

## *National Church Establishments.*

(The Magistrate's Power and Taxation)

For for this cause pay ye tribute ( $\varphi\omega\rhoou\zeta$ ) 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" ( $\sigma\alpha\pi\eta\lambda\mu$ ; LXX,  $\varphi\omega\rhoou$ ), 2 Sam. 20:24.  $\sigma\alpha\pi\eta$  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" ( $\sigma\alpha\pi\eta\beta\eta$ ); 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.