

A Call for Justice Paying Caesar

We live in a society which has largely abandoned rules, both personally and collectively. But one rule that has remained an absolute is the duty to pay taxes. They are compulsory levies for the running of the government and affairs of the nation. They include income taxes, excise taxes, tariffs and a great variety of other types. But the levying of taxes has never been warmly welcomed. Tax collectors were already very unpopular in New Testament times.

Tax revolts

Tax revolts have been frequent. The best of modern historians believe that one of the major reasons for the collapse of Roman society in the third century occurred when the imperial policies of inflation and punitive taxation destroyed the economy and set the stage for class warfare. Rebellion against arbitrary and oppressive taxation played a major role in the French Revolution. The American Revolution was a tax revolt before it became a war of independence. The American revolutionaries were not simply against taxation without representation; they didn't really want to pay any taxes. And in our times, radical patriots in American militias refuse to pay income taxes in an effort to live outside "the system."

The Canadian taxpayer's discontent

In recent decades some Canadians have begun to question the purpose of taxation because of smothering government interference in the lives of its citizens. Increasingly, more and more Christians are beginning to realize that the government's power of taxation is a threat to their exercise of religious liberty. And the government seems to think that any money its citizens are permitted to keep in their pockets should be regarded by them as a gracious gift.

Ever since the early 70s, Canadians have said that their taxes were too high. They feel like lambs led to the fiscal slaughter. Tax revenues have grown faster than the economy. In December 1996, Canada's controversial GST (Goods and Services Tax) became once again subject of heated debate when the Prime Minister denied on CBC television that he had ever unequivocally pledged to replace it, to scrap or to kill it. Despite the spending cuts, coupled with constantly rising tax revenues, the gap has widened between the Canadian taxpayers' contribution to the federal government and what they get back. Young families find it increasingly difficult to cope with the tax burden and with a tax system that discriminates against families. The Finance Department projections show that in the fiscal year 1996 just 81 cents of each dollar paid in tax will be returned to Canadians. The rest will go to finance the national debt. *The Globe and Mail* (September 28, 1996) reports that this downtrend will continue until at least the fiscal year 1998, when Finance Department projections show that Ottawa will return a meagre 68 cents in programs and services for each dollar in tax.

Objective of modern taxation

The nature of taxation depends largely upon the role the government is expected to have in the state. In 1867, the Canadian government was perceived in terms of "rugged individualism," and the best government judged to be that "which governed least." A Canadian political scientist points out that this meant that the government had to confine itself mainly to the provision of national security, including defence, to the administration of justice, and to promoting national economic development through a few essential public works.

For modern governments, taxation has ceased to be simply a source of revenue. It has become instead an instrument of social justice, welfare and economic management. Through taxes the modern state implements its social agenda, seeking public justice in the pursuit of the common good. Economic equality of all citizens should come through the reduction of the difference between the extremes of rich and poor. Henceforth, taxation should be used to provide an equitable distribution of material goods.

A prime example is the liberal Pierre Elliot Trudeau, who believed that the state should seek to equalize or mitigate the effects of - or even eliminate - poverty. Liberalism, he said in 1968, stood for "a just distribution of the national wealth." At the federal-provincial conference of December 1969 he stated that "under a new constitution the Parliament of Canada ought to have the power to redistribute income for the purpose of alleviating wide disparities in family income and for the purpose of alleviating poverty generally across Canada." And he asserted that "all governments can take money from citizens and all governments should be able to give money to citizens." This redistribution of money is associated with the tax system, particularly with the progressive personal income tax.

Trudeau's philosophy is derived from the Marxist view that the state can use its power to redistribute social wealth through taxation, subsidies and price supports. His policies greatly contributed to the growth and size of the government and had serious economic and social consequences. Individual freedom and individual responsibility have been eroded. In order to pay for the social safety net, taxes had to be raised and money had to be borrowed. Hence Canada's horrific national debt and the heavy tax burden to service the debt while the government's ability to pay for social services has greatly decreased. And it is important to notice that all this extra government expenditure has not produced the great egalitarian society Trudeau envisioned. Many Canadians feel that their financial situation has deteriorated while the rich have been able to increase their wealth.

Taxes in conflict with religious beliefs

In 1819, the American Chief Justice Marshall warned that the power to tax is the power to destroy. An examination of actual intrusions by the government upon Christian faith and practice convictions makes it abundantly clear that our taxation system often brings Christians in conflict with their conscience. Taxation has now the power to destroy religious liberty.

No government has any money. All funding comes from its citizens. Yet the Canadian government is very generous with subsidies - our money. They are given with the aim to influence behaviour and to promote a liberal pet project. In 1985 a grant was given to the Calgary Lesbian Mother Defense Fund, and in 1986, money was given to organize a lesbian conference. In 1996, the Women's Legal Education Fund (LEAF), a feminist organization to aid women with their legal challenges, received \$350,000 from the federal and provincial governments. In the same year Canadian tax dollars also funded the film Kissed, which has been called a "potentially dangerous manual of necrophilia (abnormal, usually erotic, fascination with corpses) for impressionable young people." Many more government subsidized anti-Christian projects can be added to this list.

But what should deeply grieve Christians above all is the government's funding for abortions. The Chinese government's one-child-per-couple population program, which involves harassment, punishment and even the forced abortion of women who dare to have "unauthorized" pregnancies, is partly funded by Western taxpayers' money channelled through international agencies like the United Nations Population Fund. And the Canadian federal and provincial governments, through the health care system, pay for abortions. Tax-funded abortions should be ended! Why should Christians have to assist in funding the wanton killing of the unborn? Compulsory taxation has become a crisis of conscience for many thoughtful Christians.

The Canadian federal government is clearly overextended, overburdened, sustained by a self-aggrandizing bureaucracy, while few have much confidence in its ability to solve the nation's problems. Canada's finances have been badly managed. To support its ever increasing list of programs the government resorted to robbing the next generation. It no longer lives within its financial means. The British statesman William E. Gladstone (1809-1898) once stated that a balanced budget was above all a moral issue, and not a technical one. "An excess in the public expenditure beyond the legitimate wants of the country is not only a pecuniary waste but a great political and above all, a great moral evil."

Limited government

History suggests that the reason for a nation's decline as a rule is that a state has sought to do too much, not too little.

In the early 1950s the American philosopher Gordon Clark stated that "the greatest danger today is not a third World War, disastrous though it will be, but the great calamity is the increasing extension of government regulation." Although the Cold War is over and the threat of a third World War has diminished for now, the growing abundance of government regulations is still a calamity.

The reduction of taxes won't happen without limiting excessive bureaucracy and the government. It is imperative that the growth of the government be halted. But this cannot be done at random. We must try to convince those who believe that the state is the all caring mother responsible for its citizens' welfare that this will lead to an

all embracing state control and loss of freedom. We must examine the role of the state in the light of Scripture. What is the task of the state? And where are our own political loyalties? What should we pay to Caesar as subjects of the Kingdom of God?

The Bible and taxes

Man is unique in the sight of God. He is His image bearer. He has not been created to serve the state. The state exists for man. The government does not derive its ultimate authority from the electorate but from God. And a Christian has a double citizenship, in heaven and on earth. He recognizes that he has a responsibility to God and to earthly authorities. He recognizes that some things belong to Caesar, and that taxation illustrates this fact. The Bible shows us what we owe to the state and to God.

A sophisticated form of taxation and income distribution was known in Old Testament times. Every Israelite had to pay as a ransom for his life half a shekel yearly from twenty years old and upward, the rich not giving more, the poor not giving less, for the service of the Tabernacle (Exodus 30:11-16). This half a shekel was the tribute the Lord was asked if He had paid (Matthew 17:24). In the days of Nehemiah a special provision was made of a third of a shekel each "for the service of the house of our God" (Nehemiah 10:32).

Civil taxes were first instituted with the introduction of royalty, of which the costs were forcibly described by Samuel (1 Samuel 8:1 Off). The Israelites found the tax tribute they had to pay for the upkeep of their kings too repressive at times. The ten tribes complained that they had thought King Solomon's yoke too heavy a burden, and asked Rehoboam to lighten it. The stoning death of Rehoboam's servant Adoniram and the revolt of the Israelites had its roots in a tax rebellion (1 Kings 12:4,18).

The tithes required by the Mosaic law were exceedingly moderate, and no doubt were easily borne by the Israelites till they chose to incur the additional expense of keeping a royal household. Tithes were proportional taxes levied on the output of land and herds and used to support the Levites or to be set aside for the poor - the widows, orphans, and so on (Leviticus 27: 2; Numbers 18: 26-30; 2 Chronicles 31:5,6). Redistribution of income was also effected in other ways.

"When you reap the harvest of your land, do not reap to the very edges of your field or gather the gleanings of your harvest" (Leviticus 19:9; see also Deuteronomy 24:19-21). The Old Testament economy had a simple system of welfare, partly financed by taxes and partly by other means. The emphasis was on duties as well as rights. The British economist Brian Griffith notes

that An individual who belonged to Israel had no choice with respect to paying the poor tithe. What is interesting about this system, however, is that it was a very limited system of welfare. It was selective and not general: it was determined by basic need and not simply as a way of reducing inequality. The poor were identified and compensated. It was not an indiscriminate method of handing out money to all and sundry.

In the days of our Lord a poll tax had to be paid to the Roman occupation government. The coin used to pay this tax was the denarius of Tiberias, which represented the most official and universal sign of the power of Rome and worship of the emperor. This was the key reason why the tax was so offensive to the more nationalist Jews and why many simply refused to pay it. When Jesus was asked, "Is it right to pay taxes to Caesar or not? Should we pay or shouldn't we?" He replied, "Give to Caesar what is Caesar's and to God what is God's" (Mark 12:13-17). With these words, Jesus affirmed the Christian's obligation to the state, even a pagan state, while at the same time affirming that our ultimate responsibility is to our Sovereign God. Therefore, we may never confuse our obligations to the state with our obligations to God. The authority of God is greater than the authority of the state.

The apostle Paul wrote to the Christians in Rome that since the government is constituted for the benefit of the society, for the punishment of evildoers, and to praise those that do well, you pay your taxes, "for the authorities are God's servants, who give their full time to governing. Give everyone what you owe him: if you owe taxes, pay taxes; if revenue, then revenue . . ." (Romans 13:6,7). The early Christians considered the payment of taxes as their duty imposed upon them by the government. The second century church fathers often used as their defense against their persecutors the argument that they willingly paid their taxes.

The governments ordained over us may be very unjust, as they were in New Testament times, but it is our duty to pay them our taxes. Tax revolts and tax dodging are not condoned by Scripture. However, this does not follow that we may not use every legal and peaceful means to work for just tax policies. The Bible lays upon us an obligation to promote justice in all activities of life. It is our duty to speak out against the sins of the government and to remind it that it is accountable to God from whom it derives its authority. We should work toward defunding abortion and seek to eliminate subsidies for feminist and other anti-family social agenda causes. Christian school supporters in Ontario should continue to protest the forced payment of a portion of their property taxes dedicated to the funding of public schools. Why should they have to pay for a public school system which they don't use? But we must constantly remind ourselves that we may not protest evil and work for justice in our own strength. We go forth in the Spirit's strength. "Not by might, nor by power, but by my Spirit, says the Lord Almighty" (Zechariah 4:6).

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