

## **Taxation**

The term "taxation" does not occur in the English Bible. The words for taxation are translated "tithe" or "tribute" or occasionally "yoke." Taxation is a bona fide operation in a national entity. Keeping law and order costs money. Certain privileges like highways, park systems, etc. enjoyed in a nation cost money. Government leaders need to be supported. Bona fide welfare costs money. Taxation was enjoined by the Lord Jesus Christ. From the standpoint of the one being supported by taxes, it is a grace method. Why? They don't earn or deserve it! Rom. 13:1-7; Matt. 22:15-22. See category on Welfare.

"Every person is to be in subjection to the governing authorities. For there is no authority except from God, and those which exist are established by God. Therefore whoever resists authority has opposed the ordinance of God; and they who have opposed will receive condemnation upon themselves. For rulers are not a cause of fear for good behavior, but for evil. Do you want to have no fear of authority? Do what is good and you will have praise from the same; for it is a minister of God to you for good. But if you do what is evil, be afraid; for it does not bear the sword for nothing; for it is a minister of God, an avenger who brings wrath on the one who practices evil. Therefore it is necessary to be in subjection, not only because of wrath, but also for conscience' sake. For because of this you also pay taxes, for rulers are servants of God, devoting themselves to this very thing. Render to all what is due them: tax to whom tax is due; custom to whom custom; fear to whom fear; honor to whom honor." (Romans 13:1-7, NASB)

"Then the Pharisees went and plotted together how they might trap Him in what He said. And they sent their disciples to Him, along with the Herodians, saying, "Teacher, we know that You are truthful and teach the way of God in truth, and defer to no one; for You are not partial to any. "Tell us then, what do You think? Is it lawful to give a poll-tax to Caesar, or not?" But Jesus perceived their malice, and said, "Why are you testing Me, you hypocrites? "Show Me the coin used for the poll-tax." And they brought Him a denarius. And He said to them, "Whose likeness and inscription is this?" They said to Him, "Caesar's." Then He said to them, "Then render to Caesar the things that are Caesar's; and to God the things that are God's." And hearing this, they were amazed, and leaving Him, they went away." (Matthew 22:15-22, NASB)

The Old Testament tithing system was a method of taxation. Num. 18:21-24; Deut. 14:22-24; Deut. 14:28-29. See category on <u>Tithing</u>.

""To the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting. "The sons of Israel shall not come near the tent of meeting again, or they will bear sin and die. "Only the Levites shall perform the service of the tent of meeting, and they shall bear their iniquity; it shall be a perpetual statute throughout your generations, and among the sons of Israel they shall have no inheritance. "For the tithe of the sons of Israel, which they offer as an offering to the LORD, I have given to the Levites for an inheritance; therefore I have said concerning them, 'They shall have no inheritance among the sons of Israel."" (Numbers 18:21-24, NASB)

"You shall surely tithe all the produce from what you sow, which comes out of the field every year." You shall eat in the presence of the LORD your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always. "If the distance is so great for you that you are



not able to bring the tithe, since the place where the LORD your God chooses to set His name is too far away from you when the LORD your God blesses you," (Deuteronomy 14:22-24, NASB)

""At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. "The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do." (Deuteronomy 14:28-29, NASB)

Taxation can be abused by graft which was a cause of splitting of the Kingdom of Israel in 1 Kings 12:1-15. This caused excessive taxation because luxurious living was being promoted.

"Your father made our yoke hard; now therefore lighten the hard service of your father and his heavy yoke which he put on us, and we will serve you."" (1 Kings 12:4, NASB)

"Whereas my father loaded you with a heavy yoke, I will add to your yoke; my father disciplined you with whips, but I will discipline you with scorpions."" (1 Kings 12:11, NASB)

Taxation can be abused within some misguided welfare programs such as supporting those who are able to work. Taxation can also be abused by guaranteed annual income programs. 2 Thess. 3:6; 2 Thess. 3:10-12; 2 Thess. 3:14-15; Prov. 24:30-34.

"Now we command you, brethren, in the name of our Lord Jesus Christ, that you keep away from every brother who leads an unruly life and not according to the tradition which you received from us." (2 Thessalonians 3:6, NASB)

"For even when we were with you, we used to give you this order: if anyone is not willing to work, then he is not to eat, either. For we hear that some among you are leading an undisciplined life, doing no work at all, but acting like busybodies. Now such persons we command and exhort in the Lord Jesus Christ to work in quiet fashion and eat their own bread." (2 Thessalonians 3:10-12, NASB)

"If anyone does not obey our instruction in this letter, take special note of that person and do not associate with him, so that he will be put to shame. Yet do not regard him as an enemy, but admonish him as a brother." (2 Thessalonians 3:14-15, NASB)

"I passed by the field of the sluggard And by the vineyard of the man lacking sense, And behold, it was completely overgrown with thistles; Its surface was covered with nettles, And its stone wall was broken down. When I saw, I reflected upon it; I looked, and received instruction. "A little sleep, a little slumber, A little folding of the hands to rest," Then your poverty will come as a robber And your want like an armed man." (Proverbs 24:30-34, NASB)

Taxation can be abused by socialized medicine programs with cradle to grave care. This violates free enterprise and takes private practice and makes it a federal program with the resultant red tape. Such Socialism violates volition in that participation is mandatory. Such programs also violate the discipline of God that life was designed to contain trial, heartache, and difficulty to define you and provide opportunities to rely more on the grace provisions of God.

Taxation can be abused by federal urban renewal programs where free housing is provided and not cared for by the occupants. They often become unlivable not too many years after completion. Taxation can be abused by the federal government bailing out bankrupt companies. They should come and go based on the markets they serve and free enterprise.

Whenever the federal government takes over and you get some free payment, that payment has strings

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attached that take some of your freedoms away. As the government's paper work grows more and more, they need more staff to process the slavery. Before too long, the goose that laid the golden egg is dead. Abused taxation can ultimately bankrupt a nation and will cause slavery. Slaves don't pay taxes. Lev. 26:25-26.

"I will also bring upon you a sword which will execute vengeance for the covenant; and when you gather together into your cities, I will send pestilence among you, so that you shall be delivered into enemy hands. 'When I break your staff of bread, ten women will bake your bread in one oven, and they will bring back your bread in rationed amounts, so that you will eat and not be satisfied." (Leviticus 26:25-26, NASB)