

NOVEMBER 27, 2023

MINISTRY UPDATE..... 2

*CapMin Team Explains  
Biblical Missiology—Attracts  
Partners, Warms Hearts and  
Weakens Strongholds*

VERSE OF THE WEEK..... 3

*1 Peter 2:13–14*

FROM OUR FOUNDING FATHERS

*Thomas Paine..... 5*

*George Washington..... 6*

*Alexander Hamilton ..... 7*

*James Madison ..... 8*

*Thomas Jefferson..... 10*

*Benjamin Franklin..... 11*

ABOUT CAPITOL MINISTRIES..... 12



POWERED BY LOGOS BIBLE SOFTWARE



FOCUSED ON THE WORD

# Five Biblical Principles for Tax Policy



The Bible teaches us that businesses, established through God's institute of commerce, are the economic engine of a free-market society. Businesses generate the best products and services with the best value and availability, due in part to personal incentive and competition. The institution of commerce is set in contrast to God's ordained institution of government, which by its nature is a monopoly in every country. The institution of government cannot benefit from competition and, by its very nature and God-given purpose for its existence, is not in a position to produce the best products or services. What government does best in a free-market society is to referee the free market in order to create a level playing field in a fallen world, because undoubtedly some will take unfair advantage if no form of punishment or consequence exists for bad behavior.

Even though God did not design the institution of government to be the economic engine of a country, He did nonetheless give it the right to tax the economic engine (cf. Romans 13:1–7) in order to sustain itself. That too is

*Continued next page*

CURRENT AND  
FORMER GOVERNORS

Phil Bryant **MS**  
Mike Dunleavy **AK**  
Greg Gianforte **MT**  
Sarah Huckabee Sanders **AR**  
Sonny Perdue **GA**  
Rick Perry **TX**  
Jim Pillen **NE**  
Tate Reeves **MS**  
Kim Reynolds **IA**  
Kevin Stitt **OK**  
Scott Walker **WI**  
Glenn Youngkin **VA**

SENATORS

Marsha Blackburn **TN**  
Mike Braun **IN**  
Katie Britt **AL**  
Ted Budd **NC**  
Bill Cassidy **LA**  
Kevin Cramer **ND**  
Steven Daines **MT**  
Joni Ernst **IA**  
William Hagerty **TN**  
Cindy Hyde-Smith **MS**  
James Lankford **OK**  
Markwayne Mullin **OK**  
Mike Rounds **SD**  
Tim Scott **SC**  
John Thune **SD**

REPRESENTATIVES

Mark Alford **MO**  
Robert Aderholt **AL**  
Rick Allen **GA**  
Don Bacon **NE**  
Michael Bost **IL**  
Josh Brecheen **OK**  
Michael Conaway **TX**  
Rick Crawford **AR**  
Jake Elkey **TX**  
Ron Estes **KS**  
Louie Gohmert **TX**  
Glenn Grothman **WI**  
Kevin Hern **OK**  
Richard Hudson **NC**  
Bill Huizenga **MI**  
Bill Johnson **OH**  
Dusty Johnson **SD**  
Jim Jordan **OH**  
Doug Lamborn **CO**  
Nathaniel Moran **TX**  
Kevin McCarthy **CA**  
Gary Palmer **AL**  
August Pfluger **TX**  
Bill Posey **IN**  
Cathy McMorris-Rodgers **WA**  
David Rouzer **NC**  
John Rutherford **FL**  
Glenn Thompson **PA**  
Tim Walberg **MI**  
Randy Weber **TX**  
Daniel Webster **FL**  
Bruce Westerman **AR**  
Brandon Williams **NY**  
Roger Williams **TX**  
Joe Wilson **SC**  
Rob Wittman **VA**  
Steve Womack **AR**  
Rudy Yakym **IN**  
Ted Yoho **FL**

*The views expressed in  
each Bible Study are those  
of the author and do not  
necessarily reflect the  
position of any individual  
Bible Study sponsor.*

WEEKLY BIBLE STUDIES

**Governors:** Fridays 9am (EST), Zoom

**Former Cabinet Members / White House Senior Staff:** Fridays 9am (EST), Zoom

**Senate Members:** Tuesdays 8am, rotating offices, hot breakfast served

**House Members:** Thursdays 8am, AG Hearing Rm., Longworth 1302, hot breakfast served



### MINISTRY UPDATE

# CapMin Team Explains Biblical Missiology—Attracts Partners, Warms Hearts and Weakens Strongholds



A Capitol Ministries contingent participated in the Pastor Appreciation Day in Philadelphia, PA, recently to recruit leaders to establish discipleship Bible-study based ministries to local city and county government public servants. CapMin is partnering with local churches across America to build ministries in 40,000 incorporated local communities.

At the start of the day, participants viewed a pre-recorded video of Ralph Drollinger, President and Founder of CapMin, who explained our mission to make disciples of Jesus Christ in the political arena throughout the world. He challenged churches, church leaders, and lay pastors to partner with CapMin in establishing discipleship ministries

*Continued on page 4*

God's revealed design, but it must do so in ways that are just and competitive with other nations of the world. This week, let us discover what Scripture says to government regarding taxing the free market. More specifically, what are the five guiding scriptural principles that public servants must take into consideration relative to tax policy formation? To do so is to either prosper or else damage a nation.

May God enlighten you as you study each of these overarching principles that serve to create a nation's tax policy that He is pleased with—and works best for everyone in the nation.

Read on, my friends!

Ralph Drollinger

## I. INTRODUCTION

Scripture is clear that the institution of government has the right to tax the citizenry of any given nation. In the New Testament's (NT) classic passage on the role of government, the apostle Paul writes in Romans 13:6–7 what is specific and straightforward in this regard:

*For because of this [government] you also pay taxes, for rulers are servants of God, devoting themselves to this very thing. Render to all what is due them: tax to whom tax is due; custom to whom custom; fear to whom fear; honor to whom honor.*

In Matthew 22:17, some of Jesus' adversaries came to Him and in an attempt to trap Him they asked, *"Is it lawful to give a poll-tax to Caesar, or not?"* He responded by taking a denarius (a Roman coin) and remarking about Caesar's image on it (cf. vv. 19–20), He said (Matthew 22:21):

*"Then render to Caesar the things that are Caesar's; and to God the things that are God's."*

These two passages (along with 1 Peter 2:13–15) serve to underscore God's principle of taxation and for you, the public servant, the right to tax. The more pertinent biblical question, however, is not this.

**The question is not whether governments have the right to tax, but how they should tax.**

With that in mind, what are the guiding biblical principles you must consider relative to the formation of tax policy? What follows is a timeless, cross-cultural theological construct—a biblical theology of taxation so to speak—to aid you in this regard. We have already discovered the first principle wrought from Scripture: government has the right to





tax. Here are four more principles in no particular order of importance.

## II. THE PRINCIPLE OF PRIVATE PROPERTY

A myriad of passages evidence God's expectation that man—not government—will own/steward His property. Here are some of those passages that illustrate this truth:

### A. THE EIGHTH COMMANDMENT

*You shall not steal* (Exodus 20:15).

### B. THE TENTH COMMANDMENT

*You shall not covet your neighbor's house; you shall not covet your neighbor's wife or his male servant or his female servant or his ox or his donkey or anything that belongs to your neighbor* (Exodus 20:17).

### C. IRRESPONSIBLE OWNERSHIP

*If, however, an ox was previously in the habit of goring and its owner has been warned, yet he does not confine it and it kills a man or a woman, the ox shall be stoned and its owner also shall be put to death* (Exodus 21:29).

### D. MOVING A LANDMARK

*You shall not move your neighbor's boundary mark, which the ancestors have set* (Deuteronomy 19:14).

*Do not move the ancient boundary or go into the fields of the fatherless* (Proverbs 23:10).

Since these passages support the theological premise that God is pro private-property ownership, it follows that the principle of private-property ownership must underlie the government's tax policy. Since God says people are to have personal ownership and personal possessions, and because such is a tenet of the United States Constitution, the U.S. government must take this into consideration when forming taxation policy. The money government takes from individuals first belongs to those individuals. It does not first belong to the society or the government. Therefore, the government must respect individuals' rights and tax them justly. In other words, *You shall not steal* applies to a government which does not respect individuals' rights (versus the government legally owning the property to begin with). This is the second principle: the premise of private property.

## III. THE PRINCIPLE OF PROPORTIONALITY

The next principle of taxation relates to government's just and proportional treatment *among* all individuals who are taxed. Why? Because in a free-market economy, each person will end up with differing amounts of private property depending on what he can earn given his personal industriousness, education, God-given abilities and talents, character, and providence. That people own property disproportionately does not give government the right to tax disproportionately: for government to be disproportionate is for government to be unjust—the very thing God specifically commands government not to be! If God is just, and He created government, then it follows that He expects government to act justly among its citizens.

### VERSE OF THE WEEK



## 1 Peter 2:13–14

*Submit yourselves for the Lord's sake to every human institution, whether to a king as the one in authority, or to governors as sent by him for the punishment of evildoers and the praise of those who do right.*



To tax economically accomplishing individuals at a higher percentage is to punish them for doing right. This is not in keeping with God's revealed purposes for government.





*Continued from page 2*

to local city and county public servants in their neighborhoods.

Capitol Ministries hosted a booth that was manned by Pastor Nate Belkstrom, CapMin Local Government Ministries (LGM) Midwest director and LGM Northeast director, Morris Webster and his wife and ministry partner, Carol. The team explained the ministry's mission and distributed ministry brochures, Bible studies that were written specifically for political leaders, and the books *All in Authority: Reigniting the Bible's Top-Down Missions Strategy*, and *Oaks in Office: Essential Biblical Essays for Political Leaders*.

Some 200 people participated in the event and the CapMin booth was swamped with people who were seeking information. Carol said, "While we planned to talk with people individually, instead we engaged four or five pastors at a time." Pastor Nate said the interest was tremendous, adding, "Again and again, we heard people say, 'I want this!'"

Dozens of people signed up for more information about becoming an LGM ministry leader, and we are in the process of vetting candidates. CapMin is the leading national sponsor of the 19 Pastor Appreciation Days that are being hosted in 2023 by Salem Media Group in association with their owned and operated local radio station affiliates. The events are being held all year all around the nation.

To gain or not gain private property or to earn more or less than another person is a freedom of choice previously acknowledged by the government in a free-market capitalistic system. Given this premise, when one individual earns more than another, *it follows that it is not just for the government to tax that person at a higher percentage*. Again, God's Word reveals that God is a God of justice and proportionality; justice is one of His communicable attributes. He is not unjust or disproportionate, nor is He partial. The following passages specifically reveal these characteristics as they pertain to taxation. More specifically, note in keeping with His attribute of justice, the following four sub points all reveal that God is a proponent of a flat-tax income rate and the author of such!

### A. THE TITHE

In Old Testament (OT) theocratic Israel, all the people were required to pay a tithe, which meant they were to give ten percent of their income to the Lord. Notice Deuteronomy 14:22–23 in this regard:

*You shall surely tithe all the produce from what you sow, which comes out of the field every year. You shall eat in the presence of the Lord your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the Lord your God always.*

God commanded of Israel a flat-rate tax. Everyone, no matter what his or her income, paid the same percentage. Israel's God-ordained flat tax was not a progressive tax that required the wealthy to pay

a higher percentage and the poor a lesser, or none at all.

Presently in America, the tax rate is not proportional; it is progressive, from 10 percent to 37 percent, depending on income earned. A couple who jointly earns under \$19,000 pays the lowest rate of 10 percent of their adjusted gross income, and on the other end of the progression, the couple who makes an adjusted gross income of over \$612,000 pays the highest rate of 37 percent. But in reality, with standard deductions and exemptions in the current federal income tax code,

**Forty percent of American households paid no federal income tax in 2022.<sup>1</sup>**

Note that this is not how God taxed Israel; the just God of Israel demanded that all pay 10 percent off the top with no adjustments allowed, no matter what they earned. What this means in America is this: currently, the 48 percent lower-income-producing Americans only pay two percent of the nation's total income tax. For the government to rationalize such policies as being compassionate is for the government to in essence become unjust to the citizenry it serves. (The manifesting of compassion is a concept applicable to individuals, churches, businesses, and families, but not to governments.)

### B. THE CENSUS SHEKEL

Israel also paid what economists today call a "head tax" as it related to taking the census. Everyone who was of a taxable age, regardless of economic standing, paid a flat rate of one-half of a shekel. Note Exodus 30:13–15 in this regard:





*This is what everyone who is numbered shall give: half a shekel according to the shekel of the sanctuary (the shekel is twenty gerahs), half a shekel as a contribution to the Lord. Everyone who is numbered, from twenty years old and over, shall give the contribution to the Lord. The rich shall not pay more and the poor shall not pay less than the half shekel, when you give the contribution to the Lord to make atonement for yourselves.*

Notice God says, *The rich shall not pay more and the poor shall not pay less.* Again we see the principle of just taxation versus a progressive or disproportionate basis of taxation by God Himself.

### C. THE SACRIFICE OF A LAMB

After the birth of a child in ancient Israel, there was to be a sacrifice to God of a lamb. But there was a provision made for someone who was poor and couldn't afford a lamb. Notice Leviticus 12:8 in this regard:

*But if she cannot afford a lamb, then she shall take two turtledoves or two young pigeons, the one for a burnt offering and the other for a sin offering; and the priest shall make atonement for her, and she will be clean.*

This passage is consistent with the principle of proportionality: those with less income were to pay less, but nonetheless, they still had to pay. They paid a proportional amount of income.

### D. GOVERNMENT IS TO REWARD NOT PUNISH THOSE WHO DO RIGHT

Another important biblical factor that plays into the principle of proportion-

ality is this: in combination with the aforementioned private-property principle and a definitively free-market economy in mind, note what 1 Peter 2:13–14 states is the responsibility to government:

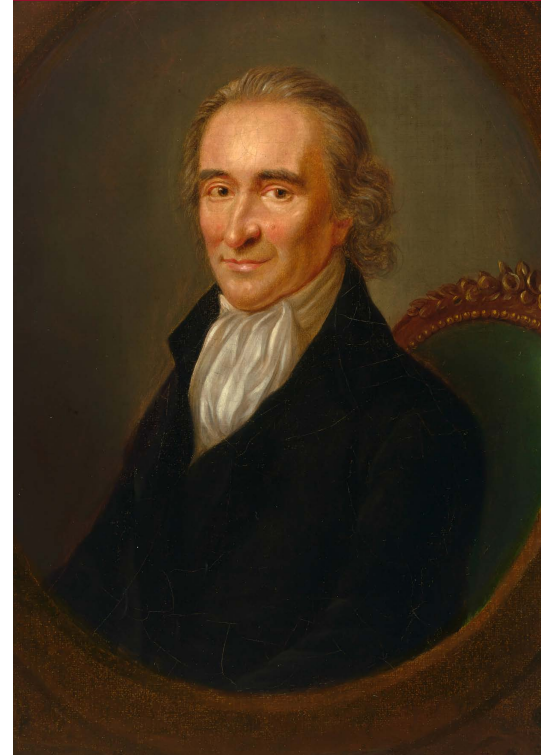
*Submit yourselves for the Lord's sake to every human institution, whether to a king as the one in authority, or to governors as sent by him for the punishment of evildoers and the praise of those who do right.*

God states of His institution that it is not to punish but to *praise* or reward *those who do right*. If a citizen in a private-ownership and free-market economy achieves greater wealth (lawfully) and provides more jobs and value-added products or services than another because he works harder and/or is smarter and/or took the risk to bring to market an idea or service that happened to be at the right time, it stands to reason from this passage that government should *praise*, not penalize that person's accomplishment! It is important to note that the passage does not conclude with "and the penalization of those who do right."

**To tax economically accomplishing individuals at a higher percentage is to punish them for doing right. This is not in keeping with God's revealed purposes for government.**

Those who work harder, who work smarter, who are creative and innovative, who decide to take more risk than the next person should be incentivized by the government, because in God's mind He intends it to be *a minister of God to*

Thomas Paine



**"By any plain method of argument, as we are running the next generation into debt, we ought to do the work of it, otherwise we use them meanly and pitifully."**

— Thomas Paine, political activist, philosopher, political theorist, revolutionary, journalist, pamphleteer who authored the two most influential pamphlets at the start of the American Revolution, *Common Sense* and *The American Crisis*.

Thomas Paine, *Common Sense*.





*George Washington*



**“When a people are oppressed with taxes and have a cause to believe there has been a misapplication of the money, they illy brook the language of despotism.”**

— George Washington, first president of the United States, commander-in-chief of the Continental Army, member of the Continental Congress, president of the Constitutional Convention, “Father of His Country,” judge.

George Washington, Letter to Madison, March 2, 1788, *The Writings of George Washington*, Edited by Lawrence B. Evans, New York: G.P. Putnam’s Sons, 1908.

*you for good* (Romans 13:4), and *sent by Him for ... the praise of those who do right* (1 Peter 2:14).

Accordingly, in addition to all the OT passages that reveal God is pro flat tax, 1 Peter 2 also makes it clear that it is not just for government to act disproportionately to its citizens in any way. Combined, these passages paint a strong, recurring principle for the formulation of tax policy: government, in order to be true to its calling as purposed by God, must be just and proportionate in what it demands of its citizenry. Does not our American pledge of allegiance end with “and justice for all”?

The principle of proportionality is biblical, and so one may expect practical benefits to result—since obedience to God’s ways and His wisdom are always the doorway to blessing, should He so choose. Here are at least three of the ways this principle brings blessing to a nation:

### **E. WEALTHY PAY THEIR FAIR SHARE**

To tax the rich and the poor at the same rate means the rich person will pay more than the poor person, but in ways that remain just.

### **F. GOVERNMENT INCOME INCREASES**

Economist Arthur Laffer first introduced the now-famous “Laffer Curve,” showing that above a certain tax rate, government revenues actually decrease. He persuaded President Ronald Reagan that cutting tax rates would actually increase governmental income, and he was right. The Heritage Foundation reported:

“Reagan was a supply-sider—period. He understood that high tax rates discourage work, investment and growth. He used to tell the story of making only a certain number of movies a year, because once he got pushed into the highest tax rates of 70 percent or more, there was no rational justification for continuing to work. The Reagan tax-rate reductions increased tax revenues from \$500 billion to \$1 trillion by the end of the 1980s.”<sup>2</sup>

The same was true under the Trump administration tax break revisions, wherein America enjoyed the best economy in the history of our nation!

But still, today, with a progressive tax rate still in place, the top 1 percent of earners pay nearly half of all income tax. As household income increases, average income tax rates rise.

The nonpartisan, nonprofit Tax Foundation reports that the top one percent of taxpayers who earn an adjusted gross income (AGI) of \$548,336 and above, accounted for more income taxes paid than the bottom 90 percent combined in 2020.<sup>3</sup> According to a Tax Foundation report on taxes paid in 2020, the most recent complete IRS statistics:

- The top 1 percent’s income share rose from 20.1 percent in 2019 to 22.2 percent and its share of federal income taxes paid rose from 38.8 percent to 42.3 percent.<sup>4</sup>
- The top 50 percent of all taxpayers paid 97.7 percent of all federal individual income taxes, while the bottom 50 percent of taxpayers earning \$42,184 and less, paid the remaining 2.3 percent.<sup>5</sup>





Separate IRS data shows that there were over 61 million tax returns in 2020 with no income tax liability. Among these returns, 94 percent were filed by those with incomes \$50,000 and less.<sup>6</sup>

Such disproportionality greatly diminishes the capital of our nation's most talented and best job creators. How much even better would the economy be in America today if there were a flat-tax rate? The institution of government was ordained by God to provide justice in a fallen world; it is to reflect God's attribute of justice. To tax individuals at different rates is disproportionate, inherently unjust, and disincentivizing to the institution of commerce's most talented people who best possess the proven ability to expand America's Gross Domestic Product (GDP).

**When the biblical principle of proportionality is incorporated into the tax code and a flat-tax rate is adopted where all people of a taxable age are paying taxes in proportion to their earnings, the financial health of the nation will increase even more dramatically!**

America needs dramatic GDP growth in order to marginalize and pay off its present gigantic debt. A flat tax will reduce the tax burden on the job producers, providing them with increased freedom to create more goods and services—and thereby jobs—for the nation as well as increase their giving to those in need through their foundations and philanthropic work, which is something they do much more effectively and efficiently than government! At the end of the day, lower tax rates lead to economic

growth, and economic growth leads to a larger GDP and tax base for the government.

#### **G. ALL CITIZENS ARE EQUALLY RESPONSIBLE**

Another important aspect of obeying the Word of God in regard to a flat tax is that every citizen will then have skin in the game.

**As it presently stands, our government is engaged in out-of-control spending and only one-half of the voting bloc is concerned!**

It stands to reason that those who pay no taxes have no sense of responsibility for having to pay it back. They vote to retain fiscally irresponsible representatives or senators. Unfortunately, they are an increasingly powerful voting bloc in our democratic form of governance. With a flat tax, all citizens will be active taxpayers versus America's current condition where half are passive viewers of the American experiment in government.

In summary of the first three points, God's Word says government has the right to tax, while respecting private-property ownership, but must be just and impartial to all its citizens in so doing.

#### **IV. THE PRINCIPLE OF PERSONAL PRODUCTIVITY**

It is critically important that citizens have jobs and are productively employed. Without personal productivity, government has no income to tax. It follows that the degree to which the work force is employed and expanding is the

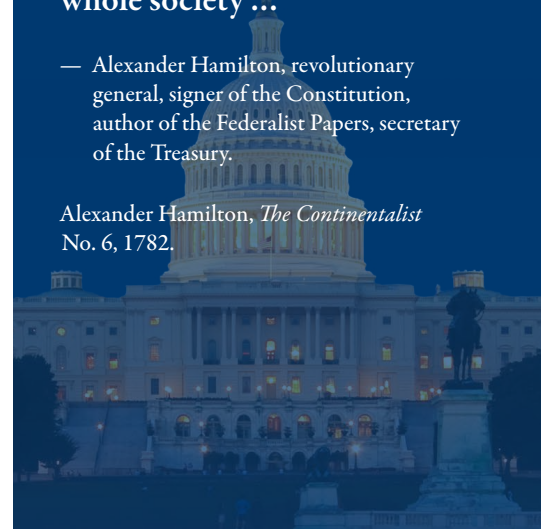
*Alexander Hamilton*



**“The public necessities must be satisfied; this can only be done by contributions of the whole society ...”**

— Alexander Hamilton, revolutionary general, signer of the Constitution, author of the Federalist Papers, secretary of the Treasury.

Alexander Hamilton, *The Continentalist* No. 6, 1782.





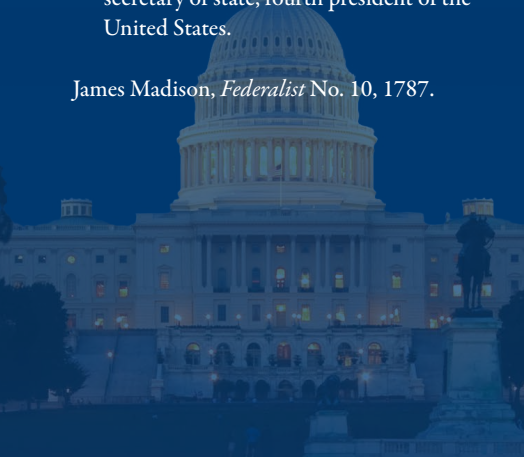
James Madison



“The apportionment of taxes on the various descriptions of property is an act which seems to require the most exact impartiality; yet there is, perhaps, no legislative act in which greater opportunity and temptation are given to a predominant party to trample on the rules of justice.”

— James Madison, signer of the Constitution, author of *The Federalist Papers*, framer of the Bill of Rights, secretary of state, fourth president of the United States.

James Madison, *Federalist* No. 10, 1787.



degree to which government has a financial basis to do what God has called it to do with excellence.

### A. MAN'S INNATE DESIRE TO WORK

Genesis 1:28 and 2:15 reveal man's inherent, God-given desire to work:

*God blessed them; and God said to them, 'Be fruitful and multiply, and fill the earth, and subdue it; and rule over the fish of the sea and over the birds of the sky and over every living thing that moves on the earth.' Then the Lord God took the man and put him into the garden of Eden to cultivate it and keep it.*

Man was designed with an intrinsic proclivity to *subdue* and *cultivate* the earth, that is to say:

**Man is most fulfilled and possesses the highest sense of dignity when his labor is both possible and necessary.**

In principle, governmental tax policies need to take advantage of this built-in-by-God aspiration! To make the point, if governments tax 100 percent of personal income, they will be guilty of crushing this God-given desire. They are guilty of creating a disincentive relative to man's innate desire to work. Conversely, the lower the tax rate the higher the incentive is to work and keep for oneself the lion's share of one's labor.

With less taxation, which equates to more net income, a laborer can do more: he or she can choose to spend more, save more, invest more, or give more. Any of these four choices benefits eco-

nomie growth; all create a larger economy as a whole and overall available taxable income!

Importantly, Genesis 1:28 and 2:15 are commands given prior to the fall in Genesis 3. Yes, labor is part of the curse of the fall (cf. Genesis 3:17–19), but labor itself is fundamental to God's design; *it is difficulty in labor that is synonymous with the curse, not work itself*. So important is this principle of labor that eating is viewed in the Bible as an impetus to motivate man to work! Note 1 Thessalonians 4:11–12; 2 Thessalonians 3:10; and Proverbs 16:26 in this regard:

*And to make it your ambition to lead a quiet life and attend to your own business and work with your hands, just as we commanded you, so that you will behave properly toward outsiders and not be in any need.*

*For even when we were with you, we used to give you this order: if anyone is not willing to work, then he is not to eat, either.*

*A worker's appetite works for him, for his hunger urges him on.*

Again, there is a direct relationship between man's inherent proclivity toward personal productivity and the formation of good tax policy. Since governments can only collect taxes from those who have jobs, it is essential that those capable of working not receive any form of subsistence. No one should be able to take from the government's treasury who can in some way give to the treasury! In my many visits to South Korea, for instance, I noticed that capable older people must sweep the streets to obtain income. Unearned handouts destroy a person's sense of dignity. Accordingly,





**Fundamental to the taxation policies of a nation is the enactment of regulations and incentives that compel people toward work, rather than to reward them for idleness.**

Scripture is clear here: not only are policies that lead to nonpersonal productivity bad policies for the financial health of the state, but they are also detrimental to the well-being of the person. In America, there are people on government subsistence programs such as food stamps and disability payments who are required to do little if anything in return for what they receive. Being ignored is this biblical principle: not having to work for what one receives inevitably leads to other deleterious attitudes in the life of the citizen. One should not be able to enjoy the benefits of a country without, in some way and at some level, having to labor and earn them.

**Every citizen should have to pay some income tax if for no other reason than to possess a sense of self dignity, belonging, and responsibility to and for the country.**

How then should public servants motivate the citizen's desire to work?

## **B. MOTIVATING MAN'S INNATE DESIRE TO WORK**

In Luke 19:17, Jesus incentivizes the faithful in what is known as the parable of the ten minas:

*“And he said to him, ‘Well done, good slave, because you have been faithful in a very little thing, you are to be in authority over ten cities.’”*

Similarly, in the parable of the talents (Matthew 25:14–30), Jesus illustrates through the use of a story that the incentive of rewards is a legitimate form of motivation: He commends those who made a return on their investment and is critical of the one who did not. In both passages, Jesus is underscoring the use of rewards to motivate personal diligence, to promote personal prosperity! In a similar way, wise public servants will view the use of lower taxes as a means of incentivizing the citizenry to work smarter and harder—to create greater personal and national productivity.

## **V. THE PRINCIPLE OF THE PRACTICAL**

The fifth and last biblical principle that need be considered in tax policy is what is commonly referred to in theological circles as the “sound mind principle.” It stems from 2 Timothy 1:7:

*For God has not given us a spirit of timidity, but of power and love and discipline.*

The Greek word for *discipline* in this passage is *sophronismos*, meaning “sound mind” or “sound judgment.” This same Greek root, *sophroneo*, is translated as such in 2 Corinthians 5:13:

*For if we are beside ourselves, it is for God; if we are of sound mind, it is for you.*

Without taking the space in what is already a long Bible study, the point of



**NOW AVAILABLE**

The book of Acts records how a small band of men—the apostles—in very short order *turned the world upside down* (Acts 17:6, KJV) during the first century in which they lived. This small team of uneducated, common men were not elite leaders, so how were they able to saturate the world with the gospel—changing lives, changing culture, and eventually changing the Roman Empire?

Scripture provides the answer: not only did they fulfill the Great Commission one soul at a time through a ministry of geometric evangelism and discipleship, but they succeeded *by concentrating on and impacting a particular element of society, specifically kings and all who are in authority* (1 Timothy 2:1–4).

*All in Authority: Reigniting the Bible's Top-Down Missions Strategy* provides the biblical exegesis for this missional strategy that is found in both the Old and New Testaments. The book provides a clarion call for the Church to make political public servants a priority mission field in our nation today. Request your complimentary copy at [capmin.org](http://capmin.org).



Thomas Jefferson



“...private fortunes are destroyed by public as well as by private extravagance. And this is the tendency of all human governments. A departure from principle in one instance becomes a precedent for a second; that second for a third; and so on, till the bulk of the society is reduced to be mere automatons of misery, and to have no sensibilities left but for sinning and suffering. Then begins, indeed, the *bellum omnium in omnia*, which some philosophers observing to be so general in this world, have mistaken it for the natural, instead of the abusive state of man. And the fore horse of this frightful team is public debt. Taxation follows that, and in its train wretchedness and oppression.”

— Thomas Jefferson, third president of the United States, signer of the Declaration of Independence, diplomat, governor of Virginia, secretary of state.

Thomas Jefferson, letter to Samuel Kercheval, July 12, 1816, *The Writings of Thomas Jefferson*, (Washington Edition), edited by H.A. Washington, New York: H.W. Derby, 1861, 7:14.

## Five Biblical Principles for Tax Policy

this passage is that *sound mindedness* is part of being a born-again individual (both passages are written to believers); individuals (in our case public servants) who have come to Christ are indwelt by the Holy Spirit. What the Bible is saying here is that every believer is given the gift of a *sound mind*, or better, *sound judgment*:

**Believers are no longer susceptible to the mental biases that are incumbent with the Fall in Genesis 3: the warping effect of the Fall as it pertains to the mind of man.**

Known theologically as the noetic effect of sin, this bias is seen in many unbelieving public servants who cannot think straight even though the truth and the right thing to do regarding a policy matter are easy to ascertain—easy, that is, for the believer who has steeped himself in God’s revealed truth, the Bible. Note this about the fallen, unregenerate mind of man:

**The closer a matter is to the moral attributes of God’s character, the greater the sin nature warps things.**

This is the same context and idea expressed in Romans 1:22 that states, *professing to be wise, they became fools*. All that to say this: these passages indicate that God empowers believers (in our case public servants) to overcome what we will call the sin warp syndrome and to instead possess unbiased judgment: *sound minds* that earnestly desire to take the right actions for a nation. In this case, tax policies.

How this relates to tax policy is clear: God gives wisdom (cf. James 1:5) to believers who ask for it. This wisdom means they will possess the ability to think ahead and devise, with the help of biblical principles, tax policies that will not only honor God by incorporating His precepts, but also be workable, practical, and successful in their application. An example of this follows. The principle of the practical leads to the common-sense deduction that

**Lowering taxes means more resources are available for individuals to meet the true needs of others.**

Practically speaking, meeting the needs of others in personal ways is much more effective than overhead-laden, national, bureaucratically controlled programs that attempt to do the same: the individualized giving of resources to the needy is always accompanied by other necessary remedying actions (such as making sure the use of such resources goes toward further education or job training versus alcohol or drugs). Such tax policies lead to holistic solutions of and for the needs of others. One possessing a *sound mind/sound judgment* can easily conclude this. But don’t be surprised when other public servants, who are either passively or actively rebelling against God, cannot see things that are so obvious; their predominant sin nature blinds them.

Another illustration of the principle of the practical is summarized in the following sidebar. (This is an alternative solution to the principle of proportionality.)





## Non-Vested Citizens

Please note: I say the following with a deep compassion for genuinely bereft individuals. And what I am about to espouse, like everything else I say, is not necessarily the opinion of the sponsors or participants in the Bible studies.

It is my growing personal conviction, stemming from this biblical principle under discussion, that if there is not a change to a flat tax soon, citizens who are now both on government subsistence programs and who are paying no income tax should have the privilege of voting curtailed until they become earners and taxpayers. Enjoying the benefits of citizenship, while at the same time not having to pay for them, violates the precepts of Genesis 1:28; 2:15; 2 Thessalonians 3:7–12; and 1 Timothy 5:8. Accordingly (before the enactment of a flat tax wherein everyone pays a proportional amount of taxes), *non-tax-paying citizens should be temporarily deemed non-vested citizens*. This is not as radical as one might initially think—given the alternative: since a near majority of voters now pay no income tax, there is nothing to stop them from continually voting in benefits for themselves at the expense of income earners and taxpayers and the solvency of the Treasury. Taxpayers will soon become the minority in the nation. *If non-vested status were enacted, it would radically change the makeup of Congress*. Congress would soon reflect the desires of those who are actually responsible for having to pay the nation's bills: the ones who

carry the others. This kind of thinking can be evidenced historically in colonial America. (cf. *Colonial Williamsburg* magazine, Spring 2007.)

Given the above analysis and correction,

**Congress is really not broken in the sense of its present functionality (as so many seem to suggest with an air of flippancy).**

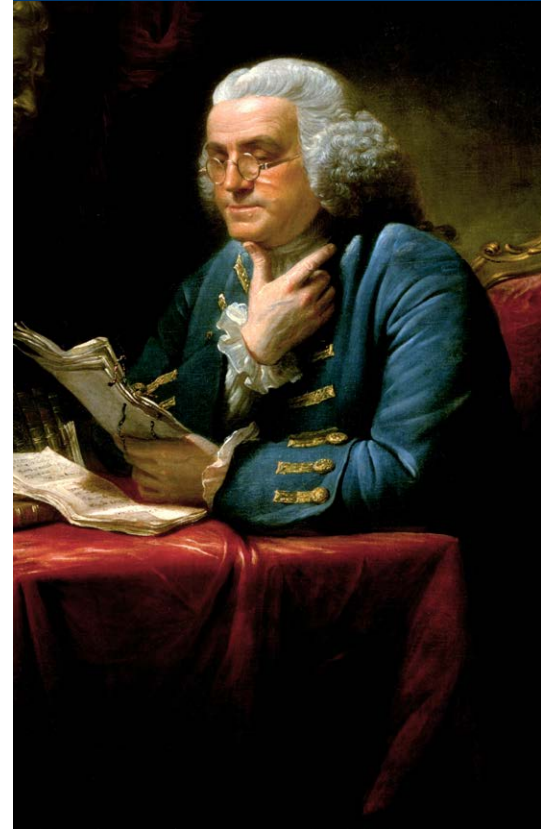
**More accurately analyzed, Congress is misrepresentative in the sense of its present functionality.**

As it now stands, the real problem lies in the fact that Congress is equally representative of those who vote without regard to America's financial solvency and those who do! If Congress only represented those citizens who are presently vested in America, its present functionality would be much different!

Here is my reason for bringing this up: it illustrates how important this Bible study is! Congress has become largely misrepresentative due to a biblically uninformed and aberrant tax policy! Our non-biblically based, biblically uninformed tax policy has come home to roost! God help us! God help us enact these principles from Your Word!

These are but a few profound illustrations of the critical importance of the principle of the practical—applied theology that is—as it relates to taxation policy formation.

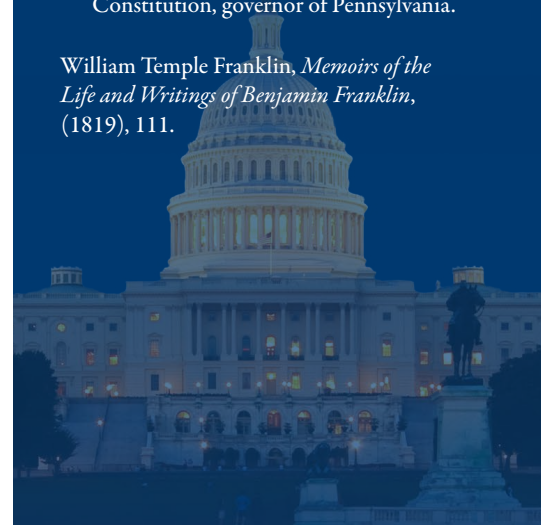
## Benjamin Franklin



**“It would be thought a hard government that should tax its people one tenth part.”**

— Benjamin Franklin, signer of the Declaration of Independence, diplomat, printer, scientist, signer of the Constitution, governor of Pennsylvania.

William Temple Franklin, *Memoirs of the Life and Writings of Benjamin Franklin*, (1819), 111.





## VI. SUMMARY

There are at least five basic biblical principles that public servants need incorporate into viable tax policies in order to ensure that they are not only successful, but even more importantly, pleasing to God. Our nation is in need of God's blessing—and obedience to His precepts is the way to best position oneself and one's nation to gain them. If any of these five principles is missing, the success of the tax policy will not be as great as if all were present. Those biblically based principles by way of review and summary follow:

1. Public servants have the right to tax.
2. Public servants must acknowledge and respect the existence of personal property ownership.
3. The taxes leveled by public servants must be just and proportional to every citizen.
4. Public servants must incentivize personal productivity.
5. Public servants must be wise and practical as to how they tax.

My prayer is that God will grant you understanding and wisdom of His timeless principles and that you will apply them to your policy decisions. Amen.

Capitol Ministries® provides Bible studies, evangelism, and discipleship to political leaders. Founded in 1996, Capitol Ministries has started ongoing ministries in more than forty U.S. state Capitols and dozens of foreign federal Capitols.

Capitol Ministries  
Mail Processing Center  
Post Office 30994  
Phoenix, AZ 85046  
661.288.2622  
[capmin.org](http://capmin.org)

© 2023 Capitol Ministries®  
All rights reserved.



[/capitolministries](http://capitolministries)

### ESTABLISHED MINISTRIES

#### UNITED STATES

Albany New York  
Annapolis Maryland  
Atlanta Georgia  
Augusta Maine  
Austin Texas  
Bismarck North Dakota  
Boise Idaho  
Boston Massachusetts  
Denver Colorado  
Dover Delaware  
Carson City Nevada  
Charleston West Virginia  
Cheyenne Wyoming  
Columbia South Carolina  
Columbus Ohio  
Concord New Hampshire  
Des Moines Iowa  
Hartford Connecticut  
Harrisburg Pennsylvania  
Helena Montana  
Honolulu Hawaii  
Jefferson City Missouri  
Juneau Alaska  
Lansing Michigan  
Lincoln Nebraska  
Little Rock Arkansas  
Madison Wisconsin  
Montgomery Alabama  
Montpelier Vermont  
Nashville Tennessee  
Oklahoma City Oklahoma  
Olympia Washington  
Phoenix Arizona  
Providence Rhode Island  
Raleigh North Carolina  
Richmond Virginia  
Sacramento California  
Salem Oregon  
Santa Fe New Mexico  
Springfield Illinois  
Topeka Kansas  
Trenton New Jersey

#### INTERNATIONAL

Brussels Belgium  
Porto Novo Benin  
Brasilia Brazil  
Ouagadougou Burkina Faso  
Gitega Burundi  
Yaounde Cameroon  
Bangui Central African Republic  
San Jose Costa Rica  
Yamoussoukro Cote d'Ivoire  
Kinshasa Democratic Republic of the Congo  
Quito Ecuador  
Malabo Equatorial Guinea  
Mbabane Eswatini  
Addis Ababa Ethiopia  
Brussels European Parliament  
Suva Fiji  
Libreville Gabon  
Accra Ghana  
Conakry Guinea  
Tegucigalpa Honduras  
Rome Italy  
Nairobi Kenya  
Monrovia Liberia  
Antananarivo Madagascar  
Lilongwe Malawi  
Mexico City Mexico  
Chisinau Moldova  
Maputo Mozambique  
Nauru  
Abuja Nigeria  
Port Moresby Papua New Guinea  
Brazzaville Republic of the Congo  
Freetown Sierra Leone  
Honolulu Solomon Islands  
Pretoria South Africa  
Dodoma Tanzania  
Nuku'alofa Tonga  
Kyiv Ukraine  
Washington, D.C. USA  
Montevideo Uruguay  
Port Vila Vanuatu  
Lusaka Zambia  
Harare Zimbabwe

1. Tax Policy Center, "T22-0132 - Distribution of Tax Units with Zero or Negative Individual Income Tax, By Expanded Cash Income Percentile, 2022," October 27, 2022, <https://www.taxpolicycenter.org/model-estimates/tax-units-with-zero-or-negative-federal-individual-income-tax-oct-2022/t22-0132>
2. Edwin J. Feulner, Ph.D., "Reagan's tax-cutting legacy," *The Heritage Foundation*, July 14, 2105, from a commentary that originally appeared in *The Washington Times*.
3. Erica York, "Summary of the Latest Federal Income Tax Data, 2023 Update," January 26, 2023, Tax Foundation, <https://taxfoundation.org/data/all/federal/summary-latest-federal-income-tax-data-2023-update/>
4. Ibid.
5. Ibid.
6. National Taxpayers Union Foundation, "Who Pays Income Taxes?," <https://www.ntu.org/foundation/tax-page/who-pays-income-taxes>