

Kingdom Congress of Illinois

Position Paper on Progressive Income Tax: Civil Mandate

Civil government is a God-ordained institution (Ex. 18:13-26) created to play a very specific role in society. Just as every individual is subject unto the Lord, whether they submit themselves to Him or not, the institutions of man are also subject to Him and His law. The creation of laws or programs by the civil government must, therefore, be after His design or else they are destined for judgment.

Since civil government is God-ordained, it follows that there is a God-ordained purpose for it. As He has done for every individual, God has ordained resources that make it possible for the civil government to execute its role. While no one likes taxes, we cannot allow ourselves to view them as a “necessary evil”. Taxes are an essential resource that allows man to corporately fulfill the dominion mandate as it pertains to the civil government. Unfortunately, problems arise when taxes are improperly collected and/or spent.

Taxation as Defined by Scripture

In order to ascertain the role of Civil Government and its proper collection and spending of taxes we must, of course, consult scripture. Looking at the Hebrew words that have been translated “taxes” and related scriptures will help us understand God’s intent. It is only His pattern that will secure the blessing of the Lord for our nation.

One of the Hebrew words translated “taxes”, *nagas* (Strong’s #5065) is found in Da 11:20. “Then shall stand up in his estate a raiser of taxes (#5065) in the glory of the kingdom: but within few days he shall be destroyed, neither in anger, nor in battle. *Nagas* is defined as to press, drive, oppress, exact, exert, demanding pressure and to exact. The times this word is used in scripture paints a very clear picture. Let’s examine a few.

Ex 3:7: “And the LORD said, I have surely seen the affliction of my people which are in Egypt, and have heard their cry by reason of their taskmasters (#5065); for I know their sorrows.”

Ex 5:10: “And the taskmasters (#5065) of the people went out, and their officers, and they spake to the people, saying, Thus saith Pharaoh, I will not give you straw.”

De 15:2: “And this is the manner of the release: Every creditor that lendeth ought unto his neighbour shall release it; he shall not exact (#5065) it of his neighbour, or of his brother; because it is called the LORD’S release.”

Nagas implies taxation by force that oppresses the people, at times to the point of slavery. When we examine the other word for “taxes” more closely it will be easy to see that *Nagas* is not God’s intent for taxation. The evidence that this is not God’s pattern for taxation is reinforced by the fact that during the year of release the Hebrew creditors were not allowed to treat their brethren in this manner (Deut 15: 2-3).

The other word translated “taxes” is, in fact, the first one we encounter in scripture (2 Kings 23:35). The Hebrew word is *Arak* and it leaves us with a much different impression than *nagas*. 2Ki 23:35 records, “And Jehoiakim gave the silver and the gold to Pharaoh; but he taxed (#6186) the land to give the money according to the commandment of Pharaoh: he exacted the silver and the gold of the people of the land, of every one according to his taxation (#6187), to give it unto Pharaohnechoh.

The word “taxed” and the word “taxation” come from related words. The word “taxation” is the Hebrew word *erek* (Strong’s #6187) which means to order, row, estimate, things that are set in order.

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Erek comes from the root word *arak* (Strong's #6186), which is used where our text says "taxed". This word *arak* means to arrange, set, put or lay in order, set in array, prepare, order, ordain, handle, furnish, esteem, equal, direct. When the Hiphil (one of the forms of Hebrew verbs) form of this verb is used, it means to value or tax. Let's examine a few scriptures in order to understand the heart behind *arak*.

Ge 14:8, "And there went out the king of Sodom, and the king of Gomorrah, and the king of Admah, and the king of Zeboiim, and the king of Bela (the same is Zoar;) and they joined (#6186) battle with them in the vale of Siddim;"

Ge 22:9, "And they came to the place which God had told him of; and Abraham built an altar there, and laid (#6186) the wood in order (#6186), and bound Isaac his son, and laid him on the altar upon the wood."

2Sa 10:10, "And the rest of the people he delivered into the hand of Abishai his brother, that he might put them in array (#6186) against the children of Ammon."

Job 13:18, "Behold now, I have ordered (#6186) my cause; I know that I shall be justified."

These scriptures bring to light the major difference between *nagas* and *anak*. *Anak* is about bringing resources together and putting them in order for a purpose. Sometimes that purpose is sacrifice and honoring God. Other times that purpose is battle.

Sanctioned Uses for Tax Revenues

Scripture reveals the sanctioned uses of our taxes. Since government and its purpose is defined and limited by scripture, we can easily conclude that collected taxes should only be used to support those God-given responsibilities. For the government to go beyond their sanctioned responsibilities is abuse of power. Thus, spending taxes on things that are not sanctioned responsibilities is an abuse of the people.

As we look at scripture and the application of the concept of taxes, we can see that the sanctioned responsibilities of the government include protecting the common good, defending against external enemies, protecting private property, protecting individual rights, punishing the evil doer, and associated administrative costs (Romans 13:1-4, 1Ki 10:9). Taxes cannot be legitimately spent on anything beyond these responsibilities. To do so exposes the entire system to the sanctions of the Lord.

Scriptural Example of Righteous Taxation

Although Jesus was teaching a much greater lesson in Matthew 22:15-22 when he addressed paying tithes to Caesar, he affirmed the payment of taxes. He used the concept of taxes to remind the Pharisees that they ought to give to God what belongs to him. To do so, Jesus drew a powerful parallel using a simple coin. But history teaches us that a common currency is anything but simple.

The coins issued by the Roman government were a powerful tool of trade that intricately connected the empire. The fact that the government issued the coins is one reason the image of Caesar was stamped on them. God, too, has stamped his image on his creation and on man in particular. I doubt the parallel was missed by the Jews who were very aware that they were made in God's image. Another parallel that was not likely missed is that of the tithe and the tax.

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Part of the purpose of the tithe is the same as the purpose of taxes. While the tithe is so much more than a tax, it is in the tithe that we will find God's pattern for the tax. It is His manner of bringing resources together and putting them in order for a purpose. If we examine the tithe we can see God's intent for godly taxation.

The words translated "tithe", both in the Old and the New Testament, means a tenth or the tenth part or 10% of your increase. In Luke 11, we see Jesus affirm the tithe. Jesus chastises the Pharisees imbalance in the law of God. They should have valued judgment and the love of God as much as they did tithing. Luke 11:42 states, "But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone."

When the government taxes in a manner that surpasses God's principle of the tithe, it claims God's place as sovereign, which breaks commandment one. Therefore, we can conclude that the standard tax ought not exceed the tithe, or 10%. In the United States we have multiple layers of taxation. However, it is one government and therefore the cumulative tax ought not exceed 10%.

A Biblical Evaluation of the Proposed Graduated Tax

Holding as our standard a cumulative flat 10% tax based on the example of the tithe, we can examine the idea of a graduated tax. At the root of the idea of graduated taxes, we find the redistribution of wealth. The poor are asked to pay a smaller percentage while everyone else is asked to pay more and more as the level of income increases. While charity is an important principle in the theory of graduated taxation, forced charity via taxes is not biblical nor within the boundaries of the civil realm and carries no blessing with it.

There are only a few examples in scripture where the poor are allowed to have an adjustment made in the portion that God required of his people. Only the sin offering and the burnt offering were adjusted because of the financial status. The poor had a way to expunge their sin and give free will offerings, even if they could not afford a lamb. These examples however, are not the norm. The tithe and the other offerings were not adjusted.

We see the same principle of equal requirement without adjustment because of economic status in the application of the law. God's law is applied justly, across the board (Deut 19:21). Even if a person only steals food because he is poor and hungry, he still suffers the penalty for stealing. This principle reinforces the fact that taxation should not be based on income level. The poor should not be taxed by a lesser percentage than the rich. The justice of this principle is easier to see if you view it from the perspective of scripture and not in the context of our current tax code, including the current deductions which allow our tax code to pervert a just, flat percentage rate.

Another Bible principle that applies here is the concept of false weights and dishonest scales. For the government to apply a different value to the income of one person compared to another is a false balance. It applies more value, or weight, to one man's dollar than it does to another's. This is a grievous injustice in the eyes of the Lord (Pr 11:1).

In Conclusion

The conclusion of the matter is that the graduated tax is unscriptural and thus unwise. While the current flat percentage tax of Illinois in the context of its complicated accompanying tax code is not entirely Biblical, the flat percentage tax portion of the code is definitely closer to what God intended than is the proposed graduated tax.

This Position Paper was written by Karen Woolard