs us to pay our taxes - "*render to all their dues; custom to whom custom, tribute to whom tribute*" (Romans 13:6,7). People often cite Matthew 17:24-27 to make this point, but the half-shekel tax was a Jewish tax that was prescribed under the Law of Moses. While there are some instructive principles in the passage, no one today is under Mosaic law. While Matthew 22:21 and Romans 13 do teach us to pay our taxes, even these passages contain certain defining and mitigating factors that are often overlooked by Bible students and others. The Bible passages that instruct us to pay our taxes are balanced by other Bible passages that limit the *scope and function* of civil government. A lean and *limited* government is an inexpensive government.

As the Bible warns and as history demonstrates, taxation can become so oppressive that it turns free people into actual *slaves*. Rather than government

existing to serve and protect responsible people (Romans 13:3-4), people become servants to the government. As we shall see, this was never God's intention. Excessive taxation occurs when the people of a nation reject the God-given role and function of government and begin to construct their own model.

Taxation Under The Old Testament

For Old Testament Jews, paying taxes was a simple and easy task. Under Mosaic Law, every Jewish male 20 years of age and above was to pay an annual census tax of one half shekel. It was a flat tax for all in this group; *"the rich were not to give more, nor were the poor to give less."* This "half-shekel tax," as it was later known, was to be paid as a ransom for deliverance from Egyptian bondage. The money was to be used for the maintenance of the Tent of Meeting (Exodus 30:11-16). It was later used for the Temple in Jerusalem (2 Chronicles 24:4-14). As seen from Matthew 17:24-27, this tax continued into the days of Jesus when it was called the "Temple tax" (v. 24). On the occasion described in this passage, Jesus did not initially pay the tax, which resulted in the questioning of Peter by the tax collector. Jesus used the occasion to teach a lesson about His true relationship to the Temple. After making His point that His position as *"one greater than the Temple"* exempted Him from the tax, in order to avoid offense He paid the tax for himself and for Peter. Interestingly though, the money that He used was miraculously provided by a fish that Peter was instructed to catch. The fish's mouth contained a *stater* coin, or shekel, which paid the tax for both Jesus and Peter (Matthew 17:27).

Let us remember that the Jews lived under a theocratic form of government. This meant that their social, civil and spiritual lives were intertwined. Their spiritual law was also their civil law. Along with special offerings of crops and animals, Mosaic Law required a tithe (10%) from the people. God's financial demands of the people were in no way burdensome.

"Give Us A King"

1 Samuel 8

The eighth chapter of 1st Samuel records the historic occasion on which the Jews asked Samuel to appoint them a king *"to lead (them), such as all the other nations have"* (1 Sam. 8:5, 6). The request displeased Samuel (and God), but God granted their wish and would use their newly chosen form of government as a means to punish them. God did not take lightly their having rejected Him as their King (v. 7), but rather than punish the perpetrators by some direct action, He chose to punish them through their own foolish and ill-conceived desires. Samuel was told to explain to the people the physical demands that would be placed upon them by the monarchical style of government that they so desired:

- The king would conscript their sons into military service.
- Others would be placed into forced labor for the production of food and military equipment.
- Their daughters would be conscripted as perfumers, cooks and bakers.
- The best of their fields, vineyards and olive groves would be confiscated and given to the king's officials and attendants.
- Their servants and the best of their cattle and donkeys would be confiscated for the king's own use.
- A 10% tax would be imposed upon their grain, vintage and flocks (*that is, on what remained after the confiscations of the "best" had occurred*).
- Samuel concluded his warning with the ominous words, "*And you yourselves will become his **slaves***" (1 Samuel 8:17).

Sadly, even after these plain warnings, the Jews of Samuel's day remained steadfast in their desire for a king, so God gave them Saul. Their dream of a monarchical utopia soon became a nightmare.

Taxation Under Solomon

God's warnings were fully realized by the Jews under the reign of Solomon. The tax burden was so high that upon his death the people assembled before Solomon's son, Rehoboam, and said, "*Your father made our yoke heavy. Now therefore lighten the **hard service** of your father and his **heavy yoke** on us, and we will serve you*" (1 Kings 12:4). They had reference to the heavy cost of maintaining the king and his administrators. As we shall see, "exploded bureaucracies" are nothing new! King Solomon had thousands of administrators. 3300 are mentioned just in connection with the work of material acquisitions for the Temple (1 Kings 5:16).

Solomon appointed 12 officers to oversee the daily provisions for people and livestock (1 Kings 4:7-19). Each one made provisions for one month of the year. According to 1 Kings 4:22-23, the following provisions were required for **each day** for king Solomon's table:

- 180 bushels of fine flour
- 360 bushels of meal
- 10 fat oxen
- 20 pasture-fed cattle
- 100 sheep
- Miscellaneous deer, gazelles, roebucks, and fattened fowl

- Solomon also had 40,000 horses for his chariots, which also had to be fed barley and straw each day.

Of course, this list did not include all of the tribute that was paid to Solomon each year by subordinate nations. Solomon eventually accumulated so much gold that silver became worthless (1 Kings 10:21).

Solomon did oversee a vast empire (1 Kings 4:21), requiring numerous aids and administrators. It could be argued that these sizable quantities of daily provisions were a necessary expense. However, let us remember God's warning that human kings and kingdoms would *create* such needs, and would then require the services of Jewish sons and daughters to supply those needs. This has generally been the practice of human governments ever since.

The Power To Tax Is The Power To Enslave

1 Kings 5:13 tells us that Solomon "*drafted forced labor out of all Israel, and the draft numbered 30,000 men.*" He also appointed 70,000 burden-bearers and 80,000 stone-cutters. 3300 officers were required to oversee these laborers. Any government with the power to force its citizens to give up their wealth and property also has the power to force its citizens into slavery. Of course, Samuel warned the people that these conditions would exist under monarchical government. He told the people, "***and you yourselves will become slaves***" (1 Samuel 8:17). That is precisely what happened.

There is a great lesson in the fact that Solomon was not an *evil* king. He "*loved the Lord, and walked in the statutes of David his father,*" and was blessed by God with great wisdom and understanding (1 Kings 3:3; 4:29). Even so, his reign placed tremendous hardships upon his people. We learn from Solomon's example that the kingdoms of even *good* kings place a terrible burden upon the citizens who are expected to maintain them. Solomon took from the strength and substance of the people whatever was required to fuel government expansion. As noted above, human governments become a vast labyrinth of administrations, agencies and offices that are expensive to maintain. Interestingly, *it was Solomon himself* who described the inefficient and oppressive monstrosity that government often becomes:

*"If you see in a province the oppression of the poor and the violation of justice and righteousness, do not be amazed at the matter, for **the high official is watched by a higher, and there are yet higher ones over them**"* (Ecclesiastes 5:8).

Such is the nature of human government - layer upon wasteful layer of inefficient redundancy. Under the Jewish *theocracy*, with God as their only "King," the

primary function of the people was to serve God, and His requirements are never “grievous” (1 John 5:3). Prior to the kings, no vast bureaucracies existed among the Jews to siphon off the fruits of their labor and break their entrepreneurial spirits. Heavy taxation and despair happened because of the impositions of *human* government. The same thing happens today.

Taxation Under Other Kings

Samuel’s warnings extended beyond the era of the United Kingdom, and into the era of the Divided Kingdom. Amos told the leaders of his day,

“Therefore, because you have tread down the poor and take grain taxes from him, though you have houses of hewn stone, yet you shall not dwell in them; you have planted pleasant gardens, but you shall not drink wine from them” (Amos 5:11).

Through taxation, the poor were “tread down” and government officials lived sumptuously. So commonplace were these taxes that Amos makes incidental mention of “*the king’s mowings*” in Amos 7:1. This had reference to a tax that was imposed upon all farmers. It is an Old Testament example of the tax *incrementalism* that I mentioned before. God had nowhere required or authorized this tax, but it was imposed upon the people and they grew to simply accept it. This type of thing is done constantly by human governments. In low growth years, the farmers may not have had much to live on, but the government always received their exactions of grain. Thomas Paine wrote:

“Invention is continually exercised, to furnish new pretenses for revenues and taxation. It watches prosperity as its prey and permits none to escape without tribute.” (Rights of Man, 1791)

The taxes described by Amos were not merely the typical and fair costs of conducting business in the land. They were excessive and oppressive. As is typically the case, the taxpayers funded the extravagant and luxurious lifestyles of the ruling class. Amos had earlier criticized the wives of the leaders, saying:

“Hear this word, you cows of Bashan who are on the mountain of Samaria, who oppress the poor, who crush the needy, who say to your husbands, ‘Bring now, that we may drink’” (Amos 4:1)

We are reminded of political elites who take lavish vacations at taxpayer expense. Oppressive taxation impoverished the taxpayers while enriching the ruling class. Amos said they “*lie upon their beds of ivory, and stretch themselves upon their couches, and eat the lambs out of the flock, and the calves out of the midst of the stall*” (Amos 6:4). In other words, they lived lives of unrestrained

luxury, and did so upon the backs of those who were forced by human law to support them. This was not God's original purpose for man. Man entered this abysmal condition of governance due to his own carnal desire to "be like the other nations." Since those days millions of people all over the world have found themselves in similar circumstances.

Things have not changed much since Amos' days. A recent study revealed that the *richest* counties in the United States are those in and around Washington, D.C. We have lately seen news reports of videos of government workers partying luxuriously on taxpayer dollars. "Crony capitalism" has resulted in billions of taxpayer funds propping up corporations with friendly ties to the government (Fannie Mae, Freddie Mac, GM, Chrysler, Solyndra, Ener1, Abound Solar, Solar Trust and dozens of other government-backed green energy companies). The corporate executives of these companies have been enriched at the taxpayers' expense.

As mentioned above, Micah described in graphic detail the effects of high levels of taxation on the people of his day. Speaking of the "unjust" rulers he said:

"...Who strip the skin from my people, and the flesh from their bones; who also eat the flesh of my people, flay their skin from them, break their bones, and chop them in pieces like meat for the pot, like flesh in a caldron" (Micah 3:2-3).

This metaphor powerfully describes the effects of excessive taxation. Taxpayers are pictured as the helpless victims of savage and brutal treatment by others. These rulers were worse than vicious animals - they were vicious *cannibals*: They tore the flesh from the people's bones, chopped it up and boiled it in a caldron for their own consumption. The lesson is powerful and clear: Excessive taxation takes more than just people's property - it destroys their very *lives*. It drains people of their incentives and aspirations. It dampens and even destroys the entrepreneurial spirit.

It is interesting to observe that even in God's *punishment* of Adam (man), God's treatment of man was less financially demanding of him than the tax schemes of many human governments today. In pronouncing His curse upon Adam, God told him that he would have to obtain his food through *pain* and *sweat* (Genesis 3:17, 19). Under God's punishment the degree of labor difficulty was increased for Adam. However, Adam was at least allowed the use and ownership of the fruits of his labor. As we have seen, this has not been the case under human government. Under the tax codes of many countries today, the longer, harder and smarter that one works, the more money the government takes from him.

Though there were some good kings among the Jews of the Old Testament, many people suffered immensely under the monarchical system. Their royal monarchy began badly and ended even worse. The kingship of their first king, Saul, ended with his shameful suicide (1 Samuel 31:4). The kingship of their last king, Zedekiah, ended when Babylonian soldiers killed his sons before his very eyes, then blinded him, placed him in bronze shackles and led him into Babylonian captivity (2 Kings 25:7). Their confidence in their kings sapped Israel and Judah of their physical and financial resources and led them into sin and subsequent captivities.

The Slavery of Income Redistributionism

We have recently seen a sharp rise in redistributionism chatter. *Income redistribution* is the doctrine that it is the role of government to confiscate wealth from one class of citizens and give it to another. The money is exacted through tax policies that target the rich and so-called “rich.” This policy fuels envy and class warfare, which is then used to motivate voters. The policy ignores the fact that we have already had a graduated tax code in the US for years, and that roughly 90% of all federal taxes are paid by 10% of the people. The doctrine is actually socialistic, but jealous and envious people do not think rationally, and thus they ignore the long-term psychological and economical impact of their ideology upon society. They think only of “equality” of outcome and of the “rich paying their fair share.” They think only of punishing those who have acquired more than themselves. They don’t consider that some people simply work harder, smarter, and/or longer than other people and are financially rewarded for their efforts.

In His “*parable of the talents*” (Matthew 25:14-30), Jesus rejected the practice of income redistribution. In the parable, a traveling businessman dispersed investment funds (a “talent” was a monetary unit) to three employees according to their differing abilities. One was given five talents, another two, and another one. The five and two-talent men doubled their employer’s investment and they were commended for their efforts. The one-talent man buried his master’s money and he was later condemned for his unprofitableness. Interestingly, the Lord commanded that the one talent be taken from him and given to the five-talent man. This is quite contrary to the redistributionist’s policy, for redistributionists would have taken a percentage of wealth from the two talent man, and a greater percentage from the five talent man, and then given that money to the one talent man in an effort to achieve parity. Obviously, Jesus was not as “politically correct” as some are today. Nor was Jesus a socialist.

The redistributionist policy makes slaves of both the “haves” and the “have-nots.” The “have-nots” or “takers” are enslaved to the government due to their dependence upon it for their sustenance. The “haves” or “givers” are enslaved to the government through a punitive tax code. Both are enslaved to a system that refuses to acknowledge personal responsibility and personal liberty.

It should be observed that government has only the powers that are given to it by the governed. As explained before, God does not “ordain” government in the sense of direct divine appointment. God made men free-agents, and He allows them to exercise that free agency in their selection of their leaders. As the old adage goes, people really do deserve the government that they elect. The problem is that too many people stand quite ready to cede their fates and the control of their lives into the hands of their civil leaders. Like the Jews of old, many even in our country today stand ready to enslave themselves to government. So much do they despise personal responsibility that they would sell their liberty to purchase a little security. Such people, as Franklin said, *“deserve neither liberty nor security.”*

Scriptural Principles Of Taxation

As explained above, civil government is not “ordained” in the sense of direct divine appointment of specific personnel, regimes or government types. What God ordained was the *function* of civil government (Romans 13:1-4; 1 Peter 2:13-14). Taxes are to be paid to support these prescribed functions (Romans 13:6-7).

This, of course, begs a serious question: What if one’s government does not adhere to this God-given model? What if it squanders money, or worse, uses it for immoral purposes? Are people morally obligated to support such governments? The Bible teaches that government should provide a “peaceful” environment for those who “do good” and who lead “godly and dignified” lives. Government is to punish those who are disruptive and “evil.” What if a government enacts policies that actually punish those who are peaceable and responsible and rewards those who do evil? Should such a government be funded? Let us take this a step further: What about a government that decides to practice forced abortion and infanticide in order to control its population? Should taxpayers fund such policies? What if it decides to implement a policy of euthanasia in an effort to eliminate citizens whom it deems too “unproductive” to remain in society? Should its “productive” citizens pay tax dollars in order to fund the executions of its “unproductive” citizens? What about governments like those of Mao, Stalin and Hitler, which slaughtered millions of innocent people in the name of “ethnic cleansing” or political reformation? Would Romans 13 obligate

Christians to pay taxes in support of their murderous policies? Obviously not. Just a couple of verses after the tax mandate of Romans 13:6-7, Paul condemned the practice of *murder* (Romans 13:9). Furthermore, Romans 1:32 teaches that those who approve and encourage sinful behavior are just as guilty of that behavior as are those who actually commit the behavior (see also this principle in 2 John 10-11).

Practices like forced abortion, euthanasia and ethnic cleansing may seem like extreme examples to cite for the above point. However, these things are actually happening in some countries even today. And let us remember that *even in this country*, since *Roe V. Wade*, over 50,000,000 unborn babies have been deliberately and “legally” aborted. The question of government evil is worthy of our careful consideration. Obviously, good judgment must be used when making decisions about what is the best way to handle such evils. *A reminder: The ballot box is always better than the bullet box.* When government evils abound, people should speak out and they should vote.

Answering Some Objections

The unreligious have no concerns about God or His Scriptures. They make their judgments about the size, scope, nature and operation of government on purely human terms. However, as I demonstrate throughout this article, those of us who *are* Bible believers are conscience-bound to respect its teaching on all subjects - including that of the role of civil government. Of course, we are obligated to “handle” the Scriptures accurately (2 Timothy 2:15), “speaking” only “as the oracles of God” (1 Peter 4:11). Those who “twist the Scriptures” do so to “their own destruction” (2 Peter 3:16), so it is critical that we interpret and explain Scripture honestly and accurately.

Of course, we don’t *always* correctly understand *all* Bible passages. We can make mistakes in our own analysis, or we can be misled by others. People often approach the Bible with faulty preconceptions. Some people fail to observe basic interpretive rules: they ignore the context, or misdefine terms. Many people make the mistake of conflating various dispensations - they mix various requirements of Mosaic law with the gospel of Christ or Patriarchal law. In this section I shall briefly address some of these misconceptions as they relate to the question of the God-assigned role and function of civil government.

Romans 13:5: This passage is sometimes cited in an effort to prove that Christians (and others) should support and fund even evil governments in order to satisfy their consciences. This is not what the passage teaches. The apostle Paul said,

“Therefore one must be in subjection, not only to avoid God’s wrath but also

for the sake of conscience.”

The apostle is not telling people to obey and fund the government regardless of what it does: He is telling saints *why* they are to “be in subjection.” The expression “to avoid God’s wrath” relates back to the previous verse, where Paul described civil authority as the “minister” of God’s wrath. One reason for obeying civil law is to avoid being punished. The expression “for the sake of conscience” relates back to verse 1, where Paul said that civil authority is “ordained” of God. Thus, not only does the Christian wish to avoid civil punishment, he also wishes to please God. He wishes to have a good conscience toward God (1 Peter 2:19).

Let us remember that Paul has already defined the function of civil government as being for good and against evil. To argue from this passage that we are “conscience-bound” to support and fund wholesale evil (provided that it is done by government) is laughable.

1. Moses’ parents were not “conscience-bound” to surrender Moses to Pharaoh to be killed (Exodus 2). On the contrary, they acted “by faith” when they protected Moses from Pharaoh’s infanticide policy (Hebrews 11:23).
2. Rehab was not “conscience-bound” to turn Joshua’s spies over to Jericho authorities. She acted “by faith” when she hid them from their enemies (Joshua 2; Hebrews 11:31), and she and her family members were later saved from Jericho’s destruction (Joshua 7).
3. Shadrach, Meshach and Abednego were not “conscience-bound” to obey Nebuchadnezzar’s order for them to worship the golden image. On the contrary, they were miraculously protected and saved by God. One “like the Son of Man” miraculously visited them in the burning furnace (Daniel 3)!
4. Daniel was not “conscience-bound” to obey the government’s no-prayer policy. He also was miraculously protected by God (Daniel 6).
5. Joseph and Mary were not “conscience-bound” to surrender Jesus to Herod for execution. They obeyed God by fleeing to Egypt (Matthew 2:13-15).
6. Peter and the other apostles were not “conscience-bound” to obey the edict of the Sanhedrin that they stop preaching the gospel. Instead, they said *“we must obey God rather than men”* (Acts 4:19-20; 5:29).
7. The disciples at Damascus were not “conscience-bound” to reveal Paul’s location to city officials who were trying to apprehend him. They instead helped him to escape (Acts 9:25).

“The laws of nature are the laws of God, whose authority can be superseded by no power on earth. A legislature must not obstruct our obedience to Him, from whose punishment they cannot protect us. All human laws which contradict His laws we are

in conscience bound to disobey." (James Madison)

Other examples could be cited, but these suffice to make the point. The Bible NOWHERE assigns such a role to conscience. We are never "conscience-bound" to support evil.

Romans 13:6-7: This passage (already quoted above) is used to argue that since Paul commanded the Christians in Rome to pay their taxes *even though the Roman government was killing innocent people and engaging in other immoralities and atrocities*, then we must support and fund wicked governments today. While this argument sounds plausible, it overlooks certain facts and extenuating circumstances:

1. The argument assumes that the Roman government fits the paradigm of a *God-ordained* government, *which it did not*. As noted above, Paul instructs saints to pay taxes to governments that "attend upon" the tasks of *punishing evildoers* and *protecting those who do what is right* (Romans 13:3-7). The Roman government (eventually) had leaders who tortured and slaughtered God's people. Some of its emperors were worshipped as "gods." These were not the functions of a God-ordained government, but of an *anti-God* government. God killed Herod for accepting praise as God (Acts 12:22-23). One should not take a position on taxes that would have required the Christians of Nero's day to pay for the tar, bindings and stakes that were used by Nero to bind and burn Christians to death! No Bible passage requires Christians to fund the perverted pleasures of psychopathic leaders. This argument ignores the context of Romans 13. It also ignores the fact that:
2. Rome's downfall was being divinely orchestrated even as Paul penned the Roman epistle. We know this only because of Daniel's prophecy in the second chapter of Daniel. *{Incidentally, Bible teachers should be very careful about making claims about how God uses nations and governments today. In the absence of specific revelation, such claims are mere speculation.}* According to Daniel's explanation of the "great image" of Nebuchadnezzar's dream, Rome was the fourth and final world empire. There would be no more physical world empires. The *spiritual* kingdom of the church would "*break in pieces and consume*" all prior kingdoms, including the Roman kingdom, and the Lord's spiritual kingdom would then stand forever (Dan. 2:44, 45). After blowing his trumpet, the seventh angel of Revelation proclaimed, "*The kingdom of the world has become the kingdom of the Lord and of His Christ, and He shall reign forever and ever*" (Revelation 11:15). Being in the purview of Daniel's prophecy, and being marked by God as the final world empire, the Roman empire held a special place among world governments. It had been divinely designated as the kingdom in power at the time of the establishment of God's

eternal kingdom, and it was divinely designated for destruction.

In addition to the role of divine fiat in Rome's demise, there is also the divine *providence* of what God has *provided* in creation and in human nature. The liberating principles of the gospel message are counteractive to the designs of totalitarian regimes. By designing humans as *free agents*, God designed humans to desire and appreciate *freedom*. One cannot say "free agency" with saying "free." By divine design, humans aspire to be free. Their aspirations may be occasionally doused by tyrannical oversight and abusive taxation, but the spark of freedom nonetheless remains, and people will take advantage of any opportunity to reacquire their freedom. Interestingly, the more that people are exposed to the principles of the gospel, the more they appreciate basic liberty, and the less tolerant they are of tyranny. It should be no surprise that George Washington and many other revolutionaries of the early Revolutionary movement were avid readers and believers of the Bible. As such, they had keen insights into the principle of liberty. They risked and gave their lives in the maintenance of freedom.

3. As noted before, certain Roman emperors did some evil things. However, the Roman Empire also did *some* good things. It built roads, improved sea travel, established a common language and maintained societal order - all of which facilitated in the spread of the gospel. If an argument can be made from Romans 13 that we are to pay taxes even to evil governments, the argument must be that our taxes are devoted for good and authorized uses, not for evil. It must be that even though a government may generally follow the divine model, yet its leaders may sometimes behave counter to that design. Obviously, funds are *fungible*, which means that we often have no control over the actual use of our tax dollars. However, Paul's idol-meat-purchase principle of 1 Corinthians 10:25 (see also 1 Cor. 8:4-ff.) does show that one can pay for a product or service *without* necessarily endorsing all of the provider's views and conduct. One can purchase a good product or service from a bad person. Of course, as I mentioned under point 1 above, the situation becomes intolerable when a government engages in deadly atrocities. Murder, unpunished by society can only be expiated by the death of that society.

The gospel message is a message of "liberty" (Isaiah 61:1). While the primary focus of this message is freedom from *sin*, the actual "proclaiming" of that message requires *freedom of expression*. It should be noted that it was not the Romans, but the *Jews* who banned gospel preaching (Acts 4:18; 5:28). The acceptance of the gospel message requires *freedom of thought* and *action*. These freedoms were exercised freely throughout the Roman empire. In Paul's day, Athens was known for its open exchanges of thoughts and ideas

(Acts 17:21). Paul's troubles with Roman authorities were often the result of complaints from Jews and idolaters (Acts 16 & 19), not because of conflicts with any Roman law. Ephesus city officials were concerned about a "riot," not about the substance of Paul's teaching (Acts 19:37,40). When Jesus commissioned the apostles to take the gospel into "all the world" (Mk. 16:15), He assumed their *freedom of movement* from place to place. As demonstrated in the four Gospels and in the book of Acts, under Roman rule, both Jesus and the apostles had considerable freedom of movement.

For these reasons, I advise caution when citing the moral conditions of first century Rome as proof that one must *always* pay his taxes regardless of government conduct. Islamic Sharia compliant governments openly and actively seek to banish all Bibles and kill all Christians. Such governments should not be supported by saints.

Matthew 22:21: Jesus said, "*Give to Caesar the things that are Caesar's, and to God the things that are God's.*" Jesus made a distinction between two completely different and often-conflicting realms of activity – human law and divine law. Many people cite this passage in an effort to prove that people are to pay taxes in support of their government regardless of how godless its policies. This view pits Scripture against Scripture, for Romans 13 tells saints to pay taxes so that the government can *punish evildoers* and *praise those who do what is right*. Though God condemns murder, they would have Matthew 22:21 obligating saints to fund things like abortion, infanticide and euthanasia. They have obviously misapplied and overextended the passage.

In Matthew 22:17-21, Jesus answered the tax question by pointing out that currency belongs to the organization (government) that prints it. Roman currency contained Caesar's image and superscription because it was minted by the Roman government. For this reason Jesus instructed people to render unto Caesar "*the things*" that are Caesar's. Jesus had reference to the *currency or coinage* that contained his image. The government that prints or mints the currency has the power also to regulate, control and even confiscate that currency. Gold was confiscated in the US under the Roosevelt act of 1933. In rendering to Caesar "*the things that are Caesar's,*" one is paying the government for the right to participate in its currency system. While this system makes doing business with others easier than under a barter system, it also places most revenue under government control, regulation and taxation. History does prove that as taxes increase, so does barter.

The danger in the view that some have of Matthew 22:21 is in assuming Jesus to imply some God-given power of government to control one's personal life and labor. Jesus teaches no such thing. He grants the government control only of the

currency that it mints. The Bible teaches that just as no man is the automatic property of other men, neither is his labor the automatic property of other men. That one's labor is his own property is clearly established by the following passages:

Genesis 3:17-19 describes God's punishment of Adam because of his sin. Eden had provided a perfect living environment, but Adam and Eve's sin resulted in their being cast out of Eden. Outside of Eden, Adam would have to produce his food through *pain* and *sweat*. Though far more difficult to obtain than in Eden, the food that Adam harvested and produced was nonetheless *his* to use for himself and his family. God granted Adam ownership of the food that he produced through his own labor.

Acts 5:1-4 describes the sin of Ananias and Sapphira. We are told that they sold property and donated part of the price to the church. This would have been fine, but they lied about the percentage of their giving. Their sin was not in giving only part of their property proceeds to the church; it was in their *lying* about the percentage. Peter told them that the property, prior to the sale, was *theirs to use as they pleased*. He also told them that the proceeds following the sale were theirs to use as they pleased. We learn from Peter that God allowed them *private ownership of their property* and control of their own money. By a direct statement of an inspired apostle, we know that people have a God-given right to the fruits of their labor. *{Incidentally, along with the parable of the talents and other Bible teaching, this passage refutes the concept of socialism.}*

James 4:13 describes free market economy in a nutshell. With the motive of making "*a profit*," the businessman decided the *type of business* that he would conduct, the *place* he would go to conduct that business, and *how long* he would stay there. James condemns none of these elements of free market economy. He condemns only the godless attitude of one who fails to acknowledge God in the course of his business pursuits. According to this passage, a person's profits are *his own*. The biblical principle is clear: Though one's body and spirit are God's with respect to their spiritual use and purpose (1 Cor. 6:20), God allows each person control over his own body and ownership of the fruits of his own labor. In telling us to render to Caesar the things that are Caesars, Jesus does not negate this principle.

Often overlooked is the second half of the Lord's instructions in Matthew 22:21: We are to (render) "*to God the things that are God's*." Under the levels of taxation described in passages like Micah 3, people had little or no ability to fulfill their financial obligations to God. In the time of Micah, under the Law of Moses, the people were to pay a tenth of their income to God (*additional offerings were*

made of various sacrifices of first fruits of animals and grains). Under the law of Christ, people are to contribute upon the first day of every week “*according as they have prospered*” (1 Corinthians 16:1-2). The Bible also teaches that men have the responsibility to “provide” for the physical well-being of their families (1 Timothy 5:8), and help others as they are able (Ephesians 4:28; Galatians 6:10). Parents are to “*save up for their children*” (2 Corinthians 12:14), then later, children are to “*make some return to their parents*” (1 Timothy 5:4). Excessive taxation prevents people from fulfilling their God-given financial obligations. The tax-paying instructions of Jesus in Matthew 22:21 should not be interpreted in a way that negates these other obligations that are “rendered” either “to God,” or in accordance with God’s will.

Matthew 17:24-27 is cited as a tax obligation passage. However, as noted above, this passage has reference to the Exodus 30 half-shekel Tabernacle/ Temple tax of Mosaic law, and it has no application today. We are today “under law to Christ,” not Moses (1 Corinthians 9:21; Galatians 6:2; John 1:17). The Jewish Temple was destroyed by the Romans in 70 A.D., and the law of Moses was abolished by the death of Christ (Colossians 2:14; 2 Corinthians 3:13, 14; Ephesians 2:14, 15). We are no more under the Temple tax law than we are the Old Testament animal sacrifice laws or the Levitical priesthood. Furthermore, unlike the theocratic system of governance under Mosaic law, the religion of Christ does not combine spiritual and civil governance. Christ is King over a *spiritual* kingdom. His kingdom “*is not of this world*” (John 18:36; Luke 17:20, 21). It is a misuse of Scripture to apply Matthew 17:24-27 to modern day civil tax obligations and procedures.

“Lest We Offend”

Still, some would like to at least make a principle application of the “*lest we offend*” phrase in Matthew 17:27. Jesus said, “*Notwithstanding, lest we should offend them, go to the sea and cast a hook and take the first fish that comes up, and when you open his mouth you will find a shekel. Take that and give it for me and for yourself*” (Matthew 17:27).

Some argue from this passage that we should pay our taxes only in order to avoid offending others. Some invoke this principle on the basis that Christians are actually members of Christ’s *spiritual kingdom*, with Christ as their king, and thus have no connection to human government (they don’t vote or participate in government in any way). Others invoke the principle as an excuse to continue paying taxes to a godless government. The principle works for neither one. One does not “avoid offense” by funding what he deems to be sinful and wrong.

As I explained earlier in the article, Jesus held a unique position with respect to

the Temple - As God, He was “greater” than the Temple (Matthew 12:6). Some did not know Jesus’ real identity, and might have concluded that He was avoiding fulfilling a divine obligation. Rather than provide an opportunity for accusation, Jesus simply paid the tax.

For the lest-we-offend claim to be analogous today, taxpayers would have to be exempt from taxation, but paying taxes only to avoid offending tax-collectors. However, according to Romans 13:6-7 we are not exempt from paying our taxes, and are in fact obligated to pay taxes in support of a God-ordained government. The “lest we offend” provision does not apply in this connection.

Genesis 47 is often cited as a model of taxation. We are told that Joseph imposed a 20% flat tax on the Egyptians in exchange for the state giving them seed-grain. One preacher became somewhat famous as a result of a sermon that he preached on Joseph’s tax. For about two years I repeatedly received a particular (viral) email that touted this story of Joseph’s flat tax. I must say that I am not quite as enthused about a 20% federal tax rate as some others appear to be:

1. I wrote earlier in this article of the ill-effects of incrementalism. Taxes are raised to crippling levels and people accept them only because the increases have occurred gradually over time. Conditions have greatly degenerated in this country when people begin to think of a 20% national tax as *a good thing!* Have they forgotten about all of the other taxes that must be paid? If implemented, **this 20% national tax would be in addition to state and local income taxes, school tax, sales tax, social security, medicare and medicaid taxes, federal and state unemployment taxes, property and real estate taxes, fuel tax, vehicle registration tax, multiple federal, state and local telephone taxes, and dozens of other special, recreational, corporate and commercial taxes.** The present national average of federal tax is approximately 18%. A 20% federal tax rate would actually be an average increase for taxpaying Americans. Combined with all of the other taxes (and fees), the average American taxpayer already pays close to 50% of his income in taxes. {*Note: There is a difference between the phrase “average American” and “average American taxpayer.” Some estimate the tax for the “average American” at 30%, and the rate for “above average taxpayers” at 57%.*} This rate of taxation is simply too high. God never intended for tax rates under Egyptian nationalism to serve as a model for governments today. This brings me to my next point:
2. As described in Genesis 47, the drought, which affected both Canaan and Egypt, had forced the people to use all of their money to buy government grain. When their funds were depleted they traded their livestock for grain.

When their livestock were gone they traded their land for grain. All of the land was nationalized under Pharaoh. At that point the people became “servants” (slaves) of the state (Genesis 47:21). A deal was made in which the state gave them annual allotments of seed-grain in exchange for a 20% return of their harvested grain. The real story of Genesis 47 is one of *statism* and *nationalism*. All it took was 7 years of famine to turn free people into slaves to the state. The book of Genesis ends with the Egyptian people under this arrangement. The book of Exodus opens with the rise of a new Pharaoh who was unfamiliar with Joseph. His policies also turned the Jews into slaves, hence the term “Egyptian bondage.” The power to tax is the power to enslave.

3. As noted earlier, once the Jews left Egypt and received their own law (Mosaic), they were under no such “20%” national tax law. The half-shekel tax was far shy of 20%, and tithe was only one half of it. The practice of “tithing” actually predated Egypt (Genesis 14:20).

Though it does provide us with proof that godliness, like that possessed by Joseph, can help to mitigate against government tyranny, Genesis 47 provides no model for government or taxation. We must be careful in our use of this passage. Were we in a civil arrangement in which we had no other taxes and fees to pay, a 20% flat tax might sound appealing. But under federalism, with multi-tier government and taxation, it would actually be far more burdensome than what many people presently pay.

Conclusion

Some civil leaders are conscientious people who care for their constituents. However, some civil leaders use taxation as a means of empowering themselves and subjugating others, acquiring fame and popularity, funding their own lavish lifestyles and self-aggrandizing adventures, and advancing their own selfish ambitions and agendas. It is not a pretty picture, but it is sadly the history of human government. God never intended for humans to be robbed and abused by their civil rulers, but He does allow them to make their own foolish choices. When Old Testament Jews rejected God’s leadership and clamored for “a king” to make them like the other nations, God gave them a king. The Jews were repeatedly burdened under that arrangement, and people continue to be burdened under the weight of anti-God government today. The Bible provides a model for civil government that places only small tax demands upon citizens. Taxation does not have to be burdensome, but it will be burdensome as long as governments continue to operate beyond the scope of their God-ordained function.

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