God and the IRS: What the Bible Can Teach Us About Tax Policy

Nicholas Hahn recently wrote in *The Wall Street Journal* about preachers and taxes. Hahn rightly challenged a number of pastors who have called for an end to sequestration cuts that would reduce federal spending on welfare programs.

The **Bible** does not specifically speak about sequester cuts or any other fiscal proposal or funding law enacted by the U.S. Specific directions for tax policy are never spelled out in Scripture. Nowhere does the Bible say that one tax system is preferable to another, and to suggest that one kind of regime (progressive income, flat, value-added, etc.) has divine sanction is irreverent.

Moreover, applying Old Testament Israel's fiscal rules directly to today ignores an important fact about Old Testament Israel: Its tax code was unique, since the religious regime and the government were intertwined and paid for through common donations (at least before King Saul). Hebrew taxes also largely consisted of animals, produce and the like—the "first fruits" of an agrarian society.

The church oversteps its authority when it comments on matters about which God's Word does not give an authoritative, **prophetic voice**. Yet as with many things in the Bible, we can deduce some general principles that apply to tax policy and that are grounded in Scripture's teachings about ethics and moral conduct.

First, the Bible endorses the right of governments to tax citizens. Jesus paid taxes and called on His disciples to do so, as well (Matt. 17:24-27; 22:15-22). Paul the apostle also discussed taxation and wrote in Romans 13, "For because of this you also pay taxes, for rulers are servants of God, devoting themselves to this very thing. Render to all what is due them: tax to whom tax is due; custom to whom custom; fear to whom fear; honor to whom honor” (vv. 6-7, NASB).

Such other principles as justice help outline acceptable fiscal policy. God continually stands up for the poor in the Bible. Proverbs 14:31—”He who oppresses the poor taunts his Maker”—is one example. Scripture also clearly shows that excessive taxation and governmental burden can have disastrous results. When Solomon’s son Rehoboam announced to the people of Israel that he would require far more from them than his father did, they rebelled, and the nation broke into two parts (1 Kings 12). In their case, it wasn’t taxation without representation but insupportable taxation and near slavery imposed by a hostile ruler. God is just, a teaching found throughout the 66 books of the two testaments. Public policies, including those related to taxation, should also be just.

Governments should also use their resources wisely. The Bible calls Christians to be responsible and generous stewards of God’s resources, including money. Although mostly directed at individuals, this also applies to government. Wasteful spending, predatory taxation and spending on things that violate God’s moral law cannot be countenanced.

Rome did many things to which Jesus objected, yet He still called for His followers to pay what the state required of them. However, a government that functions as God intends should never use the resources it has collected for purposes other than what the true ruler of men says is right and good.

Christians sometimes talk too much and too dogmatically on behalf of their Lord. We lack either the mandate or expertise to comment about every subject with equal wisdom and authority. However, the principles of the **Word of God** are sure and bear upon the formation of public policy. The biblical commands against theft and long-term indebtedness combined with those regarding tax payments, justice, payment and wise use should be applied with care to the formation and implementation of any tax code.

Rob Schwarzwalder *is senior vice president at Family Research Council. This article appeared in* The Washington Post *Monday.*