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Giving to Caesar What is Caesar's:

The Ethics of Paying Taxes from a Christian Perspective

Part One: The Bible

by Rodney Reed

Abstract

This research investigates the question, "When is it a moral obligation for a Christian to pay taxes and when is it not?" from a Biblical perspective. It examines the types of taxation, the history of taxation, and the response of the biblical writers and the Old Testament people of God to taxation. In the New Testament the three passages in which taxes are a central feature of the stories are examined. Other NT passages in which taxes are not mentioned, but which are relevant to the topic are also examined. The key focal images of Community, Cross, New Creation, Liberation/Justice, and Holiness are brought to bear in their relation to the topic. Conclusions from this research are that it is a general duty of Christians to pay taxes, but under exceptional circumstances when a government is so oppressive and "anti-Christ", resistance, including tax resistance, may be warranted.

Introduction

In 1989, US-based television evangelist, Jim Bakker, was convicted of multiple counts of fraud, including tax evasion, which eventually led to the downfall of the whole PTL Ministry and the theme park, Heritage USA, he and his wife, Tammy Faye Bakker, had created. Estimates of the amount of tax money Bakker defrauded the US government of during that period went into the millions of dollars.¹ Bakker's conduct was roundly denounced by the secular and Christian news media. Contrast this with Mahatma Gandhi's refusal to comply with the colonial British government's salt production monopoly and tax in 1930-31, culminating in his famous 400 mile March to the Sea to protest that tax and policy. This protest was a key event that turned world opinion around and eventually led to Indian independence.²

One man was condemned by society, including the Christian community, in part for not paying his taxes while the other was applauded. Why? On the one hand there seems to be the natural assumption that Christians should pay taxes to their governments. But on the other hand, there seems to be a case for refusing to do so. Therefore, this research seeks to investigate the question, "When is it a moral obligation for a Christian to pay taxes to a governing authority and when is it not?"

¹ Colin Evans and Ron Formica, "Jim Bakker Trial: 1989", Great American Trials, 2002. *Encyclopedia.com*, 31 Dec. 2013, <<http://www.encyclopedia.com>>.

² Kenneth Pletcher, "Salt March", *Encyclopedia Britannica*, accessed 21 February 2014: <http://www.britannica.com/EBchecked/topic/885370/Salt-March>.

The theoretical framework - or as I would prefer to say, the “moral framework” - guiding this research is one which has its roots in the Wesleyan Tradition going back to John Wesley himself. What has often been called the “Wesleyan Quadrilateral” will form the core of this method of making moral decisions. The “quadrilateral” refers to the alleged four sources of authority for life to which Wesley consistently appealed: scripture, tradition, reason and experience.³ This research will be the first part of two and will focus on understanding what the Bible has to say about paying taxes.

The Bible is not silent on the issue of taxation. Both the Old and New Testaments speak of it considerably. Most of the main forms of taxation that are used around the world to this day were already being employed in Biblical times, including income taxes, property taxes, poll taxes, and welfare or wealth-redistribution taxes.⁴ A comprehensive review of taxation in the Bible is beyond the scope of this research. In this section, the Old and New Testament concepts and key passages related to taxation will be reviewed with a view to shaping a biblical foundation for the payment of taxes.

What does the Old Testament Say About Paying Taxes?

1. Theocracy and Taxes in the Old Testament

Before discussing particular types of taxation or passages in which taxation is mentioned in the Old Testament, it is important to note a fundamental difference between life in ancient Israel and life today. Today, most people live in countries run by ostensibly secular governments that have put in place basic protections for religious liberties. This principle, often called “the separation of church and state”, has accustomed us to think that money given to our religious institutions is a voluntary contribution while money given to the state is a compulsory payment. The former is typically called a “tithe” or an “offering”, while the latter is called a “tax”. This bifurcation of sacred and secular spheres is not known in Old Testament Israel and in most of the Ancient Near East. Even under the kings of the united and divided monarchies, Israel/Judah was still operating as a theocratic society, where the King’s rule was God’s rule and vice versa.⁵ According to Oden, “for this

³ Don Thorsen, *The Wesleyan Quadrilateral: Scripture, Tradition, Reason, & Experience - A Model of Evangelical Theology*, (Lexington, KY: Emeth Press, 2005).

⁴ For general accounts of taxation in the Bible, see Manuel L. Jose and Clark K. Moore, “The Development of Taxation in the Bible: Improvements in Counting, Measurement, and Computation in the Ancient Middle East”, in *Accounting Historians Journal* 25.2 (December 1998), reprinted in *Taxation: Critical Perspectives on the World Economy, Vol. 1*, Simon R. James, ed., (London: Routledge, 2002), 20; Robert E. Oden, “Taxation in Ancient Israel”, *Journal of Religious Ethics* 12.2 (Fall 1984): 162-181; Geoffrey P. Miller, “Taxation in the Bible”, *New York University Public Law and Legal Theory Working Papers*, (November 1, 2012): 1-12.

⁵ Obviously, there are many biblical examples of when a king’s rule diverged from God’s rule. Those examples of evil or wicked rulers underscore what God’s original

religious community any division between royal and priestly, between the palace and the temple, between secular and religious taxes is impossible.⁶ Jose and Moore confirm, "In the theocracy of ancient Israel, tithing in a religious context was the same as taxation in a governmental context. It is impossible to distinguish religious and governmental taxation since religion and government were one and the same in ancient Israel." They go on to quote Hartman who writes, "In a strictly theocratic state there is no real distinction between the treasury of the sanctuary and the treasury of the government." Consequently, almost anything that is said in the Old Testament prescribing certain offerings can be interpreted as forms of taxation.⁷ For the purposes of this research, any gift that was compulsory for the people of Israel is considered as a tax. Those that were voluntary are considered an offering.

This may rub Christians today the wrong way. We may chaff at reading about a comparison of tithes and taxes. That is probably because of our bifurcated or compartmentalized worldview (sacred versus secular). Modern people almost universally have negative attitudes toward payment of taxes. But one of the first lessons we should take from a study of the Bible on the issue of taxes is that the payment of taxes is meant to be understood as an expression of devotion to God.

2. Types of Taxes in the Old Testament

2.1 Tithes and Firstfruits: Among the various forms of taxation in the Old Testament are tithes and first fruits. Leviticus 27:30, 32 says, "A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord. . . . Every tithe of the herd and flock - every tenth animal that passes under the shepherd's rod - will be holy to the Lord." Deuteronomy 18:1-8 describes how the Levites and the priests were not to have an inheritance of land, but were to live on the offerings presented by the rest of the Israelites in their worship of God and primary among those are the firstfruits of the land. "You are to give them the firstfruits of your grain, new wine and olive oil, and the first wool from the shearing of your sheep, for the Lord your God has chosen them and their descendants out of all your tribes to stand and minister in the Lord's name always" (Deut. 18:4-5).⁸

intention was for ruling and they also provide biblical case studies for what God's people are to do when the ruling authorities are not ruling as God would want them to.

⁶ Oden, "Taxation in Ancient Israel", 164.

⁷ See Oden, "Taxation in Ancient Israel", 8: "That these [tithes and offerings in Old Testament Israel] are mostly or entirely best interpreted as taxes is clear. As Elon argues in his excellent study of Jewish taxation generally, if we include in the definition of taxation any sense of 'an imposed duty to contribute toward the needs of an individual or of the public,' then all biblical offerings qualify as taxes" (1975: 663-664).

⁸ Because the tithe and firstfruits were given in proportion to the productivity or increase of the land or flocks and herds, it is an example of a type of income tax.

2.2 Atonement Money: Exodus 30:11-16 refers to an amount of money every Israelite was to bring to the place of worship every time a census was taken.

Then the Lord said to Moses, 'When you take a census of the Israelites to count them, each one must pay the Lord a ransom for his life at the time he is counted. Then no plague will come on them when you number them. Each one who crosses over to those already counted is to give a half shekel, according to the sanctuary shekel, which weighs twenty gerahs. This half shekel is an offering to the Lord. All who cross over, those twenty years old or more, are to give an offering to the Lord. The rich are not to give more than a half shekel and the poor are not to give less when you make the offering to the Lord to atone for your lives. Receive the atonement money from the Israelites and use it for the service of the tent of meeting.'

Under Nehemiah's leadership this tax seems to have been reintroduced as part of the restored community's covenant with the explicit requirement that it was to be an annual contribution. By the time of the New Testament this had become known as the "temple tax" and was itself the source of governmental revenue and the occasion for a key text in the New Testament on taxation.⁹

2.3 Property Tax: In 2 Kings 23:35 it says, "Jehoiakim paid Pharaoh Necho the silver and gold he demanded. In order to do so, he taxed the land and exacted the silver and gold from the people of the land according to their assessments." According to Jose and Moore, "Note is made of the difference between the income tax and this property tax. The former was based on the increase or yield of property, while the latter was a function of the value of property. Since it was related to value, increase or yield was immaterial."¹⁰

2.4 Forced Labor as Tax: For those who were too poor to pay monetary taxes, forced labor was the only means to pay such taxes. However, even if one had the means to pay, conscription was sometimes used to ensure that there was sufficient human labor to accomplish various national projects. Commenting on this, Oden writes,

As often in the ancient Near East generally, one of the ways in which national projects were financed in biblical Israel was through the utilization of forced labor. That forced labor is a type of taxation, indeed, perhaps the basic and original tax, hardly needs to be established; but it is worth noting that Heichelheim's survey of ancient economics includes forced labor among the fundamental taxes of antiquity (1958:176), and that the biblical word for "forced labor," *mas*, is now the modern Hebrew term for "tax."¹¹

Oden goes on to meticulously show the extent of the use of forced labor in Israelite history, including and especially during Solomon's reign. For example, in 1 Kings 4:6, Adoniram is listed as an official in charge of forced labor and 1 Kings 5:27-28 indicates that Solomon conscripted 30,000 men and "sent them

⁹ Because this was a tax levied on each and every Israelite without regard to wealth or other considerations, it is an example of a poll tax or head tax.

¹⁰ Jose and Moore, "The Development of Taxation in the Bible", 22.

¹¹ Oden, "Taxation in Ancient Israel", 165.

off to Lebanon in shifts of ten thousand a month so that they spent one month in Lebanon and two months at home."¹² This is significant because Solomon's tax policy, especially including the use of forced labor, is directly related to the major "tax revolt" in Israel's history - Israel's rebellion against Rehoboam.¹³ This will be discussed later.

2.5 Tribute: Throughout the ancient Near East even up to the present when one nation subjugated another militarily it often demanded some form of tribute payment. This payment was not only a token of the submission of the defeated nation but also a tax imposed on it to cover the expenses of its continued subjugation and to add wealth to the conquered nation's treasury. The Bible records several examples of this tribute in both the Old and New Testaments (e.g., Judges 3:15; 2 Samuel 8:2, 6; 1 Kings 4:21; 2 Kings 3:4; 2 Kings 15: 19-20; 2 Kings 17:3; Ezra 4:13, 20). In some of these instances, other nations were paying tribute to Israel and in others Israel was paying tribute to other nations. In the latter case, these taxes were particularly resented and seen as oppressive, and in the case of Eliud (Judges 3), seemed to be the cause of Israel's rebellion against her oppressor.

2.6 Harvest, Sabbatical Year, and Jubilee Year Provisions: Most nations today use some taxes as a means of caring for the less fortunate and redistributing wealth from the rich to the poor. In ancient Israel these took the form of laws governing the use of the land and the harvests from the land. For example, Exodus 23:10 says, "For six years you are to sow your fields and harvest the crops, but during the seventh year let the land lie unplowed and unused. Then the poor among your people may get food from it Do the same with your vineyard and your olive grove." These provisions and others like them were Israel's version of a social security system or welfare for the poor. Only instead of paying a tax and having that money redistributed to the poor, they were to leave the land fallow or to not harvest all the way to the edge of their property or to return the land to its original owner after a certain number of years. The extent to which these provisions were enforced may be a matter of debate but the intent of these laws is clear: God's concern for the poor and less fortunate was to be demonstrated among His people through actions and policies which required the wealthier to care for them and, in fact, shifted resources from the "haves" to the "have-nots" of society.¹⁴

3. Historical Development of Taxation in Israel

During the period of the Judges, the political structure of Israel was that of a loose tribal confederation. There was no centralized government. People lived by their own devices until some emergency (e.g., oppression from a

¹² Oden, "Taxation in Ancient Israel", 166.

¹³ See also Joshua 16:10 and 17:13 for examples Israel extracting forced labor from conquered peoples.

¹⁴ See Oden, "Taxation in Ancient Israel", 168-69.

neighboring nation) called them to collective action. As a result there was little need for taxes. Even the worship of Yahweh at the tabernacle in Shiloh was “low maintenance” and was supported only by the sacrifices and offerings of those who came to worship there.

In the period of the United Monarchy this changed dramatically. The construction of royal residences, an elaborate temple, and other national infrastructure projects (e.g., fortress cities, fleets of ships, viaducts), along with the maintenance of a centralized government and a standing army, all required money to fund. Hence, the need for taxes.

The words of the prophet Samuel when Israel petitioned him for a king, predicted this would be the case:

Samuel told all the words of the Lord to the people who were asking him for a king. He said, “This is what the king who will reign over you will claim as his rights: He will take your sons and make them serve with his chariots and horses, and they will run in front of his chariots. Some he will assign to be commanders of thousands and commanders of fifties, and others to plow his ground and reap his harvest, and still others to make weapons of war and equipment for his chariots. He will take your daughters to be perfumers and cooks and bakers. He will take the best of your fields and vineyards and olive groves and give them to his attendants. He will take a tenth of your grain and of your vintage and give it to his officials and attendants. Your male and female servants and the best of your cattle and donkeys he will take for his own use. He will take a tenth of your flocks, and you yourselves will become his slaves. When that day comes, you will cry out for relief from the king you have chosen, but the Lord will not answer you in that day” (1 Sam. 8:10-18).

This prophecy became a reality. Taxes were levied on native Israelites, foreigners living among them, and from other nations subdued by Israel. According to Dickson and Nwaobia, royal taxation in Israel seems to have peaked during Solomon’s reign.¹⁵ 1 Kings 4 elaborates on Solomon’s royal tax system and the daily provisions he required. This trend continued through the Divided Monarchies (e.g., 2 Chronicles 24: 8-12), through the times when other nations oppressed Israel/Judah and collected tribute from them (e.g., 2 Kings 23:33-35), and during the restoration period (e.g., Nehemiah 10:33-34). Forced labor, produce, livestock, articles of value, and money were all used as forms of payment of these taxes. At times, the tax burden seemed light and the people were happy to comply; at other times it was oppressive.

4. Responses to Taxation in the Old Testament

The responses to taxation in the Old Testament are varied and depend much on the circumstances in which they were levied. At least from the

¹⁵ Theodore U. Dickson and A. N. Nwaobia, “Impact of Heavy Taxation on Israel During Solomonic Era: Implications for Nigerian Tax System”, *Asian Economic and Financial Review*, Vol. 2, No. 2, (June 15, 2012): 339-342. See also Oden, “Taxation in Ancient Israel”, 166; and Jose and Moore, “The Development of Taxation in the Bible”, 29.

perspective of the authors of the Biblical texts, there is a general attitude of acceptance of taxation as part of the fulfillment of one's covenant duty to God and God's ruling representative(s). Taxation (including compulsory tithes and offerings) was seen as justifiably necessary for the operations of Israel's key institutions (including religious) and for national development. There was civic pride in Israel when taxes were brought to the designated storehouses and shame when they were not.¹⁶

However, there are important hints of discontent with an unjust system of taxation within the Old Testament. Certainly when Israel was being oppressed by a foreign power and paying tribute to that power, there was discontent. It is illuminative that Judges 3 describes Ehud as assassinating the Moabite ruler immediately after presenting to him the tribute of the people of Israel. No doubt during the period of the Judges, the payment of tribute was a primary reason for Israel to cry out for deliverance. Further, in Nehemiah 5:4, we find the complaint of the restored community, "We have had to borrow money to pay the king's tax on our fields and vineyards. . . . Some of our daughters have already been enslaved, but we are powerless, because our fields and vineyards belong to others."

Perhaps the clearest denunciation of oppressive taxation is found in Amos 5:11-12, "You levy a straw tax on the poor and impose a tax on their grain. Therefore, though you have built stone mansions, you will not live in them; though you have planted lush vineyards, you will not drink their wine. For I know how many are your offenses and how great your sins." Here we find taxation that oppressed the poor while enriching others unjustly, as well as God's anger against this sin of Israel and the declaration of God's soon-coming punishment for it (and other sins). What is not answered here is what would God have permitted the Israelite taxpayer to do in response to it.

But that is perhaps answered in what is really a remarkable story of tax rebellion found in 1 Kings 12. As we have noted, the splendor of Solomon's reign came with a price tag and that price tag was a very heavy tax regime. At the time of his passing and Rehoboam's ascension to the throne, the people gathered and in not so many words petitioned for a tax reduction. The "heavy yoke" is a reference to those taxes and the forced labor (v. 4). And when Rehoboam refused to lighten that yoke, those from the northern tribes revolted. In the words of Dickson and Nwaobia, "Taxation and corvee angered the populace [sic] no wonder, then, that the pent-up resentment of the people eventually exploded into revolution by the end of Solomon's reign. This, it would seem, is what Samuel meant when he said the people would pay dearly

¹⁶ Whether the support for paying taxes in these passages was the actual perspective of the people or merely the perspective of those who authored the sacred texts, we may not be able to know for sure. However, as the canonical text is what Christians believe to be inspired by the Holy Spirit, this research will generally assume that the text, as we have it, adequately reflects the will of God.

for having a king.”¹⁷ So great was their resentment that when Rehoboam sent out his officer in charge of forced labor, the people stoned him to death (v. 18)! Oden thus describes the key role that taxation played in the history of Israel: “...that the two Kingdoms of Judah and Israel divided forever after the reign of Solomon does support the conclusion that this royal taxation system was felt to be manifestly unjust.”¹⁸ Most importantly, the rebellion of the people against an unjust and oppressive tax regime is clearly portrayed as being justified or at least permitted in the sight of God (v. 24).

5. Principles of Taxation and Tax Paying in the Old Testament

From our study of the Old Testament, the following general principles can be deduced:

- i) It is a duty to pay reasonable taxes to a legitimate ruler or government.
- ii) The majority witness of the Old Testament is that taxes should generally be proportionate to income so that those who are wealthier pay more taxes (e.g. the tithe, and Joseph’s 20% “famine tax” in Genesis 41:34).
- iii) Taxes must not be oppressive or place an unbearable burden on the people, especially the poor.
- iv) Using the legal code, including the tax code, to correct the inequitable distribution of wealth so that the poor of society are less vulnerable is a legitimate social welfare strategy.
- v) Illegitimate and/or oppressive governments do not deserve tax compliance and if the occasion permits, tax rebellion may be warranted.

What does the New Testament Say About Paying Taxes?

When we turn to the New Testament the situation is one in which Palestine as a whole was an occupied territory of the Roman Empire and as such its inhabitants were required to pay Roman taxes. In addition, there were also “local” taxes levied by the appointed provincial kings and governors like the Herods. Further, there were still some of the same temple and worship taxes. The relationship between these forms of taxation was very complex and made even more so by the dating of some of the New Testament texts. Let the following summary suffice to introduce the topic and to set the stage for discussion of the New Testament’s teaching on tax paying and tax policy.

¹⁷ Dickson and Nwaobia, “Impact of Heavy Taxation on Israel During Solomonic Era”, 342. Dickson and Nwaobia “Impact of Heavy Taxation on Israel During Solomonic Era”, 341; Miller, “Taxation in the Bible”, 3; and Oden, “Taxation in Ancient Israel”, 166-67, all suggest that part of the reason for discontent of the northern tribes was that if one reads at face value the manner in which Israel was divided into tax districts under Solomon’s reign it appears that the people of Judah were exempted from paying taxes. Thus, “If this is the case, then this particular tax is one of striking inequity, since the very area which benefited the most from the tax was exempted from paying it,” Oden, “Taxation in Ancient Israel”, 167.

¹⁸ Oden, “Taxation in Ancient Israel”, 166-67.

1. Roman Rule and Taxation in First Century Palestine

Just like every transnational empire before it, Rome instituted taxes. It was just so that taxes could be estimated and collected effectively that a census was taken that led Joseph and Mary to return to Joseph's hometown, Bethlehem to be registered.¹⁹ Just like in the OT when the people of Israel resented the payment of tribute to the foreign nations who had conquered them, the Jewish people of the first century A.D. resented the payment of taxes to Rome. So much were these taxes and the occupiers who levied them hated that a resistance movement called the "Zealots" arose in response to it. Their creed was, "No Lord but Jehovah; no tax but that to the temple; no friend but the zealot."²⁰ Zealots were among Jesus' early disciples and may have hoped that he would be the one to free them from Roman tyranny and taxes.

It was in large measure the payment of taxes that eventually led to the Jewish revolt against Rome in A.D. 66-70. "The heavy taxes," according to Burg, "apparently resulted from Emperor Nero's fiscal excesses, including the costs of rebuilding Rome (perhaps half destroyed by the great fire in July 64), and most especially the costs of constructing Nero's new palace, the Domus Aurea (golden house), with its resplendent art, adornments, and grounds."²¹ Burg also noted, "One form the Jews' resistance took was their refusal to pay the tribute (tax) due the emperor."²² For some the payment of taxes was complicity with Rome and was viewed not just as political betrayal but religious apostasy.²³ This tax revolt and other insurrectionist activities eventually led to the arrival of Roman legions in Palestine. Consistent with Roman tradition, after the destruction of Jerusalem including the temple and the end of the rebellion, Rome instituted new and even heavier taxes on the Jewish people.²⁴ In fact, Rome had the gall to require the Jews to continue to pay the "temple tax" even though the Jewish temple had been destroyed. But now (after A.D. 70), as if to add insult to injury, the tax instead was officially collected in support of the temple of Jupiter in Rome.²⁵

¹⁹ James Stevenson Riggs, "The Zealots and Taxes in Judea" in *We Won't Pay! A Tax Resistance Reader*, ed. by David M. Gross, (N.P.: David R. Gross, 2008), 1-2.

²⁰ Riggs, "The Zealots and Taxes in Judea", 2.

²¹ David F. Burg, *A World History of Tax Rebellions: An Encyclopedia of Tax Rebels, Revolts and Riots from Antiquity to the Present*, (London: Routledge, 2004), 31.

²² Burg, *A World History of Tax Rebellions*, 33.

²³ Note Adolf Hausrath's description of the belief of Judas the Galilean who led the Zealot insurrection, "It is idolatry to reverence Caesar, idolatry to pay the denarius to the Gentile state, a breach of the purity of clean goods to pay toll or tithe to the unclean, and he who demands it is an enemy of God, enemy of Israel, doubly punishable when he is a Jew.", from "Judas the Galilean" in *We Won't Pay! A Tax Resistance Reader*, ed. by David M. Gross, (N.P.: David R. Gross, 2008), 3.

²⁴ Burg, *A World History of Tax Rebellions*, 33.

²⁵ Warren Carter, "Paying the Tax to Rome as Subversive Praxis: Matthew 17:24-27," *Journal for the Study of the New Testament* 76, (December 1999): 8, and Rob Haskell,

With all of this as the general background of the NT, it should not be a surprise that in Judean society as witnessed in the NT, tax collectors were generally considered to be among the parasites of society, the instruments of Roman oppression. They were all the more despised because they were Jews who were seen as betraying their own people and because they often over-taxed the people to line their own pockets. The conventional view as noted in the NT writings was that tax collectors fell into the same category as prostitutes and sinners (e.g., Matthew 9:10-11; 11:19; 21:31; Mark 2:15-16; Luke 3:12). Tax collecting was therefore a “sinner’s vocation” - a job which was virtually impossible to do in a righteous manner. We now turn to some key NT passages in which taxes are explicitly mentioned.

2. Paying the Temple Tax (Matthew 17:24-27)

This passage of scripture, which is unique to Matthew’s Gospel, is the subject of much discussion. Scholars diverge in their opinion about the dating of this passage, the tax to which the passage refers, and the meaning of what Jesus says in relation to the tax. The interpretive options seem to be these:

i) The core of the passage at least dates back to a time prior to the Jewish Rebellion and destruction of the temple in A.D. 70 and the tax that the tax collectors ask Peter if Jesus pays refers to the Jewish Temple Tax (going back to the atonement tax in Exodus 30:11-16 and Nehemiah 10:32). According to this interpretation, when Jesus discusses the payment of this tax with Peter, his words seem to imply that though he is the Son of God and would naturally be exempt from the payment of such a tax, as a matter of good form he instructs Peter to go to the lake, throw out his line and the first fish he catches will have in its mouth the necessary money to pay the tax for the two of them. For Matthew and his largely Jewish Christian audience, the message was that though they are now “free” children of God and are no longer subject to the Jewish law, so as to not cause offence to their Jewish brothers and sisters, they should continue to pay the temple tax. The tax, and by implication the response of the Matthean community to it, is basically non-political or religious in nature.²⁶

ii) The Book of Matthew was written after the destruction of the Jewish temple and Jews, including Jewish Christians, were now being required to pay the new “Roman version” of the temple tax to the god, Jupiter. In this case, Matthew was using this story as a literary device to teach his readers

“Matthew 17:24-27: A Religio-Political Reading,” *Evangelical Review of Theology* 32/2, (April 2008): 175, 177.

²⁶ See examples of commentaries on this passage from the Bible Gateway website: <http://www.biblegateway.com/resources/commentaries/IVP-NT/Matt/Upholding-Societys>. However, it important to note that even the Jewish temple tax during the time of Jesus was widely seen as being misused by those who were the beneficiaries of its collection, the Chief Priest and religious hierarchy. Hence there were mixed views regarding the obligation to pay it: it was a religious duty of all good Jews but was being abused in how it was used.

how Christians should respond to this highly offensive tax and to Roman rule in general. Evidence to support this view is that in v. 25 when Jesus discusses what has happened with Peter, he refers not to the temple tax but to the “tolls and taxes” of the “kings of the earth”. Here again the message seems to be that though Christians are citizens whose ultimate allegiance belongs to God, so as to “not offend” they should pay these taxes. In other words, even though the text should be read politically, the church should take a submissive or passive role in response to Roman rule.²⁷

iii) Still others seem to favor a more politically subversive interpretation in which it doesn't really matter to what tax the text is referring. The key point is that Jesus' teaching is not meant to be understood as sanctioning the oppressive status quo. The emphasis is on the fact that Christians are “free sons” of the true King and any claims of the “kings of the earth” are dramatically relativized. In this case the text is to be read politically and is meant to be subversive of the political order.²⁸

There is not space here to delve into the merits and demerits of these interpretive options. The view taken here is something of a hybrid from which are gleaned key truths that are valid regardless of whether one takes a pre- or post-destruction of the temple date for the origin of the passage:

i) Jesus' admonition to Peter to pay the temple tax “lest we offend them” makes almost unavoidable the implication that Jesus understood that there was at least some relative obligation to pay these taxes to either the Jewish temple or to Rome. Why would Jesus feel obliged to pay the tax to Rome? If for no other reason than that to fail to do so could bring the wrath of Rome, which is exactly what happened in the Jewish Revolt of A.D. 66-70.

ii) Despite the relative obligation to pay the tax, it is highly likely that Matthew and his audience viewed the temple tax (whether Jewish or Roman temple) as oppressive.

iii) Christians belong to another kingdom and their absolute allegiance belongs to God alone. The payment of taxes to earthly authorities is only a qualified obligation.

iv) Christians live in a world in which sometimes oppressive authorities make unavoidable claims on them. Christians are to do their best to live free from complicity in that oppression. But sometimes it is not entirely possible to do so. This is the reality of life inherent the “already but not yet” of the Kingdom of God.

²⁷ David Hill, *The New Century Bible Commentary: The Gospel of Matthew* (Grand Rapids: Eerdmans, 1972), 271-72.

²⁸ W. Carter, “Paying the Tax to Rome as Subversive Praxis”, 414; Haskell, “Matthew 17:24-27: A Religio-Political Reading,” 184; Edward J. Carter, “Toll and Tribute: A Political Reading of Matthew 17.24-27” *Journal of the Study of the New Testament* 25/4 (2003): 430-31.

v) By implication of #4, Christians may be required to pay taxes that they wish they could avoid. Where possible they should avoid them. Where they cannot, to do so is not sin, unless Jesus sins by authorizing the payment of this tax.

3. Giving to Caesar What is Caesar's (Mt 22:15-22; Mk 12:13-17; Lk 20:20-26)

Ironically, the most famous passage in the Bible related to paying taxes and the one from which this research takes its title, probably provides the least help in guiding the modern Christian through the moral maze of paying taxes. In this familiar story according to Matthew and Mark, the Pharisees and Herodians are seeking to entrap Jesus by asking him whether "it is right to pay taxes to Caesar or not?" Jesus, knowing their intent, asks them for the coin used to pay the imperial tax and once it is produced, he asks whose inscription is on it. When they reply, "Caesar's", Jesus famously responds in turn, "Give to Caesar what is Caesar's, and to God what is God's." In saying this, Jesus marvelously evaded their trap, for truly to speak against paying the tax would have put him in jeopardy with the governing authorities, but to speak in favor of the tax would have alienated him from the people who so much resented it.

While Jesus' words were intended to help him avoid being entangled in the very sensitive politics of his day, do they offer any guidance for Christians today who struggle with their relationship to the state and the state's taxes? Here again the divergences in interpretation are wide. Some scholars find in these words a Jesus who is carving out a separate sphere of authority for Caesar from that of God and by implication the Christian is obligated to serve Caesar in Caesar's sphere of authority.²⁹ Others find in these words an anti-establishment Jesus who was craftily teaching that since everything belongs to God, there is actually nothing left that we owe to Caesar!³⁰ In general it seems like we are pretty good at reading into the text "the Jesus we want to see."

Once again there is not sufficient space in this research to elaborate on the passage. But let the following suffice as a summary of its value for the subject under investigation.

i) The general resentment of this tax among the populace is overwhelmingly evident. The people understood this tax as an expression of Rome and its subjugation of the Jewish people. Jesus seems to share that view. Any interpretation of this passage that implies that Jesus held a benign or positive view of Roman rule is mistaken.

ii) When Jesus asked whose "image" was on the coin, he was likely making a deliberate contrast to humans being created in the image of God. In the

²⁹ Hill, *The New Century Bible Commentary: The Gospel of Matthew*, 304, approximates this view when he writes, "The reply of Jesus . . . represents a positive and general appreciation of the role of the State . . ."

³⁰ See William T. Cavanaugh, "If you Render Unto God What is God's, What is Left for Caesar?" *The Review of Politics* 71 (2009), 607-619.

words of one commentator, "Coins bear the image of the emperor, but humans bear the image of God. Give to the emperor what is his (money), but give to God what is his (our very lives)."³¹ And when Caesar's claims on us irreconcilably conflict with God's, we should know which to obey.

iii) Jesus is not introducing a "two kingdoms" theory of state and church relations or a "sacred versus secular" bifurcation of human life. Foundational to Jesus' preaching is that the Kingdom of God is at hand and that Kingdom demands the Christian's full loyalty. Jesus' whole life is a demonstration of total dedication to the will of the Father, rather than divided allegiance. Clearly, for Jesus, God trumps Caesar. And when push came to shove, in obedience to the Father, Jesus died at the hands of Caesar's agents. This points to the tendency of governing authorities toward self-idolatry, which often takes the guise of patriotism. Christians must be vigilant against offering the state what belongs only to God.³²

iv) Yet despite the implicit relativizing of the claims of Caesar on the Christian's life in this passage, Caesar still makes a claim. For the immediate audiences of the three synoptic gospels it is likely this passage was intended to convey a message that Roman taxes are inevitable and so long as they are not leading to something directly contradicting God's ultimate rule, the Christian should pay them.

4. Submit to the Authorities: Romans 13:1-7

Allan A. Boesak, a critic of apartheid, tells the following story:

On 19 October 1977 I was visited for the first time by the South African Security Police. They stayed from 3:30 till 7:00. At one point I was challenged by the Security Police captain (who assured me that he was a Christian and in fact an elder of the white Dutch Reformed Church) on my persistent resistance to the government. How can you do what you are doing, he asked, while you know what Romans Thirteen says? In the hour-long conversation that followed, I could not convince him. For him as for millions of other Christians in South Africa and across the world Romans 13 is an unequivocal unrelenting call for blind unquestioning obedience to the state.³³

There is probably no passage in all the Bible that has been more (mis)used by governing powers to justify oppression of people who respect the authority of Scripture than Romans 13:1-7. Paul writes in v. 1, "Everyone must submit himself to the governing authorities, for there is no authority except that

³¹ Grant MacAskill, "Taxes and Caesar (Mark 12:13-17)", Theology of Work Project, Inc. 2011, <http://www.theologyofwork.org/new-testament/mark/economic-issues/taxes-and-caesar-mark-1213-17>.

³² Cavanaugh, "If you Render Unto God What is God's, What is Left for Caesar?", 612, 619; William L. Lane, *The New International Commentary on the New Testament: Gospel of Mark* (Grand Rapids: Eerdmans, 1974), 424-25.

³³ Quoted in Jan Botha, "Creation of New Meaning: Rhetorical Situations and the Reception of Romans 13:1-7" in *Journal of Theology for Southern Africa* [serial online] 79, (June 1, 1992): 24-37.

which God has established.” He goes on to argue (v. 6-7), “This is also why you pay taxes, for the authorities are God’s servants, who give their full time to governing. Give everyone what you owe him: If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor.”

On the one hand, we can understand this coming from Paul. He was a Roman citizen and in fact made use of Roman governance, jurisprudence, and soldiers more than once during his missionary travels. In fact, it was his right of appeal as a Roman citizen that took him all the way to Rome to argue his case. Paul did, indeed, benefit from Roman rule on occasion. On the other hand, Paul also knew the tyranny of Rome - he was beaten, imprisoned by, and at times was a fugitive from Roman authorities. It is hard to imagine this side of Paul writing these words in his letter to the Romans.

Again, a detailed discussion of Romans 13:1-7 is beyond the scope of this study. Let the following stand as the key points of relevance:

i) As Paul moved about the Roman Empire spreading the good news, he saw the positive side of the *Pax Romana*. He made use of the roads, the means of communication, the security apparatus, the economic infrastructure, the legal system, the culture of free enquiry, and governing structures all put in place by Rome. Perhaps most importantly he had benefited from the Roman edict that allowed the free exercise of the Jewish religion throughout the Roman Empire as the legal vehicle for the spread of the Christian faith. He could see perhaps better than the average Jew in Palestine who so hated the Roman taxes what exactly those taxes were paying for. In keeping with this, any Christian reflection on the ethics of paying taxes must not focus so exclusively on the burden of taxation that the benefits of governance are lost sight of.

ii) There have been many attempts to qualify Paul’s call of subjection to the higher authorities so that his message seems more palatable to the modern liberationist mind-set. Some of these attempts have merit and will be mentioned below. Having said that, it is impossible to escape the plain and obvious sense of Paul’s message in these verses. As much as we would like him to be a social prophet, in this passage, at least, he is not. Paul calls for submission to the ruling authorities. Why? Paul gives three reasons: (a) because they are appointed by God, (b) because they are God’s servants to do you good (and to restrain evil), and (c) because of conscience (v. 5). Regarding the appeal to conscience, Paul seems to be saying, “Your conscience tells you that it is your duty to respect your government.” And part of this duty is to pay taxes.

iii) In fact, Paul describes the duty to pay taxes as something that the individual “owes” to the governing authority (v. 7). This “owing” implies not just a legal obligation, so that one can be thrown in prison or fined for tax evasion. It is a moral and spiritual obligation because God has established

this governing authority. Hence tax evasion is not just running away from the "tax man". It is running away from one's duty to God.

iv) Paul contends that God establishes the governing authorities (v. 1), and that they are "God's servants to do you good" (v. 4). But what happens when they do not rule according to the will of God? What options are available to the Christian when those authorities are not acting at all like "God's servants to do you good" but rather like "Satan's servants to do you evil"? Paul does not answer these questions. Perhaps he did not do so because such language in a "public letter" like most of his epistles were, especially to Christians in Rome, the capital of the Empire, could bring the wrath of the governing authorities down on him or the intended recipients of the letter. Some have even argued that Paul's silence on the question of what to do about bad governance was specifically meant to lead his readers to "read between the lines" to seek answers to such questions.³⁴ Many scholars have speculated on what Paul might have said had he answered those questions. And while they are only speculations, they deserve a hearing. Perhaps the most common line of argument is that when a governing authority ceases to rule in a manner consistent with the character and will of the One who established it (God), then its establishment ceases. In other words, when a government ceases to be God's servant doing good to its subjects, it forfeits the right to command the allegiance of those subjects. Some scholars even further this argument by underscoring Paul's own use of "conscience" (v. 5). The same conscience that calls for obedience to a good government can also call for reform or resistance to an evil government.³⁵

v) Another interpretive method used to qualify Paul's seemingly unqualified call for submission to the governing authorities is to distinguish between *submission* and *obedience*. This view admits that Paul calls for unqualified submission to the ruling authorities, but argues that one can submit to an authority, but refuse to obey it.³⁶ In essence, this is the tactic of civil disobedience so skillfully employed by persons like Mahatma Gandhi and Martin Luther King, Jr. With all due respect, they subjected themselves to government authority, but refused to obey unjust laws and led many people to strategically disobey laws their governments had enacted.

³⁴ William R. Herzon II, "Dissembling, A Weapon of the Weak: The Case of Christ and Caesar in Mark 12:13-17 and Romans 13:1-7" *Perspectives In Religious Studies* [serial online] 21/4 (December 1, 1994): 339-360. Available from: ATLA Religion Database with ATLASerials, Ipswich, MA. Accessed January 25, 2014.

³⁵ Herzon II, "Dissembling, A Weapon of the Weak", 354; Botha, "Creation of New Meaning", 34.

³⁶ Robert L. Deffinbaugh, "The Christian and Civil Government (Romans 13: 1-7)", from the series, *Romans: the Righteousness of God*, published August 18, 2004, accessed at <https://bible.org/seriespage/33-christian-and-civil-government-romans-131-7>.

5. Other Relevant Texts

The truth of Scripture relevant to this topic cannot be exhausted by referring only to those passages in which taxes are explicitly mentioned. Perhaps there are many passages that could be called upon to speak to this topic but this research will limit itself to two clusters of texts.

5.1 Loving Others: The Great Commandment and The Good Samaritan.

When Jesus was asked what the greatest commandment was, his response was, "Love the Lord your God with all your heart and with all your soul and with all your mind [and] Love your neighbor as yourself" (Mt. 22:36-40). This command to love must permeate all aspects of a Christian's life, including his/her societal relationships. The payment of taxes is one very tangible way in which love can be expressed. The purpose of most taxes is to provide services to the community/society and through these services infrastructure is built or maintained, law and order secured, health enhanced, education provided, poverty alleviated. Consequently, if taxes are put to proper use, they become one of the most comprehensive expressions of neighbor-love available to the Christian.

The story of the Good Samaritan (Lk. 10: 25-37) is a great example of neighbor-love. While other supposedly religious Jews passed by and refused to help the Jewish man who had been set upon by thugs, a Samaritan, who has no ethnic or cultural bond that would obligate him to care for the victim, does so out of sheer disinterested love. He comes to the aid of one in desperate need. One of the purposes of taxation is to generate revenue to assist the poor and needy and those who unjustly treated by society. Health and welfare programs, justice systems, job-creation programs, student loans and educational grants are all examples of how taxes can assist those who symbolically have been beaten and left half dead along the road of life. By paying their taxes, Christians become Good Samaritans to those in need.

5.2 Allegiance to God: Daniel and the Three Hebrews/Peter and John before the Sanhedrin/Resisting the Beast.

Paul and even Jesus did not answer the question of what to do when a ruling authority requires something that is directly contrary to the will of God But that does not mean the rest of Scripture is silent about it. The Bible gives ample illustrations for us to follow.

Two of them are found in the book of Daniel. Most scholars agree that the final compilation of the book of Daniel was during a time of intense persecution of the Jewish people. It was a resistance document written to give hope and encouragement to the Jewish people. In both the story of Daniel being thrown into the lions' den and the story of the three Hebrews being thrown into the fiery furnace, the cause of these calamities was the refusal of Daniel and his colleagues to obey a law that would have broken their primary allegiance to God. It is probably important to note that it was not the payment of taxes that they were refusing. In fact, it is likely that all of them accepted the obligation to pay taxes and Daniel, at least, was probably in charge of collecting and using

tax money in his role as a key administrator in the Persian government. In both cases it was religious duties that were in question. This should probably make Christians cautious about using the burden of taxes as the reason for refusing to pay them. But we see in these passages the principle that disobedience to governing authorities is allowable in some circumstances. Even more foundational is the idea that only God can claim our ultimate allegiance.

Essentially the same message is presented in Acts 4. After Peter and John preached and healed in Jesus' name, they were brought before the Sanhedrin, the Jewish ruling council, and commanded "... not to speak or teach at all in the name of Jesus" (v. 18). Their reply gets to the heart of the issue of where the Christian's allegiance is to fall: "Judge for yourselves whether it is right in God's sight to obey you rather than God" (v. 19).

Finally, couched in the most dramatic symbolism of all, is Revelation 13 where the dragon and the beast are "given power to wage war against the saints and to conquer them" and the peoples of the earth are required to take the mark of the beast or suffer even to the point of death. Like Daniel, Revelation is a resistance document, written to encourage the church to endure a time of persecution. But under no circumstances were they to compromise and worship the beast or receive its mark. Surely this passage sets up a great tension with Paul's admonition for submission to the authorities instituted by God.³⁷ In connection with this passage, it is important also to note that while Revelation is a resistance document, the method of resisting is not that of withholding taxes or guerilla warfare. It is that of following the example of the "Lamb that was slain". Christians, through their faithful witness to the truth of Jesus Christ, can expect suffering and martyrdom but through that martyrdom the Lamb's victory will be won. This should give Christians pause before taking up coercive measures to reform or rebel against government.

What these passages (Daniel 3 and 6, Acts 4, Revelation 13) share in common is the idea that loyalty to God is absolute. Loyalty to any earthly authority can be only relative. Therefore, no law to pay taxes can be absolute and if a situation arises in which paying taxes breaks or diminishes one's primary allegiance to God, then that law - like those that prohibited prayer or required bowing to an idol or taking the mark of the Beast, should be refused.

6. Summary of New Testament Teaching on Taxes

Let the following suffice to summarize the NT teaching on this subject.

- i) Palestinian Jews generally resented Roman taxes and taxes imposed by those they believed to be the puppets of Rome.
- ii) Roman rule was a "mixed bag" of both good and bad, development and oppression. Consequently the NT witness on the issue of the payment of

³⁷ Scholars have noted the contrast between Romans 13 and Revelation 13. Resolving this tension is part of what this research seeks to do and then to apply that resolution to the issue of payment of taxes.

taxes is widely diverse. On one hand, Christians are told to submit to earthly authorities and pay taxes because those authorities are instituted by God. On the other hand Christians are to refuse to cooperate with “Anti-Christ” authorities, particularly when those authorities make claims on their citizens are that directly contradictory to the Christian faith.

iii) The NT writers who speak of taxes share the view that in general taxes are obligatory - that is, there is a basic moral obligation for people to pay reasonable taxes, even to a government they view as illegitimate and/or somewhat oppressive.

iv) Christians are citizens first and foremost of the Kingdom of God and their final allegiance is to God. Governments have a responsibility to govern in harmony with the polity of God’s Kingdom.

v) The sacrificial love exemplified by Christ requires the Christian to be concerned with one’s neighbor. The payment of taxes is a means of expressing that concern.

What Biblical Images Help Us Bring Paying Taxes into Focus?

Richard B. Hays in his book, *The Moral Vision of the New Testament*, contends that on certain moral issues there is sufficient diversity within the various texts of the NT (and even more so if we include the OT) to create a “blurry vision” of what God’s good and perfect will is in certain circumstances. The solution for this, according to Hays, is to remind us of the grand themes of Bible that give it unity and purpose. He calls these themes “focal images” because when we look at the various NT texts through these lenses or images, our moral vision comes into clearer focus. It will become more apparent what we are to do in any given situation if it was not already clear up to that point.³⁸ This is useful because, as we have seen, there is definitely diversity in the Biblical materials with regard to the payment of taxes and the general issue of the obligations of the Christian to the state. Hays offers three focal images. This research finds these three helpful but inadequate. Hence two additional focal images have been added for a total of five. Each of these focal images will be applied to the key issue of the payment of taxes.

1. The Christian Community - the Church of Jesus Christ

Hays states, “The [Christian] community, in its corporate life, is called to embody an alternative order that stands as a sign of God’s redemptive purposes in the world.”³⁹ The Christian church as a corporate body is to demonstrate the gospel to the world. There is probably no better picture of this than in Acts 2 and 4 where the church is meeting together, worshiping, having everything “in common”, and selling property to give to those in need. This

³⁸ Richard B. Hays, *The Moral Vision of the New Testament: Community, Cross, New Creation - A Contemporary Introduction to New Testament Ethics*, (New York: Harper Collins Publishers, 1996), 195.

³⁹ Hays, *The Moral Vision of the New Testament*, 196.

kind of community cares about its own members and the people around them. This kind of community would not shirk its responsibilities to the larger community around it by evading taxes. In fact, perhaps the closest equivalent of tax evasion in the Bible is in the very next chapter of Acts in the story of Ananias and Sapphira (Acts 5) and look at the price they paid for that!⁴⁰

On the other side of the coin, this “countercultural community”⁴¹ known as the church should be a force for justice in society and hence should not blindly lend its influence (or its tax money) to ruling authorities that are not doing good to the bodies and souls of their citizens. The German Christians who naively gave their allegiance (and tax money) to Adolf Hitler in the 1930s are a glaring example of that mistake. What if not just a small minority (like Dietrich Bonhoeffer) but the majority Church in Germany had refused to pay taxes to the Nazi Party? How might history be different?

2. The Cross of Jesus Christ

“Jesus’ death on the cross is the paradigm for faithfulness to God in this world.”⁴² The cross is the clearest example of what the Christian life should look like. Hays prefers the symbol and language of the cross, rather than that of “love” because of love’s many meanings in English. What he means is *that sacrificial love of one person for another* - this is what the Christian life should look like. Passages like the Good Samaritan and the Great Commandment (discussed above) depict this kind of love which seeks the welfare of others over that of one’s self. This kind of love and acceptance Jesus extended even to tax collectors like Zacchaeus. Losing a substantial portion of one’s paycheck each month to taxes is a sacrifice. But if the money is being put to good use in developing the society, it is a sacrifice that Christians should make with the same kind of love that led Jesus to die on the cross.

3. The New Creation

In the words of Hays, “The church embodies the power of the resurrection in the midst of a not-yet-redeemed world.”⁴³ We live between the ages - the old age which is passing away and the new age of the Kingdom of God. This should help us to see that as much as possible we are to live according to the rules of the Kingdom. However, the fact that the old order has not completely passed from our midst should remind us that even our best efforts to live a

⁴⁰ Obviously the gifts that these early believers were giving were not taxes (voluntary, not compulsory) and so what Annanias and Sapphira were punished for was not tax evasion. In fact, they were not punished for withholding money but for withholding the truth. But the passage is still relevant because the most common form of tax evasion is lying about one’s income or the value of one’s assets as Annanias and Sapphira had done. Clearly, God wants us to be honest and transparent with others (including the government) about our wealth.

⁴¹ Hays, *The Moral Vision of the New Testament*, 196.

⁴² Hays, *The Moral Vision of the New Testament*, 197.

⁴³ Hays, *The Moral Vision of the New Testament*, 198.

righteous life in this world will often be morally ambiguous. Sometimes our taxes will go to fund things we don't agree with. Sometimes our communities (and governments) will implement policies that we do not support even though we voted for those authorities. And even when we voice our dissent from those policies with which we disagree, our own response will often be morally ambiguous. For example, if we pay our taxes, an unjust war may be financed with that money. If we don't pay our taxes, we are fined and perhaps go to jail and our family suffers and perhaps even our community suffers. But the point is not that we should be defeated by this situation of "living between the ages". We are to do our best to live righteously in an often corrupt and unrighteous world. But when our best efforts fail to produce a perfect result, we are to seek God's mercy, then move on.

4. The Liberation and Justice of God

Mention has already been made of justice. God is a just God and demands justice from His people. From Genesis to Revelation, but especially in the OT prophets, God's anger rises when injustice is being perpetrated against vulnerable and innocent people. Christians, too, must be concerned when justice is denied, people are oppressed, and human rights are violated. Christians should seek to ensure a just social order. As mentioned, tax money should not be paid uncritically to any government. As will be shown in the second part of this paper, withholding tax money has sometimes been used as a tool to bring justice and change in a society's governing structures.

5. The Holiness of God

Holiness is what makes God, God. Yet somehow God expects humans to be holy - like Him. For humans it means being set apart and devoted to God. It calls forth a moral and spiritual purity. It allows no sloppiness of moral conduct and demands a sincerity of intention. Any Christian who is seeking this kind of holiness cannot intentionally evade taxes that are justly levied and being put to proper use.

Conclusion

It is now time to summarize and draw general conclusions from our study of the Bible in regard to the ethics of paying taxes. In summary, it is clear that the Bible is no stranger to the issue of taxes. Nearly all forms of taxation used today were already in use during the Old and New Testaments. The Bible assumes a *prima facie* moral obligation of every citizen to pay his or her rightful taxes. Unlike in the modern world, the payment of taxes is seen not as an unhappy burden but as an expression of devotion to God and concern for one's fellow human beings. As such, Christians today in most settings in the world have no excuse if they are found guilty of evading taxes.

Regarding tax policy, the witness of Scripture supports the idea that while there may be some taxes that are uniform across society, generally taxes should be proportionate to income or wealth; that is, the wealthiest should pay

the most taxes. The Bible also supports the idea that taxes can be used to care for the most vulnerable and marginalized members of society.

The Scriptures provide examples of taxes that were used properly for the sake of the development of society and also examples of taxes as symbols of oppression and injustice. It is clear from Scripture that God has given a mandate to governing authorities to exercise their duties and powers (e.g., collection and disbursement of taxes) for the benefit of their citizens. When this is not done and instead the government is oppressing its people, the moral legitimacy of that government to claim the allegiance of its people is called into question. Nevertheless, the *prima facie* moral obligation of the citizenry to pay taxes is not easily jettisoned. The Scriptures seem to support the stand that even ruling authorities whose legitimacy or moral uprightness is questionable should be given the benefit of the doubt when it comes to payment of taxes. This is in keeping with the eschatological motif of the "already but not yet" of the Kingdom of God

However, when a certain threshold is crossed and the oppression of the people is too great (e.g., foreign nations tyrannizing Israel and Rehoboam's response), the Bible also records instances when God's people rebelled to bring change, apparently with the approval and even action of God. And where rebellion was not possible (e.g., under Roman rule), God's people were challenged to remember where their ultimate allegiance lay - with God and his kingdom - and as much as possible to refuse to participate in the structures of oppression. Though not mentioning taxes specifically, it is clear that withholding of taxes could be one strategy of "resisting the beast".

The general objective of this research is to give guidance on when it is a moral obligation for the Christian to pay taxes and when it is not. Based on this study of what the Bible says on this topic, it can be preliminarily concluded that the Christian should assume that taxes should be paid. That assumption remains valid until such time as it is manifestly clear that the governing authorities are exercising their powers in ways that directly challenge the primary allegiance of the Christian to God or when the authorities are so excessively oppressive or unjust that a posture of non-cooperation or resistance, including in regard to the payment of taxes, is the only way to maintain pursue justice and love for others and righteousness before God.

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