

A photograph of the four members of the band The Four Seasons. Two men stand in the back row, and two women are in the front row. They are all looking towards the camera with expressions of surprise or excitement. The background is dark.

vevo

Taxes & Tithes



A Tale of Two Taxes

- Temple Tax
 - Matthew 17
- Roman Poll Tax
 - Matthew 22

Matthew 17

Temple Tax

Matthew 17:24-25

After Jesus and his disciples arrived in Capernaum, the collectors of the two-drachma temple tax came to Peter and asked, “Doesn’t your teacher pay the temple tax?”

“Yes, he does,” he replied.

When Peter came into the house, Jesus was the first to speak. “What do you think, Simon?” he asked. “From whom do the kings of the earth collect duty and taxes—from their own children or from others?”

Matthew 17:26-28

“From others,” Peter answered.

“Then the children are exempt,” Jesus said to him. “But so that we may not cause offense, go to the lake and throw out your line. Take the first fish you catch; open its mouth and you will find a four-drachma coin. Take it and give it to them for my tax and yours.”

Temple Tax

- Relatively recent Tax
- All male Jews obligated to 2 Denarius / Drachma by the pharisees
- Sadducees and some other sects objected
- Contrast to the Roman poll tax
 - Temple Tax charges their own people
 - Roman Poll Tax charges those that are not their own people (Roman)

Temple Tax

	Heard by the pharisees	Comparison to Roman Tax	What Jesus might have meant
Kings	Pharisees as the guardians of Jewish culture	Roman Emperor	YHWH as ruler of the temple
Children	Jewish People	Roman citizens	Jesus as the Son of God Given the reference to paying Peter, the disciples are also sons
Explanation	Could be seen as a criticism of the pharisees in that they expect their own people to pay this tax whilst the Romans don't even do that.		Jesus would be exempt from paying as the Son of God (King of the Temple)

Did Jesus pay?

- No record of a miracle or payment
- Was Jesus prophesying a miracle or being facetious?

Matthew 22

Roman Poll Tax

Matthew 22: 15-17

Then the Pharisees went out and laid plans to trap him in his words. They sent their disciples to him along with the Herodians. “Teacher,” they said, “we know that you are a man of integrity and that you teach the way of God in accordance with the truth. You aren’t swayed by others, because you pay no attention to who they are. Tell us then, what is your opinion? Is it right to pay the imperial tax to Caesar or not?”

Matthew 22: 15-22

But Jesus, knowing their evil intent, said, “You hypocrites, why are you trying to trap me? Show me the coin used for paying the tax.” They brought him a denarius, and he asked them, “Whose image is this? And whose inscription?”

“Caesar’s,” they replied.

Then he said to them, “So give back to Caesar what is Caesar’s, and to God what is God’s.”

When they heard this, they were amazed. So they left him and went away.

The Trap

- The Crowd
 - Pharisees & Herodians
- The Disciples
 - Tax Collectors and Zealots
- Presented as Either / Or ...
 - To Pay the tax to Caesar betraying God's people
 - Be an outlaw following God

The Hypocrites

- The first 2 Commandments
 - You shall have no other gods before me.
 - You shall not make for yourself an image in the form of anything in heaven above or on the earth beneath or in the waters below.
- The Inscription
 - Tiberius Caesar, Son of the Divine Augustus



**Should we pay
tax to the
government or
the church?**

Henri Nouwen

The reason for the taboo is that money has something to do with that intimate place in our heart where we need security, and we do not want to reveal our need or give away our security to someone who, maybe only accidentally, might betray us.

Matthew 6: 19-21

“Do not store up for yourselves treasures on earth, where moths and vermin destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven, where moths and vermin do not destroy, and where thieves do not break in and steal. For where your treasure is, there your heart will be also.”

The Three Old Testament Tithes

- **Levitical Tithe:** The first 10% given to the Levites (priests) for their service in the tabernacle/temple, as they had no land inheritance (Numbers 18:21-24).
- **Festival Tithe:** A second 10% used for the annual religious festivals in Jerusalem, ensuring the family could celebrate and enjoy God's blessings (Deuteronomy 14:22-27).
- **Poor Tithe:** A tithe collected every third year specifically for the poor, orphans, widows, and foreigners (Deuteronomy 14:28-29).

Tithing today

- **Levitical Tithe**
 - We don't have levitical priests today, but being a church does have costs. Should we be giving to the Church?
- **Festival Tithe**
 - Should we be putting money aside for times of celebration?
- **Poor Tithe**
 - Should we be giving to the poor?

Should we pay tax?

A median earner in Scotland earns £33,000 of which 12.5% of which is income tax

Sector	Percentage of income tax contribution	% of total income @ £33k
Health and social care	33.08%	4.1%
Finance and local government	27.35%	3.4%
Social justice	11.91%	1.5%
Education and skills	7.20%	0.9%
Justice and home affairs	6.76%	0.8%
Transport	6.32%	0.8%

Three Reasons for Tithing

- Covenant
 - Obedience rewarded with blessing
- Legalism
 - “Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices—mint, dill and cumin. But you have neglected the more important matters of the law—justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former. You blind guides! You strain out a gnat but swallow a camel.” Matt 23: 23-24
- Worship

2 Corinthians 9: 6-8

Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to bless you abundantly, so that in all things at all times, having all that you need, you will abound in every good work.

How are you cheerfully using your money?

- To give to God's work?
- To celebrate?
- To Support those in poverty?