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11-1-2012

# Taxation in the Bible

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## Recommended Citation

Miller, Geoffrey P., "Taxation in the Bible" (2012). *New York University Public Law and Legal Theory Working Papers*. Paper 367.  
[http://lsr.nellco.org/nyu\\_plltwp/367](http://lsr.nellco.org/nyu_plltwp/367)

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## **Taxation in the Bible**

Given the range of biblical references, contested issues of sources and dating, and limited information about legal institutions and social practices, conclusions about taxation in the Bible must be drawn with caution. The available information, however, suggests that taxation was an important aspect of public administration in biblical Israel.

### **Taxpayers.**

Any system of taxation must specify who is taxed. The challenge for governments is to define the class of taxpayers in a way that minimizes total costs, including administrative costs, public resentment, and tax avoidance. The following sources of taxation are evidenced in the Bible:

**Tolls.** If merchandise originates outside a country's borders and passes to a point of sale on the other side, the country can impose a toll at low internal cost. Judges 4-5 reports that the Canaanites seized control over the Plain of Jezreel; the apparent goal was to tax the trade route between Egypt and the Levant. But Judges 4-5 also illustrates problems with taxing goods in transit. If the tolls are set too high, merchants will find other routes (Judges 5:6); markets will suffer (Judg 5:7), and competing forces may challenge the existing authority for control (Judg 4-5).

**Tribute.** Another option was for a country to acquire dominion over a foreign country and then demand tribute (e.g., Judg 3:5, 2 Sam 8:2; 1 Kgs 4:21; 2 Kgs 3:4, 2 Kgs 17:3). Tribute had the advantage that it was not likely to generate political opposition from the dominant country's own citizens. On the other hand, tribute also had costs. The dominant power had to maintain control over the vassal state (e.g., 2 Sam 8:6) – a task that became more difficult as the burdens on the subordinate country increased (see Judg 3:12-30; 2 Kgs 3:4-5, 17:3-4). If the

tribute became too onerous, moreover, it could interfere with economic activity in the region (Judg 3:15), thus reducing trade and adversely impacting tribute payments in the future.

**Foreigners.** The Bible reports that governments taxed foreigners living under their control. A tax on a guest population is reported in the Bible's account of the oppression in Egypt, when the Israelites were forced to labor on Pharaoh's store cities. Selective taxation of guest populations is also attested in Ancient Israel: the Bible reports that indigenous peoples of Canaan were placed in forced labor for the state (Josh 16:10, 17:13; Judg 1:28, 30, 33, 35; 2 Sam 12:30; 1 Kgs 9:20-22). The system was important enough that we learn of a high administrative position devoted to managing the labor force (2 Sam 20:24, 1 Kgs 4:6).

Foreigners were also taxed when the dominant country annexed another country. For example, the Persians taxed the Jewish population in Jerusalem (Ezra 4:21). The burden of Persian taxation appears to have been heavy: Nehemiah laments that the land's abundant produce was destined for foreign kings (Neh 9:37). Jews of Nehemiah's time were forced into debt in order to pay the king's taxes (Neh 5:4). The Seleucids also imposed heavy taxes, including levies on salt, seed, and fruit (1 Macc 10:29, 30); and taxes on Jews were equally pervasive under the Romans. The proclivity of imperial powers to impose taxes on residents of conquered territories was well-known in biblical times: Jesus uses this as a talking point in a colloquy with Peter over whether to pay the temple tax (Matt 17:24-27).

Taxes on non-citizens offered benefits because they could offset or eliminate the tax burden on the dominant country's own citizens. But if the taxes were too onerous, the subject population could become restive or rebel, as in the cases of the Maccabean uprising and the Jewish revolts against Rome. The dominant power could mitigate political resentment against

excessive taxes by granting exemptions to local interests (e.g., Ezra 7:24). But such exemptions could not be extended too widely without eroding the value of the tax itself.

**Citizens.** Taxation of citizens was convenient, since enforcement was relatively straightforward; on the other hand, resentment against taxation was a bigger problem when the subjects of the tax were the government's own citizens. The Bible suggests that taxation of citizens is inherent in the concept of kingship, but also recognizes that the taxes so imposed are likely to be unpopular (see 1 Sam 8:10-18). According to the Bible, even King Saul could meaningfully offer tax relief as a reward for service to the state – thus indicating that citizens were taxed from the beginning of Israel's monarchy (1 Sam 17:25). Taxes on citizens could be in money or in kind; the Bible also refers to citizens being placed in forced labor under Solomon (1 Kgs 5:13). References in extra-biblical inscriptions suggest that taxation of citizens was a significant aspect of public administration in Ancient Israel.

**Collection.**

Because paying taxes is compulsory, governments of Ancient Israel had to employ people to collect the taxes, employing force if necessary.

The Bible describes a sophisticated tax collection system as being in place as early as the reign of Solomon: the land was divided into twelve administrative districts under officials charged with supporting the royal court for one month each year (1 Kings 4:7-19) (the omission of Judah from the list might suggest that residents of the seat of royal authority were exempt). Collection of taxes from citizens appears to have continued as long as Israel and Judah continued as independent states; otherwise they would not have been able to support the costs of government. Public tax collection systems had the advantage of being impartially administered (although opportunities for graft, favoritism or corruption were always present). On the other

hand public officials may also have lacked a strong incentive to be diligent in their jobs, since the risk of non-collection fell on the government rather than on themselves.

Privatized tax collection is also evidenced in the Bible. During the Roman period, publicans would bid for the right to collect taxes in a region; they would then keep for themselves some of the money they collected. The privatization of tax collection created incentives for vigorous enforcement and shifted some of the risk of non-collection away from the state. However, because their incentive was to collect taxes at low cost, publicans apparently directed much of their efforts at wealthier taxpayers, thus reducing impartiality of administration (although increasing progressivity). And the wealth publicans acquired made them lightning rods for criticism. Reforms eventually limited their activities, but they continued as important figures in business and finance – as evidenced by the frequent references to “publicans” in the New Testament.

### **Form of Payment.**

Taxes could be paid either in money (gold and silver) or in kind (produce, merchandise, or labor). The practices reported in the Bible appear to reflect tradeoffs necessitated by technological and economic conditions.

Payments of taxes in kind created significant problems. In the case of goods – grain, wine, animals and so on – the government needed to store, transport, and use the items in question, and do so quickly enough that they would not spoil. The inefficiency inherent in such a system is obvious. Payments through forced labor posed additional problems in the form of an uncooperative workforce and a potentially inefficient allocation of resources. Gold and silver, on the other hand, were easy to transport and store, did not spoil, and could be used for any purpose. Thus governments undoubtedly preferred to receive tax payments in gold or silver. The

preference for monetary payments would have been particularly pronounced in the case of tribute, because problems of spoilage, transportation, and inefficient resource use are acute when the tax collecting authority is distant from the source of the payments. Monetary payments posed problems of their own, however. They carried greater potential for embezzlement or corruption as compared with goods or labor. Producers of goods also would have faced difficulties in liquidating inventories in order to make payments. Under these circumstances, it might have been efficient for governments to accept payment in kind and then, if necessary, to use their greater access to financial markets to convert the goods into money.

The Bible reports varying practices with respect to tax payments. Some taxes were paid in gold or silver; this is true of temple or poll taxes (Exod 30:11-16; 2 Chron 24:8-14; Matt 17:24-27) as well as tributes extracted by Tiglath-Pileser III (2 Kgs 15:19-20) and Necho (2 Kgs 23:35). Often, however, payments were made in kind – including some payable to the king (if 1 Sam 8 provides an accurate account), tithes shared with religious authorities (e.g., Deut 14:22), and tributes paid to foreign powers (2 Kgs 3:4; 2 Chron 17:11; Isaiah 16:1).

### **Progressivity.**

Any system of taxation must deal with the fact that some taxpayers are wealthier than others. To what extent should the wealthy pay more taxes than the poor?

The Bible provides mixed answers to this question. Exod 30, describing a tax imposed by Moses on the people of Israel, specifically decrees that the levy should not be adjusted for wealth: “the rich are not to give more than a half shekel and the poor are not to give less” (Exod 30:15). The Bible justifies the lack of progressivity by characterizing the tax as an atonement measure under which each person purchases his or her own life (Exod 30:11-16). The argument seems to be that since each person’s life is as worthy as each other’s, the same amount should be

paid regardless of disparities in endowments. A tax with a similar lack of progressivity (although a different amount) is reported at the time of Nehemiah (Neh 10:32-33).

Other taxes were adjusted for wealth. To pay the tribute exacted by Pharaoh Necho, King Jehoiakim is reported to have taxed the people “according to their assessments” (2 Kgs 23:35). King Menahem likewise raised tribute money for the Assyrian king from “every wealthy person” (2 Kgs 15:20). The implication is that these levies were graduated according to some measure of ability to pay.

Tithes and other taxes payable in kind were also implicitly adjusted for wealth, since they would be exacted according to some measure of productivity. On the other hand, taxes payable in kind were easier to collect from the poor than taxes payable in gold or silver, simply because the poor did not usually have much of the latter. Amos complains of an in-kind tax for exactly this reason: “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” (Amos 5:11).

Biblical social legislation, to the degree it is considered a tax, was also progressive in nature. These measures included rules on sabbatical and jubilee years as well as the right of the poor to glean the wheat left over from the harvest (Exod 23: 10-11; Lev 19:9-10, 23:22 25:2-17, 23-25; Deut 24: 19-22).

### **Purposes.**

Taxation could either be for the general revenues or for a special purpose. Special tax levies could be assessed for emergency needs, such as paying tribute to a foreign power (2 Kgs 15:19-20; 23:35) or renovating the temple (2 Chron 24:10-14; see also 2 Chron 34:8-17). The temple also received continuing support in the form of tithes (Lev 27:30-33; Num 18:21-32;

Deut 14:22-29; Prov 3:9; Neh. 10:33-40, 13:4-14), a share of sacrifices and offerings (Deut 18:1-8; Exod 23:19; Num 18:8-32), state subsidies (Ezra 7:21-23; 2 Kgs 12:5-6, 22: 4), and the temple tax (Exod 30:11-16; 2 Chron 24:6; Matt 17:24-27).

### **Attitudes.**

The Bible suggests that resentment about taxation was nearly as old as taxation itself. David is reported to have taken a census of Judah and Israel, ostensibly for the purpose of listing fighting men (1 Sam 24:1-2). For reasons the Bible leaves unclear, the census is considered to be sinful, resulting in a plague. Given that a census was also needed for imposing a tax on individual citizens (see Exod 30:12, 38:25), it is possible that this passage reflects popular hostility towards state-imposed taxes.

Some years later, at the time of the death of Solomon, the Bible reports that leaders of the northern tribes petitioned Solomon's successor Rehoboam as follows: "your father put a heavy yoke on us, but now lighten the harsh labor and the heavy yoke he put on us, and we will serve you" (1 Kgs 12:4) – clearly a demand that the new king reduce the burden of taxation. The schism between the Northern and Southern Kingdoms is partly attributed to Rehoboam's harsh rebuff of this petition.

Hostility towards taxation was also evidenced during the Roman Empire. Many Jews under Roman domination believed they were overtaxed and objected to abuses by tax collectors (see Luke 3:12-13). A census ordered to implement a tax imposed by Augustus Caesar (see Luke 2:1) sparked a short-lived rebellion by Judas of Galilee (Acts 5:37), and indirectly led to the Jewish-Roman war of 66-73 CE.

Jesus' attitudes towards taxation have been much debated. In general, Jesus appears to have shared the public antipathy toward Jews who served as tax collectors or publicans (Matt

5:46-4, 18:17), associating them with pagans (Matt 18:15), prostitutes (Matt 21:31), and other sinners. On the other hand, Jesus allowed tax collectors into his presence (Matt 11:19; Luke 7:34, 15:1), resided at their lodgings (Luke 19:1-10), and recognized their potential for salvation (Matt 21:31; Luke 18:9-14). Matthew, one of Jesus' disciples, was himself a tax collector (Matt 9:9).

The Bible does not portray Jesus as a tax resister, even though he was accused of being one (Luke 23:2). For example, Jesus instructed Peter to pay the temple tax, if only as a matter of courtesy and good manners (Matt 17:24-27); and his response to the Pharisees – “give unto Caesar that which is Caesar's, and to God that which is God's” (Matt 22:15-21; Mark 12:13-17; Luke 20:20-26) – appears to countenance the payment of taxes to the Roman state. These attitudes continued in the early Church (see Romans 13:1-7).

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