

## ~TAXATION (542)

### .. Taxes For Maintaining Yehowah's Sanctuary

#### .. Taxes Imposed By Rulers

- **An assessment, of money, of goods, or of labor, imposed by an authority on persons or property.** Forms of taxation have long been employed to support the services of government, public officials, and also priests.
- **The taxes that were imposed anciently included the tithe, tribute, toll, head or poll tax, and tax on consumer items, exports, imports, and goods taken through a country by merchants.**

### .. Taxes For Maintaining Yehowah's Sanctuary

- **The service of the sanctuary was maintained through taxation. Obligatory tithing provided the major source of maintenance for the Aaronic priests and Levites, and on at least one occasion, they received a share of the war booty in accordance with a tax stipulated by Yehowah.**

- **And you should speak to the Levites, and you must say to them, you will receive from the sons of Israel the tenth part that I have given to you from them for your inheritance, and you must contribute from it as a contribution to Yehowah a tenth part of the tenth part. (Numbers 18:26)**
- **And it must be reckoned to you as your contribution, like the grain of the threshing floor and like the full produce of the wine or oil press. (Numbers 18:27)**
- **In this way you yourselves also will contribute a contribution to Yehowah from all your tenth parts that you will receive from the sons of Israel, and from them you must give the contribution to Yehowah to Aaron the priest. (Numbers 18:28)**
- **From all the gifts to you, you will contribute every sort of contribution to Yehowah, of the very best of it, as some holy thing from them. (Numbers 18:29)**
- **Take the sum of the booty, the captives both of humankind and of domestic animals, you and Eleazar the priest and the heads of**

the fathers of the assembly. (**Numbers 31:26**)

- And you must divide the booty in two between those taking part in the battle who went out on the expedition and all the rest of the assembly. (**Numbers 31:27**)
- And as a tax for Yehowah you must take away from the men of war who went out on the expedition one soul out of five hundred, of humankind and of the herd and of the asses and of the flock. (**Numbers 31:28**)
- From their half you should take it and you must give it to Eleazar the priest as Yehowah's contribution. (**Numbers 31:29**)
- And from the half of the sons of Israel you should take one out of fifty, of humankind, of the herd, of the asses and of the flock, of every sort of domestic animal, and you must give them to the Levites, the keepers of the obligation of Yehowah's tabernacle. (**Numbers 31:30**)
- And Moses and Eleazar the priest went doing just as Yehowah had commanded Moses. (**Numbers 31:31**)
- And the booty, the rest of the plunder that the people of the expedition had taken as plunder, amounted to six hundred and seventy-five thousand of the flock. (**Numbers 31:32**)
- And seventy-two thousand of the herd. (**Numbers 31:33**)
- And sixty-one thousand asses. (**Numbers 31:34**)
- As for human souls from the women who had not known the act of lying with a male, all the souls were thirty-two thousand. (**Numbers 31:35**)
- And the half that was the share of those who went out on the expedition amounted in number to three hundred and thirty-seven thousand five hundred of the flock. (**Numbers 31:36**)
- And the tax for Yehowah from the flock amounted to six hundred and seventy-five. (**Numbers 31:37**)
- And of the herd there were thirty-six thousand, and the tax on them for Yehowah was seventy-two. (**Numbers 31:38**)

- And the asses were thirty thousand five hundred, and the tax on them for Yehowah was sixty-one. (**Numbers 31:39**)
- And the human souls were sixteen thousand, and the tax on them for Yehowah was thirty-two souls. (**Numbers 31:40**)
- Then Moses gave the tax as Yehowah's contribution to Eleazar the priest, just as Yehowah had commanded Moses. (**Numbers 31:41**)
- And from the half belonging to the sons of Israel, which Moses divided from that belonging to the men who waged war. (**Numbers 31:42**)
- Now the half of the assembly from the flock amounted to three hundred and thirty-seven thousand five hundred. (**Numbers 31:43**)
- And of the herd, thirty-six thousand. (**Numbers 31:44**)
- And the asses, thirty thousand five hundred. (**Numbers 31:45**)
- And human souls, sixteen thousand. (**Numbers 31:46**)
- Then Moses took from the half belonging to the sons of Israel the one to be taken out of fifty, of humankind and of domestic animals, and gave them to the Levites, the keepers of the obligation of Yehowah's tabernacle, just as Yehowah had commanded Moses. (**Numbers 31:47**)
- Yehowah also instructed Moses that after he took a census, each person registered was to give a half shekel (\$1.10) as **Yehowah's contribution**, it serving in behalf of the tent of meeting.
- Whenever you take the sum of the sons of Israel as a census of them, then they must each give a ransom for his soul to Yehowah when taking a census of them, that there may come to be no plague upon them when taking a census of them. (**Exodus 30:12**)
- This is what all those will give who pass over to those numbered; A half shekel by the shekel of the holy place. Twenty gerahs equal a shekel. A half shekel is the contribution to Yehowah. (**Exodus 30:13**)

- Everyone passing over to those registered from twenty years old and upward will give Yehowah's contribution. (**Exodus 30:14**)
- The rich should not give more, and the lowly must not give less than the half shekel, in order to give Yehowah's contribution so as to make atonement for your souls. (**Exodus 30:15**)
- And you must take the silver money of the atonement from the sons of Israel and give it in behalf of the service of the tent of meeting, that it may indeed serve as a memorial before Yehowah for the sons of Israel, to make atonement for your souls. (**Exodus 30:16**)
- It appears that it became customary for the Jews to give a fixed amount every year, even though a census was not taken annually. Jehoash, for example, called for the **sacred tax** ordered by Moses.
- So the king called Jehoiada the head and said to him; Why is it that you have not required an account of the Levites for bringing in from Judah and Jerusalem the **sacred tax** ordered by Moses the servant of Yehowah, even that of the congregation of Israel, for the tent of the Testimony? (**2 Chronicles 24:6**)
- After that they issued a call throughout Judah and Jerusalem to bring to Yehowah the **sacred tax** ordered by Moses the servant of the true God upon Israel in the wilderness. (**2 Chronicles 24:9**)
- The Jews of Nehemiah's time obligated themselves to pay a third of a shekel, currently 75 cents, yearly for the service of the temple.
- Also, we imposed upon ourselves commandments to give, each of us, a third of a shekel yearly for the service of the house of our God. (**Nehemiah 10:32**)

### **See Also TITHE**

- In the time of Jesus earthly ministry, the Jews paid two drachmas to the temple. When asked whether Jesus complied with this **taxation**, Peter replied in the affirmative. Later, in discussing the matter, Jesus pointed out that kings do not **tax** their sons, the sons being part of the royal household for whom **tax** is collected.

- However, though being the only-begotten Son of the One worshiped at the temple, Jesus, to avoid giving occasion for stumbling others, saw to it that the **tax** was paid.
- After they arrived in Capernaum the men collecting the two drachmas **tax** approached Peter and said; Does your teacher not pay the two drachmas tax? (**Matthew 17:24**)
- He said; Yes. However, when he entered the house Jesus got ahead of him by saying; What do you think, Simon? From whom do the kings of the earth receive duties or head **tax**? From their sons or from the strangers? (**Matthew 17:25**)
- When he said; From the strangers, Jesus said to him, Really, then, the sons are **tax-free**. (**Matthew 17:26**)
- But that we do not cause them to stumble, you go to the sea, cast a fishhook, and take the first fish coming up and, when you open its mouth, you will find a stater coin. Take that and give it to them for me and you. (**Matthew 17:27**)

## • Taxes Imposed By Rulers

- With the establishment of kingship in Israel, **taxes**, including a tenth of the flock and of the produce, were imposed to support the king, his household, and the various governmental officials and servants.
- And he proceeded to say; This will become the rightful due of the king that will reign over you, your sons he will take and put them as his in his chariots and among his horsemen, and some will have to run before his chariots. (**1 Samuel 8:11**)
- And to appoint for himself chiefs over thousands and chiefs over fifties, and some to do his plowing and to reap his harvest and to make his war instruments and his chariot instruments. (**1 Samuel 8:12**)
- And your daughters he will take for ointment mixers and cooks and bakers. (**1 Samuel 8:13**)
- And your fields and your vineyards and your olive groves, the best ones, he will take and actually give to his servants. (**1 Samuel 8:14**)

- **And of your fields of seed and of your vineyards he will take the tenth, and he will certainly give them to his court officials and his servants. (1 Samuel 8:15)**
- **And your menservants and your maidservants and your best herds, and your asses he will take, and he will have to use them for his work. (1 Samuel 8:16)**
- **Of your flocks he will take the tenth, and you yourselves will become his as servants. (1 Samuel 8:17)**
- **And Ahishar was over the household, and Adoniram the son of Abda, over those conscripted for forced labor. (1 Kings 4:6)**
- **And Solomon had twelve deputies over all Israel, and they provided the king and his household with food. It would devolve upon each one to provide the food one month in the year. (1 Kings 4:7)**
- **And these were their names. The son of Hur, in the mountainous region of Ephraim. (1 Kings 4:8)**
- **The son of Deker, in Makaz and in Shaalbim and Beth-shemesh and Elon-beth-hanan. (1 Kings 4:9)**
- **The son of Hesed, in Arubboth, he had Socoh and all the land of Hephher. (1 Kings 4:10)**
- **The son of Abinadab, all the mountain ridge of Dor Taphath, Solomon's daughter, herself became his wife. (1 Kings 4:11)**
- **Baana the son of Ahilud, in Taanach and Megiddo and all Beth-shean, which is beside Zarethan below Jezreel, from Beth-shean to Abel-meholah to the region of Jokmeam. (1 Kings 4:12)**
- **The son of Geber, in Ramoth-gilead, he had the tent villages of Jair the son of Manasseh, which are in Gilead, he had the region of Argob, which is in Bashan: sixty large cities with wall and copper bar. (1 Kings 4:13)**
- **Ahinadab the son of Iddo, in Mahanaim. (1 Kings 4:14)**
- **Ahimaaz, in Naphtali, he, too, took Basemath, Solomon's**

daughter, as a wife. (**1 Kings 4:15**)

- Baana the son of Hushai, in Asher and Bealoth. (**1 Kings 4:16**)
- Jehoshaphat the son of Paruah, in Issachar. (**1 Kings 4:17**)
- Shimei the son of Ela, in Benjamin. (**1 Kings 4:18**)
- Geber the son of Uri, in the land of Gilead, the land of Sihon the king of the Amorites, and of Og the king of Bashan, and there was one deputy over all the other deputies that were in the land. (**1 Kings 4:19**)
- By the end of the reign of Solomon, conscription for forced labor and the support of the government had become so burdensome to the people that they requested Solomon's son and successor, Rehoboam, to lighten the hard service and the heavy yoke. Rehoboam's refusal to do so prompted ten tribes to revolt.
- Then they sent and called him. After that Jeroboam and all the congregation of Israel came and began to speak to Rehoboam, saying; (**1 Kings 12:3**)
- Your father, for his part, made our yoke hard, and, as for you, now make the hard service of your father and his heavy yoke that he put upon us lighter, and we shall serve you. (**1 Kings 12:4**)
- At this he said to them; Go away for three days and return to me. So the people went away. (**1 Kings 12:5**)
- And King Rehoboam began to take counsel with the older men who had continued attending upon Solomon his father while he continued alive, saying; How are you advising to reply to this people? (**1 Kings 12:6**)
- Accordingly they spoke to him, saying; If today you would prove yourself a servant to this people and actually serve them, you must also answer them and speak to them with good words, and they will be bound to become your servants always. (**1 Kings 12:7**)
- However, he left the counsel of the older men with which they had advised him, and he began to take counsel with the young

men that had grown up with him, who were the ones attending upon him. (1 Kings 12:8)

- And he went on to say to them; What is it that you are offering in counsel that we may reply to this people who have spoken to me, saying; Make the yoke that your father put upon us lighter? (1 Kings 12:9)
- In turn the young men that had grown up with him spoke to him, saying; This is what you should say to this people who have spoken to you, saying; Your father, for his part, made our yoke heavy, but, as for you, make it lighter upon us, this is what you should speak to them; My little finger itself will certainly be thicker than my father's hips. (1 Kings 12:10)
- And now my father, for his part, loaded upon you a heavy yoke, but I, for my part, shall add to your yoke. My father, for his part, chastised you with whips, but I, for my part, shall chastise you with scourges. (1 Kings 12:11)
- And Jeroboam and all the people proceeded to come to Rehoboam on the third day, just as the king had spoken, saying, Return to me on the third day. (1 Kings 12:12)
- And the king began to answer the people harshly, and to leave the counsel of the older men who had counseled him. (1 Kings 12:13)
- And he went on to speak to them according to the counsel of the young men, saying; My father, for his part, made your yoke heavy, but I, for my part, shall add to your yoke. My father, for his part, chastised you with whips, but I, for my part, shall chastise you with scourges. (1 Kings 12:14)
- And the king did not listen to the people, because the turn of affairs took place at the instance of Yehowah, in order, that he might indeed carry out his word that Yehowah had spoken by means of Ahijah the Shilonite to Jeroboam the son of Nebat. (1 Kings 12:15)
- When all Israel got to see that the king had not listened to them, then the people replied to the king, saying; What share do we have in David? And there is no inheritance in the son of Jesse. To your gods, O Israel. Now see to your own house, O David!



With that Israel began to go to their tents. (**1 Kings 12:16**)

- As for the sons of Israel that were dwelling in the cities of Judah, Rehoboam continued to reign over them. (**1 Kings 12:17**)
- Subsequently King Rehoboam sent Adoram, who was over those conscripted for forced labor, but all Israel pelted him with stones, so that he died. And King Rehoboam himself managed to get up into the chariot to flee to Jerusalem. (**1 Kings 12:18**)
- And the Israelites kept up their revolt against the house of David down to this day. (**1 Kings 12:19**)

**See Also COMPULSORY SERVICE**

**See Also FORCED LABOR**

- Upon coming under foreign domination, the Israelites had to submit to still other forms of **taxation**. For instance, when Pharaoh Nechoh made Jehoiakim his vassal and imposed a heavy fine or tribute on Judah, Jehoiakim raised the necessary funds by having his subjects pay a certain sum according to each one's individual tax rate.
- Twenty-three years old was Jehoahaz when he began to reign, and for three months he reigned in Jerusalem. And his mother's name was Hamutal the daughter of Jeremiah from Libnah. (**2 Kings 23:31**)
- And he began to do what was bad in Yehowah's eyes, according to all that forefathers of his had done. (**2 Kings 23:32**)
- And Pharaoh Nechoh got to put him in bonds at Riblah in the land of Hamath, to keep him from reigning in Jerusalem, and then imposed a fine upon the land of a hundred silver talents and a gold talent. (**2 Kings 23:33**)
- Furthermore, Pharaoh Nechoh made Eliakim the son of Josiah king in place of Josiah his father and changed his name to Jehoiakim, and Jehoahaz he took and then brought to Egypt, where he eventually died. (**2 Kings 23:34**)
- And the silver and the gold Jehoiakim gave to Pharaoh. Only he taxed the land, to give the silver at the order of Pharaoh. According to each one's individual tax rate he exacted the silver and the gold from the people of the land, to give it to Pharaoh

Nechoh. (2 Kings 23:35)

- During the Persian period, the Jews, with the exception of the priests and others serving at the sanctuary, who were exempted by Artaxerxes Longimanus, had to pay **tax**, Aramaic, *mid-dah'* or *min-dah'*, tribute, *beloh'*, and toll, *halakh'*.
- Now let it become known to the king that, if this city should be rebuilt and its walls be finished, neither **tax** nor tribute nor **toll** will they give, and it will cause loss to the treasuries of the kings. (Ezra 4:13)
- And there proved to be strong kings over Jerusalem and governing all beyond the River, and **tax**, **tribute** and **toll** were being given to them. (Ezra 4:20)
- And to you men it is being made known that, as respects any of the priests and the Levites, the musicians, the doorkeepers, the Nethinim, and the workers of this house of God, no **tax**, **tribute** or **toll** is allowed to be imposed upon them. (Ezra 7:24)
- *Mid-dah'* is thought to designate personal tax on individuals, *beloh'*, a tax on consumer items, excise, and *halakh'*, toll paid by travelers at road stations or river fords. The *mid-dah'*, translated **tribute** in, AS, KJ, NW, at;
- And there were those who were saying; We have borrowed money for the kings tribute on our fields and our vineyards. (Nehemiah 5:4)
- Must have been quite high, for many of the Jews had to borrow money to pay it. Besides having to care for the taxes levied by the Persians, the Jews normally also had to pay for the support of the governor.
- Another thing, from the day that he commissioned me to become their governor in the land of Judah, from the twentieth year to the thirty-second year of Artaxerxes the king, twelve years, I myself and my brothers did not eat the bread due the governor. (Nehemiah 5:14)
- As for the former governor's that were prior to me, they had made it heavy upon the people, and they kept taking from them for bread and wine daily forty silver shekels. Also, their

attendants themselves domineered over the people. As for me, I did not do that way on account of the fear of God. (**Nehemiah 5:15**)

- In the **First Century C.E.**, the Jews very much resented the payment of taxes, not only on account of the corruption prevalent among tax collectors but also because this forced them to acknowledge their subjection to Rome.
- However, both Jesus Christ and the apostle Paul showed that it was proper to pay taxes to Caesar, or the superior authorities.
- Tell us, therefore; What do you think? Is it lawful to pay head tax to Caesar or not? (**Matthew 22:17**)
- But Jesus, knowing their wickedness, said; Why do you put me to the test, hypocrites? (**Matthew 22:18**)
- Show me the head tax coin. They brought him a denarius. (**Matthew 22:19**)
- And he said to them; Whose image and inscription is this? (**Matthew 22:20**)
- They said; Caesar's. Then he said to them; Pay back, therefore, Caesar's things to Caesar, but God's things to God. (**Matthew 22:21**)
- Let every soul be in subjection to the superior authorities, for there is no authority except by God, the existing authorities stand placed in their relative positions by God. (**Romans 13:1**)
- Render to all their dues, to him who calls for the tax, the tax. To him who calls for the tribute, the tribute. To him who calls for fear, such fear. To him who calls for honor, such honor. (**Romans 13:7**)
- Among the various kinds of taxes mentioned in the **Christian Greek Scriptures** is *te'los*, an indirect **tax**, **duty**, or **tribute**.
- He said; Yes. However, when he entered the house Jesus got ahead of him by saying; What do you think, Simon? From whom do the kings of the earth receive duties or **head tax**? From their sons or from the strangers? (**Matthew 17:25**)

- Render to all their dues, to him who calls for the **tax**, the **tax**. To him who calls for the **tribute**, the **tribute**. To him who calls for fear, such fear. To him who calls for honor, such honor. (**Romans 13:7**)
- Also referred to are *ken'sos*, a head or **poll tax**;
- He said; Yes. However, when he entered the house Jesus got ahead of him by saying; What do you think, Simon? From whom do the kings of the earth receive duties or **head tax**? From their sons or from the strangers? (**Matthew 17:25**)
- Tell us, therefore, What do you think? Is it lawful to pay head tax to Caesar or not? (**Matthew 22:17**)
- Show me the head tax coin. They brought him a denarius. (**Matthew 22:19**)
- On arrival these said to him; Teacher, we know you are truthful and you do not care for anybody, for you do not look upon mens outward appearance, but you teach the way of God in line with truth. Is it lawful to pay head tax to Caesar or not? (**Mark 12:14**)
- And *pho'ros*, a broader term thought to designate a **tax** levied upon houses, lands, and persons;
- Is it lawful for us to pay **tax** to Caesar or not? (**Luke 20:22**)
- Then they started to accuse him, saying; This man we found subverting our nation and forbidding the paying of **taxes** to Caesar and saying he himself is Christ a king. (**Luke 23:2**)

**See Also CAESAR (God and Caesar)**

**See Also TAX COLLECTOR**