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## THE CHRISTIAN AND TAX STRIKES: PROS AND CONS

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The purpose of this essay is not to settle once and for all the matter to which it is addressed, but rather hopefully to set out some principles which will help the reader as he or she comes to grips with the tax rebellion of the 1980s. The basic thrust of the essay is this: The Bible clearly teaches that Christians are to submit to the powers that be and pay whatever taxes are required of them; but citizens of the United States of America, including Christians, may properly raise the question of just precisely what is required of them, and in raising this question may work for reform. That is to say, Christians are required to work within the system, as it were, even as they try to change the system itself.

The bulk of this essay is devoted to reasons **against** engaging in tax strikes. By making the strongest possible case against tax rebellion, we will be enabled to see clearly on what precise grounds we might possibly join the tax revolt.

As the central government of the United States becomes more and more oppressive and evil, and as it takes more and more money from its citizens and uses that money to promote greater and greater evils, it is natural that the Christian conscience should rebel and should consider refusing to pay taxes. The present civil government of the U.S. takes far more from its citizens in taxes than the blueprint for Christian society found in Scripture allows it; and the present lords and bosses of America use that money to finance gross evils, such as abortion and aggression. Thus, it would seem at first glance that Christians should refuse to pay their taxes, both as a witness against these evils, and as a means of avoiding complicity in their guilt.

There are, however, strong Scriptural considerations which lead to the opposite conclusion. The following lines of argument need to be taken seriously by anyone considering a refusal to pay taxes.

**1. Tax strikes as a Kingdom method are contrary to the teaching of Jesus.** In Matthew 22:15-22, the Pharisees sought to entrap Jesus by asking him if it was lawful to give the poll tax to Caesar. Jesus rebuked their hypocrisy, and declared to them that since Caesar's likeness and inscription were on the coins, they were to "render to Caesar the things that are Caesar's; and to God the things that are God's." In context, that which is "rendered" is money, so the meaning is this: pay your taxes to the state, and your tithe to the Lord. Caesar's coin had on it an inscription which claimed that Caesar was divine. Jesus says that Caesar is due the tax, but not any divine honors. The issue is not to be fought over money, but over worship.

What this passage teaches is that although God's claim and God's law cover all of life, yet the proper point at which the Kingdom of God is to be argued is the question of worship. It was wrong for Pharaoh to hold Israel in slavery in Egypt. Pharaoh was violating all kinds of Divine laws by his action. All the same, when God challenged Pharaoh, He did not challenge him at the point of slavery or of oppressive taxation, but at the point of worship (Exodus 3:18ff). Pharaoh was smart enough to know that if he granted Israel the right to worship their God, and granted the legitimacy of that worship, then he could no longer claim to be a god himself. Pharaoh knew that all the cultural aspects of life are dependent on the fundamental question of who is God.

Thus, Israel's liberation from Egypt was not **fundamentally** a political liberation. It was not gained by a work strike or a tax strike. True, lower taxes, righteous government, and Sabbath rest were the **result** of the deliverance, but they were not the **means**. The issue was the gospel. Both the tax strike and "liberation theology" obscure this fact.

In Matthew 17:24-27, it is not the Roman poll-tax which is in view, but a temple tax which grew up during the intertestamental era, a variant of the Mosaic head tax (Ex. 30). Jesus' teaching at this point is critical. He tells us that God's imposition of the head tax in the Old Covenant was a sign that the people were not fully sons of the kingdom, but in a sense were still strangers. Sons of the household do not pay taxes, says Jesus. [Paul makes the same point in Galatians 4. In comparison to the privileges of the New Covenant, the members of the Old Covenant only experienced a kind of slavery. Of course, in comparison to the pagan world around them, ancient Israel was a nation of free men, sons of God.]

Having said that the sons of the kingdom do not pay taxes, Jesus goes on to say that they should be paid "to avoid giving offense." The tax money is provided in a miraculous manner, which teaches us that all money is God's and we do not need to worry about coming up with more if we pay taxes "to avoid giving offense." This passage constitutes a pledge to the sons of the kingdom that God will provide them the money to pay their taxes. Because the Christian is freed from bondage to money, he can pay taxes without worry.

**2. Tax strikes as a Kingdom method are contrary to the teaching of Paul.** For some well-intentioned Christians, Matthew 17 and 22 are not proof that tax strikes are unBiblical. They argue that all these passages pertain to are poll taxes, which is a far cry

from modern oppressive graduated income taxation. In Romans 13:7, however, we are told to pay to all "what is due them: tax to whom tax is due; custom to whom custom; fear to whom fear; honor to whom honor." This far more general command more clearly covers the modern tax situation.

The general teaching of Romans 13:1-7 is unclear to many people, and bears directly on our subject. In Romans 12:19, God commands us never to take our own personal revenge, but in Romans 13:4, God tells us that He has established the civil magistrate as His minister of vengeance. These two verses establish the important distinction between personal ethics and civil ethics. There are some things that it is right and proper for a civil magistrate to do (such as executing murderers), which are not at all proper for private persons to do (such as killing for revenge).

In Romans 13:1-2, Paul addresses private persons and tells them that it is their responsibility to submit to the powers that be. Even the worst rulers, Caesar, Stalin, Hitler, Idi Amin, Bokassa, are ordained by God and we are commanded to submit to them in the fear of God. Those who resist rulers, we are told, are resisting God Himself. This is the duty of private citizens. On the other hand, in verse 4, Paul makes it plain that it is the magistrate's duty to submit to God and rule according to His law. Notice the difference: citizens are to submit to rulers, and rulers are to submit to God. We are **not** told that each Christian ought to obey God's civil law, willy-nilly, trying to force the hand of the magistrate. Rather, we are told to submit to the existing order, pay our taxes, pray for the conversion of the magistrate, and proclaim the gospel to him and to all men.

Paul does not say in verse 6, "Pay taxes **whenever** rulers are servants of God," but rather he says to "pay taxes **because** rulers are servants of God," whether they know it or not. We pay taxes for conscience's sake, as unto the Lord, not as unto men. The only proper place for civil resistance is the proclamation of the gospel (Acts 5:29), and this includes proclaiming the gospel to our children, and thus Christian schools. It does not include tax strikes.

**3. Tax strikes are disorderly.** God is a God of order, and it is sin which has brought disorder to the ordered cosmos that God set up. God's plan of redemption is designed to reestablish order, in an **orderly** manner. This means that covenant headship must be respected as much as possible at all times.

The theology of the Reformation recognized the distinction between the duties of citizens and the duties of officials, as taught in Scripture. Thus, the theology of the Reformation does not allow individual citizens to rebel against oppressive regimes. Rather, it is only an ordained civil magistrate who may, if all else fails, lead an insurrection against the regime. This is because God has commanded the lesser magistrate to obey His civil law, and thus the lesser magistrate has a **duty** to perform in this regard. If he is forced to declare his independence from the larger regime, he does not do so in the interest of maintaining his own **rights** but in the interest of fulfilling his **duties**. The "right of revolution" in Reformation theology is distinguished from modern humanistic revolutionary ideas, then, at two points: the question of who may revolt (only magistrates or anybody) and the question of the grounds of revolution (duties or rights).

It is not surprising that the advocates of Christian tax strikes are mostly found in groups which do not adhere to the theology of the Reformation. American individualism has given rise to the belief that there are, in the New Testament period, no longer legitimate

office-bearers on earth to whom we are to give fear. Thus, a large number of Christians today are convinced that there are no real **offices** in the Church or State, but only people carrying out various special **functions**. This thinking is anti-covenantal, and naturally is found in Baptist circles far more readily than in Reformation churches, where the concept of covenant headship and submission for conscience's sake has been better preserved. The Bible, however, is not individualistic, but covenantal; and this has implications not only for the doctrine of baptism but also for the doctrine of the right of revolution.

**4. Tax strikes ignore the New Testament principle of invisibility and cooperation.** In the Sermon on the Mount, Jesus told His people to be pleasant and cooperative with oppressive authorities, so as to remain invisible and thus able to work in peace. Nothing is clearer than His command, "But I say to you, **do not resist him who is evil**" (Matthew 5:39). Jesus illustrates this principle of cooperation and invisibility by saying "And if anyone wants to sue you, and take your shirt, let him have your coat also. And whoever shall force you to go one mile, go with him two" (5:40-41).

Was it right for the Roman authorities to steal shirts from the local population? Was it right for the state to force men to leave their jobs and carry a soldier's weapons the first mile out of town? No, clearly such actions violate the eighth commandment. Well, then shouldn't the citizen resist this evil? Shouldn't he make a witness for the truth by standing up and refusing to cooperate? Would it not be better if everyone became a martyr rather than put up with this gross wickedness? No, says Jesus. **It is a sin for the State to steal, but it is a sin for the citizen to rebel.**

What is the cash value of cooperation? Well, first of all, **peace** is gained. The State tends to leave people alone who cooperate with it, and peace is an indispensable prerequisite for social progress and economic advancement. The longer the Kingdom is left alone, the better chance it has to grow. Second, **invisibility** is gained, since the anti-Christian State **tends** to ignore people who are not in flagrant rebellion. Invisibility allows the Christian counter-culture to develop to great strength, unnoticed. Third, **evangelism** is enhanced, since the soldier will marvel when you carry his armor a second mile, and you may get the chance to tell him why you are doing this for him. Here again, the Kingdom of Christ is advanced.

Of course, ultimately the humanistic State will attack the Church regardless, and over the issue of who is God, the issue of worship. This, though, is the real issue, and the proper point at which to draw the line. By this time, however, the underground Christians will hopefully be powerful enough to thwart such a move.

Tax strikes, in contrast, go in the opposite direction. By refusing to pay taxes, the striker calls attention to himself. He may argue that he is making a witness for Christ and for God's Law, but in fact his witness is questionable. Christ has told him to pay, not to strike. Moreover, few will take his witness seriously. Most will think he is refusing to pay because he does not want to lose the money. Most will assume that his refusal to pay is nothing more than selfish materialism and rebellion, covered hypocritically by "religious" excuses. That is how people will look at it, and so the **witness** is compromised and lost. Does this advance the Kingdom? How much better to be able to say, "I disapprove of these modern taxes, and I hope to help change them; but I pay them for conscience's sake, because I am more concerned with principle than with my own money." **That** is a witness people will hear.

Part of the problem for legitimate tax strikers lies at just this point. The vast majority of tax strikers are not acting out of Christian principle, but either out of an anarcho-libertarian philosophy or out of pure personal covetousness ("This is **my** money.") It is hard (I do not say impossible) for the Christian witness of a Constitutional tax striker to be received in this present day social context.

**5. Tax strikes partake of the illusion of political power.** The Biblical insight that culture is an effect of religion is implicitly denied by political resistance movements. Politics does not change things; rather, political change is a response to more fundamental cultural changes. What this means is that resistance movements always fail. The only resistance movements in the history of the world which have had any semblance of success have been those financed and supported by outside powers, such as the French Resistance during World War II.

The Bible recognizes this, and thus puts emphasis on proclamation and education as the primary means of cultural transformation, though not the exclusive means. At present, Christian politicians can accomplish little to change the course of events. They can, however, use their offices and their campaigns as opportunities to witness and educate. Once the consensus of opinion in the United States has once again become Christian, the political order and its taxation will change in response.

Tax strikers often argue that in the United States, each citizen has some limited powers of rule, since each citizen is a voter and each citizen may challenge bad laws in the courts. This is true, and may form a rationale for refusal to pay taxes. In this case, the striker will make it plain that when push comes to shove, he will pay his taxes and submit, but that he is trying to get a test case before the courts. If by its actions the United States government shows that it is a pure tyranny, then we must submit to it as Israel had to submit to Rome. We are not to that point yet, however.

**6. Tax strikes resist the judgment of God.** As the United States has voted itself into sin, God has increased His judgments against us. One of His primary means of judgment is to put an oppressive State over a sinful people. If we recognize that we have sinned, the proper response is to be mute under the chastening hand of God, and not rebel. If the United States is ruled by oppressors, it is because the U.S. deserves to be punished for its sins.

The Bible recognizes that Statism is the only proper condition for slaves. Thus, Joseph, an agent of God, helped reduce the population of Egypt to slavery (Genesis 47). It is a species of non-covenantal anarchy to assume that an evil population can be given the privileges of liberty, or will even desire such privileges. What this means is that the virtues of free enterprise and low taxes will never be apparent to people until they have first changed their religious beliefs.

If the tax revolt were successful, it would only lead to anarchy, because of the immorality of the American populace. This is nothing to worry about, however, because most people want the "benefits" of big government more than they want lower taxes. They are slaves, and because of their lawless behavior, the only kind of civil order appropriate to them is a heavy-handed one. Modern Americans do not want to take care of their old people; they want to chuck them off into old folks homes. Because of this irresponsibility, the government steps in. That means higher taxes. The only way to change this is for people to take care of their grandparents as they used to. It will accomplish little to attack the matter at the point of taxation.

When God brought judgment on the Kingdom of Judah, Jeremiah warned the people to submit to the chastening of the Lord. He told them to submit to Nebuchadnezzar. The rebels in Jeremiah's day, however, viewed him as a traitor, and as an immoral man. They accused him of being a false prophet, who wanted to "sell out the truth" to the heathen. Unlike Jeremiah, they were going to be loyal to God. They would fight Nebuchadnezzar; they would resist the oppressor. And they were wiped out. Over and over, they were wiped out. Jeremiah was right. When God judges us, we must submit to His judgment, and preach His Word. If we do so, in time the situation will change.

**7. Tax strikes work against dominion.** There are varieties of tax-strikers, and this criticism does not apply to all, but it applies to some. Some tax-strikers are so concerned that the government not get any of their money that they restrict their dominion so as to avoid paying taxes. One talented man quit a job for which he had trained for years, just because the company he worked for insisted on the practice of withholding. He makes much less money now, as a result. Thus, his tithe is proportionately lower, and the work of the Kingdom suffers proportionately. One even hears of some who have taken "vows of poverty" to avoid taxes! And others move from place to place, fleeing IRS agents, thus thwarting the dominion mandate and disrupting family life.

Now this kind of thing strikes me as a great evil. The Bible commands us over and over again to take dominion over the earth. Those faithful in small things are put over larger things. Nothing is said about the State in all this. God expects us to work, to expand our work, to prosper, and to tithe, whether the State be good, bad, or indifferent. We do not do our work with reference to the State, but with reference to God.

Those seeking to force the hand of the humanistic power state by limiting their work and dominion, are not taking into account the fact that the heart of the king is in God's hands, and God can turn it whithersoever He wishes (Prov. 21:1). In the film, "The Bridge over the River Kwai," the captured British soldiers are forced by the Japanese to build a bridge for them. Initially, the soldiers do very crummy work, seeking to obstruct the progress of the Japanese empire. The British commander, however, remarks that the bridge should be built to last forever, since someday the Japanese would be gone, and (by implication) the British would enjoy the benefits of the bridge. This is a future-oriented and positive view. Similarly, we must work hard, expand our dominion, and wait for God to put us in charge.

This was Daniel's attitude. He did not try to obstruct the workings of the Babylonian empire, but sought to be a servant **par excellence**. As a result, he was trusted by Nebuchadnezzar, and God advanced him to a position of power in the Babylonian empire. Daniel became "ruler over the whole province of Babylon and chief prefect over the wise men of Babylon" (Dan. 2:48). Then, God struck Nebuchadnezzar with insanity for seven years (Daniel 4), during which time Daniel was doubtless the effective ruler of the empire. After Nebuchadnezzar recovered, he was converted and served the Lord.

A second benefit of a work-orientation is positive morale. The British commander in "The Bridge over the River Kwai" was concerned that his men find joy and pride in their work. The Japanese were not his concern; he left their fate to providence. People whose lives are dedicated to obstructing the enemy are building a negative outlook on life into themselves, whether they realize it or

not. We are called to build; God will remove the enemy when He is ready.

Aleksandr Solzhenitsyn makes the same point in **One Day in the Life of Ivan Denisovich**. The day's labor consists of building a wall. At the end of the day, Ivan takes pride in having built a straight wall. Ivan's situation was blessed, because he was permitted to engage in meaningful work, not simply moving stones from one pile to another and back again. The point, however, is that even in the GULAG archipelago, men can find satisfaction in work. Even if Ivan's wall is torn down the next day, so that no one inherits the fruits of his labor, he is still a better man for having built it well.

The Bible teaches many places that a work-oriented culture will overcome an oppressive, Statist culture. It is significant, for instance, that the judge Shamgar defeated the Philistines using an implement of work, and that the evil Abimelech was crushed by an implement of work (Judges 3:31; 9:7-15, 53). The principle is set out expressly in Zechariah 1:18-21. In that passage, Israel is oppressed by four horns, and delivered by four craftsmen. The horn is a universal symbol for oppressive external power and force; to get the right picture, we need only think of the Vikings, with their horned helmets, raiding and oppressing Christian civilization. God does not, however, destroy the pagan horns with four horns of His own; rather, they are overcome by four craftsmen. Diligent dominical labor overcomes oppression. A culture based on work and capital will overcome a culture based on conquest and rapine. It is no accident that Jesus Christ was a carpenter.

If Christians will be faithful and expand their dominion, pay their taxes without thinking about it, for conscience's sake, and pay their tithes to the work of the Kingdom, this country will be turned around soon enough.

The argument of the persecuted early church was this: we pay our taxes to Caesar, and we pray for Caesar. In fact, we are Caesar's best and most law-abiding citizens. But we cannot and will not worship Caesar. Thus they made the issue crystal clear, and **they won the day!**

**Finally**, let us turn to some considerations more positive toward tax strikes. To this point we have been dealing with Scriptural teachings in the abstract. Citizens of the United States of America must **apply** these teachings to their own historical and cultural situation.

**First**, we need to ask a couple of questions. Do we live in a Roman Empire type of tyranny? If so, let us pay taxes and be as invisible as possible. Do we live in a period of judgment, like Jeremiah's? If so, let us submit to God's chastening rod and build for a future day.

Given the behavior of the I.R.S., I think we live in a situation somewhat close to tyranny; and given the apostasy of the citizenry of the U.S., I think we live in a situation rather close to Jeremiah's. For these reasons, we ought to approach tax striking with a great deal of care.

**Second**, we ought to have a clear rationale if we are going to join the tax revolt in an open, public way. In general, the proper

rationale runs something like this: "Caesar for the U. S. is the Constitution, and the I.R.S. is engaged in unconstitutional activities. I, as a citizen-ruler in the U. S., am engaging in a legitimate and constitutional form of protest. I am working within the system." There are, of course, a variety of specific arguments used within this framework: the question of what constitutes income, the question of what constitutes real money, the question of the fifth amendment, and so forth.

**Third**, we need to count the cost (Luke 14:28-32). Do we have an organization sufficiently powerful to take on the I.R.S.? As more and more people join the tax revolt openly, the possibilities of rolling back the I.R.S. increase. The point is to count the troops before declaring war.

Counting the cost is also personal. The pioneers of the anti-I.R.S. movement will emerge as heroes in due course during the 1980s. Not every person, however, is called or able to be such a pioneer. To fight the I.R.S. one needs to have a pretty sharp mind, a good acquaintance with the law, a tough and aggressive personality, a supportive family, and money. There is no doubt but that the I.R.S. functions tyrannically; the question is whether the U. S. government as a whole is now a tyranny also. If you have a wife and small children, who will care for them when you are in jail? If your children are grown, keep in mind that the I.R.S. will persecute them as a way of harassing you.

OK, you're tough, and your wife is tough. Now, how smart are you? How did you do in school? Do you know the law, or do you have a sharp lawyer?

Another question: how much money do you make? It will take lots of money to fight one court case after another. You may have to flee from state to state. Count the cost.

**Fourth**, recognize that you are forfeiting a lot of present dominion. Your goal is to enhance future dominion for your children by rolling back oppression today. Also, keep in mind that you are fighting a negative battle. The Kingdom of Christ will advance through conversion and education; at best your fight against the I.R.S., if moderately successful, will give a few more years for the Church to do her work. Face it: the people of the U. S. **want** the "benefits" of big government. Only the gospel will change that.

**Fifth**, recognize the right of other Christians to remain uninvolved. We all have costs to count; not everyone can be a tax warrior.

**Sixth and finally**, keep your Christian principles in mind and before the public. Don't fall into the myth of political power. Don't try to make it out that the Bible **requires** you to do this. Make it clear that you have limited goals, and that you are fighting on the basis of the principles of English common law and the U. S. Constitution, which, you maintain, are "Caesar." Yours is not a revolutionary but a conservative movement.

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