

Where might these Christian Economics texts innovate?

LINK TAXATION AND PROPERTY RIGHTS TO CHRISTOCENTRISM

By not penalizing entrepreneurship, fixed 10% flat-rate income taxes (tithes) boost production, profit, tax revenue. (Lev. 27:30; Deut. 14:22-29; Neh. 10:35-39)

Low taxes encourage private investment.

A stable tax climate eases investment decisions.

The fixed 10% flat-rate income tax (tithe) to aid the poor is redistributive but not progressive. The poor pay the same percent of their income toward it as everyone else, and also the same poll (flat-rate head) taxes. (Ex. 30:11-16; Neh. 10:32)

There is no progressive taxation. A graduated tax which wealth itself need not pay is not a graduated tax on wealth. (Lev. 4:1-6:7, 19:2-8, 27:1-39)

- The value of required sin-offerings was graduated according to the sinner's political or economic eminence, but the actual amount of sin-offerings required depended on the frequency of one's sin, not on one's wealth; a poor man might pay more than a rich man.
- Trespass-offerings were required at a flat rate regardless of offenders' wealth; the 120% restitution was based on the harm of the trespass, not on trespassers' wealth.
- Purification offerings after childbirth were partly graduated on the basis of wealth, but their actual frequency depended on number of births, not on degree of wealth: wealthy childless couples never offered these; poor couples with large families offered them often.
- The price of release from fulfilling a vow taken concerning oneself was fixed on a flat-rate sliding scale based on the vow-taker's sex and age or, if poor, on the priest's estimate of his ability to pay; the price of release either from the payment of regular tithes or from a vow concerning one's goods was 120% of the goods tithed or vowed: payment depended not on the vower's or tither's affluence, but on how often he wished to void his obligation.

Under human sovereignty, *Exclusio unius inclusio alterius* – "the exclusion of one [is] the inclusion of another," i.e., the state has whatever powers are not expressly prohibited. But government under divine sovereignty has only those powers specifically enumerated. Thus property taxes – and, by implication, progressive taxation – are wrong as they are not expressly authorized.

Scripture condemns property taxes.

- An evil king taxed land. (II Ki. 23:35,37)
- A 10% property tax is oppressive. (I Sam. 8:15, 17-18)
- State seizure of inheritance (confiscatory inheritance taxation) is a crime. (I Ki. 21:1-19; Ezek. 46:18)

The goal of tax policy is to support limited government, not to equalize wealth. Wealth per se is tax-free after paying income taxes.

Biblical principles nowhere twice levy the same tax on the same income, which therefore should not be taxed both as corporate profits and as shareholder dividends.

Inflation by the state or fractional-reserve banks is a stealth tax that cuts purchasing power unevenly and unpredictably, violating legal equality, which should operate uniformly and predictably.

Without such a stealth tax, interest rates are lower due to no inflation premium, helping avoid stagflation.

Land and rent are private property. (Lev. 25:15-16, 25-27; I Ki. 21:1-19; Ezek. 46:18)

- The right to inheritance is absolute.
- Income from land – rent – can be bought and sold for up to 49 years.
- Because the land ultimately reverts free and clear to its original owner but can be redeemed before then, its rent is the collateral for what is in effect an interest-free loan.

Labor and wages are private property. (Lev. 19:13; Deut. 24:14-15; Prov. 16:26a; Jer. 22:13; Matt. 20:1-2, 13; Lk. 10:7; I Tim. 5:18; Jas. 5:4)

- The worker's right to his contracted wage is absolute.
- Wage agreements are voluntary but mutually binding.
- The market wage is the just wage.

Capital and interest are private property. (Matt. 25:27; Lk. 19:23)

- Interest may be charged on investment loans to entrepreneurs (i.e., to profit-seekers).
- The right to private property in interest legitimizes private property in entrepreneurial profits.

Legal equality and property rights promote entrepreneurship and decentralized decision-making which efficiently allocate resources and their payments, apply expert knowledge to solve local problems, respond best to rapidly changing conditions, and function optimally in highly complex economies; and foster economic and social mobility and personal and family freedom.

LEGAL EQUALITY

Property is broadly and impartially distributed by lot, not redistributed by government. (Lev. 25:10; Num. 26:55-56, 33:54; Deut. 19:14; Josh. 14:2, 18:10; Prov. 23:10)

Fixed 10% flat-rate income taxes (tithes) reflect legal equality.

ECONOMIC INEQUALITY
At least 90% of income is not redistributed. (Deut. 15:11; Prov. 10:4, 23:21)

Legal and economic equality are incompatible. Trying to equalize income by law for goods or services of unequal market value discriminates against some in favor of others and treats them unequally before the law. Opportunities are equal, outcomes are not.

Scripturally, church, state, family, and individuals rule in separate spheres under God with none sovereign over all. Legal equality and property rights empower such private-sector entities, thereby uniting man transcendentally, not immanently – at the divine level, not the human. Subjection to these Biblical principles confesses Jesus Christ the Personal Word of God as Lord.