



World Christian Fellowship

www.wcflondon.com
wcflondon@gmail.com

Romans 117

Should Christian pay tax?

Romans 13:6-7

Romans 13:1-7, *Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God. ² Therefore whoever resists the authority resists the ordinance of God, and those who resist will bring judgment on themselves. ³ For rulers are not a terror to good works, but to evil. Do you want to be unafraid of the authority? Do what is good, and you will have praise from the same. ⁴ For he is God's minister to you for good. But if you do evil, be afraid; for he does not bear the sword in vain; for he is God's minister, an avenger to execute wrath on him who practices evil. ⁵ Therefore you must be subject, not only because of wrath but also for conscience' sake. ⁶ For because of this you also pay taxes, for they are God's ministers attending continually to this very thing. ⁷ Render therefore to all their due: taxes to whom taxes are due, customs to whom customs, fear to whom fear, honour to whom honour.*

Christian's responsibility to government.

No one likes to pay taxes.

Poor people don't like to pay taxes, because when they start out with a little and have to pay taxes, they end up with even less.

Rich people don't like to pay taxes, because the more they have, the more tax they have to pay. The bigger bite the government takes in taxes.

So, everybody is negative on taxes.

The matter of taxes faces us all the time.

Not just March 31st each year, but all the time.

Every time you buy petrol you are paying tax.

Every time you buy an item of clothing you are paying tax.

Every time you buy a car you pay taxes.

Every time you purchase property you pay tax.

Every day of our lives practically, we spend some money that goes for taxes.

We ought to take every one of those legitimate means.

When the government provides deductions and provides for us means by which we can avoid paying certain taxes, we ought to be good stewards of all that we have and take advantage of that.

There are also unjust and illegal ways to avoid paying tax.
That's not good stewardship. That's sin.

There are more crimes committed in our country with reference to tax than any other category of crime.

The government employs thousands of people by HMRC who do nothing but try to catch citizens cheating on their taxes.

We find the introduction of the first basic national tax on personal income, personal property, personal resources in the book of Genesis.

Background.

Pharaoh had a dream that there would be seven thin cows, and then there were seven fat cows.

In his dream, the seven thin cows did eat the seven fat cows.

In his dream, there were seven thin ears of grain, and they devoured seven fat ears of grain.

Pharaoh was at a loss to interpret his dream. Joseph had been sold into slavery in Egypt by his brothers, and the Lord set that all up so that Joseph could be there when he was needed.

It was known that Joseph was an interpreter of dreams, and so Joseph interpreted the dream.

Ultimately, the result of the interpretation was he was made prime minister of Egypt, which is right where God wanted him, so he could help his own brothers and his own people as the story unfolded.

Joseph interpreted the dream by saying that seven skinny cows eating the seven fat ones, and the seven thin grains eating the fat ones indicated that there would, first, be seven years of plenty, followed by seven years of famine.

Genesis 41:29-31, *Indeed seven years of great plenty will come throughout all the land of Egypt; ³⁰but after them seven years of famine will arise, and all the plenty will be forgotten in the land of Egypt; and the famine will deplete the land. ³¹So the plenty will not be known in the land because of the famine following, for it will be very severe. ³²And the dream was repeated to Pharaoh twice because the thing is established by God, and God will shortly bring it to pass.*

The indication of the dream is that seven years of plenty and seven years of famine.

What are they going to do?

How are they going to face the preparation for the seven years of famine?

Genesis 41:33-34, *“Now therefore, let Pharaoh select a discerning and wise man, and set him over the land of Egypt. ³⁴ Let Pharaoh do this, and let him appoint officers over the land, to collect one-fifth of the produce of the land of Egypt in the seven plentiful years.*

Twenty percent of everyone's grain.

Twenty percent of everyone's agricultural profit.

20% was taken up in a personal taxation system to be laid in store for use in the seven years of famine.

This was the initiation of the first personal taxation system in a nation.

This was a pagan nation.

This is not Israel.

This is Egypt.

Egypt does not worship God. But, nonetheless, it was an institution of God brought by God's choice servant, Joseph, to the attention of Pharaoh.

Genesis 41:53-57, *Then the seven years of plenty which were in the land of Egypt ended, ⁵⁴ and the seven years of famine began to come, as Joseph had said. The famine was in all lands, but in all the land of Egypt there was bread. ⁵⁵ So when all the land of*

Egypt was famished, the people cried to Pharaoh for bread. Then Pharaoh said to all the Egyptians, "Go to Joseph; whatever he says to you, do." ⁵⁶ The famine was over all the face of the earth, and Joseph opened [U](#)all the storehouses and sold to the Egyptians. And the famine became severe in the land of Egypt. ⁵⁷ So all countries came to Joseph in Egypt to buy grain, because the famine was severe in all lands.

When the famine got severe in that land, they had all they needed, and the government made an immense profit, because they had the wherewithal to sell back to the people.

We have the design of an income tax system.

Genesis 47:13-15, *"Now there was no bread in all the land; for the famine was very severe, so that the land of Egypt and the land of Canaan languished because of the famine. ¹⁴ And Joseph gathered up all the money that was found in the land of Egypt and in the land of Canaan, for the grain which they bought; and Joseph brought the money into Pharaoh's house. ¹⁵ So when the money failed in the land of Egypt and in the land of Canaan, all the Egyptians came to Joseph and said, "Give us bread, for why should we die in your presence? For the money has failed."*

This taxation becomes the Law.

Genesis 47:26, *And Joseph made it a law over the land of Egypt to this day, that Pharaoh should have one-fifth, except for the land of the priests only, which did not become Pharaoh's.*

This becomes the permanent law.

Those who were religious were set aside from this taxation.

Everyone else paid a 20 percent tax.

That became Egyptian law.

How do you know this is an institution of God?

Because it was God's servant Joseph who instituted it.

God was setting a pattern for future governments whereby they could take the resources from their people who had the resources and disseminate them back to the people when they were needed.

So, government is truly the institution of God, and it begins way back in the early part of the book of Genesis, and it incorporates the concept of taxation.

When God established the nation Israel, did He have a taxation?

Leviticus 27:26-30, *'But the firstborn of the animals, which should be the Lord's firstborn, no man shall dedicate; whether it is an ox or sheep, it is the Lord's. ²⁷ And if it is an unclean animal,*

then he shall redeem it according to your valuation, and shall add one-fifth to it; or if it is not redeemed, then it shall be sold according to your valuation. ²⁸ 'Nevertheless no devoted offering that a man may devote to the Lord of all that he has, both man and beast, or the field of his possession, shall be sold or redeemed; every devoted offering is most holy to the Lord. ²⁹ No person under the ban, who may become doomed to destruction among men, shall be redeemed, but shall surely be put to death. ³⁰ And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the Lord's. It is holy to the Lord.

Tithe simply means one-tenth.

It's not even a religious word.

It's a mathematical term.

They were to give a tenth of everything each year. This was called the Lord's tithe.

It is the Lord's.

It is holy unto the Lord.

Sometimes it is even called the Levites' tithe, because this tenth was given to the Levites.

Numbers 18:21-24, *"Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of*

meeting. ²² Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die. ²³ But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance. ²⁴ For the tithes of the children of Israel, which they offer up as a heave offering to the Lord, I have given to the Levites as an inheritance; therefore I have said to them, 'Among the children of Israel they shall have no inheritance.' ”

Who were the Levites?

Levi was one of the twelve tribes.

When the land was divided among the tribes of Israel, the Levites received no land, because they were not to be agriculturalists. They were to be priests and to attend upon the matters of worship.

They did not support themselves. But, as priests, they were supported by the people. That was even the design of the taxation system in the pagan nation of Egypt, where the priests paid no taxes.

So here in the land of Israel, then, everyone paid taxes and it went to the Levites.

Why?

Because they were the priests, and were the functioning rulers, judges, and leaders of the nation.

During the time of Christ who was in charge of the nation?

The chief priests.

This goes way back, even to the time of the Pentateuch in the time of Moses.

- The priests were responsible for maintaining the government.
- They were the judges.
- They were the authorities.
- They were the rulers.
- They were making the decisions about the people.

They were to be supported in the theocracy by the 10 percent that was given every year, known as the Lord's tithe.

Now, not to give this was to commit a serious sin.

Malachi 3:8-10, *“Will a man rob God? Yet you have robbed Me! But you say, ‘In what way have we robbed You?’ In tithes and offerings. ⁹You are cursed with a curse, For you have robbed Me, Even this whole nation. ¹⁰Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this,” Says the Lord of hosts, “If I will not open for you*

*the windows of heaven And pour out for you such blessing
That there will not be room enough to receive it.*

This was a form of taxation.

When we look at an Old Testament tithe, keep in mind, it had nothing to do with free-will giving.

It had nothing to do with someone out of his heart giving a gift to God.

It was a taxation factor, the 10 percent.

Deuteronomy 12:10-12, *But when you cross over the Jordan and dwell in the land which the Lord your God is giving you to inherit, and He gives you rest from all your enemies round about, so that you dwell in safety, ¹¹ then there will be the place where the Lord your God chooses to make His name abide. There you shall bring all that I command you: your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, and all your choice offerings which you vow to the Lord. ¹² And you shall rejoice before the Lord your God, you and your sons and your daughters, your male and female servants, and the Levite who is within your gates, since he has no portion nor inheritance with you.*

This is about the temple, sanctuary.

Deuteronomy 12:17-18, *You may not eat within your gates the tithe of your grain or your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill offerings, or of the heave offering of your hand. ¹⁸ But you must eat them before the Lord your God in the place which the Lord your God chooses, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your gates; and you shall rejoice before the Lord your God in all to which you put your hands.*

What is this?

Festival tithe.

Here is another annual tax of 10 percent.

Of Grain, wine, oil, firstlings of the herd, of the flock, and any other thing that would come under that broad scope; you gave another tenth.

What was this for?

It says you took it to Jerusalem.

You took it to the proper place, down to the city of Jerusalem to be eaten by your family and the Levites.

It was a national potluck.

Periodically, during the year, they had these great festivals and these great feasts. They were to take a tenth of all they had for these great festivals.

Their intention was to support national worship.

To perpetuate religion, community of people, to bring about national unity, to cultivate the social and cultural life of the Jewish nation, an essential element of national unity and the richness of life.

So, the **first tenth** that a Jew paid of tax went to support the national government, to pay the salaries, if you will, and provide the food and the resources needed by the people who ran the nation.

The **second tenth** went to cultivate the culture and the national life. Not unlike our taxes. Some of it goes for the salaries of those who are in official capacity. Others of it goes to maintain our national life. All the things that we enjoy as a nation are provided through tax money.

The third tax.

Deuteronomy 14:28-29, *“At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates. ²⁹And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are within your gates, may come and eat and be satisfied, that the Lord your God may bless you in all the work of your hand which you do.*

Every time God gave them a tax, God promised if they paid it, He would bless them.

They paid it at the end of every Third year.

So, they paid a tenth, a tenth, and let's say 3 1/3 percent. Somewhere around 23 percent a year then was paid in taxation. Not unlike the original taxation in Egypt which was also 20 percent. Very similar.

These **three tithes** were important.

- **The first one paid** the salaries of those who governed and ruled and led and judged the nation.
- **The second one** cultivated national life.
- **The third one** took care of the poor, the orphans, the widows.

The sum comes to 23 plus percent.

Those three tithes then took off the top of everyone's blessing and shared it to make the nation what the nation ought to be.

Now that wasn't all.

It was prescribed also in the law of God that there were some other provisions to be made to share so that the nation could enjoy its life together. The resources could be matched with the needs.

They had a kind of a profit-sharing plan.

When harvest time came, they took all that they could take in the normal process of harvesting.

Leviticus 19:9-10, *'When you reap the harvest of your land, you shall not wholly reap the corners of your field, nor shall you gather the gleanings of your harvest. ¹⁰And you shall not glean your vineyard, nor shall you gather every grape of your vineyard; you shall leave them for the poor and the stranger: I am the Lord your God.*

Anything that was left, they couldn't go back and get. That was left for people who had very little.

They could enjoy the bounty of someone else's crop in the provision of the Mosaic Law.

So, in a sense, that was another percent of your gain that you had to leave for someone else.

Exodus 23:10-11, *Six years you shall sow your land and gather in its produce, ¹¹but the seventh year you shall let it rest and lie fallow, that the poor of your people may eat; and what they leave, the beasts of the field may eat. In like manner you shall do with your vineyard and your olive grove.*

Every seventh year you must let your land rest. That poor people might eat.

If a field was vacant, a poor man might come in and, in a corner of that field, plant a little bit of something to survive.

What the poor didn't glean, the animals could have. Again, it was another way of sharing the blessing of resources with those who are less privileged.

Temple Tax:

Exodus 30:13, *This is what everyone among those who are numbered shall give: half a shekel according to the shekel of the sanctuary (a shekel is twenty gerahs). The half-shekel shall be an offering to the Lord.*

Everybody paid a half shekel as temple tax.

Two tenth every year.

One tenth every third year.

You have the corners of the field.

You have what's left when the field isn't planted in the seventh year.

You have the half shekel temple tax.

We are probably looking at **about 25%**.

This is what you paid every year.

That was not freewill giving.

That has no parallel to giving in the church.

Taxation is not related to freewill giving from the heart.
It is not related to what it says in the Old Testament about let every man give willingly as he wants or wills in his heart.

Like when they gave to the tabernacle or when they gave to the temple.

It's not talking about the free and spontaneous sacrificial generous giving that is given to us.

Proverbs 39-10, *Honor the Lord with your possessions, And with the first fruits of all your increase; ¹⁰ So your barns will be filled with plenty, And your vats will overflow with new wine.*

Which is just saying, "Give the Lord the best of what you have and give the Lord the top of what you take in, and you will be blessed." That's freewill giving.

Being generous and offering to God beyond this.

But the prescription of the Old Testament was that they had to pay an income tax.

They had to pay it.

If they didn't, according to **Malachi 3:8-10**, "They robbed God and were in line for judgment."

On the other hand, if they paid it, they would be blessed by God.

When we come into the New Testament, we find that the Lord upholds the same standard.

Matthew 17. Jesus is in the process of instructing of His disciples. While they were in Capernaum, Galilee, where Peter lived.

Jesus had told the disciples that He was going to die.

Matthew 17:22-23, *Now while they were staying in Galilee, Jesus said to them, “The Son of Man is about to be betrayed into the hands of men, ²³ and they will kill Him, and the third day He will be raised up.” And they were exceedingly sorrowful.*

How is Jesus going to die?

He told them earlier.

Matthew 16:21, *From that time Jesus began to show to His disciples that He must go to Jerusalem, and suffer many things from the elders and chief priests and scribes, and be killed, and be raised the third day.*

They know now that Jesus is going to be killed by the Jewish leaders, authorities, and the chief priests. They are going to have to face the fact that He has said He will die violently at the hands of Jewish authorities.

The very same authorities come here and asking for money, and this they asked for is the temple tax.

- They are not asking Him to support the Roman government.
- This is not the Roman taxation system.
- This is the temple tax.

But here were men collecting money to put into the temple treasury, thirty pieces of silver of which would be paid to Judas to betray Christ Himself.

So, talk about giving your money to something you really wouldn't want to pay for.

Here is Jesus, putting money in a treasury where money will be extracted for his own execution.

His own betrayal leading to death.

Jesus had already, once in His life, taken a whip and cleaned out the whole temple and let everybody know what he thought about it.

Furthermore, before He died, He would do it again.

He would predict its own devastation and destruction.

Call it a den a thieves rather than a house of prayer.

Every Jewish male was required to pay a half shekel tax annually. It was called the double drachma tax.

It was equal to two Greek drachma, or about a two days' wages. The tax could be made obligatory by the authorities. They had the power to demand it.

If a man didn't pay it, they had the power to take compensation out of his personal goods for the amount. The coin that they wanted was not in use at that day, historians tell us, so it was common that two people went together.

It was only exacted upon males in the population, so two men would go together and pay the one coin on behalf of both. This was done before the Passover to provide for the special needs of getting the temple ready for the Passover season.

Even after 70 A.D., when Titus came in and destroyed the temple and wiped it out the Jews pay it anyway, and it went into the temple of Jupiter Capitolinus.

So here come the temple tax collectors to Peter, and they ask if Jesus paid the drachma.

Matthew 17:24-27, *When they had come to Capernaum, those who received the temple tax came to Peter and said, "Does your Teacher not pay the temple tax?"*²⁵ He said, "Yes." And when he had come into the house, Jesus anticipated him, saying, "What do you think, Simon? From whom do the kings of the earth take customs or taxes, from their sons or from strangers?"²⁶ Peter

said to Him, "From strangers." Jesus said to him, "Then the sons are free. ²⁷ Nevertheless, lest we offend them, go to the sea, cast in a hook, and take the fish that comes up first. And when you have opened its mouth, you will find a piece of money; take that and give it to them for Me and you."

Jesus reads Peter's thought.

Peter is saying to himself the Lord does pay His taxes.

Why does He do that?

The temple was supposed to be the house of God, and Jesus was the Son of God, so God wouldn't tax Jesus.

Nor would God tax any of His own children, either.

There is no limit, there is no set amount on giving in the church.

God doesn't tax His own family.

We give what is in our heart to give.

What the Lord is demonstrating here is this. I am not obligated to pay this tax. My Father wouldn't tax Me, nor would He tax any of His own children. But I do it so that I don't offend them.

The Lord was actually giving His tax money to an apostate religion that ultimately would execute Him.

Because taxation was designed by God, and Jesus was not about to start a tax revolt and offend everybody and get the whole issue twisted off the spiritual and onto some other thing, He paid it.

It would be a horrible thing if Christians ever got to the point where they started some kind of uprising over taxation and got all their focus off on something like that instead of what it really should be on, which is the spiritual dimension.

Jesus says pay it, so that we don't offend.

Jesus paid the tax to the temple when it was right, and He took a whip and cleansed it when it was right.

Because we pay the tax doesn't mean we don't have a right to speak in holy indignation against the abuse of the tax.

But we pay it, and then we say what needs to be said in the right place at the right time, when the issue is a moral and spiritual issue.

Matthew 22

The Pharisees come. This is Passion week Jesus is in the temple, and they're confronting Him.

All these questions are coming up, and so they try to entangle Him in His talk. They want to get a way to trap Him.

The Pharisees and the Herodians hated each other with a passion. Pharisees were anti-Herod. Herod was not even a Jew. He was given the right to rule by the Romans. The Herodians were those who belonged to the party of the Herod's. They wanted them in power. Therefore, they were those who padded the seat of the Romans.

Because they were so pro-Roman for their own political gain, they were the very hated enemies of the Pharisees, who were violently anti-Roman. Even though the Pharisees and the Herodians politically were miles apart, they got together on one thing. They both wanted Jesus out of the way. They were enemies but became strange bedfellows over the elimination of Jesus.

Bring the Herodians into the issue, because, if they could get Jesus to affirm that He was protesting taxation. Jesus didn't pay His taxes, that He didn't believe Rome ought to be acknowledged, if they could get that out of His mouth, then the Herodians would run to the Romans and report it.

If the Pharisees ran to the Romans and reported it. The Romans would think it was some kind of a trick, because the Pharisees wouldn't want to tell Rome anything that would help them.

But the Herodians would, and so they enlist the Herodians to be those who will go to the Romans when they capture Jesus in His words.

The Pharisees said don't pay Rome Your tax.
That's putting money into the Roman government.
They say Caesar is a god. That's idolatry.

The Pharisees wouldn't think of doing that in their hearts.
But on some occasions, they may have had no choice.

Matthew 22:15- 17, *Then the Pharisees went and plotted how they might entangle Him in His talk. ¹⁶ And they sent to Him their disciples with the Herodians, saying, "Teacher, we know that You are true, and teach the way of God in truth; nor do You care about anyone, for You do not [\[c\]](#)regard the person of men. ¹⁷ Tell us, therefore, what do You think? Is it lawful to pay taxes to Caesar, or not?"*

But, for sure, they would have said to this question, "It isn't right to pay tax to Caesar."

The Pharisees wanted Jesus to say that. Then the Herodians would go and report Him. Should they pay taxes?

Censos, the personal tax, the head money tax, the one denarius poll tax that every one of them had to pay, the Jews, of course, hated Roman taxation.

The destruction of **70 A.D.** came about, in part, as a result of a tax revolt in **66 A. D.** when this sentiment of anti-Roman tax was revived.

The revolutionaries who led it became known as Zealots. Zealots, who did all kinds of terrorist activities against the Romans.

Matthew 22:18-21, *But Jesus perceived their wickedness, and said, "Why do you test Me, you hypocrites? ¹⁹ Show Me the tax money." So they brought Him a denarius. ²⁰ And He said to them, "Whose image and inscription is this?" ²¹ They said to Him, "Caesar's." And He said to them, "Render therefore to Caesar the things that are Caesar's, and to God the things that are God's."*

The picture was the picture of the emperor, and he was designated on the coin as the high priest, so it was religious.

Augustus, even called himself, the son of god.

He wanted to be worshipped as deity.

So, it was a serious issue of idolatry to the Jews.

Pay your taxes to Caesar and give your worship to God.

That is the principle affirmed throughout the Scripture.

Pay your tax.

But Caesar is apostate. But Caesar calls himself the son of God. Jesus was saying, "Give your taxes to this man, who is My rival, who is saying he is the son of God, he is the high priest, who is an apostate."

Even with all these criticisms and all of the things that might make us anxious regarding paying our taxes, the Bible is explicit.

What it basically says, without equivocation in the two verses is pay your taxes.

It doesn't say if you agree with what's going on.

It doesn't say if they use the money for what you would like them to use it for. It just says pay your taxes.

If we could think up criticisms of the present day which would cause us not to pay our taxes, the people in the time of Paul could.

Their government was worse than ours in many ways.

The Roman government of Paul's day made Caesar a god.

They actually deified the emperor. Therefore, when you paid your taxes, it was an act of worship given to the emperor. So, it was a form of idolatry.

Roman government ran a welfare state and was plagued with millions of indigent people who made no contribution economically to their society. The government supported slavery in many cases, was very abusive. It used its money to promote pagan religion and worship.

Furthermore, if we looked at it from the time of Christ, during the time of Christ in the land of Israel, paying your taxes meant giving your tax money to an extortioner who was hired by the Roman government to exact taxes.

But to make his own bed and to pad it well, he charged exorbitant tax rates far above what was owed to Rome and made himself rich off those tax charges.

So, whether you were paying taxes to the Romans outside of Israel or to the Roman taxation system within Israel, you could certainly complain about its inequity, about your money being used to pad the pockets of those who were extortioners, about it being used to propagate pagan religions, to support a welfare state, to support slavery, and who knows what other atrocities were going on.

But that is never the issue.

It wasn't the issue in the time of the Lord.

It wasn't the issue in the time of Paul.

It isn't the issue today.

It is a simple statement made in Scripture that says pay your taxes.

V 6, *For because of this you also pay taxes, for they are God's ministers attending continually to this very thing.*

It refers to a tax levied against individual people. It isn't specific.

It doesn't tell us what kind of tax.

It's talking about individual taxation, personal tax.

So, it's written to individuals.

The word "also" that reminds us that there are two obligations that a Christian has to government.

V 1, "Be subject unto the government," or the higher powers.

Also pay taxes.

We have been saying all along that those are the two basic responsibilities that a Christian has in human society.

To submit to government and to pay taxes.

There are several words used in the New Testament for tax.

Greek word is **Censos**, from which we get census. That was a head tax. Every individual who was counted paid a certain head tax.

Another Greek word which appears here is **Phoros** means a personal income tax related to land and property. Calculated based upon how much land, property, cattle, crops and how much you gained as personal income.

Here it is an unqualified command.

It's just very simple and very precise. "Pay your taxes."

Taxation is not a new idea to Romans 13.

Genesis, we find systems of personal tax being levied against individuals within a given nation. Taxation is a major theme.

Taxation sometimes it was oppressive. There's no question about it.

Nehemiah 5:4, *There were also those who said, "We have borrowed money for the king's tax on our lands and vineyards.*

The people are complaining that the taxes levied are so abusive that they have to mortgage their possessions in order to pay

their taxes. So, there were times when the taxation system was oppressive.

Ezra 4:13, *Let it now be known to the king that, if this city is built and the walls completed, they will not pay tax, tribute, or custom, and the king's treasury will be diminished.*

The revenue being exacted against them was an act of greed upon the part of those who were doing it.

Sometimes the taxation system is nothing more than an expression of greed to bring wealth to an individual, rather than to meet national needs.

Sometimes tax systems were very divisive. When they were abusive, when they were oppressive, when they were expressions of greed, they became very divisive.

1 Kings 12:3-4, *that they sent and called him. Then Jeroboam and the whole assembly of Israel came and spoke to Rehoboam, saying, ⁴“Your father made our yoke heavy; now therefore, lighten the burdensome service of your father, and his heavy yoke which he put on us, and we will serve you.”*

The people said to Rehoboam that your father overtaxed us, and if you don't lower the taxes, we will not serve you. He refused, and the kingdom split.

An unfair, unrealistic tax system or even a protest against it can be very divisive.

Sometimes we find that tax systems were designed for intimidation.

2 Kings 23:35, *So Jehoiakim gave the silver and gold to Pharaoh; but he taxed the land to give money according to the command of Pharaoh; he exacted the silver and gold from the people of the land, from every one according to his assessment, to give it to Pharaoh Necho*

It was like the Mafia coming down the street and asking you to pay for protection. It was nothing but intimidation.

In order to keep his relationship good with Pharaoh.

We admit that, even in the Bible, there are times when taxation was oppressive, greedy, divisive, and intimidating.

But, nonetheless, and the Bible recognizes all those possibilities, the command comes through unqualified.

God recognizes there will be times when they will be inequitable and when their use will not be what you would choose for the money you give. The command still stands.

Fuel duty in United Kingdom is very high. About 49% charged by Government.

But Bible commands us Pay your taxes!