

Have you ever partnered with someone else on a project, perhaps even a business? Maybe it was a version of the proverbial lemonade stand on the sidewalk in front of your home when you were just a kid. And if you did that with a sibling or a neighbor kid, you both did the work, presumably paying for the lemons and the sugar and taking the money from your customers. Then, at the end of the day, you split the profits! You shared the work and the risk, you split the profits. That's a key part of the magic of free markets, fulfilled by the managed cooperation between the parties involved in the transaction. In short, you enjoyed the benefits of embracing a financial partner!

But there are a couple of situations where your "financial partner" is not always so very welcome, and we're taking a look at the first one that comes to mind for many—taxes! We're specifically limiting our discussion to Federal income taxes in a place like America in the modern era.

But taxes have a very long, very rich, and often quite unruly history, and you yourself know what at least part of that is about. Remember the hated tax collectors in the Roman empire during the time of Christ, folks like Matthew and Zacchaeus? In that system, the tax collectors got to keep whatever money they extracted that was above the amount required by Rome. So many of these tax collectors became quite wealthy and understandably very resented by citizens. In essence, this was sort of an open-ended skimming system where the tax collector got to keep all the collections above a certain level but still had the power of the Empire to collect it all from the people. Talk about a system built for abuse by any tax collector who was inclined to sin in that way! But Jesus being Jesus, He still reached out to the tax guys.

That takes us to purposes of the taxes that are remitted to the Emperor or the King or, in our era, the Federal government. Of course, the most basic idea of the purpose of taxes is the protection of the nation's citizens from enemies who want to conquer and even enslave people. Together, a nation's citizens pool their resources and prepare a military force to defeat any enemy that might come their way. 'Course, in the time of the Roman empire, the understanding of freedom was quite different, especially given that the Romans themselves were conquerors of peoples and territory. Sadly, even today people-groups sometimes band together to deprive others of their freedom, and a cynic might be forgiven for chuckling grimly at the idea of military forces gathered purely as protection of citizens. Think Russia. Nevertheless, throughout history, there have been at least *some* governments that sincerely work at national defense—and taxes levied for a military are typically thought of as *necessary*.

Another purpose of taxes that may be thought of as *necessary* is that of police and fire protection—people of a particular geographic area pooling together for that kind of protection. There are anarchists who resist the idea of a police force at all. And there are some police activities throughout history which have little to nothing to do with protection and justice, in fact some such activities were unjust! But, again, where taxes are levied for protection that's truly just, then that is rightly thought of as *necessary*.

Let's insert a key thought here: rightly framed, paying such taxes is actually a *privilege*. When one lives in a time and place where freedom from outside tyrants or local criminals is just and well-handled, well, then, that's a true privilege that hasn't really been very common throughout human history. Not just necessary. A *privilege*. So, are these taxes *good or bad*? If such taxes are reasonable, just, and competently deployed, a reasonable person can be obliged to say that taxes can indeed be good!

So why is there so much debate, concern, and anger around the levying and collection of income taxes? Well, the rub is, that *people will never truly agree on what's necessary*. The anarchists don't even agree that a government is necessary. And more reasonable people don't always agree that a large scale of defense spending is necessary. And some believe that some police forces are unjust in their practices.

But it goes deeper than that—and it actually gets very personal. First, no matter how much taxes might be considered necessary, levying taxes takes from the fruits of people's efforts to steward the lives of their families. Yes, the government is a financial partner, but one you didn't specifically ask for or contract with directly. But, still, don't you value your freedom from tyrants and criminals?

In this way, we arrive at the very tricky notion of the *common good*. The trouble is, there's absolutely no consensus as to what the common good is. And, of course, in the modern era, people's answers about taxes are based substantially on their *opinion about the common good*. That's silly, you might say... reasonable people can pretty much agree on a basic idea of the common good. Hardly. Not even close.

Remember that man named Jesus, the Person who came to save the world? Second Peter 3 tells us that God's wish is that none would perish—and the well-known verses John 3:16-17 (ESV) says “For God so loved the world, that he gave his only Son, that *whoever* believes in him should not perish but have eternal life. For God did not send his Son into the world to condemn the world, but in order that the world might be saved through him.” Wow, *that the world might be saved through him!*

And, yes, Christ offered and *still* offers His finished work on the Cross for free. Is there a better definition of the common good, a life-critical service extended for free to the whole world for eternity? But still, every day, people reject Christ. And people who grew up in a church often walk away from Christ. So much for people agreeing on the common good! And, in contrast to the free gift of God's grace, we don't need to be reminded that taxes cost the taxpayers money. *Not free*. Very much *not free*.

So we get to deeper notions of the common good when it comes to taxes, engaging mushy phrases like “fair share” and “equal outcomes.” Is the common good more about striving after equal outcomes or more about equal opportunity to achieve customized outcomes? And is the common good about making everybody *more equal* in financial resources, whether that's measured in current income or the wealth left over? In fact, what does “equal” even mean in daily human affairs?

Let's back up a moment. The history of the income tax in the U.S. is interesting. The 16th Amendment to the U.S. Constitution allowing the U.S. Congress to tax Americans' income was ratified in 1913, just a bit over a century ago. And the original tax rates levied then ranged from 1% for income up to \$20,000 to 7% for income over \$500,000. So, right off the bat, Congress decided that income tax *rates* would be *progressive*—meaning that the higher-income earner would not only pay more than a lower-income earner, the higher-income earner would pay a higher percentage on the last dollar earned. Is that just?

Here's an astonishing fact: the highest marginal income tax rate in the U.S. from 1951 to 1963 was over 90%! That means, when high-income earners in that bracket earned that last dollar, they kept less than a dime! Of course, human nature is such that high-income earners were far less motivated to work for that last dollar! 'Course, the government loses then, too. Duh. In the early 2020s (so far), the highest marginal tax bracket has been 37%...and many economists believe that these marginal tax rates which were drastically lowered the past few decades helped foster a decades-long economic boom in the U.S.

But is even that really *fair*...should high-earners be able to keep even 63 cents of a dollar they earn when there's even just a little bit of poverty still left in America? Some say no. So...just what's *necessary* and what's the *common good* when it comes to taxes? Well, like Jesus being the Savior of the world, that will be hotly contested until Jesus returns! Ha! So, what does Jesus say your response to all this should be?

When asked about whether we should pay taxes, Jesus famously said, “Render to Caesar the things that are Caesar's, and to God the things that are God's.” And He also shared many a teaching on being a good steward. Remember, for instance, the parable of the talents? So here's the deal. From Matthew and Zacchaeus to the 16th amendment, the reality of governments interjecting as our often-less-than-wanted financial partner is not new. That's right, there's “nothing new under the sun,” as the Bible says.

So, when it comes to being a Biblical steward of finances, *render* as Jesus instructed, with the proper priorities. Study your ruling tax system and render to Caesar properly. Then, not just with your bank account but with your whole being—render everything you have unto Christ. Why? Because we have a King who—instead of taxing *us*—was actually Himself encumbered...levied...taxed totally on our behalf. In that way, King Jesus gives us eternal life freely; He deserves our all! *Go...and render your life to God.*

