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TAXATION IN THE BIBLE DURING THE PERIOD OF
THE FIRST AND SECOND TEMPLES

Ronald Z. Domsky*

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I. PERIOD OF THE FIRST TEMPLE

As one skims through the Bible, which is the only historical source regarding the State of Judea during the period of the First Temple, one sees that from the establishment of the kingdom in Israel in the days of Saul until its destruction, the operation of the State was divided between two autonomous departments. These two departments ran the state through a certain mutual understanding. Those two departments were the Priesthood and the Kingdom.

The Priest, accompanied by the Levy, looked after the health of the Nation, its education and religion; while the king looked after the security and judicial system in the land. According to that division, the State also divided their revenues and expenditures. In the Bible, there is a differentiation between the Priest’s and the King’s revenues and expenses. While the Bible gives a detailed list of revenues and expenses as regards to the Priest, it only mentions the expenses and revenues of the King through inferences. To understand the meaning behind these inferences during the First Temples, this article first discusses the fiscal policies of the Kingdom. Subsequently, this article examines the revenue sources of the Priesthood.

A. Fiscal Policies of the Kingdom

What are the kingdom expenses and how were they covered? The answer to that cannot be simply stated, considering the expenses were tied to political developments in the land. Until King Solomon’s period, there was one type of expense, viz., the expenses attributable to the defense and security from enemy attacks. This expense was mostly tied to the maintenance of a permanent army [in the days of Saul-thousands, and in the days of King David-tens or maybe even hundreds of thousands of soldiers], and the need to wage frequent wars. These expenses were financed by war-booty.¹ The Kingdom also financed the

¹ As we conclude from the following excerpt, “[f]or as is the share of him that goeth down to battle, so shall be the share of him that tarrieth by the baggage; they shall share alike. And it ws so from that day forward, that he made it a statute and an ordinance for Israel unto this day.” First Samuel 30:24,25.
army and wars through a tax that the surrounding nation would bring to the king as a sign of subjection.\(^2\)

The term “tax” which, today is understood as a mandatory payment collected by the State, had a completely different significance during the time of the Bible. In the Bible, its definition was synonymous with compulsory labor for the kingdom.\(^3\) Payment given to the kingdom as recognition that the subjects recognize their domination by the kingdom is called, “offering.”\(^4\) In that sense the offering was actually a tax, principally in the form of sacrifices to the King. The people sacrificed to God, as a sign of his domination over them. However, it is unknown whether this offering was a mandatory allocation as the term “tax” is known today. Evidently, it was a compulsory payment on an annual basis. If the tax was not paid, it was a clear sign of no recognition to the ruler, which would result in war.\(^5\)

The offering served as an important revenue source to pay for the kingdom expenses, aside from the war-booty. The offering developed in stages, from a minor revenue source during the days of Saul to a major source during the days of David. As a major revenue source, David was able to maintain a permanent army of paid soldiers, and was given the opportunity to set aside some of his revenues from the war-booty and offering, for the purpose of building the Temple.\(^6\)

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3. For example: “And he bowed his shoulder to bear, And became a servant under task-work.” Genesis 49:15. “[T]hen it shall be, that all the people that are found therein shall become tributary unto thee, and shall serve thee.” Deuteronomy 20:11.

4. “And they brought every man his present, vessels of silver, and vessels of gold, and raiment, and armour, and spices, horses, and mules, a rate year by year.” First Kings 10:25. “[A]ll Judah brought to Jehoshaphat presents; and he had riches and honour in abundance.” Second Chronicles 17:5.

5. The writings testify to this. “And they brought every man his present, vessels of silver, and vessels of gold, and raiment, and armour, and spices, horses, and mules, a rate year by year.” First Kings 10:25. Certain base fellows said, “How shall this man save us? And they despised him, and brought him no present....” First Samuel 10:27. “[A]nd Zedekiah rebelled against the king of Babylon” by stopping to give the offering to the king; meaning that he stopped paying the tax and the result was war. Second Kings 24:20.

6. As these scriptures indicate “[t]hen Toi (king of Hamath) sent Joram his son unto king David, to salute him, and bless him ... and he brought with him vessels of gold, and vessels of brass. These also did king David dedicate of all the nations which he subdues: of Aram, and the Moab, and of the children of Ammon, and of the Philistines, and of Amalek, and of the spoil of Hadadezer, son of Rehob, king of Zobah.” Second Samuel 8:11,12. We also read the
From David's activities, it is difficult to get a clear picture of his fiscal policies. It is difficult to determine which expenses or revenues were regular and which were not. The nature of war-booty shows it to be an irregular revenue, whereas an offering was a regular revenue. Similarly, the maintenance of a regular army and palace were regular expenses, but the wars themselves were irregular. However, it is difficult to differentiate between regular and irregular revenues and expenses during the time of David. After all, throughout most of his reign, there were wars which provided a consistent supply of war-booty as regular revenue, and war costs as regular expenses.

A clearer picture of the fiscal policies and its methods can be seen during the days of Solomon, King David's son, and during times afterwards. King Solomon, who excelled in political policy making and administrative capacities, desired to provide rest for his country from the constant wars of his father. He attempted to bring Israel into the circle of international trade by creating ties with neighboring countries, and in that way, retained peace within his country. With that, he did not give up on the enlargement of his army that was to protect the borders of the country. He supplied the army with weapons, chariots and riders.7

King Solomon was a king of peace as his name indicates.8 Wars were not waged during his time. So the question becomes, where did the revenues come from to cover his many expenses? He maintained a permanent army only for protecting the borders, without any war-booty. The administration of the State expanded during these days. Aside from the palace personnel, King Solomon also had twelve governors in Israel, and a large family.9

To administer the State, King Solomon levied the Tenth-Tax on the residents which was a regular tax to pay for his expenses.10 Through the following in David's will to Solomon his son: "Now, behold, in my straits I have prepared for the house of [God] a hundred thousand talents of gold, and a thousand thousand talents of silver; and of brass and iron without weight, for it is in abundance; timber also and stone have I prepared; and thou mayest add thereto." First Chronicles 22:14.

7. As is stated "[a]nd King Solomon made two hundred targets of beaten gold... And he made three hundred shields of beaten gold..." First Kings 10:16. "And Solomon gathered together chariots and horsemen; and he had a thousand and four hundred chariots, and twelve thousand horsemen, that he bestowed in the chariot cities, and with the king of Jerusalem." First Kings 10:26.

8. Shalom in Hebrew means peace, which is Solomon's Hebrew name.
9. The Bible mentioned that King Solomon had 700 wives. First Kings 3:11.
10. Proof is found in the following quote: "And he will take the tenth of your seed, and
Taxation in the Bible

In the Bible, there is mention of various taxes. It seems that the King’s governors were able to finance the king and his palace for the entire year. The governors were responsible for the collection of the Tenth-Tax. Aside from this tax, the King allocated a proportional tax among its citizens as another source of revenue. This was the offering. However, we do not know the tax rates associated with the offering.

Solomon had a desire to engage in international trade with his neighboring countries. His country was composed of fertile agricultural land. But, international traders would not want to trade their goods with agricultural products. They knew that no one in Judea would want to trade their agricultural products for products of gold and silver or similar products because the Israeli people had not yet developed an appreciation for such products. Indeed, the people of Israel recognized silver and gold products only as war-booty, not products that should be used for trading. To overcome that obstacle, Solomon was determined to attract those traders to his country even if his people were not yet ready for trading. His goal was accomplished by the building of the Temple and his palace.

Financing the building required great expenses. There was a need to order building materials from Lebanon, such as gold and wood for decorations. Neither gold nor silver were found in Israel. The building of the Temple lasted for twenty years, during which Hiram, King of Tzur, supplied Solomon’s needs. It seems as if David did not leave Solomon enough to meet Solomon’s needs for the Temple’s creation. Therefore, aside from material supplies, Hiram also needed to send expert craftsmen for the building. Since Hiram’s help was not without pay, it is appropriate to study the sources from which Solomon paid for all of these expenses.

of your vineyards, and give to his officers, and his servants ... he will take the tenth of your flocks; and ye shall be his servants.” *First Samuel* 8:15-17.


12. As we learn from the Writings: “Send me also cedar-trees, cypress-trees, and sandal-wood, out of Lebanon ...” *Second Chronicles* 2:7. “[F]or thou knowest that there is not among us any that hath skill to hew timber like unto the Zidonians.” *First Kings* 5:20.

13. “And it came to pass at the end of twenty years, wherein Solomon had built the two houses, the house of God and the king’s house—now Hiram the king of Tyre had furnished Solomon with cedar-trees and cypress-trees, and with gold, according to his desire ...” *First Kings* 9:10,11.

14. “[F]or the house which I am about to build shall be great and wonderful.” *Second Chronicles* 2:8. Therefore, many trees are needed. *Id.*
Constructing such buildings requires great investment. Today they would fall within the irregular governmental expenses and would be paid for by acquiring long-term debt. After all, it is not appropriate to burden only one generation to pay for such large public-work projects. However, during Biblical times, long-term debt was not a possibility. Considering that long-term debt was seen as a sign of poverty in the 19th Century, it is clear that a similar outlook would have existed during Biblical times. Debt was thought to bring more debt. Therefore, Solomon was left with two possibilities to finance his special expenditures; increase existing taxes or sell state property. He apparently used both.

To pay for the great building expenditures, Solomon imposed an additional tax on the residents aside from the Tenth-Tax, which was used to pay for palace expenses. All of the mentioned products that Solomon gave Hiram for the building materials were taken as a tax from State citizens. On top of that, Solomon sold State property. However, these revenues were not enough. The building of the Temple, which was supposed to be "great and wonderful" required many laborers, which Solomon was not able to pay for all of their wages, for he was not wealthy yet. For that reason, Solomon used compulsory labor.

With the building of the Temple and the palace, Solomon realized his goals of developing international trade. Traders began pouring into Jerusalem, and tourists from near and far came to see the wise king who

15. As the Writings indicate "thou shalt lend unto many nations, but shalt not borrow." Deuteronomy 28:12. That is a blessing. And the curse "He shall lend to thee, and thou shalt not lend to him; he shall be the head, and thou shall pursue thee...." Deuteronomy 28:44.

16. "And Solomon gave Hiram twenty thousand measures of wheat for food to his household, and twenty measures of beaten oil; thus gave Solomon to Hiram year by year." First Kings 5:25. The First Chronicles version is as follows "twenty thousand measures of beaten wheat, and twenty thousand measures of barley, and twenty thousand baths of wine, and twenty thousand baths of oil." First Kings 5:11.

17. As can be concluded from the following verse "that then King Solomon gave Hiram twenty cities in the land of Galilee." First Kings 9:11. The term "gave" in the previous verse has a meaning of sale by means of barter, as was the custom those days, not a gift. As proof, there are verses that tell about Hiram's dissatisfaction with the cities Solomon gave to him. First Kings 9:12, 13.

18. "And King Solomon raised a levy out of all Israel; and the levy was thirty thousand men. And he sent them to Lebanon, ten thousand a month of courses; a month they were in Lebanon, and two months at home...." First Kings 5:27, 28. This aside from "three-score and ten thousand that bore burdens, and fourscore thousand that were hewers in the mountains." First Kings 5:27, 28.
was able to build such magnificent buildings and enrich his treasury
without waging war, unlike other rulers who were able to raise money
only through war. Traders came to offer other goods. Solomon, after
all, was not satisfied with what he had already accomplished, but wanted
to also build fortresses and a fleet of ships. To expand his State in this
fashion, Solomon began to charge a tax from the traders who entered his
country. 19 From the revenues that originated from the tax paid by the
traders that traveled between the countries and the small-time traders
that sold in the small towns, it can be concluded that the Trade Tax was
of two types: a duty that was collected from those entering the country,
and a tax paid by those selling within the country.

Although Solomon’s fiscal policies are not clearly defined, the
aforementioned activities helped to determine his policies. It appears
that the regular expenses of the King, including palace and military
expenses, were financed from regular revenues such as the Tenth-Tax,
which was an allocated proportional tax, the offering at rates which are
unknown, and the Trade-Tax, both internal and external. Solomon’s
irregular expenses, such as the building of the Temple, the Palace, the
fortresses and roads, were financed from irregular revenues which
included special increases on existing taxes, sale of the king’s property,
and compulsory labor and gifts.

The economic development of the land, through what may be
determined as Solomon’s fiscal policies, changed the economic
character of the Hebrew nation. From a nation of shepherds and
farmers, Israel became a nation of traders who traded with neighboring
countries. The country became rich in gold and silver. 20 The people
were asked to finance, through taxes, many regular and irregular
expenses. However, Solomon overextended himself financially. His
fiscal policies were inappropriate for his times and such policies caused
a later crisis. Still, it is appropriate to emphasize that Solomon left a
system of fiscal policy for those who were to reign after him.

19. As we learn from the following “Now the weight of gold that came to Solomon in
one year was six hundred threescore and six talents of gold, beside that which came of the
merchants, and of the traffic of the traders....” First Kings 10:14, 15.

20. “And the king made silver to be in Jerusalem as stones....” First Kings 10:27. Yet,
the people were heavily taxed, up to the point where the Kingdom of Israel was divided in half
during the days of Rehoboam [son of Solomon].
Later kings of Judea abolished the three additional methods of creating revenues; the special additions to existing taxes, sale of state property, and compulsory labor. These terminations were probably the result of a divided kingdom. This division was caused by the burdensome taxes. Evidence of this termination arises in the period of Jehoshaphat. Jehoshaphat also had great expenses such as the erection of fortresses and cities in which the Tenth-Tax was collected from the people. It is also possible that the Tenth-Tax was existed to help pay for Solomon's expenses. In order to prevent another nation from waging war against the State of Judea, gifts were given to enemy kings, and punishment payments were granted to conquering kings. All were paid for from the riches of the king and Temple. Those riches would fill up from time to time from gifts, as was the custom even in the days of David. Therefore, the irregular expenses were paid out of the irregular revenues.

21. Second Chronicles 17:12-13. "And he set judges in the land throughout all the fortified cities of Judah." Id. 19:5. Those expenses were paid for with the proceeds from the Offering "and all Judah brought to Jehosaphat presents, and silver for tribute; the Arabians also brought him flocks, seven hundred." Id. 17:11.

22. The following Writings indicate that payoffs to foreign kings prevented nations from waging war against the State of Judah: "Then Asa took all the silver and the gold that were left (After Shishak king of Egypt left Jerusalem) in the treasures of God's house, and the treasures of the king's house, and delivered them into the hand of his servants; and king Asa sent them to Ben-Hadad, the son of Tabrimmon, the son of Hezion, king of Aram, that dwelt at Damascus, saying: 'There is a league between me and thee, between my father and thy father; behold, I have sent unto thee a present of silver and gold; go, break thy league with Baasa king of Israel, that he may depart from me.'" First Kings 15:18, 19. Ahaz, king of Judea, acted in a similar fashion. "So Ahaz sent messengers to Tiglathpileser king of Assyria, saying: 'I am your servant and thy son; come up, and save me out of the hand of the king of Aram, and out of the hands of the king of Israel, who rise up against me.'" Second Kings 16:7, 8.

Gifts were given to an enemy king in order to prevent him from waging war against Judea. "Then Hazael king of Aram went up, and fought against Gath, and took it; and Hazael set his face to go up to Jerusalem. And Jehoash king of Judah took all the hallowed things that Jehoshaphat, and Hehoram, and Ahaziah, his fathers, kings of Judah, had dedicated, and his own hallowed things, and all the gold that was found in the treasures of the house of God, and of the king's house, and sent it to Hazael king of Aram; and he went away from Jerusalem." Second Kings 12:18, 19.

Punishment payments were granted to conquering kings. "And Hezekiah king of Judah sent to the king of Assyria to Lachish, saying: 'I have offended; return from me; that which thou puttest on me will I bear.' And the king of Assyria appointed unto Hezekiah, king of Judah, three hundred talents of silver and thirty talents of gold. And Hezekiah gave him all the silver that was found in the house of God, and in the treasures of the king's house. At that time did Hezekiah cut off the gold from the doors of the temple of God, and from the door-posts which

From the writings, it is possible to conclude that the kings of Judea were careful when imposing additional taxes on the people in order to pay for the irregular expenses that they faced from time to time. If the treasury was not sufficient, they would chop the doors to the Temple. All this was done so that the people would not be over burdened. After all, they suffered enough from the frequent wars.

The rule of King Jehoiachin was different. In his days, the treasury was completely depleted. When Pharaoh-Necoh, king of Egypt, imposed a "a fine of a hundred talents of silver, and a talent of gold" because they appointed a king over them without his permission, Jehoiachin was forced to impose additional taxes on the people and collect them by force. All of this was done so that he could pay a tribute to the King of Egypt.

Only two of the kings of Judea, Solomon and Jehoiachin, increased taxes to pay for irregular expenses. The first increased taxes because of grandiose aspirations to create a great empire, and the latter increased taxes by order of a greater king than himself. During the time of a declining economy, the fiscal policies were flexible. What was thought of as an irregular expense during the time of Solomon became a regular expense during the time of the rest of the Judea kings. The character of the revenues also changed. At first, the tax was only collected from agricultural property. Beginning in Solomon's time, taxes were collected from the trade.

Hezekiah king of Judah had overlaid, and gave it to the king of Assyria." Id. 18:14-16.

Hezekiah, King of Judea, joined the revolt started by the king of Babylonia against Sennacherib, king of Assyria. As we know from Assyrian lists, Hezekiah led the revolt in Syria, and with the help of his ministers, he overthrew (Pedi) King of Ekron who remained loyal to the "big king" [Presumably Sennacherib] and was led in chains to Jerusalem and handed over to Hezekiah who put him in Jail. For that reason, Sennacherib, king of Assyria, led a War of Punishment against Hezekiah, captured all of Judea's fortified cities and imposed a monetary punishment on them. It seems as if the treasury of the King and the Temple were not enough to cover the punishment payment that Sennacherib imposed and therefore, Hezekiah was left with no choice but to also turn over the door-posts to the Temple to the Assyrian king. Second Kings 18:13-16.

23. Id. 23:33.

24. "And Jehoiachin gave the silver and the gold to Pharaoh; but he taxed the land to give the money according to the commandment of Pharaoh; he exacted the silver and the gold of the people of the land, of every one according to his taxation, to give it unto Pharaoh-Necoh." Id. 23:25.
B. Revenue Sources of the Priesthood

The revenue sources of the second branch of state, the Priesthood, operated in a parallel fashion to the King. This branch was composed of Priests and Levies, whose responsibility was limited to work in the Temple. They would sacrifice the offerings and would take care of all of the holy matters, as opposed to the Israelites, who were forbidden from even entering the Tabernacle. The Priests and Levies would also teach the rest of the people the Torah foundations in issues dealing with religion, and also teach health issues. In return for all of those services, the people were expected to support the Priests and Levies, because they were not given any land to live.25 In addition to the expenses involving the support of the Priests and Levies, there was a need to conduct Temple repairs from time to time. They also needed revenue sources to replenish the Temple treasury, which the Kingdom used to pay its irregular expenses.26

Therefore, what were the revenue sources of the Temple from which the regular expenses were paid such as the support for the Priests and Levies, the irregular expenses such as house-repairs, and replenishing the Temple treasury reserves needed for unanticipated expenses? In accordance with the purposes of the expenses, the revenues are divided among regular and irregular, which consist of mandatory taxes and optional taxes.

1. Tax Laws

Several Regular Revenues were used to support the Priests and Levies, including, First Fruits, “[t]he first-ripe fruits of all that is in their land, which they bring unto God, shall be thine; every one that is clean in thy house may eat thereof.”27 Also detailed were Contributions/Offerings to the Priest, that were mandatory and given by appearance. They began without a set amount. “All the heave-offerings of the holy things, which the children of Israel offer unto God, of the

25. “[A]nd among the children of Israel they shall have no inheritance.” Numbers 18:23.
26. “[L]et the priest take it to them, every man from him that bestoweth it upon him....” Second Kings 12:6.
holy things, which the children of Israel offer unto God, have I given thee, and thy sons and thy daughters with thee, as a due for ever...."\(^{28}\)

"And this shall be the Priests’ due from the people, from them that offer a sacrifice, whether it be ox or sheep, that they shall give unto the Priest the shoulder, and the two cheeks, and the maw. The first-fruits of thy corn, of thy wine, and of thine oil, and of the first fleece of thy sheep, shalt thou give him."\(^{29}\)

Another frequently imposed Regular Revenue was *Challa*, "[o]f the first of your dough ye shall set apart a cake for a gift."\(^{30}\) In addition to the aforementioned was *Tenth*. The first Tenth was given to the Levy by the citizens. This tax was a proportional, set and mandatory payment. "And unto thy children of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they serve, even the service of the tent of meeting [located in the Tabernacle]".\(^{31}\) The *Small Contribution/Offering* was also amongst the Regular Revenue. This tax represented a tenth of the Tenth given by the Levy to the Priest.

"Moreover thou shalt speak unto the Levies, and say unto them: When ye take of the children of Israel the tithe which I have given you from them for your inheritance, then ye shall set apart of it a gift for God, even a tithe of the tithe ...[t]hen ye also shall set apart a gift unto God of all your tithes, which ye receive of the children of Israel; and thereof ye shall give the gift which is set apart unto God to Aaron the Priest."\(^{32}\)

The *First Born Tax* was a mandatory and set amount "[h]ow-beit the First-born of man shalt thou surely redeem... [a]nd their redemption-money-from a month old shalt thou redeem them-shall be, according to thy valuation, five shekels of silver, after the shekel of the sanctuary-the same is twenty gerahs."\(^{33}\)

*Irregular Revenues* were intended for house repairs and other unexpected expenses. One of which was the *Number Tax* consisting of half a shekel per person. This tax applied to all without regard to status.

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32. *Numbers* 18: 26, 28.
33. *Numbers* 18:15, 16.
“When thou takest the sum of the children of Israel, according to their number, then shall they give every man a ransom for his soul unto God, when thou numberest them; that there be no plague among them, when thou numberest them. This they shall give, every one that passeth among that are numbered, half a shekel for an offering to God. Every one that passeth among them that are numbered, from twenty years old and upward, shall give the offering of God. The rich shall not give more, and the poor shall not give less, than the half shekel, when they give the offering of God, to make atonement for your souls.”

The Vows tax, another form of irregular revenue, was set with a minimum and maximum. This tax applied to males at a value of 5-50 shekels and females at a value of 3-30 shekels,

“[w]hen a man shall clearly utter a vow of persons unto God, according to thy valuation, then thy valuation shall be for the male from twenty years old even unto sixty years old, then thy valuation shall be fifty shekels of silver, after the shekels of the sanctuary. And if it be a female, then thy valuation shall be thirty shekels ... [b]ut if he be too poor for thy valuation, then he shall be set before the Priest, and the Priest shall value him; according to the means of him that vowed shall the Priest value him.”

The Dedication of Property tax carries with it a possibility of redemption by valuation.

“And when a man shall sanctify his house to be holy unto God, then the Priest shall value it, as the Priest shall value it, so shall it stand. And if he that sanctified it will redeem his house, then he shall add the fifth part of the money of thy valuation unto it, and it shall be his. And if a man shall sanctify unto God part of the field of his possession, then thy valuation shall be according to the sowing thereof; the sowing of homer of barley shall be valued at fifty shekels of silver.”

The valuation was determined by the value of the crop, not the land; fifty shekels after fifty years in a jubilee, one shekel per year. A Conversely, there was a Dedication of Property tax with no possibility of redemption: “Notwithstanding, no devoted thing, that a man may devote unto God of all that he hath, whether of man or beast, or of the field of his possession, shall be sold or redeemed; every devoted thing

35. Leviticus 27:2, 3, 4, 8.
36. Id. 27:14-16.
is most holy unto God.” 37 These taxes were not required but become mandatory after they were offered, as learned from the following: “[w]hen thou shalt vow a vow to God, thou shalt not be slack to pay it; for God will surely require it of thee. But if thou shalt forbear to vow, it shall be no sin in thee. That which is gone out of thy lips thou shalt observe and do; according as thou hast vowed freely unto God ....”38

Also included in the irregular revenues was a Contributions tax. Its appearance and sum were determined by the giver.

“Three times in a year shall all thy males appear before God in the place which He shall choose; on the feast of unleavened bread, and on the feast of weeks, and on the feast of tabernacles; and they shall not appear before God empty; every man shall give as he is able, according to the blessing of God which He hath given thee.”39

The Fines tax reflected a punishment for embezzlement.

“And God spoke unto Moses, saying: ‘If any one commit a trespass and sin through error, in the holy things of God, then he shall bring his forfeit unto God, a ram without blemish out of the flock, according to thy valuation in silver be shekels, after the shekel of the sanctuary, for a guilt-offering. And he shall make restitution for which he hath done amiss in the holy thing, and shall add the fifth part thereto...and give it unto the Priests; and the Priest shall make atonement for him with the ram of the guilt-offering, and he shall be forgiven.’ ”40

It is possible that the taxes were not mandatory but that the people felt a moral and religious obligation to pay the Priests and Levies for the value of their work. The people did not object to the Temple taxes as they did with the Kingdom taxes in the days of Solomon. These laws were based on two foundations; the first is based on “service for service” and the second part is based on the offerings. The people would make their vows or dedicate their belongings to express their connection with them and God and to recognize God’s rule over them. The law also mentions the two purposes for which taxes were collected: Meeting the needs of the State and education for the sake of faith.

These laws were flexible, like the fiscal policy of the kingdom, and adjusted with the conditions of the times. Before the period of Johash,
King of Judea, Temple revenues, both appearance and sum, were given to the Priests and Levies without any controls. Each one would take an offering, Tenth, Vow and Contribution money, from his Israelite acquaintance. However, when money was needed for house repairs, and the Priests supposedly refused to turn over money that was intended by the people to support house repairs, the king directed that the people bring Contributions directly to the Temple treasury, not the Priests. The Tax Laws adjusted to the demands of the times as conditions changed.

II. PERIOD OF THE SECOND TEMPLE

A. Governmental Power/Validity During the Time of Ezra and Nehemia

The previous section stated that the operation of the State was divided between two autonomous branches, the Priesthood and the Kingdom. One was responsible for the internal affairs of the State such as health, religion and education, while the other was responsible for the external affairs such as security of the State and economic links with neighboring countries. When analyzing the fiscal policies during the period of the Second Temple, the branches of the State are given their modern terms: Internal Affairs Branch and External Affairs Branch. In that period, particularly in the days of political independence, the leadership of the country was in the hands of the Hashmonaim who led the revolt which is celebrated by Hanukkah. The Hashmonaim were both Priests and kings. Therefore, there was no need to maintain the first set of terms “Priesthood” and “Kingdom.” The first branch, Internal Affairs, dealt with matters of religion, health, education and adjudication of disputes, and the second branch, External Affairs, dealt with matters of State security, the protection of borders, and diplomatic and economic negotiations with neighboring countries.

The fiscal policies of the Internal Affairs branch will be analyzed, centering on the payment of Temple expenses. For that purpose, we will turn to Temple revenues by type, that were collected according to a

41. As the scriptures write: “[a]ll the money of the hallowed things that is brought into the house of God, in current money, the money of the persons for whom each man is rated, all the money that cometh into any man’s heart to bring into the house of God.” Second Kings 12:5, 6.
special Collection-Book which was called “Tax Laws” in the previous part. The Tax Laws during the period of the First Temple were associated with the assumption that it was customary to divide revenues by type for the sake of paying Temple expenses, but they had no governmental force or validity. The revenues were in the hands of the Priests and Levies based on the foundations of their friendly relations with the contributors. Therefore, the Tax Laws, which were included in the Collection Book, stayed in the form of Budgetary Plans. These Budgetary Plans were forms given to the king, in which revenue sources were suggested to pay for Temple expenditures. The political events that developed later, specifically the Megido War in which the reforming King Josyhu was wounded and died, restricted the implementation of all of Josyhu’s plans regarding the improvement of social relations among the people. The “constitution” mentioned during the period of the Second Temple, from the days of Ezra and Nehemia, was different compared to Josyhu’s plans because the constitution was given governmental validity.

In the days of Ezra and Nehemia during a gathering of ministers, Priests, Levies, national leaders and regular citizens, a Treaty was written and signed stating that the Jewish residents in the land “[e]ntered into a curse and into an oath, to walk in God’s law, which was given by Moses the servant of God, and to observe and do all the commandments of God, and His ordinances and His statutes.” The Treaty contained nine clauses. The pertinent clauses state: 1. “Also we made ordinances for us, to charge ourselves yearly with the third part of a shekel for the service of the house of our God; for the showbread, and for the continual burnt-offering, of the Sabbaths, of the new moons, for the appointed seasons, and for the holy things, and for the sin-offerings to make atonement for Israel, and for all the work of the house of our God.”

2. “And we cast lots, the Priests, the Levies, and the people, for the wood-offering, to bring it into the house of our God, according to

42. “[L]et the priests take it to them, every man from him that bestoweth it upon him....” Second Kings 12:6. Also in the days of King Jehoash, all the people of Judea decided to, in an assembly gathered in Jerusalem in which the King participated, “And the king stood on the platform, and made a covenant before God, to walk after God, and to keep His commandments, and his testimonies, and His statutes, and all his heart, and all his soul, to confirm the words of this covenant that were written in this book....” Id. 23:3.

43. Nehemia 10:30.

44. Id. 10:32, 33.
our father's houses, at times appointed, year by year, to burn upon the altar of the God, as is written in the law.\textsuperscript{45} 3. "And to bring the first-fruits of our land, and the first-fruits of all fruit of all manner of trees, year by year, unto the house of God."\textsuperscript{46} 4. "Also the first-born of our sons, and our cattle, as it is written in the Law, and the firstlings of our herds and of our flocks, to bring to the house of our God, unto the Priests that minister in the house of our God."\textsuperscript{47} 5. "And that we should bring first of our dough, and our heave-offerings, and the fruit of all manner of trees, the wine and the oil, unto the Priests, to the chambers of the house of God; and the tithes of our land unto the Levites; ..."\textsuperscript{48}

These five clauses from the Treaty mostly originated from the Tax-Laws included in the special Collections-Book. Here too, a differentiation should be made between payments in appearance and payments in sum. Payments in appearance are First Fruits, First Born Cattle, Challa, Contribution/Offering and Tenth. Payments in sum were Shekel's Redemption of the first born son, first born donkey, and the tree-sacrifice which was given in the form of money to pay for the wood used on the alter. Both types of payments were regular revenues as mentioned in the Tax-Law of the previous part. If the issue is studied more carefully, it is obvious that a change in the Constitution was enacted during the days of Ezra and Nehemia. Half of the shekel was considered an irregular tax during the period of the First Temple that was imposed only at the time the Nation existed. During the time of the Second Temple, the tax became regular on an annual basis. Similarly, they added another tax that was unknown to us during the period of the First Temple. This tax was the Tree-Sacrifice.

Incidentally, a contradiction develops in the Torah stating that the value of the tax was half a shekel\textsuperscript{49} while in the Book of Nehemia, the tax was valued at a third of a shekel.\textsuperscript{50} In addition, the contradiction perpetuates particularly after taking into account the fact that the generation of Nehemia swore "to go in the path of the Torah given to Moses, God's servant". However, the half shekel came after the time

\begin{itemize}
\item \textsuperscript{45} Id. 10:34.
\item \textsuperscript{46} Id. 10:35.
\item \textsuperscript{47} Id. 10:36.
\item \textsuperscript{48} Id. 10:37.
\item \textsuperscript{49} Exodus 30:13.
\item \textsuperscript{50} Id. 10:33
\end{itemize}
Taxation in the Bible

of Ezra and Nehemia. As proof, one can rely on the third shekel in Nehemia which states, "Also we made ordinances for us, to charge ourselves yearly with the third part of a shekel for the service of the house of God". These words lead us to believe that this is a new tax. But in the book of Exodus, with regards to the "half shekel," it is written that they increased the annual tax. Accordingly, tax in the form of money is first mentioned in the generation of Nehemia. This tax was a new obligation and the Torah at the time had no mention of a Head-Tax. The matter of half a shekel is a later addition, and therefore, Nehemia did not turn to what was written to the Torah. First, the shekel that was collected at the time of the half shekel was not the same shekel collected during the days of the third of a shekel. Second, in the period of the Second Temple, the Term as written in the Torah was a term of spirituality in the Torah, not an idea actually written down.

The two kinds of the shekel collected were the Money-shekel and the Weight-shekel. The first was used as a mean of exchange in trade negotiations, and the second was used as a weight. It is apparent that each time money is mentioned in the Bible, it is brought up as a method of payment for something, and the term Money-shekel attaches to it. Some writings in the Bible prove that money was used as a means of exchange and tax in the days of the First Temple. However, the shekel combined with the term money does not have the same meaning as we understand it to be today, but rather, shekel was a fifth of the portion and estimated today to be at 14.55 grams. At every point in the Bible, where matters of weight are discussed, the term "shekel" arises "[a]nd his spear's head weighed six hundred shekels of iron...." Here, the

51. BRANFELD, INTRODUCTION TO THE HOLY SCRIPTURES, Volume 1, page 304 (published in Hebrew in Israel).
52. Nehemia 10:33.
53. BRANFELD, supra, note 51 at 304.
54. For example, "[F]our hundred shekels of silver, current money with the merchant." Genesis 23:16. "And the silver of them that were numbered of the congregation was a hundred talents, and a thousand seven hundred and three-score and fifteen shekels, after the shekel of the sanctuary: A beka a head, that is, half a shekel, after the shekel of the sanctuary, for every one that passed over to them that are numbered, from twenty years old and upward...." Exodus 38:25, 26. Also in the meaning of 'money': "[H]alf a shekel after the shekel of the sanctuary...." Id. 30:13; "even thy valuation shall be fifty shekels of silver, after the shekel of the sanctuary." Leviticus 27:3; "I have in my hand the fourth part of a shekel...." First Samuel 9:8.
55. First Samuel 17:6, 7.
intention of the shekel is not for the purposes of payment with money, but rather, for the simple purpose of determining weight. The generation of Nehemia was obligated in bringing to the Temple the weight of a third-shekel, not its monetary value.

B. Explanation of the Tax Laws

The presidency of the ‘large-government’ was responsible for all the Temples’ needs and was obligated to find revenue sources to pay for the direct costs of the holy work. To fulfill its obligation they needed to know who bore the burden of tax payment, whether to impose taxes on all living-products or to exempt some of them, whether each tax type was exclusive thereby disallowing the possibility of tax types overlapping or more flexible to permit dipping into a general fund, how to react when a new tax type requiring funding came into existence, such as a new expense requiring funding, and the minimum taxes on which the government could rely on for the payment of ordinary expenses.

The sources for these requirements were not always found in the Tax-Laws because these laws were put together when the lives of the people were not as complex as in the days of the Second Temple. These laws were suitable for a period in which the people mostly lived off the land. Everyone had land during those days aside from the Priests and Levies. Crops included wheat, barley, grapes, figs, pomegranates, olives and honey. The same land equity did not exist during the period of the Second Temple. Many Israelites were without land. This was because of two reasons. First, those who returned to Israel from exile in Babylonia, found that some of their land was taken by Jews that were allowed to remain in Israel by Nebuchadnezzar, king of Babylonia, and to which he distributed the vacant land. The land was also taken by other nations that took the opportunity to take over the vacant land. Second, those with small land parcels needed loans to pay the taxes to the Persian king. The lenders would use people to the point where they would take over the land in return for loan termination. Those evicted would then move to Jerusalem which was a center of trade and small industry.

In the city, some residents were wholesalers and some were storekeepers. There were also employers and laborers who were classified in different grades, such as two days, two years, and slaves.
Fewer people were becoming property owners. Social classes began to develop, dividing the poor and the rich.

The social make-up of the people changed during the period of the Second Temple. The members of the government had a dilemma: How were they to handle tax collection to meet the Temple's needs? According to the Law in the Torah, it is not clear if the poor were obligated to give contributions/offering, such as the Tenth, or were exempt. Similarly, it is not clear whether the government used the First-Fruit, Contribution or Challa as the measurement for the tax collection. It is unclear if Contributions and Tenth are to be collected from the new agricultural sector that developed during that time, which were vegetables. It is also not clear how the social welfare issue should be handled. Indeed, it is written in the Torah that the poor must be given gleanings of the harvest and crop from the comer of the field.\footnote{Leviticus 19; Deuteronomy 24.} But, it is not known what measurement of the crop in the comer means; or whether these were enough to solve the social welfare issue, even if there was an additional source of revenue to increase the support of the poor. Similarly, it is not clear from the Law as to what the revenue source is to pay for the expenses tied to the sacrificing of animals.

It is evident, therefore, that the tax law was in need of clarification to meet the demands of the times. The task of clarification fell on the scribes, members of the government. The scribes were in charge of the nation's education. They would copy the Torah scrolls for the people, read the Torah in public, and explain to the people some vague issues in the Torah.

To clarify the tax questions mentioned, the Mishna\footnote{Book of Jewish law written after the time of the Bible; six volumes, written over many years.} must be examined. However, it is difficult to determine with certainty if the Mishna was written during the time of the scribes, the Hashmonaim, time of Herodian or after the destruction of the Temple. The six volumes of the Mishna were edited by Rabbi Yehudah, who lived from 66 years after the destruction of the Second Temple until 135-140 years after the destruction. The editor used interpretive writings from before his time, such as Rabbi Akiva's Mishna, Rabbi Meir's Mishna and similar writings. With these writings, he was unable to determine the time of writing for each of the laws in the Mishna. It is possible that the
chronological development was not his main focus, but rather a categorization by subject matter. Therefore, when one studies the Mishna with scientific diligence, one may encounter problems. The Sages would solve this problem by associating all Jewish Law to Moses. The time of the Mishna will be set during the period of the "Takanot". After doing so, the next section will examine how the Scribes interpreted the Tax Laws.

1. First Fruits

"The choicest first-fruits of thy land thou shalt bring into the house of God." "The first-ripe fruits of all that is in their land, which they bring unto God, shall be thine; every one that is clean in thy house may eat thereof." The Sages explain that the First-Fruits are mandatory as are the Contributions. The foreigner and Israelite may not enjoy from the First-Fruits, because the fruits are holy. If this is intentionally violated, the punishment would require cutting the person off from the community. If one eats those fruits unintentionally, the punishment is to bring the Priest the entire amount eaten plus a quarter (total of 1¼). Those obligated in bringing First-Fruits were landowners who would tell the Priest: "And now, behold, I have brought the first of the fruit of the land, which Thou, O God, has given me." It is therefore understood that those who rented or leased land were not obligated in bringing First-Fruits because they did not own the land. The minimum amount to be brought to the temple was 1/60 or 1.7% of their harvest. First-Fruits are only brought from the seven-species that grow well in the land of Israel: wheat, barley, grapes, figs, pomegranates, olives and honey. One must bring First-Fruits only from the best of the crop. Regardless of what they grew, the First-Fruits belonged to the Priest.

58. Historians set the period of Takanot from the days of the Scribes to the days of the Houses of Hillel and Shamai, near the time of the Second Temple destruction. During this period, the Scribes and other leaders, set laws for the time that later became permanent.
60. Numbers 18:13.
61. In the period of Ezra and Nehemia, that punishment meant excommunication but later the punishment was changed to death by God.
2. Contribution/Offering

One who works the land was obligated in this tax. This includes, but is not limited to, landowners, tenants, and share-croppers. The poor, or those who enjoy from the gleanings of the harvest or crop in the corner of the field, are exempt. The tax rate was 2.5% for generous, 2% for a medium rate and 1.7% was the bare minimum. Due to this system a progressive tax existed.

Although this tax was mandatory, with a stiff punishment inflicted upon the violators, the amount given was optional with a minimum of 1.7%. It is possible that when the Sages calculated the tax, they took into account the income of the tax givers, whether they were large, medium or small estate-holders. However, they did not see the point of obligating the givers to give a set percentage. That is, if the giver was affluent, he would have given the maximum amount. One who was able and wanted to keep his reputation as having great wealth, would give the maximum. On the other side, one who watched his every penny and did not care what people thought of him, would give the minimum.

3. Challa

"Of the first of your dough ye shall set apart a cake for a gift; as that which is set apart of the threshing-floor, so shall ye set it apart. Of the first of your dough ye shall give unto God a portion for a gift throughout your generations." 63

One who violates this tax, as with the First-Fruit and Contribution, is punished by excommunication or a fine of the amount plus a quarter (total of 1-1/4). This tax belongs to the Priest and is forbidden to be used by any foreigners. If a Priest is present, he is given the tax, otherwise the Challa is burned. The gleanings of the harvest, crops in the corner of the field, abandoned crops and first-tenth are all obligated in Challa, although they are exempt from Tenth Tax. Therefore, the poor and Levies are obligated in Challa.

There are two measurements: One is for the individual intending to use it for his own consumption, 4%. The other is for the individual intending on selling in the market place, 2%. The question is raised as

to why two measurements were used, one high and one low. Jerusalem-Talmudic Sages explored this issue. In the Jerusalem Talmud, Rabbi Yehuda explained that the individual baking for his own consumption would make a large loaf, and for that reason is obligated for a larger tax. On the other hand, the individual baking for the purpose of selling to others would make smaller loafs so that he could sell more. For that reason, he was obligated for a smaller tax on each loaf.

4. Tenth

Two types of Tenth Existed, one given to the Levy and one eaten by the owners of the crop in Jerusalem. The First-Tenth for the Levy was a privilege as opposed to Second-Tenth.

There were three rules of the First-Tenth. First, all food kept and grown in Israel was obligated in the Tenth. Exempt from this tax were weeds used as dyes, abandoned food, and mushroom that is not planted [wild]. Second, fruits that were brought through the front entrance of a home were obligated in the Tenth; but they were not obligated in the tax if they entered the house any other way. Third, the poor were exempt from the Tenth.

After the taking of the First-Tenth by the Levy, another Tenth was taken. That Second Tenth was brought to Jerusalem by the owners, and only there were they allowed to enjoy it. If the Tenth was from cattle or sheep, then it was brought to the Temple as is; but, if the Tenth was from crops, fruits or vegetables, which were difficult to transport from place to place, then it was permitted to sell it for money and bring the money to the Temple. The question arose as to the reason why the Second-Tenth was created and why were the taxpayers required to bring it to Jerusalem.

As is known, the Priest may take from the people, aside from the first fruit, contribution and Challa, the breast and leg from an animal sacrifice of peace-offering. This is a sacrifice which was usually brought at a festive family celebration, celebrating the peace in the family. In the days of the First-Temple, before Josiah the king, when platforms still existed, the family would celebrate with its festive meal by the platform. The Priest, a butcher by trade, would slaughter the sheep or cow. The sacrifice was chosen according to the amount of participants. If a small amount participated, then a sheep was sacrificed; but if a large amount of participants attended the festivities, then a cow was slaughtered. All
that was not allowed to be eaten by religious law was burned by the Priest on the platform-alter and the Priest would be given his share, the breast and leg, for the services rendered. However, when the platforms were taken away and the Temple in Jerusalem was designated as the only holy place where the Priests were concentrated, there was fear that by this change, the Priests might lose out from this income. For that reason, a law was established stating that every family celebration, for any reason, must be celebrated in Jerusalem. This way the Priests were ensured income from the peace-offering. Because every family celebration was to be held in Jerusalem, there was a need to set a certain number as a tax that must be taken from agricultural property, either from an animal or harvest, and transfer it to Jerusalem. The number chosen was the Tenth (10%) from what was left over after the Contribution and Tenth to the Levy.

As stated, the Tenth from the pure animal is brought to Jerusalem as is, but the Tenth from the harvest may be converted into money. The conversion must be equal to the value of the vegetables/fruits plus a 1/4.

The sages of the Mishna established the following rules for the Second-Tenth. The goods may not be sold, so that the owner would walk it to Jerusalem to be eaten there as a Second-Tenth. No one may mortgage it, such as loaning it out. No slaves, mistresses, lands, or pure animals may be taken from the Second-Tenth monies. As to the money of the Second-Tenth, it is considered as only to be converted later by buying an animal in Jerusalem for the peace-offering. The Second-Tenth was brought up to Jerusalem or was converted into money. However, if it was not possible to convert the fruits of the Second-Tenth into money, but the value of the village fruits was less than the value of the city fruits, and the person brought the fruits to a city and sold it for a conversion at a profit, the profit was considered to be also designated for the tax. However, the expenses associated with the bringing of the fruits to that city were to be paid for by dipping into the Second-Tenth tax, for the tax should not be diminished by expenses. These rules indicate that the Sages wanted to make sure that the value of the tax would not be diminished by the conversion to money.

64. "And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is God's; it is holy unto God. And if a man will redeem aught of his tithe, he shall add unto it the fifth part \(\frac{5}{4} = 1.25\) thereof." 

Leviticus 27:30, 31.
The Sages were strict as to the Second-Tenth not being diminished after conversion. However, with the fifth addition they were not as strict. It was possible to cheat with the fifth. Only the giver is obligated in the fifth, but others are exempt. Therefore, a father can send his oldest son, who has the right to buy and sell in his own name, to convert the Second-Tenth. The son can then say that he is converting it for someone else and is therefore exempt from the fifth addition. The same cannot be done with a young son because any transaction enacted by a minor belonged to the father.

5. Support For Those In Need

The Sages next considered what is the measurement of the crops left from the corner of the field for the poor by the farmer, aside from gleanings fallen to the ground and those crops that were abandoned by the farmer, and whether these are sufficient to support the poor. The minimum tax rate is 1.7% and in addition there is support for the poor at the end of the third and sixth year of the sabbatical year which gave the Second-Tenth to the poor, called Poor-Tenth.

Social welfare encompassed the rules of gleanings fallen to the ground and crops from field corners. Abandoned crops need not be discussed. This is because the central government took possession of the abandoned crops, and did not take care of the social welfare during those days. The care for the poor was delegated to the city residents.

6. Summary

To summarize the clarification of the Tax-Laws by the scribes, the first Mishna Sages, the following conclusions are made. To begin, each type of tax is its own separate entity, similar to the "independent funds" found in democratic Greece at the time. However, a difference between the two systems did exist. The "independent funds" in Greece were not supervised by the central government. But, the tax-system in Judea was under government supervision, as we know from the contribution rate, with the law not allowing the contribution to diminish the value of the Tenth tax. Second, the setting of tax rates was by the Tenth method. Third, the principle of the progressive tax was not imposed on the people. Fourth, when the Sages set the tax rates, they took into account the financial condition of the individual. Finally, the Sages attempted to
lessen the tax burden on those who would have difficulty paying them. For example, the king’s police would make sure the bread was sold at a cheap rate.

C. Smuggling of Taxes and its Prevention

The types of taxes levied against the regular farmer were determined by percentages. These taxes totaled 22.2% This total tax rate is in addition to the First-Sheep-Shearing Tax, which also had a minimum tax, which was no less than five Rehalim [currency]. These were annual taxes paid by the farmer to the Temple treasury for the Temple’s service expenses. And if we add to taxes such as First-Born Redemption Tax and others, the farmers share of taxes increased further.

The Talmud states that people did not consistently keep up with all the taxes. The Talmud discusses an incident involving the High-Priest, Yohanan. He found out that people were not consistently paying the full Tenth required. He told the violators that the punishment of avoiding the Tenth Tax is the same as the one for avoiding the Contribution, death. As a consequence to the punishment, the nation kept up with the Contribution for fear of death by God. Another reason for the payment of this tax is its low rate, 2% as a medium. This is similar to First-Fruits and Challa, for they too had a low rate. However, many people avoided the Tenth tax, which was not as holy in the eyes of the nation, and had a higher tax rate of 18.78%.

How would they avoid the tax? As opposed to the early generations who would bring their fruits and vegetables through the main entrance to the house, later generations brought their crops through the roof or yard, only to avoid the Tenth Tax. Those who avoided the tax were the farmers allowed to remain in Israel by Nebuchadnezzar after he exiled the rest to Babylonia. Also, among those avoiding the tax were those foreigners who settled on the land left behind by those exiled by that same king. As time went on, they became close to the Jews. Those farmers were considered to be ignorant. Their cultural level was much lower than that of the Babylonian [Jews] descendants. The difference between these two cultures was extremely noticeable in the days of

65. First-Fruits - 1.7%, Contribution/Offering - 1.7%(Minimum), Challa - 0.10%, First-Tenth - 9.8%, calculated after payment of the Contribution, and Second-Tenth - 8.9%, calculated after payment of the First-Tenth percentage.
Yohanan, the High-Priest. In his days, the religious-cultural activity of the Sages increased. These Sages were called “comrades.” This name indicated that they belonged to the highest social class. These comrades would keep all the commandments of the Torah. If a commandment in the Torah did not fit well with the times, they would interpret it in such a manner as to match it to the time. These same people would also distance themselves from the ignorant people mentioned previously, for they felt the ignorant people may impact on them negatively. These Sages would avoid buying fruits or vegetables from these ignorant people for fear they did not meet the Tenth Tax.

What were the reasons for avoiding the Tenth Tax? It was difficult for the people to give a Tenth of their crop to some people who did not work for it. That is, the people refused to give the Levies the Tenth because they felt they were not getting proper compensation for it. It seems that the people did not consider the work by the Levies, such as education of the people regarding the Torah, as just compensation. However, that was not the reason for avoiding the Tenth tax. The actual reason is that aside from the taxes paid for the Temple’s needs, the farmer was also obligated to pay taxes to the kingdom. In the days of the Persian kingdom, the people were obligated in the “[t]ribute, impost, or toll....” Only the Priests, Levies, and the rest of those working in the Temple were exempt from those taxes. In the days of the Syrian kings, people were obligated to pay the Head Tax, Salt Tax, Harvest Tax, and Fruit Tax. These taxes evidently remained in force during the days of the Hashmonaim. It is possible, therefore, to assume that the overall tax burden pushed the people to avoid paying those taxes with weak collection controls, including collection of the Tenth.

When discussing taxes with weak collection controls, the intention is to refer to the fact that the taxes collected for the benefit of the Temple were not collected with force. Therefore, the position of the middle class was that the collection of taxes by force was blasphemy. Also, it was known that the mob objected to the collection of taxes by force and was willing to rebel against such collection. Such an incident actually happened in the days of Yohanan, the high Priest, when two of his collectors attempted to collect the taxes by force. Yohanan put down

66. BRANFELD, supra note 51, at 16.
67. BRANFELD. Id.
68. Ezra 7:24.
the uprising easily, but by this uprising the impression was given that
the people refused to pay for the upkeep of the Temple. Some held that
it was up to the government to find other methods to strengthen the
collection of taxes, but without force.

What happened to the Levy was compared to the similar situation
of the poor. After all, we do not see the Levy working in the Temple
during the days of Ezra and Nehemia and receiving any kind of salary
from the Temple’s treasury. As can be concluded, the Priests removed
the Levies from service in the Temple after Nehemia died. For that
reason, the Levies occupied themselves in unproductive tasks, in the
eyes of the ignorant, such as education and scribing.69 They were the
scribes, the teachers interpreting the Torah. They fought against the
Priests.

D. The Shekel and Vows

The shekel clause of the Tax Law was completely different
compared to the previous taxes mentioned. This tax was not dependent
on agricultural property, but rather the shekel tax was collected from
those obligated to pay the Head-Tax. Because of that, this tax was not
dependent on the amount of income or size of property. Instead, the
shekel tax was collected from every citizen over twenty years of age,
rich or poor.70 Additionally, the shekel could be accepted from diaspora
Jews who thought of themselves as citizens of the Jewish State.

This tax came to full development in the days of Shemon Ben
Shetah, president of the Sanhedrin, the highest court in the country, and
Queen Alexandra. The Temple treasury was wealthy to the point where
the leaders of Rome and other leaders wanted to capture the money for
themselves. Those who did not have the courage to steal from the
temple would steal the money in transit to the Temple.

What were the general guidelines for the tax? Who was obligated
in the shekel? The Sages differentiated between two types of shekel
payers. One is obligated in the shekel legally and the other is only
obligated for moral reasons. The first will be punished if the tax is not
paid, such as condemnation of property. The second is only reminded of
his obligation to pay the tax; but if he doesn’t pay, legal steps are not

69. BRANFELD, supra note 51, at 16.
70. “The rich shall not give more...and the poor shall not give less....” Exodus 30:15.
taken against him. The first type included the Levy, Israelite, foreigner, and freed slave. Any person over the age of twenty was obligated with the shekel, rich or poor. If payment was not made, the property was attached until payment was made. The second type included the women, children, and slaves. Their obligation was only moral. After all, they were not allowed to own or buy property.

As regards to the Priests, differences in opinion existed as to whether they were obligated to pay taxes. However, it can be said with some certainty, that the Priest was obligated to pay the shekel, but if he did not pay, it would not be taken from him by force. However, it should not be concluded that the Priests only had a moral obligation to pay the shekel tax. Rather, they had a legal obligation. However, their property would not be attached for a lack of payment.

The tax was collected by appointed collectors. Collectors would announce on the first of Adar, one of the Jewish months which usually falls during February or March, that it was time to determine their shekel obligation. On the 15th day of Adar, the collection offices would open in all the cities, and the people would be obligated to bring the shekel tax to those offices. On the 25th day of Adar, the collection office in the Temple would open in Jerusalem. On that day, those who did not pay had their property attached. The collection of taxes continued after the month of Adar, with the attachment process. There were those who were not able to determine their obligation or just owed the tax from the previous year. For that purpose, two collections were taken, one for those taxed during the current year in Adar, and the other for those who did not pay the previous year’s obligation.

As with the two collections in the Temple, the same process was performed around the country; one for new debts and one for old debts. These collection offices would send the money to the Temple in Jerusalem. The collection system described seems to indicate that the Temple treasury would finish the fiscal year with a surplus. The Temple would get the shekel given by people for moral reasons and also collect from those obligated in the tax. This is the reason why foreign leaders wanted to get their hands on the Temple’s treasury.

The shekels were not the only source of wealth of the Temple, included were the irregular revenues, such as vows and charity. Those who promised a vow or charity were expected to pay. The treasury had the power to attach the property of those individuals who did not fulfill
their obligations, if their promises were not kept. The Sages relied on the following:

"When thou shalt vow a vow unto God, thou shalt not be slack to pay it; for thy God will surely require it of thee; and it will be sin in thee. But if thou forbear to vow, it shall be no sin in thee. That which is gone out of thy lips thou shalt observe and do; according as thou has vowed freely unto God..." \(^71\)

The strictness in which the vows were held were not just to keep the treasury wealthy, but also to educate the people that a promise must be kept.

It was permitted to redeem property dedicated to the Temple. And if the dedicated property was an agricultural field, it was valued by estimating the value of the crop. \(^72\) If the dedicated property was a house, it was then valued by its worth. Whether good or bad, a quarter of the value was added to the gift.

As we study the changes regarding the Tax Laws during the period of the Second Temple, we see how the Internal Department put great emphasis on making sure that no year should end in a deficit. When the collection of agricultural taxes were not successful, because of drought or the Sabbatical year (no taxes brought during that year), the Head Tax and half shekel from the Torah, provided the needed funds. The collection methods discussed were administered to maintain the fiscal principles of the Second Temple era which included paying necessary expenses.

\section*{E. Payment of Expenses by Fiscal Principles}

This section examines the expenses during the Second Temple and how they were paid. The expenses can be classified by two groups: First, expenses associated only with the Temple. Second, expenses tied to the education of the people, health, security, and administration of justice.

The first group was divided into two types by the Sages. One was the "sacrifice" and the other was the "building." These names indicate

\begin{itemize}
    \item \textit{Deuteronomy} 23:22-24.
    \item \textit{Leviticus} 27:16.
\end{itemize}
that those running fiscal matters during the period of the Second Temple also differentiated between regular expenses, the "sacrifice" and irregular expenses, such as the "building." Among the "sacrifice" costs the Sages included the regular expenses, including those expenses occurring only once a year. Among the "building" costs, the Sages included such expenses as those needed for house repair of the Temple.

These two types of expenses for the first group were paid by different revenues. The regular expenses were paid with regular revenue. The "building," which was an irregular expense, was paid with the revenue coming from the vows and the dedicated property.

The second group of expenses, which came from educating the people, health, security, and legal system were divided into two types of expenses: salaries and public works. The salary was for the book checkers in Jerusalem. The Supreme Court made sure that all books kept by the people were copied accurately, without mistakes. To achieve that goal, they appointed special people to go from house to house and check the books, all done to prevent people from studying from inaccurate books. The book checkers were located in Jerusalem, for it was not possible to distribute books over the country; after all, they copied the books by hand. Any individual who wanted to look at a book would have to come to Jerusalem, the city of holiness and culture.

The public works had three purposes. The first was to ease transportation. The second was to maintain the public health. To accomplish that task, wells were dug so that water would not stay where it is not needed. Also, water reserves were kept clean so that diseases would not spread. The third purpose was to provide security. The taxes helped to strengthen the city walls and its defense towers.

There were two sources of income to pay for these expenses. One was the salary of the book checkers which came from the new shekels; that is, from a regular source of income. The other, which was for strengthening of the city walls and meeting the city needs, was paid for with the surplus of funds.

It is puzzling that the expenses expended on the city walls were paid out of the Temple treasury, rather than the political section led by the king. Evidently, the Supreme Court, which was traditionally concerned about internal affairs, came to agreement with the king that all matters of the city of Jerusalem were to be paid by the Temple treasury, with the assumption, that the city itself is holy. Therefore,
fiscal principals governed the methods of revenue and the expense of the Temple treasury.

The shekels were taxed three times a year; on the eve of Pesach, on the eve of Shavuot, and on the eve of Sukkot. These were the three major festivals. From here we learn, that the temple treasury would calculate in advance, by past experience, the regular expenses, and accordingly, set certain dates to draw monies out of the treasury. If expenses ended up being greater than the revenues, it was then permitted to draw against the revenues anticipated in the future year and from the collection of old debts.

The handling of Temple funds were not concentrated in one individual, but rather a committee was in charge of fiscal matters. The number of the committee members could not be less than three. The Sages knew the importance of handling financial matters with extreme caution, particularly public funds. Therefore, the committee could not fall below three members. This committee must act in unison to be productive. To act in unison, the committee must have followed the constitution. When the committee declared an apportionment of funds for a particular expense, when it decided to adopt a new revenue source, or when it announced a new method of collecting taxes, the public could rest assured that the committee was following laws enacted by the governing authorities. The committee members were people of religion and law, and would not demand something from the public that the public could not handle.

Through the payment of expenses, the Tax Laws or the revenues in the Torah were adhered to by the government during the days of Ezra and Nehemia. Because these laws were not adequate for those times, it was necessary to supplement the laws with various new laws. It can be assumed that the principals of the Tax Laws were used in the revenue laws of the democratic Greek nation of the time. As with the Greek system, people brought taxes individually, with the only exception that government supervised each type of tax. To assure autonomy for each type of tax, special laws were created for each type. The Sages considered the economic ability of the taxpayer. The Head Tax and agricultural taxes were separated, and the Head tax was obligatory. Fiscal principals governed the revenues and expenditures. Regular expenses were paid with regular revenues, and irregular expenses were paid with irregular revenues. Expenses requiring great expenditures were paid by the surplus in the Temple Treasury, not by taxing the
people. The Internal Division used a fiscal policy in which it had a special method of collecting taxes. The method was to find as many ways to strengthen the revenue sources, without taking drastic steps against those who did not pay. The general conclusion is that law and order ruled the fiscal policy of the Internal Division.

F. Fiscal Policies of the Political Department

This next section discusses whether the fiscal policies also governed the political department headed by a president or king. It is difficult to answer such questions because we again only have clues to deal with, not enabling us to get a clear picture as to the methods of revenues and expenses. However, a combination of the historical clues will create an accurate understanding of the political department’s fiscal policies.

Until the time of the Hashmonaim, political issues were handled by the representatives of the Persian kings, and after them, by the Egyptian kings or the Syrian kings. Nehemia is not to be taken into account because his period was the beginning of the establishment of settlements. The settlements which were in a stage of constant building required a great deal of constant funds supplied by the Babylonian Jews. Therefore, it is difficult to observe fiscal principals regarding revenues and expenditures. It is also difficult to distinguish between regular and irregular revenues and expenses. For that reason, we must begin our discussion with the Hashmonaim, for they established an independent nation. Unfortunately, the minute amount of information known to us about that period does not enable us to construct a clear picture. We do know that the Hashmonaim enriched themselves from the many wars they fought, and also from duties on imports and exports that the Roman Senate ordered them to pay. Aside from those duties, they had revenues from all the taxes left behind by the Syrian kings, such as head tax, salt tax, marriage tax, fruit tax and crop tax. However, it is not known by what rules the residents paid the taxes and duties. It is also not known how the revenues were spent. But there is an inference that the irregular expenses were paid by irregular revenues. For instance, when Antiochos imposed taxes on Yohanan the High Priest, Yohanan resorted to opening the coffin of King David, who was the wealthiest king, and removing over 3,000 silver bars. After receiving the silver, Antiochos ended his siege of Jerusalem. If the money was truly taken from King
David's tomb to pay for the fine, then it shows that in principle, the payment of a fine had to come from irregular revenues. Others also followed that principle, such as Jonathan and Simeon, the cousin and father of Yohanan. They too paid fines from the riches accumulated by them.

At times, the Hashmonaim operated as the kings of Judea from the days of the First Temple, but luck was on their side and they succeeded. As with the kings of Judea, the Hashmonaim would engage in frequent wars; so often, that it is possible to think of war expenses as regular expenses and war bounty as regular revenues. The maintenance of the hired army was also viewed as a regular expense. It is true that war expenses were initially viewed as irregular expenses, paid for by the money left over in King David's tomb. There was a similar situation with the fortification of the country; that is, the erection of fortresses and the building of walls viewed as regular expenses. It is possible that these regular expenses were paid for with regular revenue, collected from the direct and indirect taxes. For example, the expenses for the fortification of the cities were paid by the regular taxes paid by the city residents. Citizens of a city were those living in a city over a year or owning property in a city. However, which tax was collected for the building of the wall: the Head Tax or the Property Tax? The Talmud discusses that the wall was paid for with the income tax. There is no doubt that the Talmud was referring to the period of the Hashmonaim since they were constantly busy with the fortification of the country. The income tax concept was also practiced during those days. We know that the agricultural taxes were based on the crops grown, not the land value. If the property was the asset of the landowner, the crop was the revenue. The Romans also collected taxes from the revenues.

The expense for building the Hashmonaim palace and other large projects, which were considered as being irregular expenses, were gathered, as can be ascertained, from the treasury, not from taxes. There are two reasons for that assertion. First, there was enough money to be taken from the Hashmonaim treasury. Secondly, the Hashmonaim were committed to the fiscal principles enacted by the Supreme Court, and therefore, made sure that the expenses of large projects, such as building of palaces and ships, did not exceed the money available in the treasury. This was done so that the current generation would not have to bear the expenses intended for development. Therefore, a king who was concerned about his people would develop the country and would
improve his country as much as his treasury would allow without expenses exceeding over revenues. Otherwise the king would be forced to raise taxes, leading the people to a possible uprising. We can assume that the Hashmonaim managed their fiscal policies according to the above principles. History does not mention any uprising caused by the heavy tax burden during the period of the Hashmonaim. On the contrary, it is told that the people were fond of its leaders for reducing the tax burden imposed on them by the Syrian rules.

A clearer concept of the fiscal policies of the political department in the days of the Second Temple can be ascertained from the fiscal activities of Herodian. If the Hashmonaim kings saw themselves as students of King David regarding the expansion of the country's borders and the conquering of neighboring nations, it was with Herodian, who saw himself as a student of King Solomon. He, as with Solomon, wanted to develop the fiscal potential of the country as quickly as possible. He, too, built a temple, elaborate palaces and the port in Caeseria. Through a stable fiscal policy, Herodian built great halls and cities not only in the country, but also outside its borders.

Where did Herodian get the money to finance these irregular expenses? Did he act as Solomon and sell the country's assets to raise the required money or did he engage in a long-term borrowing to invest in these great projects? Herodian did not follow in Solomon's footsteps, even though he so much wanted to be like Solomon. He also did not borrow money to finance his projects. He followed his teachers, the former rulers of the Roman Empire, who taught him that a king selling his land will be seen by the nations of the world as being poor, and moreso if he borrowed money to finance state operations. A wealthy king was one who distributes parcels of land to his friends. His teachers taught him to think of his citizens' money as his own and each time he needed money, he could take it from the citizens. They could not question the king. That is how Herodian actually operated. From one side, he distributed presents to the neighboring nations, and from the other side, he added to his peoples' tax burden. The Head Tax (shekel) given by the people to the Temple, was demanded by Herodian to be given to him. He also enacted the House Tax as another obligation while embezzeling from the treasures buried in the tombs of former kings and the Temple treasury. To get his hands on those funds, Herodian would appoint High Priests that were loyal to him. In addition, Herodian created new sources of revenue not known by his
predecessors, such as the confiscation of assets. He would confiscate the assets of the rich, supposedly for state purposes, but actually used the money to eternalize his name. And because Herodian was restricted from eternalizing his name through conquering other nations, for the Roman King did not allow him to act, he was left with only one option. That option was the erection of grand buildings. It is possible that he operated with good intentions, but his deeds were not wanted. It is possible that he intended to develop the economy as Solomon, but the methods he used were against the people. The people did not forgive him for killing the Hashmonaim House to become the king, for killing the leaders of Jerusalem, and for the heavy tax burden he imposed on the people.

As we study Herodian's deeds, it is difficult to find the good intentions he had for the sake of the country. We are left with the assumption, that it was not the good of the country that Herodian sought, but rather the power of governing and his prestige. His wishes were that the other nations would praise his name. For that reason, he built great halls, built roads in neighboring nations, forgave the debts of his subjects and cared for the needs of the Jews in exile. There, far from his house, the people did not know of Herodian the dictator, but rather, the great and merciful king. But in his own house, the opposite was true. Not only did he reduce the wealth of his own people, but he also caused a decrease in morality. It was not possible to describe his days without using such words as bribery, payoffs, and spying, and all of that to create prestige for Herodian in the eyes of the non-Jews.

Herodian achieved his goals. The Roman and Greek Scribes eternalized him as the merciful and great king. Jerusalem's Sages also eternalized him, but in a negative manner. Herodian veered off the straight path that was created by the Sages in the area of fiscal policies by which the treasury of the Temple operated. He did so because he owed the Roman Ruler a debt of gratitude for appointing him king. Herodian attempted to follow many of Solomon's methods. As Solomon, who raised taxes above those that already existed, Herodian did the same. However, Herodian was not able to follow King Solomon's methods for raising wealth without resorting to theft or plunder.
PART III: SUMMARY

To summarize the fiscal policies in the days of the First and Second Temples, the governance of state matters was managed by two autonomous agencies. One was in charge of internal matters and the other was in charge of security and trade. The name of the first agency in the days of the First Temple was the Priesthood, and the name of the second was the Kingdom. The fiscal policies of the Priesthood in that period were not of a governmental power. Each Priest would get his salary from his acquaintance. Only in the days of King Josiah was there a desire to concentrate Priesthood revenues with the government, to give them governmental powers by enacting the tax. With regards to the fiscal policies of the kingdom, it is possible to say that such policies existed beginning with King Solomon’s period.

The situation changed during the days of the Second Temple. The Internal Department managed its affairs by complicated fiscal models that were based on permanent fiscal principles. On the other hand, the security and trade department seemed to operate with no constitution. The Internal Department managed its revenues and expenses so as not to create a deficit. For that purpose the treasury was divided into three types, Regular income, Irregular incidental income and Income reserved for great projects. The first type was based on regular taxes, such as the Head tax and the Agricultural tax. The second was based on vows, contributions and dedications to the temple. Against those three revenue types existed three types of expense: Regular expenses, Irregular expenses and Expenses requiring special investments such as public works.

In the department called the Temple treasury, there was no room for self-initiative because a financial committee managed its affairs. The committee had three members. This committee managed the fiscal activities by following a constitution that set rules dealing with revenues and expenses. If a change was needed in the constitution, it was done by the Supreme Court. This constitution recognized the principle of a graduated, progressive, tax, even though it was not mandatory. Similarly, the constitution also recognized the principle of fairness, that is, the tax burden must be matched with the financial ability of each citizen. Therefore, the taxes were divided into two types, one with a high rate, and the other with a low rate. The poor were exempt from certain taxes based on agricultural assets. They were only
obligated in Challa and the shekel. The constitution was structured in such a way as to not cause the Temple Treasury to be depleted due to all of those discounts. The constitution provided for certain classifications of citizens to pay taxes based on a moral, rather than legal, obligation.

The same was not true with the second department, the political one, or in other words, the Kingdom. In this department there was no financial constitution by which state affairs were to be managed. Instead, the king's initiative ruled. He was able to conserve funds, but was also able to waste funds. However, as long as the king followed the fiscal policies of the internal department, there was order in the land. But, when he went over what the constitution allowed and expanded too many funds not covered by revenues, the people were obligated in extra taxes. That led to the people's dissatisfaction as we saw with Solomon and Herodian.

In the State of Judea, during the days of the First and Second Temples, a fiscal policy existed by similar principles to the one followed today. The Sages knew that taxes must pay for expenses and that taxes are to be determined in a legal manner, not to be determined by the whims of the rulers. The Sages also recognized the need for a wide range of taxes. The taxes were not only viewed as a source of revenue, but also as a connection between the individual and the public. The tax must be fair, so that the connection would be a positive one, otherwise, the tax would cause internal strife among the people resulting in the destruction of the State of Judea.