

# Taxation and Jesus

## Roman Census Tax

Matt 22: 17-21 “Tell us, then, what is your opinion: Is it lawful to pay the census tax to Caesar or not?” Knowing their malice, Jesus said, “Why are you testing me, you hypocrites? Show me the coin that pays the census tax.” Then they handed him the Roman coin. He said to them, “Whose image is this and whose inscription?” They replied, “Caesar’s.” At that he said to them, “Then repay to Caesar what belongs to Caesar and to God what belongs to God.”

## Jewish Temple Tax

Mathew 17:24-27 “When they came to Capernaum, the collectors of the temple tax approached Peter and said, “Doesn’t your teacher pay the temple tax?” “Yes,” he said. When he came into the house, before he had time to speak, Jesus asked him, “What is your opinion, Simon? From whom do the kings of the earth take tolls or census tax? From their subjects or from foreigners?” When he said, “From foreigners,” Jesus said to him, “Then the subjects are exempt. But that we may not offend them, go to the sea, drop in a hook, and take the first fish that comes up. Open its mouth and you will find a coin worth twice the temple tax. Give that to them for me and for you.”

## Jewish Luxury Tax? Or Sales Tax?

Matthew 23:23 “Woe to you, scribes and Pharisees, you hypocrites. You pay tithes of mint and dill and cummin, and have neglected the weightier things of the law: judgment and mercy and fidelity. [But] these you should have done, without neglecting the others.”

## Old Testament Precedent for Taxation

Exodus 30: 14 & 16 “Everyone who is enrolled, of twenty years or more, must give the contribution to the LORD. 16When you receive this ransom money from the Israelites, you shall donate it to the service of the tent of meeting, that there it may be a reminder of the Israelites before the LORD of the ransom paid for their lives

## God through Samuel had warned about Political Kingship & Resulting Taxation

1 Samuel 8:10-17 “Samuel delivered the message of the LORD in full to those who were asking him for a king. He told them: “The governance of the king who will rule you will be as follows: He will take your sons and assign them to his chariots and horses, and they will run before his chariot.....He will use your daughters as perfumers, cooks, and bakers. He will take your best fields, vineyards, and olive groves, and give them to his servants. He will tithe your crops and grape harvests to give to his officials and his servants....He will also tithe your flocks. As for you, you will become his slaves.”

## Tax Abuse recorded in Old Testament

Nehemiah 5:1-4 Then there rose a great outcry of the people and their wives against certain of their Jewish kindred. Some said: “We are forced to pawn our sons and daughters in order to get grain to eat that we may live.” Others said: “We are forced to pawn our fields, our vineyards,

and our houses, that we may have grain during the famine.” Still others said: “To pay the king’s tax we have borrowed money on our fields and vineyards.”

### Jesus Relationship to Tax Collectors and Tax Systems

Luke 3: 12-13 “Even tax collectors came to be baptized and they said to him (John Bapt), “Teacher, what should we do?” He answered them, “Stop collecting more than what is prescribed.”

Matthew 11: 19 The Son of Man came eating and drinking and they said, ‘Look, he is a glutton and a drunkard, a friend of tax collectors and sinners.’ But wisdom is vindicated by her works.”

Matthew 21:31 “Amen, I say to you, tax collectors and prostitutes are entering the kingdom of God before you.”

Luke 19:7-9 “When they all saw this, they began to grumble, saying, “He has gone to stay at the house of a sinner.” But Zacchaeus (verse 2 said-“who was a chief tax collector and also a wealthy man”) stood there and said to the Lord, “Behold, half of my possessions, Lord, I shall give to the poor, and if I have extorted anything from anyone I shall repay it four times over.” And Jesus said to him, “Today salvation has come to this house because this man too is a descendant of Abraham.”

Luke 18: 10-14 “Two people went up to the temple area to pray; one was a Pharisee and the other was a tax collector. The Pharisee took up his position and spoke this prayer to himself, ‘O God, I thank you that I am not like the rest of humanity—greedy, dishonest, adulterous—or even like this tax collector. I fast twice a week, and I pay tithes on my whole income.’ But the tax collector stood off at a distance and would not even raise his eyes to heaven but beat his breast and prayed, ‘O God, be merciful to me a sinner.’ I tell you, the latter went home justified, not the former; for everyone who exalts himself will be humbled, and the one who humbles himself will be exalted.”

### Jesus will be falsely accused at Sham Trial before Pilate about Tax Rebellion

Luke 23:2 says “They brought charges against him, saying, “We found this man misleading our people; he opposes the payment of taxes to Caesar...”

Luke 2:1 tells that Jesus grew up in a devout family whose household faithfully paid taxes, see in His birth story: Joseph/Mary went to be ‘registered/assessed’ for August Caesar’s estate or property tax.

Matthew 9:9 tells that Jesus leads a tax collector away from his occupation (Matthew himself) but he isn’t hostile about it by overturning Matthew’s work table like He will the moneychangers in the Temple in Matt 21:12.

Romans 13: 5-8 “Therefore, it is necessary to be subject (to authority) not only because of the wrath but also because of conscience. This is why you also pay taxes, for the authorities are ministers of God, devoting themselves to this very thing. Pay to all their dues, taxes to whom taxes are due, toll to whom toll is due, respect to whom respect is due, honor to whom honor is due. Owe nothing to anyone, except to love one another; for the one who loves another has fulfilled the law.”

1 Thessalonians 4:11-12 “aspire to live a tranquil life, to mind your own affairs, and to work with your [own] hands, as we instructed you, that you may conduct yourselves properly toward outsiders and not depend on anyone.”