

# The Harvester



## Preparing Souls

## To Serve The Lord



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### TAXING TESTS!

By Brian R. Kenyon

Among the significant items on the “to do list” of many Americans this time of year is to file income taxes by the April 15 deadline ... or there is always the option of filing for an extension. Most working Americans must remember to file or face potentially unpleasant consequences. Taxes are not unique to America nor are they even unique to modern history. Governments have always needed funds to operate, and taxing their citizens has been one of the most effective ways to raise the needed revenue.

The following teachable incident concerning taxes happened with Jesus:

Then they [the chief priests and the scribes, Mk. 11:27] sent to Him some of the Pharisees and the Herodians, to catch Him in His words. <sup>14</sup>When they had come, they said to Him, “Teacher, we know that You are true, and care about no one; for You do not regard the person of men, but teach the way of God in truth. Is it lawful to pay taxes to Caesar, or not? <sup>15</sup>Shall we pay, or shall we not pay?” But He, knowing their hypocrisy, said to them, “Why do you test Me? Bring Me a denarius that I may see it.” <sup>16</sup>So they brought it. And He said to them, “Whose image and inscription is this?” They said to Him, “Caesar’s.” <sup>17</sup>And Jesus answered and said to them, “Render to Caesar the things that are Caesar’s, and to God the things that are God’s.” And they marveled at Him. (Mk. 12:13-17)

This event reveals principles worthy of examination.

### JESUS’ ANSWER

The opponents of Jesus figured that the subject of taxes would be an easy one to find contradiction in

Jesus’ words, which would in turn put Him at odds with either Rome or the Jews or both. These deceivers were not interested in obtaining the truth about taxes. They were simply trying to trap Jesus.

The reason they thought their question about taxes was such a trap was because the Jews despised the Roman tax system, and especially their fellow Jews who upheld it or, even worse, who were actual agents in it. According to Albert Bell, the Romans collected taxes from the provinces by a system called “tax-farming” (69). Rome sold contracts to wealthy business men for the right to collect taxes in a certain area of a province. This system allowed Rome to receive its tax revenue without having to work very hard for it. Those who won the contracts would take on the burden of collecting. However, they were in the tax-farming business to make a profit. The amount of taxes they were allowed to collect was the price they paid for the contract plus around 25% interest. These contractors would then subcontract the collection rights to others in smaller sections of their territory, who would in turn add their own percentage. This “pyramid scheme” caused great animosity in the province of Judea. Not only were these Jewish tax collectors “working for the conquerors; they were extorting large sums of money, with Rome’s power to back them up” (Bell 69-70). Is it any wonder that “tax collectors [publicans, KJV]” were so hated by many of the Jews in the New Testament!

Jesus, however, did not fall for their trap because He knew their hypocrisy, Mk. 12:15), and, as He always did, answered their question (*continued on pg. 4*)



# Scenes from Our 2017 Lectureship



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1807 South Florida Avenue

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**The Harvester**

**March 2017**


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(continued from page 1) exactly as they needed! “Render to Caesar the things that are Caesar’s, and to God the things that are God’s” stands as a motto for the legitimacy of taxes.

## OUR RESPONSE

“They marvelled” is the only response recorded by Mark, but Luke added that “they could not catch Him in His words in the presence of the people. And they marveled at His answer and kept silent” (Lk. 20:26). What will be our response? Someone has correctly said, “Tax avoidance is fine, but tax evasion is sin” (cf. Rom. 13:1-7). Current American tax codes are difficult to figure out (intentionally?), but, as Jesus stated, paying taxes is legitimate. Therefore, each Christian who meets the government’s conditions has a responsibility (1 Pet. 2:13-17).

One potentially good outcome of filing for income tax is that the American government allows many exemptions, especially for preachers. When people overpay taxes, and file them properly, the government will give back the portion that was overpaid (called a “tax refund”). To many, this becomes an unexpected inflow of money. As is the case for ev-

erything Christians have been entrusted, they are to exercise proper stewardship (cf. 1 Cor. 4:2). One way to exercise proper stewardship is to give back a portion to the Lord. Since 1969, the Florida School of Preaching has operated on the freewill, “over-and-above-brethren’s-first-day-of-the-week-contributions.” Can you help us with a portion of any monies you receive back from taxes? The school serves a vital purpose in strengthening the brotherhood! 

### WORKS CITED

Bell, Albert A., Jr. *Exploring the New Testament World*. Nashville, TN: Thomas Nelson, 1998.



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