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THE MOSAIC HEAD TAX AND STATE FINANCING

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The head tax in Exodus 30:11-16 is sometimes thought to have been a civil tax in ancient Israel. Since each man paid the same amount, it is argued that modern Christian states should employ the same poll tax principle. The purpose of this essay is to explore the Mosaic head tax to discover its actual purpose.

Exodus 30:11-16 reads as follows:

11. The LORD also spoke to Moses, saying,
12. When you take a census [literally, sum] of the sons of Israel to number them [lit., for their being mustered], then each one of them shall give a ransom for himself [lit., his soul or life] to the LORD, when you number [muster] them, that there may be no plague among them when you number [muster] them.
13. This is what everyone who is numbered [who passes over to the group which is mustered] shall give: half a shekel according to the shekel of the sanctuary (the shekel is twenty geras), half a shekel as a contribution [heave offering] to the LORD.
14. Everyone who is numbered [who passes over to the group which is mustered], from twenty years old and over, shall give the contribution [heave offering] to the LORD.
15. The rich shall not pay more, and the poor shall not pay less than the half shekel, when you give the contribution [heave offering] to the LORD to make atonement for yourselves [your souls or lives].
16. And you shall take the atonement money from the sons of Israel, and shall give it for the service of the tent of meeting, that it may be a memorial for the sons of Israel before the LORD, to make atonement for yourselves [your souls or lives]. (NASV)

The Meaning of the "Atonement"

The half shekel of silver was collected as a "ransom" for the life of the men mustered, as an "atonement" (covering) for them, so that God would not strike them with a plague. It has been suggested that this ransom and atonement have reference to the protective covering of society provided by the civil order. The money was used, it is suggested, to pay for the civil government and to pay for the military.

As we shall see, there are reasons for this interpretation. I do not believe that they stand up, however, to close scrutiny. In the first place, the atonement is to **prevent a plague from God**. We might see this "plague" as the civil disorders that accompany anarchy, failure to support the state; but 2 Samuel 24 stands against such an interpretation: When David wrongfully numbered the people, God struck Israel with a literal plague.

Moreover, secondly, 1 Peter 1:18 refers to this ransom money

when it says, "you were not ransomed with perishable things like silver and gold from your futile way of life inherited from your forefathers, but with the precious blood . . . of Christ." In other words, **the payment of ransom silver**, properly part of the lifestyle of the forefathers, is **superseded by the blood of Christ**. The ransom and atonement of Ex. 30, then, is not a simply political covering, but a type of our redemption in Jesus Christ.

This will become even clearer as we look at the circumstances of the money's collection, and at the use to which it was put.

The Circumstances of Collection

The word used for "number" is *paqad*, which means to muster an army. The word is also used throughout the prophets to mean "visit" or "punish." There are other words in Hebrew which refer to numbering in the sense of counting up or adding up as Ex. 30:12 aptly illustrates ("When you take a **sum** . . . to **muster** them"). Thus, the numbering spoken of here in Ex. 30 is not a mere counting census, but a **visitation or judgment designed to see who is on the LORD's side**. Those who pass over into the camp of the mustered men are thereby declaring themselves to be in the army of God, as opposed to the army of Satan. When the LORD comes, He comes to visit and punish, to muster all men and see who has and who has not passed over into His army.

In 1 Sam. 15:4, we read that Saul "gathered the people and mustered them." Thus, merely calling the people together for battle is not the same as mustering them. Mustering involves an **actual counting**, which is why in the passages which show Israel mustered for battle, we are always given at least a round number indicating how many men were present. The mustering is always for battles (Jud. 20:15, 17; 21:9; 1 Sam. 11:8; 13:15; 2 Sam. 18:1; 1 Ki. 20:15, 17; 2 Ki. 3:6). In Numbers 1, the men were mustered to conquer Canaan; they refused to fight, and God destroyed them in the wilderness.

Now this shows us two things. First, whenever the army mustered, each man was to bring a half shekel in his hand as atonement money to cover his ceremonial guilt of shedding blood on the battlefield (on this, see below). Second, the mustering was not an annual census, but an **occasional** mustering for battle, whenever needed.

Why was David visited with a plague when he mustered the people in 2 Samuel 24? We are not given as much information as we might like, but the following points should be kept in mind. First, the decision to muster the people was **arbitrary** on David's part, since there was no occasion of war (nor any need, apparently, to repair the house of God—on this, see below). There was

no justification for this **peacetime** census. His action shows David to have been a man of war, a man of excessive blood, who wanted to keep up an army when there was no need. This is why God would not let David build the Temple (1 Chron. 28:3). Second, since plague broke out, it is pretty clear that David did not subscribe the head tax. When the plague was lifted, David insisted on paying for the future site of the Temple with fifty shekels of silver, which I take to be a token payment of the ransom demanded by Exodus 30. (The connection between the silver and the building of the house of God will be taken up below.)

Why is **atonement** required when a mustering census is taken? Some believe that the very act of taking a census shows a lack of trust in God. To trust in numbers is faithlessness. Clearly this might be the case, but in Exodus and Numbers, it is God Himself who orders the census. Obviously, we cannot accuse Him of sin. Moreover, it is the men themselves who need atonement, not the one who orders the census.

I believe that the reason is that **spilling blood in warfare renders men unclean** and in need of cleansing or purification. All spilled blood defiles the land, and atonement is needed to prevent the wrath of God (cf. Deut. 21:1-9). It is curious that the blood and death of warfare is never said to defile the warriors, even though a Nazirite (holy warrior) broke his vow if he came in contact with death (Num. 6:9-12). Why didn't the blood and death of the battlefield result in the breaking of the Nazirite vow? It seems to me that the reason is that the atonement money paid at the mustering of the Lord's host covered for the blood and death of battle. This is why **payment of the atonement money** is tied to the **mustering of the army for war**.

There is no evidence that this mustering with taxation was annually repeated. Exodus 30 does not say that there is to be an annual census, nor does any other passage of Scripture.

"Three times a year all your males shall appear before the Lord GOD" says Ex. 23:17. This is repeated in Ex. 34:23, and again in Deut. 16:16, where it is added "and they shall not appear before the LORD empty-handed." Conceivably this gathering of the LORD's men was accompanied by the payment of atonement money, which would mean that the head tax was collected thrice yearly. This possibility is eliminated by the next verse, "Every man shall give according to the gift of his hand, according to the blessing of the LORD your God which He has given you." The members of the host are to give gifts, not heave offerings as in Ex. 30. The Hebrew terms are different. Also, it is not a "mustering" but an "appearance." Moreover, the gift was in proportion to God's blessing, not a fixed amount (cf. the language of v. 10). Thus, the only annual gatherings of the host of the LORD are not seen as censuses, and no head tax is taken. There simply is no evidence of an annual head tax.

There seems to have been one peacetime occasion for collecting the half shekel tax, and that is when **the house of God needed repairs**. When Joash repaired the Temple, he called for the Levites to collect money from three sources (2 Kings 12:4). These were (1) "money that **passes**"; (2) assessment money from trespass offerings and vows; and (3) goodwill gifts. The first category seems to be a reference to Ex. 30:13 and 14, money from those who "**pass** over to the ranks of the mustered." Keil and Delitzsch argue for this understanding in their *Old Testament Commentary* on 2 Kings 12:4. More evidence for this interpretation is provided by the parallel account in 2 Chron. 24:6, where the tax is called the "levy of Moses." Just as a shepherd lines up his sheep and counts them as they pass under the rod (Lev. 27:32), so the Lord counts his people (Ezek. 20:30). As each man passed the counter, he deposited his half shekel in a receptacle, and joined the ranks of the mustered.

Joash was not going to war, so this peacetime muster was solely

for the purpose of raising money to repair the house of God. We have argued from the use of the term *paqad* (muster) that the tax was collected before battle. These are the only hints in the Old Testament that the half shekel tax was ever collected in the history of Israel after the events recorded in Exodus 30 and Numbers 1.

Use of the Tax

Since the money was collected just before battles, it might be supposed that the money was used to finance holy war. While this is a bare possibility, I think it is very unlikely. The following considerations should be kept in mind.

First, the initial collection of the tax, which definitely is connected to the military function in Numbers 1, was used to build the Tabernacle (Ex. 38:25ff.). Of course, the Tabernacle was the political as well as ecclesiastical center of Israel, but the point is that the head tax was not used to finance warfare or for public works. (The pure silver of God's kingdom-house stands in contrast to the reprobate silver of wicked men, Jer. 6:29-30).

Second, the census under Joash went to the repair of the Temple, and as mentioned above, the Temple was founded on land purchased by silver shekels given by David after the cessation of the plague brought on by his evil census.

Third, even though we are not told what was done with the money from battle-muster (indeed, we are not explicitly told that such money was collected), we do see a great deal of war booty going to the building and provisioning of the Temple. The wealth of the ungodly, acquired through holy war, goes to build the Kingdom of God. Money connected with war goes to build the house of **prayer** (Is. 56:7).

Fourth, when men were summoned for war, they brought along their weapons. Provisions for the army were raised from the people themselves (Jud. 20:10). The tax was not needed for the prosecution of war.

Finally, even if we were persuaded that the tax went to help defray expenses connected with holy war, that would still not make it a civil tax. The military was not necessarily a state function over against a church function in the Old Covenant.

Indeed, **holy war** was a specifically **priestly function**. The torching of cities is to be understood as taking God's fire from off His altar and applying His holy fiery wrath to His enemies. Thus, the torched cities were called "whole burnt sacrifices" in the Hebrew Old Testament (Deut. 13:16, Judges 1:17, 20:40, in Hebrew). During the holy war, the men became temporary priests by taking the Nazirite vow (Numbers 6; 2 Sam. 11:11 + Ex. 19:15; Deut. 23:9-14; Judges 5:2, "That long locks of hair hung loose in Israel...") This is all to say that the rendering of specific judgments is a sabbatical and priestly function, not a kingly one. The kingly function in the Bible is in the area of leading, cultivating, and shepherding, especially through the skillful serving of one's subordinates (Mark 10:42-45). **The sword of the state executes the judgments rendered by the priests.** (In the New Covenant age, every believer is a priest, just as the Old Covenant believers became priests by taking the Nazirite vow. In our system, the priests render judgment by sitting on a jury, and then the state executes the judgment.)

Thus, the military duty is priestly, and a duty of every believer-priest. Both church and state are involved in it, since the church must say whether the war is just and holy, and the state must organize the believer-priests for battle. The mustering of the host for a census is, then, not a "civil" function as opposed to an ecclesiastical one, and the atonement money of Exodus 30 is not necessarily a poll tax, as some have alleged.

Summary

The Mosaic head tax cannot be said to have had any explicitly or even implicitly civil function in the Old Covenant. Its purpose was to cover the "ceremonial" defilement incurred by the shedding of blood in warfare, and thus avert the wrath of God. It seems to have been collected whenever Israel was mustered for battle, and on one occasion at least it was subscribed to raise money to rebuild the Temple. It had no other purpose than to pay for the building and maintenance of the house of God. As seen in 2 Kings 12 and 2 Chron. 24, it was collected by the Levites and administered by the priests.

Of course, the house of God (tabernacle, Temple) is a microcosmic representation and concentration point for the whole kingdom of God, inclusive of the civil function as well as the ecclesiastical. In Christianity, however, the focal point of civilization is not the state, as it is in paganism, but worship in the presence of God, organized by the church. Thus, the house of God is preeminently a house of prayer, not a political center (Is. 56:7; Jer. 7:11; Matt. 21:13).

The Temple Tax in the New Testament

During the period between the closing of the Old Testament and the coming of Christ, the Hebrew civilization developed an entire social structure based on the teachings of the Mosaic law. In time this system hardened into what we see among the Pharisees at the time of Christ: a great many extra rules which distorted and often negated the principles of the Mosaic instruction.

One custom which developed was the payment of a half shekel head tax to the Temple on an annual basis. As we have seen, this was not prescribed in the Old Covenant itself. Edersheim, in *The Temple: Its Ministry and Services* (Grand Rapids: Eerdmans), pp. 72ff., points out that this money was used to pay for the upkeep of the Temple and for the national sacrifices (daily, weekly, monthly, etc.). In this respect, the Temple Tax is based both on the Mosaic head tax and on the self-imposed levy of Nehemiah 10:32-33, which was designed to pay for the sacrifices. Edersheim points out that so much money was taken in that some was used for public works, but this was not the design or purpose of the subscription.

Jesus was asked to pay this tax in Matthew 17:24-27.

24. And when they came to Capernaum, those who collected the two-drachma **tax** came to Peter, and said, "Does your teacher not pay the two-drachma?"

25. He said, "Yes." And when he came into the house, Jesus spoke to him first, saying, "What do you think, Simon? From ~~whom do the kings of the earth collect customs or poll tax, from their sons or from strangers?~~"

26. And upon his saying, "From strangers," Jesus said to him, "Consequently the sons are exempt [free]."

27. "But, lest we give them offense [cause them to stumble], go to the sea, throw in a hook, and take the first fish that comes up; and when you open its mouth, you will find a stater [or, shekel]; take that and give it to them for you and Me." (NASV)

It is important to note how Jesus treats this tax. Peter's hasty reply to the question of the tax collectors meets with a mild rebuke from Jesus. Just a few days before, Jesus had given Simon the name "Peter," as a sign of his faith. Now Jesus addresses him as "Simon," an indication that Peter was not thinking in terms of the principles of the faith when he told the tax collectors that Jesus was bound to pay the Temple Tax. Jesus does agree to pay the tax, so as not to cause offense, but not before He demonstrates that He and his followers are not obligated to pay it.

Jesus always respected and kept the Old Covenant law. His purpose in coming into the world was to take the Old Covenant to Himself and, in His own death and resurrection, and to transform

it into the life-giving New Covenant. If the Temple Tax had indeed been part of the Mosaic order, Jesus would have been bound to pay it. This proves that the annual Temple Tax is not a proper understanding of Exodus 30.

Jesus goes on to say that **taxes are a form of tribute levied on conquered foreigners**, so that citizens of the kingdom itself are not subject to them. This principle shows why the Old Covenant Tabernacle and Temple were built and maintained primarily on the spoils of war and on freewill offerings from the people. The Mosaic head tax was, however, a tax levied occasionally on God's own people. To this extent, the members of the Old Covenant were still "strangers" to the kingdom; they were "afar off" and had not yet been "brought nigh" in the full New Covenant sense (Gal. 4; Heb. 9:7, 8; 10:1-3, 19:22; 11:39, 40).

With the coming of the New Covenant, however, there can be no head tax levied on sons of the kingdom for maintenance of religious worship. This is not to say that the tithe is abolished for it is not a head tax or tribute money but is a votive gift (Gen. 28:22) and a privilege of kingdom citizens. Moreover, this is not to say that a Christian state may not levy a head tax for civil purposes. It is to say that **a church may not levy a head tax**.

As Peter himself was later to write (1 Pet. 1:18), payment of ransom silver in the Old Covenant was "futile," for it did not effect definitive redemption or atonement (cf. Heb. 10:4). The redemption and atonement wrought by Jesus Christ makes men true sons of the kingdom, and eliminates forever the Mosaic head tax of Ex. 30. The holy war has been fought and won, and the blood shed in it has been covered definitively forever.

In conclusion, the Mosaic head tax was never a civil tax. It was a religious tax and has been fulfilled definitely in Christ.

The Prince's Tax in Ezekiel

A passage which speaks of a tax collected by the state is Ezekiel 45:13-17.

13. "This is the offering that you shall offer: a sixth of an ephah from a homer of wheat; a sixth of an ephah from a homer of barley;

14. "and the prescribed portion of oil (*namely*, the bath of oil), a tenth of a bath from *each* cor (*which* is ten baths, or a homer, for ten baths are a homer);

15. "and one sheep from *each* flock of two hundred from the watering places of Israel—for a grain offering, for a burnt offering, and for peace offerings, to make atonement for them," declares ~~the Lord GOD~~.

16. "All the people of the land shall give to this offering for the prince of Israel.

17. "And it shall be the prince's part to *provide* the burnt offerings, the grain offerings, and the drink offerings, at the feasts, on the new moons, and on the sabbaths, at all the appointed feasts of the house of Israel; he shall provide the sin offering, the grain offering, the burnt offering, and the peace offerings, to make atonement for the house of Israel."

In short, each citizen in Israel was to pay to the state proportional taxes on his various capital assets, and the state was to use this money to pay for the maintenance of the sacrificial system. This does not seem to correspond to any conceivable New Covenant civil duties, since the sacrificial system has been fulfilled in Christ. Conceivably, this means that the state should pay for the bread and wine used in the Lord's Supper, but by itself that is the most this could mean. Salaries for church officials are accomplished through the tithe.

Notice that this is not a head tax, nor is it an income tax like the tithe. It is a proportional assessment of capital, though very minimal.

The pattern described in Ezekiel is ideal. It was never intended to be implemented, and indeed could not have been implemented because of its many strange features (for instance, dividing the land up into symmetrical stripes of land, or building a Temple the size of a mountain). Ezekiel 40-48 is like a parable, designed for instruction but not for implementation. At any rate, with the coming of the New Covenant the magistrate has no duty to provide sacrifices, for the repeated sacrifices have ceased.

Was this the pattern earlier, for Solomon's Temple? We know that God gave David instructions as to the building of the Temple, and this doubtless included instructions regarding provisions for sacrifices (1 Chron. 28:11ff.). It is not said what these were, however. There is some evidence that the kings provided the sacrifices, and on some occasions at least (2 Chron. 31:3; 35:7ff.), but these seem to have been personal freewill offerings, not the result of taxes.

The evidence is scanty, and it seems to me most likely that the sacrifices were usually paid for out of the tithe. In the first, second, fourth, and fifth years, the tithe went to the national (as opposed to the local) Levites, and a tithe of the tithe went to the priests. The Levites had their own cities and fields, and thus were not by any means solely dependent on the tithe for their livelihoods. They could easily have raised the animals necessary for the daily, weekly, monthly, etc. sacrifices; or they could not have eaten the animals they themselves raised and used the tithed animals for the sacrifices.

Why did the kings ever get involved in providing sacrifices at all, and why does Ezekiel speak of it as the prince's duty in all his figurative vision? I believe it is because the **king** in Israel was not a normal office, but a **figurative** one. The point of the Davidic Covenant (2 Sam. 7) is to point to the symbolic nature of the sons of David. They would be somewhat like Melchizedek, priest-kings whose position was established on the basis of sonship. Both Psalm 110 and the whole book of Hebrews should be studied in connection with the Davidic covenant. As a result of their symbolic function, the kings of the Davidic line were very closely connected to the maintenance of the sacrificial system. They were not to usurp the special duties of the priests (2 Chron. 26:16ff.), but so closely connected were they to the maintenance of the cult that they could be said to have offered sacrifice themselves (for instance, 2 Sam. 6:17; 2 Chron. 7:5).

Nehemiah's Head Tax

When Israel was restored from captivity there was no king, for the nation was a vassal state to other powers. The house of David continued to have preeminence in the society (cf. Haggai 1:1; Zerubbabel was a descendent of David), but there is no evidence of any taxes being paid to them.

Nehemiah led the people to place themselves under a covenant to support the rebuilt Temple and its sacrifices. This is recorded in Nehemiah 10:32-33, "We also placed ourselves under obligation [literally, imposed commandments on us] to contribute yearly one third of a shekel for the service of the house of our God: for the showbread, for the continual grain offering, for the continual burnt offering, the sabbaths [i.e., sabbath offerings], the new moon [i.e., new moon offerings], for the appointed times [i.e., the seasonal festival offerings], for the holy things, and for the sin offerings to make atonement for Israel, and all the work of the house of our God." (NASV)

This rule has not infrequently been connected to the head tax of Exodus 30, under the erroneous impression that the Mosaic head

tax was an annual assessment. Notice, however, first of all that it is not a half-shekel but a third of a shekel that is collected. Second, note that the passage does not say, as Neh. 10:29 and 34 do, that this was done in accordance with the law of God given through Moses. Rather, it expressly says "we imposed commandments on ourselves." What was done here was surely right, and in accordance with the general rules God had given, but it is not purely and simply an application of the Mosaic head tax.

Money was needed to rebuild and maintain the Temple, and there would be no more mustering taxes collected from holy war. Nehemiah's provision took up the slack. Also, there were no longer any kings to provide the sacrifices, and people were not in a position to reinstitute the entire Levitical order overnight, so again Nehemiah's provision was a needed accommodation to the situation.

Again, this was not a civil tax at all. Its purpose was wholly cultic. In summary, the only kind of civil taxes spoken of in a normative (as opposed to descriptive) fashion in the Bible were those given to the prince for the special purpose of providing sacrifices, and this is only clearly seen in Ezekiel's parabolic Temple teaching. We must conclude that the Bible gives no explicit instruction regarding how the state is to be financed.

Implicit Teaching

How about implicit instruction? Well, throughout the books of Kings and Chronicles we see the kings of Israel and Judah levying taxes and exacting tribute from the people. This is, however, normally regarded as oppressive and as a fulfillment of the curse pronounced by Samuel in 1 Sam. 8. According to Deut. 17:17, if the people decided to call for a king, the king was not to engage in excessive accumulation of wealth. Samuel in 1 Sam. 8 regards it as a great sin for the king to take 10 percent of the income of the people, for to do so was for the king to put himself in the place of God, taking a tithe. We may draw from this that the king may exact a head tax, a proportionate capital tax (Ezek. 45), or an income tax, but that it must not be "oppressive."

During the period of the Judges, which is far more normative for a Christian commonwealth than the quasi-symbolic period of the Davidic monarchy, there is no indication of any monies going to the state at all. The "state" consisted of the elders of the gates. These dispensed the tithe in the third year, paying the salary of the local Levite and caring for the poor. Their own salaries apparently came from their own work. The husband of the excellent woman of Proverbs 31 was able to devote a lot of time to political service because of the financial shrewdness of his wife. In times of warfare, the people were summoned to fight. They supplied themselves with needed weaponry. The roads to the cities of refuge were to be kept up (Deut. 19:2), but we are not told with what money.

In conclusion, God has not seen fit to legislate exactly what should go for the financing of the state. He has seen fit, however, to demand a tithe for the financing of the church. In those times of history when the tithe is given properly and the church does her work with integrity, the state will greatly shrink in size and will require only a minimum in taxation. On the other hand, in those seasons of history, like our own, when the people refuse to tithe, and the church is not faithfully proclaiming and educating in the Word of God, then the state will grow to massive size, and will exact a terrible tribute. The reformation of the state, then, awaits the reformation of the church and the proper use of the tithe.

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