

When does taxation become excessive? (29:4)

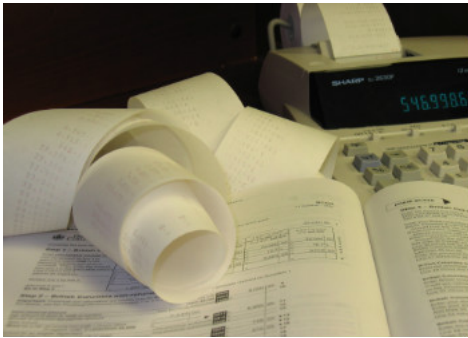
The king gives stability to the land by justice, but a man who takes bribes overthrows it.

THE TEXT (NASB)

The king gives stability to the land by justice, but a man who takes bribes overthrows it.

The king by judgment establisheth the land: but he that receiveth gifts overthroweth it. KJV - Proverbs 29:4

INTRODUCTION



Excessive taxation is a common form of financial injustice. Law and order, specifically **justice** is more important to a nation's success than its military might and its natural resources.

A Higher Power monitors *everything* in **the land** and determines a country's underlying **stability**—it's true security. Government, be it by **king**, president, or prime minister, is not a country's highest authority.

Misuse of finances will destroy a nation from within. A deeper study of the text shows that financial injustice is not limited to **bribes**, but creeps into the tax system. How's that?



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COMMENTARY

Bribery is a very common practice worldwide and it is never called bribery by those who practice it. Taking a bribe is worse than offering a bribe.

The specific Hebrew word, translated as bribes, is very unusual. It appears only once in Proverbs and contains an important but subtle warning. But before we examine it, let's get a better understanding of the first part of this text.

Translation: *Justice*



Here is a comment on the Hebrew word for *justice*, **מִשְׁפָּט** (miš•p?t, pronounced “mish-pat”), according to the Theological Wordbook of the Old Testament:

This word represents what is doubtless the most important idea for correct understanding of government—whether of man by man or of the whole creation by God.... It includes the legislative, executive and judicial functions of government. An analysis of all the uses in the bible turns up at least 13 related, but distinct, aspects of the central idea, which is to be rendered by a single English word...‘justice.’

Thus justice is a broad concept. The text warns us that the misuse of money perverts justice. The fallout affects everyone in the vicinity.

Classic Comment—Pre-Medieval Practices

I appreciate the observation that Adam Clarke made on use of bribes to influence national leadership, especially before the English passing the Magna Carta, which contained an important clause related to this text:



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Article [29] Nulli vendemus justitiam; “We will not sell justice to any.” I [Adam Clarke] have met with cases in our ancient records where, in order to get his right, a man was obliged almost to ruin himself in presents to the king, queen, and their favourites, to get the case decided in his favour.

Justice is clear, unbiased administration of the law. But justice is a delicate prize and can easily be ruined.

Translation: *who takes bribes*



The expression “*who takes bribes*” is translated from the Hebrew word, תְּרוּמָה (terûmâh, pronounced “t?-roo-mah”), which can also be rendered as gift or perhaps sacred gift. According to the *Theological Wordbook of the Old Testament* (TWOT) it denotes:

...materials contributed for the building of the tabernacle (Exodus 25:2-3), the half shekel atonement money (Exodus 30:13), contributions of the Persian kings and others to rebuild the temple (Ezra 8:25), the tithe of the tithe designated for the priests (Numbers 18:25-32) and the sacred precincts of Ezekiel’s temple vision (Ezekiel 45:1). Gifts to idols (Isaiah 40:20) and the offering of war booty (Numbers 31:29) may also be thus designated.... It occurs only once in a non-cultic usage referring to either to those who bribe with gifts or those who selfishly extort gifts (Proverbs 29:4), *men of gifts*.

Classic Comments: Excess Taxation

I was surprised to learn that some translators emphasize the uniqueness of this word *bribe* to the point that they (Keil & Delitzsch) render it in a radically different way: “A king by righteousness bringeth the land to a good condition, but a *man of taxes* [emphasis mine] bringeth it down.”



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K&D explain the reason for this rendering:

This Hebrew word for bribes means tax (lifting, raising = dedicating), free-will offerings, as well as gifts that are obligatory and required by the laws of nature. *Since the word, in the only other place where it occurs, Ezekiel 45:13-16, is used of the relation of the people to the prince, and denotes a legally-imposed tax, so it appears also here, in passing over from the religious sphere to the secular, to be meant of taxes, and that according to its fundamental conception of gifts, i.e., such taxes as are given on account of anything, such as the produce of the soil, manufactures, heritages (emphasis mine)...* on the contrary, a king helps the land to a good position, and an enduring prosperity, by the exercise of right, and that in appointing a well-proportioned and fit measure of taxation.

In other words, a wise king keeps taxes low and promotes justice in commerce.

More Classic Comments on Taxation



Gill makes a similar observation:

In the original text, “a man of oblations”; the word is generally used of the sacred oblations or offerings under the law; hence some understand it of a sacrilegious prince who of his own arbitrary power converts sacred things to civil uses whether as a perverter of justice through bribes, or as a sacrilegious man; *though it may be rendered, “a man of exactions,” for it is used of the oblation of a prince which he receives from his people; Ezekiel 45:9 as Aben Ezra observes; and so it may be interpreted of a king that lays heavy taxes upon his people, and thereby brings them to distress and poverty, and the state to ruin.*

What does this mean? It’s what many of us already know—intense taxation ruins any



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jurisdiction—city, province, state, county or country.

When Did Taxation Start?

We need to go back in history to understand that taxes are welcomed by a nation when they make the “G” in god small and the “G” in government big. Big “G” government feeds on big “T” taxation. Here’s how it all started as recorded in 1 Samuel 8:7-20 with emphasis added. Note especially the word **take**.

The Lord said to Samuel, “Listen to the voice of the people in regard to all that they say to you, **for they have not rejected you, but they have rejected Me from being king over them.** Like all the deeds which they have done since the day that I brought them up from Egypt even to this day—in that they have forsaken Me and served other gods—so they are doing to you also. Now then, listen to their voice; however, you shall solemnly warn them and tell them of the procedure of the king who will reign over them.”

So Samuel spoke all the words of the Lord to the people who had asked of him a king. He said, “This will be the procedure of the king who will reign over you: he will **take** your sons and place them for himself in his chariots and among his horsemen and they will run before his chariots. He **will appoint for himself** commanders of thousands and of fifties, and some to do his plowing and to reap his harvest and to make his weapons of war and equipment for his chariots. He will also **take** your daughters for perfumers and cooks and bakers. He will **take** the best of your fields and your vineyards and your olive groves and give them to his servants. He will **take** a tenth of your seed and of your vineyards and give to his officers and to his servants. He will also **take** your male servants and your female servants and your best young men and your donkeys and use them for his work. He will **take** a tenth of your flocks, and you yourselves will become his servants. Then you will cry out in that day because of your king whom you have chosen for yourselves, but the Lord will not answer you in that day.”



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Nevertheless, the people refused to listen to the voice of Samuel, and they said, “No, but there shall be a king over us, **that we also may be like all the nations**, that our king may (1) judge us and (2) go out before us and (3) fight our battles.”

Taxes pay for services. The services are: (1) “judge us” This means enforcing law and order, (2) “go out before us” This means represent us/lead us/be our figurehead and (3) “fight our battles” This means provide military protection. These basic government services cost the inhabitants of Israel 10% flat rate in income taxes. All other government services such as (4) education, (5) infrastructure, (6) old age security, (7) welfare and especially (8) health care, cost much more. When the demand for services increases, so must the taxes.

Crossing the Line in Excess Taxation

Specifically, when the State takes money earmarked for God, which is typically the first 10%, I believe it has crossed the line. The state (or king) considers itself as God. Bad move! A wise taxation system keep taxes low and grant tax relief for charitable donations, recognizing that the state itself is responsible to a Higher Power.

Furthermore, I believe that when the taxes collected from the taxpayers exceed the benefits provided to the taxpayers, then the tax rates are also too high.

OUR CREATOR, REDEEMER, AND FRIEND

Jesus had many enemies.

Yet even His enemies said that Jesus “told the way of God in truth and deferred to no one,”(Mark 12:14). Jesus could not be bought by anyone—for any amount—not even for all the money in the world (Matthew 4:8-11). Furthermore, there is no record of Jesus ever asking for money.

The kingdom of Jesus is not dependent on money in any way whatsoever. It is indestructible (Isaiah 9:6-7).

APPLICATION



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- Memorize the text in your favourite Bible translation and think about it often.
- Make certain that civil servants are “un-bribe-able.”
- If you are able to influence public policy, encourage giving to God’s five favourite charities, even at your own expense.
- Learn about the Laffer Curve of tax optimization, but not for the purpose of maximizing taxes.
- Amplify the value of non-monetary treasures, such as good health and public respect.
- Take a look at [Proverbs 17:26 - "Should income taxes be flat-rate or progressive?"](#)

Which one of these steps, if any, does Jesus want you take first? Ask Him.



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KEY WORDS

bribe, dishonesty, gift, honesty, justice, leadership, less assets (quantity), security, taxes, bf sharing, government

ILLUSTRATION

Who is Tax-Driven Ted?



Death and taxes: The only things we can be sure of! Certainly that's the way Tax-Driven Ted sees it. Whereas others pay some or little attention to taxes, he is consumed by tax minimization. Ted is tax obsessed. Why? For many Canadians, if left unmanaged, taxes eliminate over 50% of income. In Canada tax freedom day falls in July.

Tax freedom day is the day of the year when you have paid all your taxes and can now keep the rest of the money you earn. Tax-Driven Ted will spend money just to get a write-off. He fails to seriously evaluate the underlying economics behind the decision and chooses to focus on the tax consequences. He loves to borrow money to invest simply because he can write off the interest costs of amount borrowed. This investment technique is called leveraging and is commonplace.

Ted doesn't believe he should pay any taxes. After all, the government wastes money. It's extremely inefficient. He uses every angle to reduce taxes. He's always looking for loopholes, credits, or write-offs. *His focus is not on customer satisfaction but on tax reduction.*



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He goes on trips and conferences so that he can take the tax write-offs. He loves limited partnerships investments and other tax shelters. For some investors tax considerations are secondary, but for Tax-Driven Ted, they come first.

