

Paying Your Taxes, Part 1

Scripture: Romans 13:6

Code: 45-102

INTRODUCTION

Romans 13:6-7 is the setting for our message: "For, for this cause, pay ye tribute also; for they are God's ministers, attending continually upon this very thing. Render, therefore, to all their dues: tribute to whom tribute is due, custom to whom custom, fear to whom fear, honor to whom honor."

It is a basic reality of human behavior that no one likes to pay taxes. Poor people don't like to pay taxes because they start out with so little money. When they 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. Most everyone is negative about taxes. The United States was originally founded as a protest against taxation. It was born out of a revolution built on taxation without representation.

We live in a society that doesn't like to pay taxes. It does everything it can to avoid paying them, both legally and illegally. What should the Christian's attitude be toward paying taxes, especially if we disagree with the government's usage of our tax money? What should we do if we disagree with its policies? If I send them my money, I'm allowing the government to use it in ways I might not agree with. We might also think that the present tax structure is unfair. Perhaps you think the escalating tax percentage based on income should be reduced to a common percent for everyone, no matter how much they make. If we believe that the graduated tax program has the ultimate effect of penalizing the poor and stifling incentive in those who are more enterprising, shouldn't we have the right not to pay?

Even with all those criticisms, the Bible is explicit. Without equivocation it tells us to pay our taxes. It doesn't even qualify that statement. It doesn't say to pay them if you agree with what they're used for; it just says to pay your taxes. If we can come up with criticisms of our present tax structure, the people in the time of Paul could as well. Actually, their government was worse than ours in many ways. But that is never the issue. It wasn't the issue in the time of the Lord, and it isn't the issue today. The simple statement of Scripture is to pay your taxes.

We need to take a good look at what the Christian is to be responsible for in the matter of taxation. As we look at Romans 13:6-7, I want you to notice three things: the principle, the purpose, and then the particulars.

LESSON

I. THE PRINCIPLE (v. 6a)

"For, for this cause pay ye tribute also."

The Greek word for "tribute" is phoros, which basically refers to a tax levied against individual people. It isn't specific; it doesn't tell us what kind of tax, but it is referring to a personal tax. The word "also" reminds us that a Christian has two obligations to government. The first obligation is in verse 1, "Be subject unto the higher powers." Now Paul says, "Pay ye tribute also." These are the two basic responsibilities that a Christian has in human society: to submit to the government and pay taxes.

A. The Exploitation of Taxation

I want to develop this theme biblically. Taxation is not new to Romans 13. It is a very old biblical truth. Back in Genesis, we find systems of personal tax being levied against individuals within a given nation (Gen. 41, 47). In all periods of biblical history we can find taxation in government.

1. Oppressive taxation

Nehemiah 5:4 says, "There were also those who said, We have borrowed money for the king's tax, and that upon our lands and vineyards." The people were complaining that the taxes levied were so

abusive that they had to mortgage their possessions to pay them. There were definitely times when the taxation system was oppressive.

2. Divisive taxation

Sometimes tax systems were very divisive. When they were abusive, they became very divisive. For example, in 1 Kings 12 the kingdom of Israel had split into the Northern and Southern kingdoms. First Kings 12:4 says, "Thy father made our yoke grievous; now, therefore, make thou the grievous service of thy father, and his heavy yoke which he put on us, lighter, and we will serve thee." The people told Rehoboam that his father, Solomon, overtaxed them. They told him that if he didn't lower the taxes, they wouldn't serve him. He refused and the kingdom split. So an unfair, unrealistic tax system can be divisive.

3. Intimidating taxation

We also find that some tax systems were designed to intimidate. Second Kings 23:35 says, "Jehoiakim ... taxed the land to give the money according to the commandment of Pharaoh." That was pure intimidation. Pharaoh had a hold of Jehoiakim, who then taxed his people to pay for protection from Pharaoh--just like the mafia extorts protection money from someone. Verse 35 continues, "He exacted the silver and the gold from the people of the land, of every one according to his valuation, to give it unto Pharaoh-neco."

The Bible records for us times when taxation was oppressive, divisive, and intimidating. Nonetheless, the command comes through unqualified. The Bible doesn't say if taxation is not oppressive, divisive, and intimidating, then pay it; it just says to pay your taxes. God recognizes that there will be times when taxation is inequitable, but the command still stands.

B. The Establishment of Taxation

1. In Egypt

The biblical teaching on taxation begins in Genesis 41:34 with the introduction of the first recorded national tax on personal income, property, and resources.

a) The problem

Pharaoh had a dream. In it were seven thin cows and seven fat cows. In his dream, the seven thin cows ate the seven fat cows. Then he dreamed about seven thin ears of grain that devoured seven

fat ears of grain. Pharaoh was at a loss to interpret his dream (Gen. 41:1-8). But Joseph was able to interpret the dream for him. The seven skinny cows eating the seven fat cows and the seven thin ears of grain eating the seven fat ears of grain indicated that there would be seven years of plenty followed by seven years of famine (vv. 29-30).

b) The plan

How were they going to prepare for the seven years of famine? Joseph's plan is indicated in verse 34, "Let Pharaoh do this, and let him appoint officers over the land, and take up the fifth part of the land of Egypt in the seven plenteous years." Twenty percent of everyone's agricultural profit was laid in store for use during the seven years of famine. That was the initiation of the first recorded personal taxation system in a nation. And this was a pagan nation, not Israel. Egypt did not worship God. Nonetheless, taxation was an institution of God begun by God's choice servant Joseph to the advantage of Pharaoh and his land.

c) The profit

Verses 53-56 say, "And the seven years of plenteousness, that was in the land of Egypt, were ended. And the seven years of famine began to come, according as Joseph had said: and the famine was in all lands; but in all the land of Egypt there was bread. And when all the land of Egypt was famished, the people cried to Pharaoh for bread: and Pharaoh said unto all the Egyptians, Go unto Joseph; what he saith to you, do. And the famine was over all the face of the earth. And Joseph opened all the storehouses, and sold unto the Egyptians; and the famine was severe in the land of Egypt." When the famine became severe, the government provided what the people needed and made an immense profit. Verse 57 says, "All countries came into Egypt to Joseph to buy grain; because the famine was so severe in all lands."

d) The performance

Genesis 47:13-14 says, "There was no bread in all the land; for the famine was very severe, so that the land of Egypt and all the land of Canaan fainted by reason of the famine. 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." Then verse 26 says, "Joseph made it a law over the land of Egypt unto this day, that Pharaoh should have the fifth part; except the land of the priests only, which became not Pharaoh's." Religious officials were set aside from taxation, but everyone else paid tax of twenty percent. That became Egyptian law.

You say, "How do you know taxation was an institution of God?" Because God's servant Joseph instituted it. God was setting a pattern for future governments. The resources of their people could be collected, and distributed back to them when there was a need. Government is truly an institution of God, and it incorporated the concept of taxation as early as the book of Genesis.

2. In Israel

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

a) The Lord's tithe

Leviticus 27 records the initiation of a taxation system in the nation of Israel. It became an essential part of life. Verses 30-31 say, "All the tithe [a tenth] of the land, whether of the seed of the land, or of the fruit of the tree, it is the Lord's: it is holy unto the Lord. And if a man will at all redeem any of his tithes, he shall add thereto the fifth part thereof." If you said, "I don't want to give any grain; I would like to give money instead," then you had to add a fifth to the tenth because they wanted the actual commodity. They were to give a tenth of everything each year. This tax was called the Lord's tithe, because it was holy to the Lord (v. 30). It was even called the Levite tithe because the tenth was given to the Levites (Num. 18:21-24).

(1) Supporting the priests

Who were the Levites? Levi was one of the twelve tribes of Israel. When the land was divided among the tribes, the Levites received no land because they were not to be agriculturists. They were to be priests attending to matters of worship. As priests, they could not support themselves, so they were supported by the people. That same design of taxation was used in the pagan nation of Egypt. Their priests did not pay taxes either. In the nation of Israel the people paid taxes, which went to the Levites. Why? Because as priests, they functioned as rulers, judges, and leaders of the nation.

The chief priests had been put in charge of maintaining the government as far back as the time of Moses. They were the judges, authorities, and rulers. Since they made decisions on behalf of the people, they were to be supported in that theocracy by the Lord's tithe, the ten- percent tax that was given every year.

(2) Sinning against God

If someone didn't give the Lord's tithe, they were committing a serious sin. In the third chapter of Malachi, the prophet condemns the people in Israel because they didn't pay it. Verses 8-9 say, "Will a man rob God? Yet ye have robbed me. But ye say, How have we robbed thee? In tithes and offerings. Ye are cursed with a curse; for ye have robbed me, even this whole nation." They had the same problem we have today--they didn't pay their taxes. They didn't have a 93 billion dollar tax gap, but they had a very large one. In verse 10 God says, "Bring all the tithes into the storehouse [the treasury], that there may be food in mine house, and test me now herewith, saith the Lord of hosts, if I will not open for you the windows of heaven, and pour out for you a blessing, that there shall not be room enough to receive it." So God says, "Because you robbed Me, you cheated yourself out of blessing."

Remember, the Lord's tithe had nothing to do with free-will giving; it was a straight tax of ten percent.

b) The festival tithe

Deuteronomy 12:10-11 says, "When ye go over the Jordan, and dwell in the land which the Lord your God giveth you to inherit, and when he giveth you rest from all your enemies round about, so that ye dwell in safety, then there shall be a place which the Lord your God shall choose to cause his

name to dwell there [the Temple]; there shall ye bring all that I command you: your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto the Lord." Then verses 17-18 say, "Thou mayest not eat within thy gates the tithe of thy grain, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand; but thou must eat them before the Lord thy God in the place which the Lord thy God shall choose, thou, and thy son, and thy daughter, and thy manservant, and thy maidservant, and the Levite who is within thy gates; and thou shalt rejoice before the Lord thy God and all that thou puttest thine hands unto."

That was known as the festival tithe--another annual ten percent tax on grain, wine, oil, firstlings of the herd or flock, and anything else that fell under its scope. What was this tenth for? The tithe was taken to a proper place in Jerusalem, where it was eaten by all the families of Israel and the Levites. It was a national potluck. These festivals were held periodically during the year. The intention was to support national worship, perpetuate the community of people, bring about national unity, and cultivate the social and cultural life of the Jewish nation--an essential element of national unity and richness of life.

The first tenth went to support the national government--to provide the food and resources needed by the people who ran the nation. The second tenth went to cultivate the cultural and national life. Our own taxes are used in much the same way. All the things we enjoy as a nation are provided through tax money.

c) The welfare tithe

Deuteronomy 14:28-29 says, "At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: And the Levite (because he has no part nor inheritance with thee), and the sojourner, and the fatherless [the orphan], and the widow, who are within thy gates, shall come, and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest." Every time God gave Israel a tax, He promised that if they paid it He would bless them. This third tax they paid at the end of every third year.

The Israelites paid a tenth for their government, a tenth for their festivals, and another three and a third percent for welfare, or approximately 23 percent a year in taxes. That is not unlike the original tax that was begun in Egypt, which was twenty percent. The three tithes were important. The first one paid for the needs of those who governed the nation. The second one cultivated national life. And the third one took care of the poor, the orphans, and the widows. It was a welfare tithe. Those three tithes were collected off the top of everyone's blessings and were used to strengthen the nation.

d) The profit-sharing plans

There were other provisions that the law of God indicated had to be made so that the resources could be matched with the needs.

(1) Leviticus 19:9-10--"When ye reap the harvest of your land, thou shalt not wholly reap the corners of thy field, neither shalt thou gather the gleanings of thy harvest" (v. 10). In other words, "When you go through your field, don't try to take every piece out of every corner. Whatever you might leave or

miss, don't go back and collect it." Verse 10 says, "And thou shalt not glean thy vineyard, neither shalt thou gather every grape of thy vineyard; thou shalt leave them for the poor and sojourner: I am the Lord your God." That was a profit-sharing plan. When harvest time came, they took all they could in the normal harvesting process, but they were not to go back for anything that was left. It could then be enjoyed by those who had very little. That was a provision of the Mosaic law. So, in a sense that was another percentage of gain left for someone else.

(2) Exodus 23:11--Every seventh year the Israelites had to let the land "rest and lie still; that the poor of thy people may eat: and what they leave the beasts of the field shall eat." Have you ever seen a field that's continually planted, but one year it isn't? What happens? Quite often something grows anyway. In Israel, if a field was vacant, a poor man might find something in that field to survive. What the poor didn't glean, the animals could have. Again, that was another way of sharing the blessing of resources with those who were less privileged.

e) The temple tax

There was one other provision. According to Exodus 30:13, the people were required to pay a half shekel tax for the operation of the Temple. It was very expensive to operate. Everyone paid a half shekel.

The tax in Israel amounted to a tenth for the government, another tenth for the festivals, a tenth every third year for welfare, plus what was left in the corners of the field, plus what grew when the field wasn't planted in the seventh year, plus the half shekel Temple tax. So the people were probably looking at a tax of between twenty-three and twenty-five percent, depending on how good they were at harvesting their fields.

What is freewill giving?

The tithes that are discussed in the Old Testament are not to be considered as freewill giving. They have absolutely no parallel to giving in the church. The Old Testament does speak about every man giving as he wills in his heart (Ex. 25:2). That refers to gifts offered to the Tabernacle or the Temple. But the tithes did not refer to the spontaneous and sacrificial giving of Proverbs 3:9-10: "Honor the Lord with thy substance, and with the first fruits of all thine increase; so shall thy barns be filled with plenty, and thy presses shall burst out with new wine." When you give the Lord the best of what you have and the top of what you take in, you'll be blessed. That's what freewill giving is--being generous to God. But people in the Old Testament were required to pay taxes. If they didn't, they were robbing God and were in line for judgment (Mal. 3:8-10). If they paid it, they would be blessed by God.

C. The Explanation of Taxation

In the New Testament, we find that the Lord upholds the same standard.

1. The action of Christ

As we look at Matthew 17, Jesus is in the process of instructing His disciples. In verse 24 they came to the town of Capernaum, where Peter lived. Our Lord was Himself a resident there for a time. Capernaum was on the northernmost point of the Sea of Galilee, at the foot of the hills that sloped down from Lebanon to the north. Verse 24 says, "When they were come to Capernaum, they that received tribute money came to Peter, and said, Doth not your Master pay tribute?"

a) The background of the question

The background of this situation is essential. Jesus previously had told the disciples that He was going to die. Verses 22-23 say, "While they abode in Galilee, Jesus said unto them, The Son of Man shall be betrayed into the hands of men, and they shall kill Him, and the third day He shall be raised again. And they were exceedingly sorry." How was He going to die? In Matthew 16:21 Jesus told the disciples that the elders, chief priests, and scribes would kill Him. The disciples would have to face the fact that He would die violently at the hands of the Jewish authorities.

(1) The absurd request

After Jesus and His disciples arrived in Capernaum, these very same authorities asked for money. They were not asking Him to support the Roman government; this is the Temple tax. We know that later on the coin needed for the tax was wonderfully provided (v. 27). But in verse 24 the authorities asked, "Doth not your Master pay tribute?"

Think about this: Here were men collecting money to put into the Temple treasury. Thirty pieces of silver from that treasury would be paid to Judas for betraying Christ. Talk about giving your money to something you wouldn't want to support! Jesus was being asked to put money into a treasury that would fund the betrayal that would lead to His death. Furthermore, Jesus had one time cleansed out the Temple with a scourge (John 2:14-16). He let everyone know what He thought about what was being done to God's house. And before His death He would do it one more time, predicting its devastation and destruction. He would call it a den of thieves rather than a house of prayer (Matt. 21:12-13). Jesus had already taught that the day was coming when men would neither worship God at Mount Gerizim, as the Samaritans did, or at Jerusalem, as the Jews did (John 4:21). That whole system was coming to an end.

In spite of that, representatives functioning in response to the mandates of those in authority at the Temple came saying, "We need your money to support our Temple." Christ had cleansed and cursed the Temple, and it would ultimately be destroyed. Yet the religious leaders would pay for His betrayal out of the Temple treasury.

(2) The annual requirement

How was Jesus going to respond? His response was important because every Jewish male was required to pay an annual half shekel tax. It was called the "Double Drachma Tax." It was equal to

two Greek drachma, or about two-days' wages. The authorities had the power to demand the tax be paid. If a man didn't pay it, the officials had the authority to take compensation out of his personal goods. The coin that was required (the didrachma) was not in use in that day, so it was common for two men to go together to pay one stater (equal to two didrachmas). It was paid before the Passover to provide for the special needs of preparing the Temple for the Passover season. It fascinates me that even after Titus destroyed the Temple in A.D. 70, he saw the tax as such a good thing that he made the Jews pay it anyway. It went into the Temple of Jupiter Capitolinus, according to Josephus.

b) The frankness of the answer

The temple tax collectors approached Peter and asked him if Jesus paid the didrachma. Now you might think there would be some equivocation on the part of Peter--that he might give some speech about why Jesus doesn't put money into something He doesn't believe in. But that wasn't his answer. Verse 25 says, "He saith, Yes." It was an unqualified answer; Jesus paid His taxes.

c) The discussion of the issue

(1) The question

Verse 25 continues, "And when He was come into the house, Jesus spoke first to him, saying, What thinkest thou, Simon?" Jesus read his mind. Peter didn't say what had just happened. After having met the tax collector in the street, Peter came through the door and the Lord says, "Of whom do the kings of the earth take custom or tribute? Of their own sons, or of strangers?" Jesus read Peter's thoughts. Peter was probably saying to himself, "The Lord pays His taxes, but why?" So Jesus asks him this question.

(2) The answer

The answer is obvious. The kings at that particular time of history exacted taxes from everyone but their own family. What's the point of taking taxes from one's own family? It would be pointless to tax oneself to put it back in one's own bank account. Verse 26 says, "Peter saith unto him, Of strangers. Jesus saith unto him, Then are the sons free."

(3) The reason

The illustration is perfect because the Temple was supposed to be the house of God and Jesus was the Son of God. As such, God would not require Jesus to pay the tax, neither would He require any of His children to pay the tax. That's why there is no set amount for giving in the church. God doesn't tax His own family--we give what's in our heart to give. Jesus is saying that as children of God, we are not obligated to pay a tax that supports our family.

d) The demonstration of the purpose

But Jesus adds, "Notwithstanding, lest we should offend them, go thou to the sea, and cast an hook, and take up the fish that first cometh up. And when thou hast opened its mouth, thou shalt find a piece of money; that take, and give unto them for me and thee" (v. 27). That doesn't seem to be fair.

We wouldn't mind if we could pull our tax money out of the mouth of a fish. But the Lord is demonstrating that He was not obligated to pay the tax, and neither was Peter. But He paid it so He wouldn't offend the Jewish authorities.

Think of it. The Lord actually gave His tax money to an apostate religion that ultimately would execute Him. He gave it in support of a place holding public services that were a mockery to God--a place He called a den of thieves. But taxation was designed by God. Jesus was not about to start a tax revolt by offending everyone. He didn't want the spiritual issues to become clouded. It would be a horrible thing if Christians started an uprising over taxation and got their focus on something other than the spiritual dimension. So Jesus told Peter to pay the tax so that they wouldn't offend anyone. Then it would always be clear what His purpose and message was.

Let's look at the facts. Jesus paid the tax to the Temple when it was right. He took a whip and cleansed it when He had to. Because we pay our taxes doesn't mean we don't have a right to speak in holy indignation against the abuse of taxes. But we pay it and then we say what needs to be said in the right place at the right time when the issues are moral and spiritual.

2. The attitude of Christ

a) The political trap

The setting for Matthew 22:15 is the Wednesday of Passion Week. Jesus was being confronted by the Pharisees in the Temple. They were trying to trap Him with many different questions. Verse 16 says, "They sent out unto him their disciples with the Herodians."

(1) Set

The Pharisees and Herodians hated each other. The Pharisees were anti-Herod, who was a vassal king and not a true Jew. He had been given the right to rule by the Romans. The Herodians belonged to the party of the Herods. They wanted the Herods in power, so they were pro-Roman. Therefore, they had to be deferential to the Romans. Because they were so pro-Roman, they were the hated enemies of the Pharisees, who were anti-Roman. Even though the Pharisees and Herodians were miles apart politically, they came together on one thing: getting rid of Jesus. They became strange bedfellows over the elimination of Jesus.

The Pharisees wanted to bring the Herodians into their scheme for this reason: If they could get Jesus to affirm that He protested the paying of taxes to Rome, they knew the Herodians would report that to the Romans. However, if the Pharisees reported it, the Romans would think it was some kind of trick. But the Pharisees knew Rome would trust the Herodians. That's why the Pharisees enlisted the help of the Herodians.

(2) Sprung

In verse 16, the Pharisees approached Jesus with flattery: "Master, we know that thou art true, and teachest the way of God in truth, neither carest thou for any man [You don't play favorites]; for thou regardest not the person of men." In other words, "You don't care what rank men have or how much money they have. You're just truthful and honest." After flattering Him they said, "Tell us, therefore,

What thinkest thou? Is it lawful to give tribute unto Caesar, or not?" (v. 17). Of course the Pharisees said, "Don't pay taxes to Rome. That is putting money into the Roman government. Caesar claims to be a god, and that's idolatry. Don't support an idolatrous, pagan, apostate government." (The Roman emperor even took the liberty to pronounce absolution over sins, acting as a high priest.) So the Pharisees wouldn't think of paying taxes to Rome, although they may have had to under constraint. However, they would never have said that publicly. But they did want Jesus to say something against taxation so the Herodians would report Him.

The Pharisees' question was in regard to a personal tax collected by the Roman procurator--the one denarius poll tax every male had to pay. The Jews hated that tax. Many revolts occurred because of it. I believe the destruction of Jerusalem in A.D. 70 came about in part as a result of a tax revolt in A.D. 66. The revolutionaries who led the revolt were known as Zealots. They led all kinds of terrorist activities against the Romans.

b) The parallel transactions

(1) The principle affirmed

The Pharisees wanted Jesus to say, "Don't pay your taxes." Then the Herodians would report Him to the Romans, who would then treat Him like an insurrectionist. But they didn't get the answer they wanted: "Jesus perceived their wickedness, and said, Why test me, ye hypocrites? Show Me the tribute money. And they brought unto him a denarius. And he saith unto them, Whose is this image and superscription?" (vv. 18-20). The picture was of the emperor, and he was designated on the coin as the high priest. Augustus even called himself the son of God. He wanted to be worshiped as deity--a serious issue of idolatry to the Jewish people. Verse 21 says, "They say unto him, Caesar's. Then saith he unto them, Render, therefore, unto Caesar the things which are Caesar's; and unto God, the things that are God's." Jesus was saying, "Pay your taxes to Caesar and give your worship to God." That is the principle affirmed throughout Scripture.

(2) The principle amplified

You may say, "But Caesar was an apostate. He called himself the son of God." That's true, and Jesus was telling them to give their taxes to a man who was claiming to be the son of God. Now, when anyone says, "I'm not going to pay my taxes because they fund abortions," they don't have a leg to stand on. We know abortion is wrong, and we need to speak against abortion and any other moral evil every time we have an opportunity. But that doesn't preclude the fact that we are obligated to pay our taxes, even as Jesus paid taxes to an apostate Roman government and encouraged the people to do the same. Any government, no matter how bad it is, is better than no government at all. And it is instituted by God for the protection and preservation of life and property. Jesus even paid a Temple tax that could have been used for His own destruction.

The principle is very simple: Pay your taxes. I believe we can claim the same promises the Old Testament gave: When you pay your taxes you can be sure God will bless you. I pay my taxes as an act of obedience to God, believing that in doing so God will bless me. I don't pay one penny more than IRS tells me I have to pay, but I don't pay one penny less.

Focusing on the Facts

1. What does the Bible say we are to do, even though we may have criticisms about our tax structure (Rom. 13:6)?
2. What kind of tax is Romans 13:6 referring to?
3. Describe some of the characteristics of various tax systems described by the Old Testament.
4. What was Joseph's interpretation of Pharaoh's dream in Genesis 41:29- 30?
5. How did Joseph solve the problem of preparing for the coming famine (Gen. 41:34)?
6. Describe how Joseph's taxation system became law in Egypt. How do we know that it was an institution of God (Gen. 47:26)?
7. Describe the Lord's tithe (Lev. 27:30-31).
8. Why did the Levites need to receive the governmental tax?
9. What did God promise to do to those who paid the Lord's tithe (Mal. 3:8-10)?
10. Describe the festival tithe. What was its purpose (Deut. 12:17-18)?

11. Explain the welfare tithe (Deut. 14:28-29).
12. Describe the different types of profit-sharing plans the nation of Israel supported (Lev. 19:9; Ex. 23:11).
13. What was the Temple tax (Ex. 30:13)?
14. What is freewill giving? Why doesn't it have anything to do with the tithes (Prov. 3:9-10)?
15. According to Matthew 16:21, how was Jesus going to be killed? Who was going to kill Him?
16. Why might Jesus have had a problem with giving tax money to the Temple?
17. Who was required to pay the Temple tax? What was the purpose of the tax?
18. Did Jesus have to pay the Temple tax? Did Peter? Why did Jesus pay the tax (Matt. 17:25-27)?
19. Explain the particulars of the trap that the Pharisees were setting against Jesus (Matt. 22:16-17)?
20. What was Jesus' answer to the Pharisees? What principle was He affirming (Matt. 22:18-20)?

Pondering the Principles

1. What are some of the criticisms you have of your current tax system? Be specific. Do you think God would criticize the tax system the same way you do? In the light of Romans 13:6, what must your response be to your tax system? Imagine the worst possible tax system. If that system was adopted by your government, would your responsibility to pay your taxes change?
2. Many people have a tendency to confuse Old Testament tithes with freewill giving. Look up the following verses: Ex. 25:1-2; 35:4-10, 21-22; 36:5-7; Deut. 16:17; 1 Chron. 29:9, 16; Prov. 3:9-10; 11:24-25. Based on those verses, how would you define freewill giving? What happened to the people when they followed that pattern? Do you give with the attitude expressed in those verses? To help you in your desire to give to God, memorize these words of our Lord in Luke 6:38: "Give, and it will be given to you; good measure, pressed down, shaken together, running over, they will pour into your lap. For by your standard of measure it will be measured to you in return" (NASB).
3. Read Matthew 22:20. Do you have the right balance in what you give to your government and what you give to God? How much time do you spend in efforts to effect political change, such as examining issues, writing letters to public officials, or taking part in political rallies? How much time do you spend worshiping God? If you find that those two things are out of balance, begin to devote more of your time to the Lord. Allow Him to govern your time and to give you the proper perspective of your government.

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