

National Church Establishments.

(The Magistrate's Power and Taxation)

For for this cause pay ye tribute (φόρους) also: for they are God's ministers, attending continually upon this very thing. (Rom. 13:6)

Question. — *What were the taxes in Israel and how were they distributed?*

Answer. — When we consider the national establishment in Israel, we must bear in mind that the Temple, though under the spiritual jurisdiction of the priests, Joel 1:9; 2:17; yet, it was a state sanctuary which was built and maintained by the king, Ezek. 45:13-17: Indeed, the king felt free to withdraw monies from the treasuries of both the palace and the temple, 1 Kings 15:18; and authorized the priests to make collection of temple offerings, 2 Kings 12:4-16; 22:3-7. These taxes took several forms:

First, There was the utilization of forced labor, which appears first under Joshua, Jos. 17:13; was probably institutionalized under the reign of David, as we find amongst his officials one named Adoram who was set "over the tribute," or "over the forced labor" (עֲלֵי־הַמָּוֶל; LXX, φόρου), 2 Sam. 20:24. מַס is the word used in modern Hebrew for "tax."

This form of taxation was used under Solomon, 1 Kings 4:6. Under Solomon, these men (*i.e.*, forced labor) were sent monthly to Lebanon, 1 Kings 5:13, 14 (MT. vv. 27, 28); however, it appears that this "levy" was not made upon Israelites but only upon strangers dwelling in the land, 1 Kings 9:20-22. The "tax revolt" against Rehoboam was occasioned by his decision to continue and increase this use of forced labor, 1 Kings 12:4-19.

Second, It is clear that Israel's kings were large land-holders who increased their personal fortunes during their reigns, such as David's taking spoils of war, 1 Sam. 30:20.

Yet, there existed a royal taxation system which was presided over by twelve officers, governors or "prefects" (נְצִיבִים); each of whom was to provide supplies for the king and his house one month of the year, 1 Kings 4:7-19.

Third, There were several accounts of taxes raised for the payment of tribute when exacted by an enemy, such as that upon the wealthy, 2 Kings 15:19, 20; as well as that which was to be paid in proportion to wealth or valuation of property, 2 Kings 23:33-35.

Fourth, There was a head, or poll, tax exacted according to census and to be used for the temple service, Ex. 30:11-16. This tax appears to be an annual assessment which continued with the rebuilding of the temple, Neh. 10:32-39. It was still being collected in Jesus' day, Matt. 17:24-27.

Fifth, There was a Sabbatical year, which resulted in the loss of the revenues of the land every seventh year, Lev. 25:2-7. Which was augmented every fiftieth year by a Jubilee which resulted in greater loss of revenue, Lev. 25:8-17, 23-25.

Sixth, There were gleaning rights reserved for the provision of the poor, and resident foreigner, Lev. 19:9, 10; 23:22. To which are added, gleaning rights for the orphan and the widow, Deut. 24:19-22.

Seventh, There were the first fruits and offerings, an imposed duty to contribute, whereby the priests found support, Deut. 18:1-8. The first fruits were due the sanctuary, Ex. 23:19. There is a portion which is perpetually due unto Aaron and his descendants described in a comprehensive list, Num. 18:8-32. Indeed, the command is that none appear empty handed in the sanctuary, Deut. 16:16, 17.

Eighth, There were the various tithes, taxes which represented ten percent, of the total produce and cattle, Deut. 14:22-29. These tithes made provision for the redemption of some parts but not all, Lev. 27:30-33; Num. 18:21-32. While the tithes, which belonged to the Levites, were entrusted to their collection, Neh. 10:33-39; yet, its enforcement to see that it was collected and proper distribution made was in tandem with appointed officers, Neh. 13:4-14.

Ninth, Samuel forewarned the people of the excesses of kings that are granted to a rebellious people, 1 Sam. 8:11-19. Ungodly kings do not have respect to the poor, Amos 5:11; nor do they take care to see that the legitimate tithes collected are secured for the purposes of true religion, Mal. 3:6-12.

Tenth, Those who were not engaged in certain kinds of activities (*e.g.*, agriculture) were exempted from certain taxes (*e.g.*, tithes). Additionally, the king had the power to grant tax exemptions to those performing some great task for the benefit of the society, 1 Sam. 17:25. And, it is likely that it was a common practice among kings to grant general tax exemptions for occasions of state, Est. 2:18.

Eleventh, It may well be that the king's treasuries were also filled with the goods of those who, through the commission of capital crimes, forfeited their property in consequence, 1 Kings 21:1-16.