

Chapter 25

Amendment 16: Graduated Income Tax vs. Flat Increase Tax

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration.

Ratification

In order to overturn *Pollock v. Farmers' Loan & Trust Co.* (1895)¹ (“whereby the attempt of Congress the previous year to tax incomes uniformly throughout the United States was held by a divided court to be [a direct tax]...”,²), Congress needed another amendment to the Constitution.

As early as 1896, such an amendment was already a plank in the Democratic Party’s platform. “Democratic Representative Cordell Hull of Tennessee introduced income tax legislation in 1907, and the Democratic Party called for an income tax amendment in its 1908 platform.”³ Republican Presidents Theodore Roosevelt and William Taft were also in favor of an income tax. That some States were already enacting income tax laws also contributed to amending the federal Constitution:

...states, like New York, were enacting their own income tax laws. Some states found that they needed more revenue, other than from property taxes, to support public services like education. ...Wisconsin was the first to adopt a permanent income tax in 1911, a 1% rate to incomes more than \$800 for individuals and \$1,200 for married couples.⁴

Not everyone, of course, supported a federal income tax. In 1910, Senator Richard E. Byrd, Speaker of the Virginia House of Delegates, made a prophetic indictment regarding the ratification of the Sixteenth Amendment:

[The *Sixteenth Amendment*] means that the state actually invited the Federal government to invade its territory, to oust its jurisdiction and to establish Federal dominion within the innermost citadel of reserved rights of the Commonwealth. This amendment will do what even the *Fourteenth* and *Fifteenth Amendments* did not do – it will extend the federal power so as to reach the citizens in the ordinary business of life. A hand from Washington will be stretched out and placed upon every man’s business; the eye of a Federal inspector will be in every man’s counting house.

The law will of necessity have inquisitorial features, it will provide penalties. It will create a complicated machinery. Under it businessmen will be hauled into courts distant from their homes. Heavy fines imposed by distant and unfamiliar tribunals will constantly menace the taxpayer ... state lines will exist nowhere but on the map. Its agents will everywhere supervise the commercial lives of the states....⁵

In *Stanton v. Baltic Mining Co.* (1916), the United States Supreme Court ruled, “The Sixteenth Amendment conferred no new power of taxation but simply prohibited the previous complete and plenary power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged.”⁶

Although the Sixteenth Amendment is often cited as the “source” of the Congressional power to tax incomes, at least one court has reiterated the point in *Brushaber* [v. *Union Pacific Railroad* (1916)] and other cases that the Sixteenth Amendment itself did not grant the Congress the power to tax incomes (a power the Congress has had since 1789), but only removed the requirement, if *any*, that any income tax be apportioned among the states according to their respective populations. In the *Penn Mutual* Indemnity case, the United States Tax Court said: “In dealing with the scope of the taxing power the question has sometimes been framed in terms of whether something can be taxed as income under the Sixteenth Amendment. This is an inaccurate formulation ... and has led to much loose thinking on the subject. The source of the taxing power is not the Sixteenth Amendment; it is Article I, Section 8, of the Constitution.”⁷

Commissioner v. Glenshaw Glass Co. (1955) explained what is encompassed in the term “gross income”:

...the Supreme Court laid out what has become the modern understanding of what constitutes “gross income” to which the Sixteenth Amendment applies, declaring that income taxes could be levied on “accessions to wealth, clearly realized, and over which the taxpayers have complete dominion.” Under this definition, *any* increase in wealth – whether through wages, benefits, bonuses, sale of stock or other property at a profit, bets won, lucky finds, awards for punitive damages in a lawsuit, qui tam actions – are all within the definition of income, unless the Congress makes a specific exemption, as it has for items such as life insurance proceeds received by reason of the death of the insured party, gifts, bequests, devises and inheritances, and certain scholarships.⁸

One of the reasons the income tax was proposed was to replace sales tax, which was considered inequitable to the poor. However, under constitutional government today, most citizens pay both income and sales taxes, in addition to other sundry taxes. Beginning in 1943, the federal government required employers to withhold their employees’ income taxes, causing every employer to become a government tax collector and party to the government’s unbiblical encroachment.

Even more insidious is the fact that ungodly organizations such as Planned Parenthood are funded in part by the Constitutional Republic’s taxes, which makes tax-paying Christians indirect parties to infanticide and other abominations.

The Tax Protest Movement

With such an all-encompassing tax, is it any wonder the tax protest movement is so large? Nearly everyone opposes the Sixteenth Amendment’s income tax to one degree or another. However, with few exceptions, most people object on invalid grounds. The vast majority of opposition to income tax is predicated upon the simple fact that the grumblers and dissenters do not like parting with their hard-earned money – which, in some instances, amounts to nothing more than covetousness or greed. This remonstrance has no basis in law, constitutional or Biblical, for the simple reason that the “money” the government demands from its citizens is not, and never was, theirs to begin with – it belongs to the government.

For those of us who serve Yahweh⁹ as God, the increase tithe (a ten percent flat tax) does not belong to us either. In fact, neither does what remains after the tithe. Because “the earth ... and the fullness thereof, the world and they that dwell therein” (Psalm 24:1)¹⁰ belong to Yahweh, His servants are merely stewards of everything He provides us. Yahweh has

designated the first ten percent of our increase to go directly to His kingdom work. What remains is for us to utilize and invest for ourselves and our families as we best see fit (within moral and kingdom limits) on His behalf.

The tithe is essentially a rental fee to Yahweh and an acknowledgment of His sovereignty:

God delegates ownership to mankind in terms of a leasehold contract. Men owe Him a tithe as His legitimate return.... Paying a tithe to God is public admission that they are not the sovereign owners, not the autonomous creators.¹¹

We all serve and obey something or someone, and whatever or whomever we obey ultimately demonstrates whom we serve as god. Just as the tithe belongs to Yahweh, so does whatever tax any other god demands from its subjects. It is not a question of whether we must pay; it is a question of how much and to whom. The average citizen of the United States Constitutional Republic is taxed much more than ten percent of his increase via graduated income tax, property tax, Social Security, capital gains, unemployment tax, corporate tax, and sundry other taxes, both obvious and hidden. According to the Tax Foundation, the average American paid 26.89 percent in combined federal, state, and local taxes in 2010¹²:

Tax Freedom Day will arrive on April 12 this year, the 102nd day of 2011. That means Americans will work well over three months of the year, from January 1 to April 12, before they have earned enough money to pay this year's tax obligations at the federal, state and local levels. ...Americans will pay more taxes in 2011 than they will spend on groceries, clothing and shelter combined.¹³

In principle, taxpayers are bond slaves to the government for more than a quarter of the year. *In practice*, taxpayers are government slaves twelve months of every year because a percentage of each month's paycheck goes toward the year's aggregate taxes:

Ancient Egypt, which under Joseph suffered from a 20 percent income tax rate, is called "oriental despotism." Contemporary taxation at twice or three times this level is called progressive democratic fiscal policy.¹⁴

People have difficulty with Joseph's taxation policy during the seven years of famine in Egypt. In addition to taxing the Egyptians 1/5 rather than 1/10 of their increase, he eventually procured all of the crops, the land, the livestock, and even the Egyptians themselves as slaves for Pharaoh. How could Joseph be a righteous man and tax the Egyptians twice what was Biblically permissible? The answer is found in the position in which Yahweh had placed Joseph. Although ultimately it was done by and for Yahweh's sovereign plan, Joseph's *immediate* position represented Egypt and the god Pharaoh, not Israel and the God Yahweh.

We have no record that Joseph taxed his father and brothers after they set up residence in Egypt. At that time, his family were guests in Egypt. Because they were servants of Yahweh, not Pharaoh, they were exempt from Pharaoh's taxes. They were required to render unto Yahweh, as their God, the things that belonged to Yahweh. Had Pharaoh been their god, they would have been required to render unto Pharaoh the things that belonged to Pharaoh. Had the Israelites been required to pay the Pharaoh-god's taxes, they would have had cause to grumble, resist, and even revolt.

Essentially, this was the same argument that eventually led to the American Revolution. Two of the more prominent rallying cries of the Americans were "No taxation without

representation!” and “No king but Jesus!” Because the King of England was not representing them, he was not due their taxes. These early Colonialists had chosen Jesus¹⁵ rather than George as their king:

Any discussion of taxation must involve the discussion of sovereignty because they are indivisible. The power to tax is the claim of ownership and control over man and his possessions, and this claim of ownership is the claim of sovereignty.... Every tax by the state on both man and his property is, in essence, the claim of sovereignty.... The fact that the state claims the right to deny man his life, liberty, and property if he refuses to pay his taxes is simply the claim by the state that it is the ultimate owner of man and his material goods....¹⁶

Anyone who chooses a surrogate in place of Yahweh is liable for that god’s taxes. All Americans, non-Christians and “Christians”¹⁷ alike, whose primary god is WE THE PEOPLE have no legal grounds to grumble or rebel against whatever taxes their god demands. Because they have chosen WE THE PEOPLE as their god, they are required to pay whatever tribute WE THE PEOPLE stipulates. This is precisely what Jesus declared in Matthew 22:21: “Render therefore to Caesar the things which are Caesar’s; and unto God the things that are God’s.” Having perceived the craftiness of the Pharisees and Herodians, Jesus put the ball back in their court by informing them that if Yahweh was their God, they needed to render to Him His dues, but if Caesar (Baal, Allah, Buddha, Krishna, or WE THE PEOPLE) was their god, they needed to render to him his dues. If someone thinks he’s being overtaxed, the only permanent solution is to exchange WE THE PEOPLE for a god who does not require as much in taxes.

God’s requirement of the tithe is simply the declaration that He is Lord and King over His covenant people. To deny the tithe is to deny God’s covenant and to deny that God is our Lord and King. It is simply another way of saying, “We have no king but Caesar” (John 19:15), a cry not only of the chief priests who crucified our Lord, but of the antinomians who crucify Him afresh today.¹⁸

Although R.J. Rushdoony’s conclusion about Jesus’ intent (i.e., that Christians are *obligated* to pay both Yahweh’s and Caesar’s taxes) is incorrect, some of his following thoughts regarding Matthew 22:21 are excellent and, in fact, disprove his own erroneous conclusion:

The Greek text makes clear that the tax [the tribute money] was a “capitation tax,” Israel already had a poll tax ... required by God’s law in Exodus 30:11-16. Its purpose was to provide for civil atonement.... There was thus a particular aggravation in the fact that Rome also required a poll or head tax. The Roman Empire and emperor were progressively assuming divine roles, requiring religious assent, and claiming priority over religion. The poll tax was thus a particularly offensive tax, in that it seemed to require a polytheistic faith, the worship of a god other than the true God....

The right to issue coins had religious overtones for Israel as I Maccabees 15:6 implies.... “Coin’ and ‘power’ were regarded as synonyms, so that the coin was the symbol of the ruler’s dominance.” ...To give tribute to Caesar thus meant to acknowledge Caesar’s power; to approve of giving tribute to Caesar was to acknowledge the legitimacy of Caesar’s power. The question implicit in the Herodian’s statement was whether any government other than God’s has any legitimacy. Christ’s assertion of His messiahship was seen by his accusers as a denial of Caesar’s right to tax (Luke 23:2), since the messiah as King had to have exclusive sovereignty.... For Jesus to have denied Caesar’s right to tax Israel was a mark of insurrection

and would make Him liable to arrest. For Jesus to have affirmed Caesar's right to tax would have been, in the eyes of the people, a denial of His messiahship.

...the coins of Tiberius ... carried a "bust of Tiberius in Olympian nakedness, adorned with the laurel wreath, the sign of divinity." The inscription read, "Emperor Tiberius August Son of the August God," on the one side, and "Pontifex Maximus" or "High Priest" on the other.... The coins thus had a religious significance. Israel was in a certain sense serving other gods by being subject to Rome and to Roman currency. The point made by implication by His enemies, that tribute to Caesar had religious overtones, was ... confirmed by Jesus, even as He proved their own submission to Caesar.¹⁹

This is the same principle the Apostle Paul conveyed in Romans 13:7: Render tribute, tax, custom, etc., to whomever it is due. Whatever the contemporary interpretation and application of Amendment 16, Constitutionalists need to cheerfully render tribute to WE THE PEOPLE. They do not even have the right to question the amount required by their government, anymore than Christians have the right to question the ten percent tithe Yahweh has claimed as His due. On the other hand, if you are a Christian, subject to the King of kings, you should indeed be questioning Amendment 16 – as you should all of the Constitution – in the same way you would challenge *any* man-made law contrary or hostile to Yahweh's law.

Income vs. Increase

A [graduated or progressive] tax ... imposes a greater burden on the wealthy than on those with low incomes because the tax rate percentage increases as one's income or assets increase. Income taxes and estate taxes are progressive taxes.²⁰

In 1816, Thomas Jefferson offered prophetic insight about debt and taxes:

If we run into such debts, as that we must be taxed in our meat and in our drink, in our necessaries and our comforts, in our labours and our amusements, for our callings and our creeds, as the people of England are, our people, like them, must come to labor sixteen hours in the twenty-four, give the earnings of fifteen of these to the government for their debts and daily expenses; and the sixteenth being insufficient to afford us bread, we must live, as they now do ... [having] no time to think, no means of calling the mismanagers to account; but ... glad to obtain subsistence by hiring ourselves to rivet their chains around the necks of our fellow-sufferers.... 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, to have no sensibilities left but for sinning and suffering.... And the fore horse of this frightful team is public debt. Taxation follows that, and, in its train, wretchedness and oppression.²¹

Jefferson was wrong about only one thing: what he termed *the tendency* is, in fact, *the destiny* of all human governments, including the one he helped form:

The graduated income tax in the United States started small. In 1913, the income tax was levied on couples who earned more than \$4,000, the equivalent of more than \$80,000 today, and the rate was only 7 percent. The maximum tax rate peaked at 100 percent very briefly when President Franklin Roosevelt issued an executive order that all income over \$25,000 be taxed at a rate of 100 percent. This was quickly overturned by Congress but the tax rate did reach 94 percent at the end of World War II.

Though rates have decreased significantly since World War II, the United States still uses a graduated income tax. The 2009 federal income tax is broken up into six brackets: 10 percent, 15 percent, 25 percent, 28 percent, 33 percent and 35 percent.²²

Yahweh's law not only halts the inevitable fate spoken of by Jefferson, it prevents it. Nowhere does Yahweh's law allow a graduated income tax, such as the one levied upon us by Amendment 16.

Very early in U.S. history, the U.S. Supreme Court recognized that "the power to tax is the power to destroy." [*McCulloch v. Maryland*, 17 U.S. 316 (1819)] This is not a power which God in His law confers upon the state.... Moreover, by means of the tithe and by offerings over the tithe, God places in man's power the ability to reconstruct society in terms of the word of God.²³

Much has been and could be said concerning the dubious *legality* of the Constitutional Republic's income tax and the Internal Revenue Service, but our focus as Christians should be on the *lawfulness* of this tax. This analysis can only be accomplished by juxtaposing the Sixteenth Amendment's income tax with the law of Yahweh. Yahweh does not require a tax on any part of man's capital but only on the increase from his capital and/or labor:

Thou shalt truly tithe [10 percent of] all the increase of thy seed, that the field bringeth forth year by year. (Deuteronomy 14:22)

Part of the reason tithing is debated today is because many contemporary Christians have not been taught Yahweh expects His government, and therefore His law, to be implemented and enforced here on earth via the type of administration described in Romans 13:1-7, 1 Corinthians 6:1-5, and 1 Timothy 1:8-10. Such a government, like any government, must be funded, and Yahweh's tithing system provides such funding.

Even Christians who debate the validity of the New Covenant tithe should recognize the importance and applicability of the Bible's first-fruit principle. First fruits demonstrate who or what is our god. If your "first fruits" are not furthering Yahweh's kingdom, they are furthering some other kingdom, and you are serving and financing a god other than Yahweh. This god may even be yourself, if you are hoarding your first fruits.

Under Yahweh's government, only increase is taxed and at a fixed or flat rate. In other words, only those who can afford taxes are required to pay them:

When Scripture speaks of the tithe it does so in the context of tithing on an increase that came as a result of some productive effort or service. The tithe is not levied against increase per se [such as inheritance and gifts], but only on those increases that are returns on labor, service, and capital.²⁴

More significantly, no one is ever dispossessed of his property because he is unable to pay the increase tax:

In Biblical law, there is no land tax or property tax. Such a tax destroys the independence of every sphere of life and government – the family, school, church, vocation, and all else – and makes every sphere dependent on and subordinate to the state, or civil government.

Since Scripture declares repeatedly that “the earth is the LORD’s, and the fullness thereof” (Ex. 9:29; Deut. 10:14; Ps. 24:1; 1 Cor. 10:26, etc.), a land tax is not lawful. A tax on the land is a tax against God and against His law-order.²⁵

When a person’s entire income and/or property is taxed, the man who, for whatever reason, has no increase with which to pay the tax is forced to sell his property. His and his posterity’s inheritance is stolen from him by an allegedly magnanimous government. Yahweh does not tax a man’s entire wage, capital, and property because doing so would impede his ability to take dominion and to increase his holdings.

It was impossible to dispossess men of their inheritance under the law of the Lord as no taxes were levied against land. Regardless of a man’s personal commitments he could not disinherit his family by being dispossessed of his land forever.²⁶

Three Tithes

Yahweh actually requires three tithes. The first is usually identified as the Lord’s tithe (Numbers 18:21-24); the second is the festival or rejoicing tithe (which the tither is to spend upon himself and his family – Deuteronomy 14:22-27); and the third is the poor tithe (which is paid every third year in a seven year cycle and is principally used to provide for deserving poor, widows, orphans, and sojourning strangers – Deuteronomy 14:28-29). Tithing is not required in the seventh, or sabbatical year, which is designated as a year of rest.

Under Yahweh’s law, the spiritual leaders are to receive only ten percent of the Lord’s tithe:

And YHWH²⁷ spake unto Moses, saying, Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for YHWH, even a tenth part of the tithe.... Thus ye also shall offer an heave offering unto YHWH of all your tithes, which ye receive of the children of Israel; and ye shall give thereof YHWH’s heave offering to Aaron the priest. Out of all your gifts ye shall offer every heave offering of YHWH, of all the best thereof, even the hallowed part thereof out of it. (Numbers 18:25-29)

That only ten percent of the Lord’s tithe went toward strictly ecclesiastical needs dictates that the remaining ninety percent of the Lord’s tithe was utilized for kingdom maintenance and social needs:

God’s requirements through the tithes and duties has as its purpose *the government and extension of the Kingdom of God*. These taxes provide for what we now call health, education, and welfare, as well as for worship, the ministry of grace, for missions, and the ministry of justice, the state.²⁸

Because the tithe is to advance Yahweh’s kingdom, antinomian churches and ministries do not deserve even the ten percent of the Lord’s tithe. Additionally, the remaining ninety percent of the increase tithe is due *only* to the type of kingdom rulers described by Paul in Romans 13:

For rulers are not a terror to good works, but to the evil. Wilt thou then not be afraid of the power? Do that which is good, and thou shalt have praise of the same: For he is the minister of God to thee for good. But if thou do that which is evil, be afraid; for he beareth not the sword in vain: for he is the minister of God, a revenger to execute wrath upon him that doeth evil. Wherefore ye must needs be subject, not only for wrath, but also for conscience sake. For for

this cause pay ye tribute also: for they are God's ministers, attending continually upon this very thing. Render therefore to all their dues: tribute to whom tribute is due; custom to whom custom; fear to whom fear; honour to whom honour. (Romans 13:3-7)²⁹

Under Yahweh's system, a man's increase is the only thing taxed, and the first and third tithes combined never exceed 13.3 percent of a person's gross annual increase – an amount any man with an increase can afford:

Every man shall give as he is able, according to the blessing of YHWH thy God which he hath given thee. (Deuteronomy 16:17)

This, of course, is in contrast to the United States government's spiraling income and property taxes, which one day only the super rich will be able to afford:

Property taxes especially decapitalize the elderly, and poorer members of society, because their incomes seldom keep up with the rising tax burden. Sales taxes decapitalize the middle and lower income members of society since they must spend a larger portion of their incomes than the upper income groups.³⁰

The second tithe, which amounts to a tithe to yourself, fosters both frugality and productivity and discourages debt. Implied in the second tithe is that only those with an increase should reward themselves with amenities, such as vacations, new cars, and other luxuries. Such things are obviously not to be purchased on time, so this would all but eliminate personal debt. Less productive people would be motivated to greater thrift, diligence, and productivity by witnessing frugal and productive people reward themselves from their increase. Also implied in the second tithe is that the person with an increase is to spend *only* ten percent of his increase on extravagances. After this and the other two tithes, the person with an increase would then have 76.7 percent of his increase to reinvest in his business or increase his capital, which would in turn strengthen the economy.

The Poll Tax

Yahweh's law also mandates an annual (Nehemiah 10:32) fixed poll tax of 1/2 shekel. This was to be given to the Levites for the service and needs of the tabernacle in the wilderness and later the temple in Jerusalem:

And YHWH spake unto Moses, saying, When thou takest the sum of the children of Israel after their number, then shall they give every man a ransom for his soul unto YHWH.... This they shall give, every one that passeth among them that are numbered, half a shekel.... Every one that passeth among them that are numbered, from twenty years old and above, shall give an offering unto YHWH. The rich shall not give more, and the poor shall not give less than half a shekel.... And thou shalt take the atonement money of the children of Israel, and shalt appoint it for the service of the tabernacle of the congregation.... (Exodus 30:11-16)

Yahweh's tent of meeting, and later His temple, was the seat of His government, and the Levites were civil servants. The poll tax was used to help satisfy government expenses.

Rushdoony points out, "This head tax is specified as equal for all ... [and] by means of this ... equality of taxation, the law was kept from being unjust. It had to be small, since a large amount would be oppressive for the poor, and it had to be the same for all, to avoid the oppression of the rich. Thus discriminatory taxation was specifically forbidden."³¹

Only men twenty years and older were responsible for this tax; women and children were exempt. A poll tax is the same as a head tax, and each family can have only one head. A two-headed family is a monstrosity that causes discord and ultimately the destruction of the family unit. Under Yahweh's patriarchal system, males under twenty years of age and females are meant to be covered under the headship of an adult male who provides for and protects them:

But I would have you know, that the head of every man is Christ; and the head of the woman is the man; and the head of Christ is God. (1 Corinthians 11:3)

After being married, men leave their parents and become heads of their own households:

Therefore shall a man leave his father and his mother, and shall cleave unto his wife: and they shall be one flesh. (Genesis 2:24)

When a woman becomes a man's wife, she becomes one with her husband. Any children they bear are, necessarily, members of that family unit. The head of each household represents everyone whom he covers; therefore, only the head of each household is liable for the head tax. Conversely, the Constitutional Republic requires every person (regardless of sex and sometimes even age) with any kind of income to be taxed. This subtly undermines a man's position as head of his wife and children.

Graduated Taxes

Under a graduated tax system, those with higher income bases are taxed at higher rates. What is not often realized is that an increase in taxation, commensurate to the taxable base, is Biblical. Yahweh's increase tax requires more from those who make more. If a person has an increase of \$100, his basic 10 percent tax would be \$10. If another person has an increase of \$1,000, he would pay \$100, and if someone else's increase is \$10,000, he would be liable for \$1,000. However, while this represents a progressive tax, the difference between this and the progressive tax of the Constitutional Republic is that, under Yahweh's system, everyone pays the same equitable percentage, whereas under the United States' system, the more a person earns, the higher percentage he pays. For example, if the three taxpayers above were paying a graduated percentage in taxes at brackets of 10, 20, and 30 percent, the first taxpayer would still pay \$10, the second taxpayer would pay \$200 instead of \$100, and the third taxpayer would pay \$3,000 instead of \$1,000.

The Sixteenth Amendment's graduated income tax is a form of socialism that attempts to put everyone on equal financial footing:

...the graduated ("progressive") income tax ... assumes that all high-income earners have been rewarded disproportionately to their productivity, and all low-income people therefore deserve a share in the high income people's gains. The economically successful must subsidize the unsuccessful.³²

Such penalization inhibits ambition, dampens initiative, deters enterprise, and is ultimately the economic ruin of society. Under such a system, the only way to pay a smaller percentage in taxes is to be less productive. The Constitutional Republic's tax system can be compared to golfing: You drive hard to get to the green, only to wind up in the hole. Amendment 16's graduated income tax is a cunning way by which a person's profits and at least a portion of his children's inheritance is confiscated. Under Yahweh's economic system, every man twenty

years and older pays the exact same percentage on his increase and the exact same amount for the head tax. *That* is equity!

Dominion

The decline of tithing in the 19th and 20th centuries led to ... a shift of power to the [secular] state, and also the growth of [unbiblical] taxation to remedy the lack of social financing. Without the restoration of the tithe, there can be no restoration of Christian social order, nor can power be restored to the Christian man under God.³³

With the tithe, the rule of society is restored to God through His ordained tax. A variety of agencies are created by the tithe to minister to the needs of godly society and to provide the needed social financing. The tithe belongs to neither church nor state: it belongs to God and is to be given by God's people to those who will administer it under God.... Within a generation after the abolition of the legally required tithe in the United States, the state supported and controlled schools came into existence. Because revivalism and antinomianism led to the decline of the tithe ... by the beginning of the 20th century welfare came to be a statist function. A new social order came with the abandonment of the tithe, and the rapid increase of taxes ensued, or statist double and triple tithes and more, to further that new order.... If the church collects the tax, the church rules society; if the state collects the tax, the state rules society. If, however, the people of God administer the tithe to godly agencies, then God's rule prevails in that social order.³⁴

Actually, church and state should be two components of the same entity (the *ecclesia*), and the state should be ruled by Biblically qualified men, as per Romans 13:3-4, 1 Corinthians 6:1-5, etc. (See [Chapter Five](#) "Article 2: Executive Usurpation" for a list of Biblical leadership qualifications.)

It is significant that in the Soviet Union, any charitable activity is strictly forbidden to religious groups. If a church group were to collect funds or goods to administer relief to sick and needy members of the congregation or community, it would immediately create a power independent of the state as the remedy for social problems. It would moreover create a power which would reach people more directly, efficiently, and powerfully. The consequence would be a direct affront to the preeminence of the state.³⁵

The Sixteenth Amendment's graduated income tax has been the means for funding an oppressive totalitarian government:

The power of the state, acting through its governmental agencies, to tax its citizens, is absolute and unlimited as to persons and property. Every person within the jurisdiction of the state, whether citizen or not, is subject to this power, every form of property, tangible or intangible, stationary or transitory, every privilege, right or income which exists within the jurisdiction, may be reached and taken for the support of the state.

This doctrine is involved in the general theory of the state. The state exists for the purposes of law, order, and justice; the institution of property, the preservation and security of life, liberty, and property depend upon the existence of the state. Inasmuch as all private ownership of property is postulated on the existence of the state, the state may properly exhaust all the resources of private property in the support and preservation of that existence; inasmuch as all privileges and liberties derive their value from the protection of the state, the state may

take any share of the value of those privileges and franchises for its support, even to the extent of the whole value.³⁶

This absolute power to tax has increased the average American's financial burdens and further secularized the country, putting her under Yahweh's judgment. Yahweh's law, including His taxing system, is perfect. Rejection of His taxing system is another renunciation of His divine authority over every area of life. The unbiblical tax stipulations of both [Article 1](#) and Amendment 16 are formal repudiations of Yahweh's sovereignty.

Lawful taxation can only spring from lawful authority, and all lawful authority can only originate from God. When taxes are levied by the state in violation of the Word of God, they are illegitimate and illegal [unlawful].... All such taxation, because it takes property, liberty, and life in violence to Scripture, is an attack upon God. It is an attack upon God because all humanist taxation is the attempted robbery of God. It is the attempt on the part of man to strip God of His ownership and control of that which He has created and which He upholds.³⁷

Government funding via "tithes" is one of the principal means for securing and maintaining dominion:

The tithe ... is not only God's tax, but His appointed means toward blessing and dominion (Mal. 3:8-12). Tithing is plainly set forth as a means of power, whereby the people of God can be assured the outpourings of God's prospering hand. The tithe provides the means materially for godly reconstruction, and it makes possible the development and application of Biblical faith to the basic problems of life. To deny the tithe is to affirm slavery. It means choosing statism as against God's order. It is basic to Christian faith, and essential to any Christian order. No man can honestly hunger and thirst for a righteous order and fail to tithe, for to fail to tithe is to ask for statist slave-masters to rule over us.³⁸

...the tithe [makes] a free society possible. If every true Christian tithed today ... we could counteract socialism by Christian reconstruction, by creating Christian institutions and a growing area of Christian independence....³⁹

We must begin now, *not* merely to tithe but to begin Christian reconstruction with our tithe, to re-establish the necessary social functions as Christian action.... Either we work to establish a godly order, or we go down into the hell of total statism.⁴⁰

Can a government really operate on a mere 1/2 shekel head tax and a 13.3 percent direct tax (and from only citizens with an increase, at that)? Today's unbiblical, constitutional federal behemoth *cannot* be maintained on such taxes. This is reason enough to replace America's constitutional government with Yahweh's limited, unobtrusive, and noninvasive government, which is easily maintained by His equitable tax system:

If we were living in a theocracy, with the Divine constitution, the tithe would cover everything, but at present we are living under man-made governments and man-made governments collect their own taxes. But the tithe still belongs to God. "Render therefore unto Caesar the things which are Caesar's, and unto God the things that are God's (Matt. 22:21; Mark 12:17; Luke 20:25; Rom. 13:1-8). The extra tax exacted by governments of our day is the penalty we pay for not accepting God's rule over us nationally.⁴¹

A flat increase tax and fixed poll tax are due to the God Yahweh. A graduated income tax is due to the god WE THE PEOPLE. Choose carefully your god and the law by which you wish to live.

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End Notes

1. *Pollock v. Farmers' Loan & Trust Co.*, 157 U.S. 429 (1895).
2. "U.S. Constitution, Sixteenth Amendment, Income Tax: History and Purpose of the Amendment," *Find Law for Legal Professionals*, <http://caselaw.lp.findlaw.com/data/constitution/amendment16/01.html#1>.
3. 26 *Cong. Rec.* 6866 (27 June 1894), quoted in Erik M. Jensen, "The Taxing Power, the Sixteenth Amendment, and the Meaning of 'Incomes,'" 4 October 2002, pp. 7-8, <http://www.taxhistory.org/>
4. William L. Wunder, "Ratification of the Sixteenth Amendment: Factors that Led State Legislatures to Approve the Income Tax," *Suite101.com, Insightful Writers. Informed Readers.*, <http://www.suite101.com/content/ratification-of-the-sixteenth-amendment-a211731>.
5. Senator Richard E. Byrd, quoted in Donald W. MacPherson, *Tax Fraud & Evasion: The War Stories* (Phoenix AZ: MacPherson & Sons Publishers, Ltd., 1995) p. 113.
6. *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112 (1916).
7. *Penn Mutual Indemnity Co. v. Commissioner*, 32 T.C. 1653 at 659 (1959), *aff'd*, 277 F.2d 16, 60-1 U.S. Tax Cas. (CDH) paragr. 9389 (3d Cir. 1960), quoted in "Sixteenth Amendment to the United States Constitution," *Wikipedia*, http://en.wikipedia.org/wiki/Sixteenth_Amendment_to_the_United_States_Constitution.
8. "Sixteenth Amendment to the United States Constitution," *Wikipedia*, http://en.wikipedia.org/wiki/Sixteenth_Amendment_to_the_United_States_Constitution.
9. YHWH (most often pronounced Yahweh) is the English transliteration of the Tetragrammaton, the principal Hebrew name of the God of the Bible. For a more thorough explanation concerning the sacred names of God, "[The Third Commandment](#)" may be read online, or the book *Thou shalt not take the name of YHWH thy God in vain* may be ordered from Bible Law vs. The United States Constitution, PO Box 248, Scottsbluff, Nebraska 69363, for a suggested \$4 donation.*
10. All Scripture is quoted from the King James Version, unless otherwise noted. Portions of Scripture have been omitted for brevity. If you have questions regarding any passage, please study the Biblical text to ensure it has been properly used.
11. Gary North, *Tools of Dominion: The Case Laws of Exodus* (Tyler, TX: Institute for Christian Economics, 1990/1997) p. 706.
12. After calculating the hidden taxes, some organizations estimate the average citizen is taxed between 50 and 70%.

13. “America Celebrates Tax Freedom Day,” *Tax Foundation*, <http://www.taxfoundation.org/taxfreedomday/>.
14. North, p. 370.
15. Yeshua is the English transliteration of our Savior’s given Hebrew name, with which He introduced Himself to the Apostle Paul in Acts 26:14-15. (Jesus is the English transliteration of the Greek Iesous, which is the Greek transliteration of the Hebrew Yeshua.) Because many people are unfamiliar or uncomfortable with Yeshua, I have chosen to use the more familiar Jesus in this book in order to remove what might otherwise be a stumbling block. For a more thorough explanation concerning the sacred names of God, "[Third Commandment](#)" may be read online, or *Thou shalt not take the name of YHWH thy God in vain* may be ordered from Bible Law vs. The United States Constitution, PO Box 248, Scottsbluff, Nebraska 69363, for a suggested \$4 donation.*
16. Edward A. Powell and Rousas John Rushdoony, *Tithing and Dominion* (Vallecito, CA: Ross House Books, 1979) p. 35.
17. Not everyone claiming to be a Christian has been properly instructed in the Biblical plan of salvation. Mark 16:15-16; Acts 2:36-41, 22:1-16; Romans 6:3-4; Galatians 3:26-27; Colossians 2:11-13; and 1 Peter 3:21 should be studied to understand what is required to be covered by the blood of Jesus and forgiven of your sins. For a more thorough explanation concerning baptism and its relationship to salvation, the book *Baptism: All You Wanted to Know and More* may be requested from Bible Law vs. The United States Constitution, PO Box 248, Scottsbluff, Nebraska 69363, for free.
18. Powell, Rushdoony, pp. 16-17.
19. Rousas John Rushdoony, *The Institutes of Biblical Law* (The Presbyterian and Reformed Publishing Company, 1973) pp. 718-22.
20. Denise L. Evans, JD & O. William Evans, JD., “Progressive Tax,” *The Complete Real Estate Encyclopedia* (The McGraw-Hill Companies, Inc., 2007), quoted in *The Free Dictionary*, <http://financial-dictionary.thefreedictionary.com/Graduated+income+tax>.
21. Thomas Jefferson, Thomas Jefferson Randolph, ed., *Memoirs, Correspondence, and Private Papers of Thomas Jefferson*, 4 vols. (London, UK: Shackell and Baylis, 1829) vol. 4, pp. 297-98.
22. Mark Kennan, “Definition of Graduated Income Tax,” 3 August 2009, *eHow*, http://www.ehow.com/about_5257213_definition-graduated-income-tax.html.
23. Rousas John Rushdoony, *Law and Society* (Vallecito, CA: Ross House Books, 1982) p. 264.
24. Powell, Rushdoony, p. 93.
25. Rushdoony, *The Institutes of Biblical Law*, p. 283.
26. Howard B. Rand, *Digest of the Divine Law* (Merrimac, MA: Destiny Publishers, 1943/1959) p. 111.
27. Where the Tetragrammaton (YHWH) – the four Hebrew characters that represent the personal name of God – has been unlawfully rendered the LORD or GOD in English translations, I have taken the liberty to correct this error by inserting YHWH where appropriate. For a more thorough explanation concerning the use of the names of God, "[The Third Commandment](#)" may be read online, or the book *Thou shalt not take the name of*

YHWH thy God in vain may be ordered from Bible Law vs. The United States Constitution, PO Box 248, Scottsbluff, Nebraska, 69363, for a suggested \$4 donation.*

28. Powell, Rushdoony, pp. 18-19.

29. For a more thorough explanation of Romans 13:3-7, *Christian Duty Under Corrupt Government: A Revolutionary Commentary of Romans 13:1-7* may be ordered from Bible Law vs. The United States Constitution, PO Box 248, Scottsbluff, Nebraska 69363, for a suggested \$7 donation.*

30. Powell, Rushdoony, p. 57.

31. Rushdoony, *The Institutes of Biblical Law*, p. 282.

32. North, p. 359n.

33. Curtis Clair Ewing, *The Law of Tithing in Scripture* (Sierra Madre, CA, 1969) p. 9.

34. Rushdoony, *The Institutes of Biblical Law*, pp. 511-14.

35. Ibid., p. 58.

36. James M. Gray, *Limitations of the Taxing Power including Limitations Upon Public Indebtedness* (San Francisco, CA: Bancroft-Whitney, 1906) pp. 29-30, quoted in Rushdoony, *The Institutes of Biblical Law*, p. 98.

37. Powell, Rushdoony, p. 39.

38. Rushdoony, *Law and Society*, p. 206.

39. Powell, Rushdoony, pp. 4-5.

40. Ibid., p. 10.

41. Curtis Clair Ewing, *The Law of Tithing in Scripture* (Sierra Madre, CA, 1969) p. 9.

*We are admonished in Matthew 10:8 “freely ye have received, freely give.” Although we have suggested a price for our books, we do not sell them. In keeping with 2 Corinthians 9:7, this ministry is supported by freewill offerings. If you cannot afford the suggested price, inform us of your situation, and we will be pleased to provide you with whatever you need for whatever you can send.