

Taxes and the Bible

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Taxes — money or goods paid to a government

A. Taxes derived from

1. People's possessions (1 Sam 8:10-18)

And Samuel told all the words of the LORD unto the people that asked of him a king. And he said, This will be the manner of the king that shall reign over you: He will take your sons, and appoint them for himself, for his chariots, and to be his horsemen; and some shall run before his chariots. And he will appoint him captains over thousands, and captains over fifties; and will set them to ear his ground, and to reap his harvest, and to make his instruments of war, and instruments of his chariots. And he will take your daughters to be confectionaries, and to be cooks, and to be bakers. And he will take your fields, and your vineyards, and your oliveyards, even the best of them, and give them to his servants. And he will take the tenth of your seed, and of your vineyards, and give to his officers, and to his servants. And he will take your menservants, and your maidservants, and your goodliest young men, and your asses, and put them to his work. He will take the tenth of your sheep: and ye shall be his servants. And ye shall cry out in that day because of your king which ye shall have chosen you; and the LORD will not hear you in that day.

2. Poor (Amos 5:11)

Forasmuch therefore as your treading is upon the poor, and ye take from him burdens of wheat: ye have built houses of hewn stone, but ye shall not dwell in them; ye have planted pleasant vineyards, but ye shall not drink wine of them.

B. Taxes paid by

1. Enslaved people (Joshua 16:10)

And they drave not out the Canaanites that dwelt in Gezer: but the Canaanites dwell among the Ephraimites unto this day, and serve under tribute.

2. Aliens (1 Chronicles 22:2)

And David commanded to gather together the strangers that were in the land of Israel; and he set masons to hew wrought stones to build the house of God.

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3. Captured people (2 Samuel 8:6,14)

Then David put garrisons in Syria of Damascus: and the Syrians became servants to David, and brought gifts. And the LORD preserved David whithersoever he went ... And he put garrisons in Edom; throughout all Edom put he garrisons, and all they of Edom became David's servants. And the LORD preserved David whithersoever he went.

4. Forced labor (1 Kings 5:13-17)

And king Solomon raised a levy out of all Israel; and the levy was thirty thousand men. And he sent them to Lebanon, ten thousand a month by courses: a month they were in Lebanon, and two months at home: and Adoniram was over the levy. And Solomon had threescore and ten thousand that bare burdens, and fourscore thousand hewers in the mountains; Beside the chief of Solomon's officers which were over the work, three thousand and three hundred, which ruled over the people that wrought in the work. And the king commanded, and they brought great stones, costly stones, and hewed stones, to lay the foundation of the house.

5. All except Levites (Ezra 7:24)

Also we certify you, that touching any of the priests and Levites, singers, porters, Nethinims, or ministers of this house of God, it shall not be lawful to impose toll, tribute, or custom, upon them.

C. Taxed used for

1. Sanctuary (Exodus 30:11-16)

When thou takest the sum of the children of Israel after their number, then shall they give every man a ransom for his soul unto the LORD, when thou numberest them; that there be no plague among them, when thou numberest them. This they shall give, every one that passeth among them that are numbered, half a shekel after the shekel of the sanctuary: (a shekel is twenty gerahs:) an half shekel shall be the offering of the LORD. Every one that passeth among them that are numbered, from twenty years old and above, shall give an offering unto the LORD. The rich shall not give more, and the poor shall not give less than half a shekel, when they give an offering unto the LORD, to make an atonement for your souls. And thou shalt take the atonement money of the children of Israel, and shalt appoint it for the service of the tabernacle of the congregation; that it may be a memorial unto the children of Israel before the LORD, to make an atonement for your souls.

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2. King's household (1 Kings 4:7-19)

And Solomon had twelve officers over all Israel, which provided victuals for the king and his household: each man his month in a year made provision. And these are their names: The son of Hur, in mount Ephraim: The son of Dekar, in Makaz, and in Shaalbim, and Bethshemesh, and Elonbethhanan: The son of Hessed, in Aruboth; to him pertained Sochoh, and all the land of Hopher: The son of Abinadab, in all the region of Dor; which had Taphath the daughter of Solomon to wife: Baana the son of Ahilud; to him pertained Taanach and Megiddo, and all Bethshean, which is by Zartanah beneath Jezreel, from Bethshean to Abelmeholah, even unto the place that is beyond Jokneam: The son of Geber, in Ramothgilead; to him pertained the towns of Jair the son of Manasseh, which are in Gilead; to him also pertained the region of Argob, which is in Bashan, threescore great cities with walls and brasen bars: Ahinadab the son of Iddo had Mahanaim: - Ahimaaz was in Naphtali; he also took Basmath the daughter of Solomon to wife: Baanah the son of Hushai was in Asher and in Aloth: Jehoshaphat the son of Paruah, in Issachar: Shimei the son of Elah, in Benjamin: Geber the son of Uri was in the country of Gilead, in the country of Sihon king of the Amorites, and of Og king of Bashan; and he was the only officer which was in the land.

3. Tribute to foreign nations (2 Kings 15:17-22)

In the nine and thirtieth year of Azariah king of Judah began Menahem the son of Gadi to reign over Israel, and reigned ten years in Samaria. And he did that which was evil in the sight of the LORD: he departed not all his days from the sins of Jeroboam the son of Nebat, who made Israel to sin. And Pul the king of Assyria came against the land: and Menahem gave Pul a thousand talents of silver, that his hand might be with him to confirm the kingdom in his hand. And Menahem exacted the money of Israel, even of all the mighty men of wealth, of each man fifty shekels of silver, to give to the king of Assyria. So the king of Assyria turned back, and stayed not there in the land. And the rest of the acts of Menahem, and all that he did, are they not written in the book of the chronicles of the kings of Israel? And Menahem slept with his fathers; and Pekahiah his son reigned in his stead.

4. State (Rom. 13:6,7)

For for this cause pay ye tribute also: for they are God's ministers, attending continually upon this very thing. Render therefore to all their dues: tribute to whom tribute is due; custom to whom custom; fear to whom fear; honour to whom honour.

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D. Abuses of taxes

1. Lead to rebellion (1 Ki. 2:1-19)
2. Burden people with debts (Nehemiah 5:1-13)

And there was a great cry of the people and of their wives against their brethren the Jews. For there were that said, We, our sons, and our daughters, are many: therefore we take up corn for them, that we may eat, and live. Some also there were that said, We have mortgaged our lands, vineyards, and houses, that we might buy corn, because of the dearth. There were also that said, We have borrowed money for the king's tribute, and that upon our lands and vineyards. Yet now our flesh is as the flesh of our brethren, our children as their children: and, lo, we bring into bondage our sons and our daughters to be servants, and some of our daughters are brought unto bondage already: neither is it in our power to redeem them; for other men have our lands and vineyards. And I was very angry when I heard their cry and these words. Then I consulted with myself, and I rebuked the nobles, and the rulers, and said unto them, Ye exact usury, every one of his brother. And I set a great assembly against them. And I said unto them, We after our ability have redeemed our brethren the Jews, which were sold unto the heathen; and will ye even sell your brethren? or shall they be sold unto us? Then held they their peace, and found nothing to answer. Also I said, It is not good that ye do: ought ye not to walk in the fear of our God because of the reproach of the heathen our enemies? I likewise, and my brethren, and my servants, might exact of them money and corn: I pray you, let us leave off this usury. Restore, I pray you, to them, even this day, their lands, their vineyards, their oliveyards, and their houses, also the hundredth part of the money, and of the corn, the wine, and the oil, that ye exact of them. Then said they, We will restore them, and will require nothing of them; so will we do as thou sayest. Then I called the priests, and took an oath of them, that they should do according to this promise. Also I shook my lap, and said, So God shake out every man from his house, and from his labour, that performeth not this promise, even thus be he shaken out, and emptied. - And all the congregation said, Amen, and praised the LORD. And the people did according to this promise.

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3. Brings enslavement (Nehemiah 9:36,37)

Behold, we are servants this day, and for the land that thou gavest unto our fathers to eat the fruit thereof and the good thereof, behold, we are servants in it: And it yieldeth much increase unto the kings whom thou hast set over us because of our sins: also they have dominion over our bodies, and over our cattle, at their pleasure, and we are in great distress.