

Kingdom Congress of Illinois

Position Paper on Graduated Income Tax: Family Mandate

When God created mankind, he formed Adam, created Eve, and commissioned them to be fruitful and multiply. One predominate aspect of that commissioning was the propagation of the race through children. In this first look at mankind, God was communicating his plan that the family was to be the basic building block of society.

Adam and Eve – and mankind by extension – were also commissioned with the dominion mandate found in Genesis 1: 26-28: “And God said, Let us make man in our image, after our likeness: and let them have dominion over the fish of the sea, and over the fowl of the air, and over the cattle, and over all the earth, and over every creeping thing that creepeth upon the earth. So God created man in his *own* image, in the image of God created he him; male and female created he them. And God blessed them, and God said unto them, Be fruitful, and multiply, and replenish the earth, and subdue it: and have dominion over the fish of the sea, and over the fowl of the air, and over every living thing that moveth upon the earth.”

Implied in the dominion mandate is another aspect of “fruitful and multiply.” Mankind was assigned the task of taking the raw materials found in creation and managing them in such a way that new uses would be discovered and new products would be developed. The creator of the new creation would be the owner of it, just as God, who is the Creator of the earth is the Owner of the earth. The creator and his family would benefit from their compliance to the dominion mandate. Therefore, wealth and prosperity was originally assigned to the individual and by extension, his family.

To gain a proper and biblical understanding of taxation, the issue must be viewed in the light of God’s role for the family as producers and stewards of wealth. Because taxes are collected from families and businesses, the civil realm must not trespass by adopting policies and passing tax laws that ignore the God-assigned rights and responsibilities of families. The issue of taxation requires that we examine the roles and relationship of the family and the state from a biblical perspective. To that end, this position paper will discuss the biblical role of the family, family-oriented wealth, charity, and covetousness.

The Biblical Role of the Family

Several of the Ten Commandments address God’s perspective of holiness and lawfulness within the context of family responsibilities. Commandment #7 (Ex. 20: 14) addresses sexual conduct and serves to put a boundary of security and fidelity around the family unit. Commandment #5 (Ex. 20:12) reads: “Honor thy father and thy mother: that thy days may be long upon the land which the LORD thy God giveth thee.” From the womb until maturity, the parents labor to provide for their children. “

Babies are protected, sustained, nourished, first in the mother's womb, and then in the environment created by the family. Parents give self-realization and they equip the child to function in life. The sense of identity and purpose for being comes from the family. Parents prepare the child to

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steward the inheritance so that it can be passed on to their children.

Children must honor the parents and value the inheritance. These attitudes position families for compound economic growth." (Amsden, *The Law of Boundaries*, p.172)

When children honor their parents, they remain under the tutoring and training process by which they are prepared to manage the family's inheritance. If the inheritance is conferred upon the untrained, unharnessed, and unrestrained child, that inheritance will be wasted, as was communicated in the story of the prodigal son (Lk 15:11-24). Conversely, the child who has honored and continues to honor will respect those who have labored and stewarded and will treasure the portion that has been prepared. Honoring indeed positions families for compound economic growth.

Commandment #10 (Ex. 20:17) must also be viewed in the context of family responsibility. Just as Commandment #5 requires the child to honor in order that the inheritance might be successfully transferred, Commandment #10 constrains neighbors from confiscating the family assets and his tools of labor, which will create and comprise the inheritance. Coveting, and thus seeking to seize, the work product of one's neighbor can be done through the lawless deeds of an individual or the legalized policies of the masses; but by whatever means the confiscation occurs, it is a violation against the family fortune, the family, and the God who gave the Law.

Wealth is Family-Oriented

God has ordained that wealth flow from generation to generation (Num. 27:8-11). God not only allows families to accrue wealth, he expects it. "The earth is the LORD's" (Ps. 24:1) and man is the caretaker of God's earth. God mandates that man take dominion (Gen. 1:28), ruling the earth as He commands. Man is to multiply and fill up the earth from the raw materials that God has supplied. As we have already discovered, the basic social unit from which dominion proceeds is the family. When the Israelites entered the Promised Land, they settled with their belongings on the land (property) that God allotted to the family groups. God made provision for the land to remain in those family groups by way of inheritance and to be redeemed to the family if poor management resulted in the land being sold. (Note the principles of the Kinsman Redeemer and the Year of Jubilee: Ruth 3, 4; Lev. 25; Num. 36:4)

It is the family that has the power and responsibility to produce and manage assets, steward resources, and build multi-generational wealth. (Prov. 13:22) Long term prosperity that includes blessings upon all aspects of life, including financial affluence, is promised to those who live in covenant-keeping faithfulness and who obey God's commandments (Deut. 7:9; Ps. 105:8). Inheritance is passed from generation to generation, thus providing accumulation of assets for both personal enjoyment and for the family's ability to influence the culture.

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Charity

From the biblical perspective, the society's basic welfare agency is to be the family. Scripture commands the family to provide for sick and needy members, including aged parents and mothers who are widowed (I Tim. 5:8). That the family is the agent of charity is further exemplified by the instruction to leave the corners of the field for the poor to glean. (Lev. 19:9) God put no requirements on the size of the corners; the land owner was allowed to make that decision. Luke 6:38 reminds us that in giving, the measure with which we give shall be given back. The story of Ruth is a good example of the charity of a man named Boaz. He had opened his fields to the gleaners, and Ruth was able to gather grain for herself and her mother-in-law because of the welfare program that God ordained and the family unit supplied. Boaz was generous to the woman, requiring his workers to leave "handfuls of purpose" (Ruth 2:16) to ease her burden of gleaning. The measure which he gave was liberal, and he received a liberal blessing back from the Lord (Prov. 11:25).

Also, every seventh year the field enjoyed a Sabbath rest. Although no new crop would be planted, there would be some yield from seed that had remained from the former year. The poor were allowed to glean from fields that were resting (Ex 23:11). Again we find that the agent of charity was the family. The fields belonged to individuals and families and the supplies for the needy came from the management of private property and family assets.

The state's intrusion into the realm of welfare . . . leads to the bankrupting of people and state and to the progressive deterioration of character. The family is strengthened by the discharge of those duties which always lead to the decline of welfare states (Rushdoony, *Institutes of Biblical Law*, Vol. 1, p. 181).

The family unit is responsible for the tithe, which is 10% of the increase of the families' assets, that is to be given unto church ((Deut. 14:22, 28; 26:12; II Chron. 31:5-6; Prov. 3:9). The church is empowered to administrate the collected funds to aid in the works of charity and to support the propagation of the gospel (Acts 6:1-7; II Cor. 9). Biblical trusteeship of wealth includes giving to God his due portion in the tithe, serving one's fellowman through almsgiving and charitable acts, and paying a just tax to the civil realm.

A just tax is the deemed portion of the family's income that is used by the civil sphere to conduct legitimate and God-appointed civil functions. Although beyond the scope of this paper, the definition and functions of the civil realm must be established upon a biblical perspective or else the civil becomes tyrannical, intruding into the pocketbooks of its citizens through ungodly levels of taxation. The primary duty of the civil sphere is to protect the populace from enemies and to establish, maintain, and enforce laws that ensure the free exercise of biblically-defined personal liberties. Tax revenues from the family are the biblical source for financially supporting limited government. Taxation greater than God's tax, the 10% tithe, amounts to man usurping

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God. Cultures decline when productivity is destroyed by excessive tax burdens because the family inheritance is confiscated.

Covetousness

Commandments #5 and #10 were discussed earlier in the context of the biblical role of the family but must now be brought back into view under the concept of covetousness. The family fulfills Commandment #5 when the father lays up the inheritance and the son honors the father and that inheritance. Honoring parents carries financial responsibility. Contrast the principles of Commandment #5 with one in which the state taxes to lay up provision and the son pays the state. The state acts as the parent in providing for society and demanding honor; and it also acts as the child in receiving the inheritance it has usurped.

Commandment #10, with its injunctions against covetousness, protects man's inheritance. Poor managers often covet. They take from their neighbors by illegitimate means that which they have not earned and rob another's inheritance preventing him from fulfilling his role in society and in the Kingdom of God.

Rather than conceding that his lot in life is divinely given, his talents are sufficient to increase his estate, and his rewards will be those which he has earned, the covetous man refuses to acknowledge the biblical system of ethics and rewards. (Amsden, *The Law of Boundaries*, p. 242)

Covetousness occurs when the inheritance of one's neighbor is desired and sought to be obtained outside of legal transactions. The story of Naboth and his vineyard (I Kings 21) is an excellent example of the injunction against coveting. The King of Israel, Ahab, set his eye and his heart on his neighbor's vineyard. Naboth, the neighbor, was unwilling to sell his family plot to the King. The king's emotional disappointment was noted by Queen Jezebel who schemed with godless men to confiscate the vineyard. She hired false witnesses who would accuse Naboth of blasphemy against God and the king, which was a crime punishable by death. Her conspiracy succeeded; Naboth was stoned; and Ahab acquired his neighbor's vineyard. The prophet Elijah, upon hearing the news, proclaimed that the royal couple would reap what they sowed. They would also die and their future lineage – thus their heritage and their heirs – would be cut off from the inheritance.

Covetousness can be personal but it can also be societal. When a people discover that they can vote to tax away their neighbor's assets to fill the common treasury and then pass laws to use the treasuries to fill their pockets with entitlements, no family's heritage is safe. Legalized covetousness produces a nation of poor managers and promotes a society of greedy thieves. When tax policies no longer are used to protect private property but are, rather, used to confiscate private property for the purpose of establishing and maintaining statist law, the wealth of the family will come under attack from civil authorities. The practices of Ahab and Jezebel will be re-packaged, re-designed, and re-applied on the private vineyards of modern-day Naboths. No society can prosper which

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weakens the family and removes the family's responsibility by limiting the family's control of its property and inheritance by usurpation.

The illegitimate taxing power of the state robs the people not only of money and property, but also of freedom and power. (Rushdoony, *Institutes of Biblical Law, Vol. 2, p 270*)

In summary:

Man receives his inheritance from God and family and manages it as he wills. Good managers, stewards, expect to increase assets and pass them on to the next generations. The family is the basic economic unit of society and the strongest one. The prosperity of the family provides for the betterment of society. Taxes, which take from the family's inheritance to redistribute it elsewhere, ultimately destroy society.

This Position Paper was written by Joyce Geiler