

BETWEEN THE LINES

A Deeper Look...

#842- TAXES: Life's Certainties

Behold, The Tax Man Cometh: Let's tackle this study by looking at the issue from two directions-"Taxation Within The Bible" and "The Men Who Collected Them".

Taxes In The Bible Era: Throughout the scope of Bible times there were many flavors of taxation. Here are a few highlights of those taxes in various times...

- Prior to the monarchy there were various times of foreign domination that brought about demands for tributes. (Judges 6, etc.)
- It appears that "taxes" were collected for the sanctuary usage at four sites during much of the pre-Monarchy age... Hebron, Ziph, Socoh, and Memshath.
- In the early monarchy Solomon taxed the people horrendously. This was necessary for the building of the temple, the support of the expansion of his empire, and fulfilling the gratification of his incredibly undisciplined life and tastes. This taxation, of course, became a trigger point for the division of the nation into two entities. (I Kings 12)
- Babylon demanded tribute and taxation under Nebuchadnezzar. (II Kings 24)
- Persians continued their dominance, even as the land was being rebuilt following the captivity. (Ezra 4,7) The various revenue streams to the capital actually came from *middah* (toll/property taxes), *belo* (consumption/sales taxes), and *halach* (transportation taxes). Darius revamped the "tax codes" so that an average crop yield (over a period of years) was taxed 20%. Beyond that there were industrial and mining tariffs, port duties, water fees, etc. Babylonia paid 33 tons of silver annually, India gave a tribute of 23,760 pounds of gold dust from the Indus river, while North Arabia was assessed 6,600 pounds of frankincense. The Persians were also the first to allocate taxes upon religious sites and shrines. (By the way, Persia, the homeland, was exempt from taxes and fees.)
- It doesn't appear that Alexander levied taxes from Israel but his successors certainly did as the world came under Greek dominance. The Ptolemies of Egypt probably demanded their various taxes revalued by a census taken every fourteen years. The Seleucids of Syria were much more concise in their demands... tributes of salt, 1/3 of all produce that was sown, 1/2 of all fruit and wine, poll tax, customs, and a random allocation for "crown-money".
- Rome was very defined in her taxation of the empire. They decreed income, census, and property taxes from their subjects. Some the Rome expected were 1/10 of all grain, 1/5 of wine and fruit, import/export taxes, bridge and road tolls, and various sales taxes. These *ad velorum* tariffs could officially fluctuate between 2.5%, 5%, all the way up to 12.5% on various luxury items. Rome minted coins primarily to make it easier to collect taxes and to pay soldiers. Even the census itself (Luke 2) was simply a tool to organize the tax rolls.
- The Herodians demanded much for the expansion of Herod's massive public works and building projects didn't come for free. They pushed various property, import/export, sales, and income taxes on the people that remained locally even as Rome was demanding her portion.
- On top of these foreign demands the local Jewish authorities also expected support for village uses, synagogue and *yeshiva* (school) support, etc. And, the faithful carried the burden of the "taxation" for support of the temple too.

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**Who Collected Taxes In Jesus' Day?** Let's meet the 2nd Temple Tax Man...

- The Senate of Rome held auctions for the privilege of tax collection. Generally a *Magister* would oversee the sale of these various territorial blocks were "sold" for five year increments.
- Those who received the bid of the blocks then hired various middlemen (Publicans) to guarantee the accumulation of the taxes assigned for each region. Those Publicans were generally slaves or lower class mercenaries, much hated by the people for there was relatively no control over how much profit they would extract above the levels that Rome demanded.
- There were very little restrictions placed upon the publican. He could invade homes, open any transported material, and even intercept mail to determine if he felt he was being "cheated". He could

place any fictitious value upon a good that he determined for his profit came from what he assayed above the demand of Rome.

- The Mishnah gives insights into the Jewish attitude toward the publican and his agents. It was shameful to receive a gift from one for they were seen as low as harlots, murderers, robbers, and heathen (*Nedariim* 3:4). A publican could be excommunicated without reservations (Baba Kamma 10:1). It was not a sin to lie to a publican (*Nedariim* 27,28). A house could be deemed "unclean" if it was entered into by a publican (*Tohoroth* 7:6). It is allowable to do what you can to escape from the authority of the publican (*Kilaim* 9:2).
- *Kelim* 17:16 tells that some would use a mezuzah to smuggle pearls to avoid taxes.
- Zealots refused to pay taxes to any foreign power.

**In Conclusion:** Does this clarify the issues of such passages as Matthew 18?

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**Some Words Of Wisdom:** I'd ask you to ponder the following..

*The world was not made by man. The earth is the Lord's, not a derelict.*

*What we own, we owe.*

- Abraham Joshua Heschel

*Spirituality will help you to have more by teaching you to desire less.*

- Anthony de Mello

*Look at how important that a good name is in the world. Even if a person had a thousand gold dinars, but did not acquire a good reputation, that person did not really acquire anything at all.*

-Midrash, Proverbs 22:1

*All members of the body depend upon the heart and the heart depends upon the purse.*

- Jerusalem Talmud, *Terumot* 8

*Perform charity and mitzvot (good deeds) with your wealth, lest you fail to do them when you are without your money.*

- Tanchuma, Buber Re'eh, 7

*One who lends money to the poor is greater than one who just gives it. And one who forms a partnership is the greatest of all.*

- Talmud *Shabbat* 63a

*Blessing only rests upon the work of a person's hands.*

- *Pesikta Rabbati* 19

*How lovely it is when the study of Torah is accompanied by worldly work. It is a safeguard against sin.*

- Ethics of the Fathers 2:2

*Whoever is slack in his work is brother to him that destroys.*

- Proverbs 18:9

*If a person says to you, "I have worked and have not achieved," do not believe that person. If a person says to you, "I have not worked and have achieved," do not believe that person. But, if the person says, "I have worked and I have achieved," you may believe that person.*

- Talmud *Megillah* 6a

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