

# Should income tax rates be flat or progressive? (17:26)

It is not good to fine the righteous, *nor* to strike the noble for *their* uprightness.

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## THE TEXT (NASB)

It is not good to fine the righteous, *nor* to strike the noble for *their* uprightness.

*Also to punish the just is not good, nor to strike princes for equity. KJV - Proverbs 17:26*

## INTRODUCTION



Being wealthy is not evil.

Misguided governments tax the rich unfairly. A “progressive” tax system, where higher earners pay a higher percentage in income tax, penalizes those who earn more. As the great President Abraham Lincoln said, “You don’t make the weak stronger, by making the strong weaker.”

This text warns us against taxation that attempts to force economic equality on everyone.



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## COMMENTARY



Note the inherent assumptions in this proverb: Fines are imposed only upon those who have wealth; fines can't be collected from those who have none. Three different aspects of virtue are repeated in the text: Righteous, noble, and uprightness. So it deals with the proper treatment of good people who happen to be rich. Though there are many forms of fines, financial penalties, and public service charges, the tax system is the most common method to encourage or discourage citizens—by charging them fewer or less taxes.

A progressive tax system penalizes those who earn more, for the simple reason that they earn more. The taxation standards are inconsistent. Most jurisdictions in the Western world use progressive tax rates. In contrast, the Canadian province of Alberta used a flat ten percent tax rate from 1999 to 2015. It was introduced by then-Minister of Finance Stockwell Day, to make income taxes simpler and non-discriminatory. It helped to draw commerce and investment into Alberta, making it the most prosperous province in Canada. Alberta's simple, flat-rate tax fanned the entrepreneurial spirit. Everyone wants to keep most of what they've earned!

### Not Good

If the righteous in society are financially penalized, simply because they have financial resources, this proverb says, the result is not good. Why?

- It is unjust to penalize someone for working harder;
- It tells the poor that they won't keep all the benefits of working harder;
- It discourages the righteous from investing in the economy;
- All of society adopts the prejudice that the wealthy are evil;
- The public administration is bloated and welfare load is increased.
- It discourages the generosity of good citizens;
- The righteous may leave the country, taking their investments—and jobs.

If the "noble" misuse their wealth, they're no longer righteous and should be penalized. But simply taking from the rich, even when giving to the poor—the "Robin Hood" propaganda of socialism—is harmful for everyone. These days, developed economies are failing only as they



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become socialist. So Western elites ignored the fact that once-socialist Sweden had to return to a free-market economy. And starvation is almost unknown globally, except under socialist systems like Venezuela or North Korea.

Recently the corporate giants Burger King and Tim Hortons struck a partnership. For Tim Hortons, the partnership allows the coffee and doughnut chain to expand outside of Canada. But to avoid high U.S. corporate taxes, the burger chain planned to move their global headquarters to Canada. The point is simple: Investment flows where it is best treated, and trying to control that flow is squeezing water.

## Translation: *Fines*



The Hebrew word for “fine” here, עֲנָשׁ ('ā•nāš, pronounced “ah-nash”), is used only eight times in the Bible; four times in the Book of Proverbs. When used outside Proverbs, it always refers to a financial penalty. So 'ā•nāš is first used in Exodus 21:22 as the monetary fine assessed for a criminal act. The *Theological Wordbook of the Old Testament* (TWOT) says 'ā•nāš is a “term of legal redress, to punish by pecuniary penalty (a monetary fine).” So the ESV and NASB correctly translate this word as “fine.” The KJV translation as “punishes” misses this subtle, but important, distinction.

## Translation: *Noble*

The KJV also misses another nuance in its translation, “princes.” The Hebrew word for “noble,” in those both to referring ,Bible the in times thirty used is נָדִיב (‘deev-nah” pronounced ,dîḇ•nā) authority (princes) and those of respectability (noble citizens). Which sense fits here? We look to the word’s root meaning and its first use. The word is first used twice in Exodus 35:5, 22 to describe those Israelites who were generous in giving to the work of the LORD. And the *Theological Wordbook of the Old Testament* says that nā•dîḇ is derived from nadab, with a root meaning, “an uncompelled and free movement of the will unto divine service or sacrifice.” So for this proverb, most modern English translations render it as “noble” in character (rather than rank), as noted in the Barnes Commentary.

## Translation: *nor, their*



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In the NASB translation, the second part of the proverb has two words inserted, “nor” and “their,” not found in the Hebrew. *Young’s Literal Translation* (1898) is tighter: “Also to fine the righteous is not good, to smite nobles for uprightness.” If the English “nor” is not inserted, the translation still flows logically, and the expression “to strike the noble” highlights the harm caused to the righteous. In other words, fining the good, those who behave well, is like causing them physical injury. Why do it?

## Indiscriminate Treatment of the Rich

Why would someone penalize good citizens? It makes no sense. Some people get rich through hard, consistent, prudent work. Others are wealthy through dishonesty and greed. A Robin Hood morality of simply “taking from the rich and giving to the poor” is foolish, and it benefits only the governments playing Robin Hood, not the poor they say they’re helping.

Not all poor people are poor for the same reason, and not all rich people are rich for the same reason. Not all the wealthy are vicious, and not all the poor are virtuous. Painting everyone with the same brush is wrong. When wrongs have been committed, the transgressors should not be allowed to hide behind either their wealth or their poverty. Taking from all the wealthy, because some abuse their riches, is unjust. Likewise, giving to all the poor, because some are accidentally poor, is unjust.

## Progressive Income Tax: A Tale of Three Brothers

Here is a video from Prager University describing how a progressive tax system works.

[Click here to view video](#)

## Public Policy



Bev Dahlby, a distinguished fellow at the University of Calgary’s School of Public Policy, found that income inequality isn’t necessarily the grand evil it’s made out to be, especially in the wealthy, developed world (Nat Post, 2 Sept 2013). “In developing countries, low-income inequality does hurt growth, because if you have more inequality, at the lower end of the distribution, people can’t afford to invest in themselves and their children, so



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they can't acquire the skills that would allow them to earn more." But things are different in OECD countries like Canada: "There is no statistical evidence that inequality affects rates of economic growth [in wealthier countries]."

While we can ensure that everyone has access to enough food, shelter, and clothing—beyond the essentials—individuals can exercise their personal freedom in enjoying the fruits of their own labours, whether it be relaxed or strenuous.

## Marxist Mentalities

Sadly, one major error of Marxism is blurring justice and economics. A fine or a financial penalty is appropriate only where a crime or a wrong is committed, not because of the ability to pay. Often fines are assessed or influenced by the wealth of the wrong-doer, rather than the seriousness of the crime. This perversion of justice penalizes good people. And if "good citizens" (The Message) are fined simply for their prosperity, the very people inclined to be generous will have less to share, and be less inclined.

Mixing the possession of wealth and administration of justice is wrong and dangerous. This has been a universal and timeless human calamity. Surely the abuse of the poor by the wealthy is common in the world, but when activists attack the rich in the name of the poor, the upheaval benefits only the activists, and never the poor. This begins with confiscating personal property (the proverb's first phrase) and develops into physical oppression (the second phrase). Financial persecution precedes physical persecution. That's how the devil handled Job (Job 1:6-12, 2:1-6), first attacking his wealth, then his health.

## OUR CREATOR, REDEEMER, AND FRIEND

Jesus didn't take from the rich and give it to the poor. He told the rich to be generous, but He never forced them to be generous. Jesus changes hearts from the inside out, so the rich want to be generous and do the right thing.

A transforming encounter with Jesus brings voluntary generosity, much better than enforced seizure. It's better for the giver, the receiver, and society as a whole. Consider the story of Zaccheus: A wealthy, dishonest tax collector, transformed by Jesus, who voluntarily more-than-restores the funds of whomever he defrauded, then voluntarily gave half his remaining possessions to the poor (Luke 19:3-8).

Internal conversion is infinitely better than any external coercion.



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## APPLICATION

- Memorize the text in your favourite Bible translation and think about it often.
- Watch your attitude towards the rich—don't despise them for their wealth. More wealth brings more responsibility.
- Don't support communism or self-centred capitalism.
- Distinguish the administration of justice from the management of wealth.
- Study [Proverbs 29:4 - "When does taxation become excessive?"](#)

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



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## KEY WORDS

capitalism, communist, justice, less assets (quantity), penalty, productivity, righteous, standards, taxes, bf sharing

## 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.

