

Lecture #21: Taxes (Lecture Outline)

"This is also why you pay taxes (tribute), for the authorities are God's servants, who give their full time to governing. Give everyone what you owe him: If you owe taxes (tribute), pay taxes (tribute); if revenue (custom), then revenue (custom); if respect (fear), then respect (fear); if honor, then honor." (Rom 13:6-7)

1. Introduction: Two things are certain in this life! What are they?
2. Biblical Principles and Examples occur throughout the Bible
 - o Examples of different types of taxes: Ezra 4:17-20; 2 Kings 23:31-35; Mark 12:13-17; Matt 17:25; Rom 13:6; Acts 5:37
 - o Tithes and freewill offerings in the O.T. (not taxes, but commands of God for the good of His people)
 - o National theocracy support (Lev 27:30-33; Num 18:21-29) - 10%
 - o National cultural support (Deut 12:10-11,17-18) - 10%
 - o National welfare support (Deut 14:28-29) - 3&1/2%
 - o Other means of giving for the good of the nation Israel (Lev 19:9-10; Ex 23:10-11; Ex 25:1-2)
 - o Israel demands a king contrary to God; necessitates taxes to support (Deut 17:14-17; 1 Sam 8:1-22)
 - o Pagan nations tax to prepare for an uncertain future (Gen 41:15-40)
 - o Even pagan nations believed the sacred should not be taxed (Gen 47:23-26; Ezra 7:21-26)
 - o Temple tax: Jesus demonstrated voluntary nature of giving for the Lord's work even when unrighteous tax demand supposedly made in God's name (Matt 17:24-27)
 - o Tribute to Caesar: Jesus affirmed Caesar's right to tax, but worship and sovereignty belongs to God alone (Mk 12:13-17)
3. Principles to Guide Secular Governments
 - o Nations face judgment in this life, while people face ultimate judgment in the next life
 - o Nations ignore God's righteous laws and purposes in government at their own peril (Hab 1:5-11; 3:16)
 - o Role of government (Rom 13:3-4; 1 Tim 2:1-2)
 - o Government not to be covetous (Ex 20:17) or steal (Ex 20:15) by demanding more than needed
 - o Government should not take the firstfruits (with holding tax?) - they belong to God alone
 - o Government shouldn't deceive (hidden taxes)(Lev 19:11; 2 Tim 3:12-13; Psalm 49:5-6; Prov 26:24-26)
 - o Government should encourage families not destroy them (property tax, marriage penalty tax)
 - o Government should punish evil, not tax sin (Deu 23:18)
 - o Government should encourage worship and godly activities, not tax God's work (1 Tim 2:1-2)
4. Modern Taxation in the U.S. (see Handout for additional details)
 - o Tax freedom day 31 Jan in 1902, but this year it is 3 May (total taxes from all sources)
 - o Per Capita tax (all sources) in 1998 was \$9,881
 - o Federal entitlement % of budget in 1969 was 30%; in 1999 it was 74% (non-discretionary)
 - o Courts uphold IRS laws and punish tax avoiders consistently (whether religious or moral grounds)
5. What Can We Do?
 - o Pray for our leaders (1 Tim 2:1-2)
 - o Research tax issues; vote Biblically; tell representatives what our views are; work within our legal rights
 - o Pay our taxes (not one penny more or less) in obedience to God and in submission to the authority placed over us; if we disagree, then take legal action after paying
 - o Consider running for office to bring Biblical principles back into the process
 - o Stay informed on current events and tax legislation
6. Discussion Questions:
 - o "Should churches pay taxes?"
 - o "Is tax resistance ever Biblical?"
 - o "Am I sinning if I pay taxes that are used for ungodly purposes?"
7. Web sites & references for additional information:
 - o "www.ntu.org" (National Taxpayers Union)
 - o "www.taxfoundation.org" (Tax Foundation)
 - o "www.irs.ustreas.gov" (IRS)
 - o "The Christian & Government - Rom 13:1-7" John MacArthur, 1986