

NICK WATTS

TAXATION  
*IS SLAVERY*

THE BIBLICAL CASE  
FOR LIBERTARIAN POLITICS



# Taxation is Slavery

The Biblical Case for Libertarian  
Politics

Nick Watts

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*Soli Deo Gloria*

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## **Introduction: Taxes – The Question That Started It All**

Towards the middle of my time at theological college, I actually considered becoming a politician. I did not think that being a pastor of a church was for me. I saw that there was an increasingly powerful wing of the political left that was openly hostile to the Christian worldview. Inspired by stories of Christian parliamentarians like William Wilberforce, I wondered if I should enter into politics to defend Christianity in the public square.

That thought led me to wonder about how I would make certain policy decisions as a Christian. In particular, I felt unsure about how I would handle tax policy. What if someone asked me whether we should tweak the tax-bracket thresholds, so that costs would be shifted from the bottom 20% of taxpayers up to the middle income brackets? I realised that I didn't have a clear biblical framework for answering such a question. As a Christian, when I asked myself, "What does the Bible say about taxes?" my mind basically went to two passages. If you've grown up in church, you might even be able to guess what they are.

One is Matthew 22:15-22. In that passage, Pharisees come to Jesus and ask him about paying taxes to Caesar. Jesus replies with that well-known

quote “Give to Caesar what is Caesar’s, and to God what is God’s.” The other is Romans 13:1-7. In that passage Paul tells the church in Rome that rulers are “God’s servant for good... an avenger who carries out God’s wrath on the wrongdoer.” Paul then tells them “for the same reason you also pay taxes, for the authorities are ministers of God, attending to this very thing.”

In the minds of all the Christians I knew, these two passages contained everything that they needed to know about the matter of taxes. The question they were asking was, “Do I have to pay all of my taxes?” Their answer, of course, was, “Yes, we give to Caesar what is Caesar’s, just as Jesus said.” In their understanding, the government is a good thing, given to us by God to produce an orderly society. Taxes are simply the wages that government employees deserve to be paid for facilitating that order.

But I needed to go deeper. I needed to ask more subtle questions than that. If I actually did become a parliamentarian, then effectively, I would be Caesar. I would have completely different questions about taxes than other Christians. They were asking, “Do I have to pay?” I was asking, “How much am I supposed to charge?” That became my fundamental question. If we are to

“render to Caesar what is Caesar’s” – well then, what exactly *is* Caesar’s?

This question bothered me a lot. I realised that I simply didn’t have a consistent, principled answer.

One possibility is that Caesar himself would get to decide what is his. Whatever tax rate the government comes up with, it is their right to do it, and we as Christians ought to be obedient and pay it. But that view, taken to its logical conclusion, seems to border on absurdity. There have been some incredibly oppressive governments in history. Are we really supposed to believe that a government imposing a 99% tax rate, and thereby forcing its people into starvation, is acting completely within its God-given rights? If that is our conclusion, then surely we’ve made a mistake somewhere.

On the other hand, I knew that there was this group calling themselves “libertarians”, who continually proclaimed the slogan that “taxation is theft”. I was persuaded that the teaching of the Bible, and of Romans 13 in particular, required Christians to be obedient taxpayers. For that reason, I imagined that there must be some fundamental flaw in identifying taxation with “theft”. But I was not certain that I could properly articulate what that problem was.

I decided to make this question the focus of my capstone project for completing my Master of Divinity degree. That gave me a lot of time to read, study and reflect on different approaches that Christians have taken to the subject of politics. I learned a lot over this period. But one point stood out above the rest: the libertarians were *not* crazy. In fact, by the time that I was done, I had become persuaded that the libertarian view of taxes was the only one that truly made sense of the biblical data.

This was not an easy journey for me. I had always been taught that the Bible said government was a good thing ordained by God. I went through several intermediate stages, trying to redeem some vestige of that mainstream view. But eventually, the weight of evidence simply compelled me to change my mind.

In this book, my goal is to present that evidence to you, step by step, in the hopes that it helps you to wrestle with God's word and to understand the world of politics in a way that is thoroughly and vigorously biblical.

## Limited Government – The Typical Protestant View

We must begin our journey from some kind of starting point. I myself am a settled Protestant, of a Reformed and Calvinistic variety. That is where I began, and so that is where this book will begin. We will start with the view of taxes and government that is held by a majority of Protestants in the Reformed tradition.

### The Usual Reading of Romans 13

To understand the typical Protestant view of the State and taxation, you must understand how Protestants interpret Romans 13:1-7. For most Protestants, Romans 13 is *the* critical passage on the issue of taxation. They will often quote “give to Caesar what is Caesar’s”, but that statement is comparatively vague and open to many interpretations. It is Paul’s practical instructions in Romans 13 that really drive their convictions. Let us review that passage for good measure, just so that we know what we are talking about.

Let every person be subject to the governing authorities. For there is no

authority except from God, and those that exist have been instituted by God. Therefore whoever resists the authorities resists what God has appointed, and those who resist will incur judgement. For rulers are not a terror to good conduct, but to bad. Would you have no fear of the one who is in authority? Then do what is good, and you will receive his approval, for he is God's servant for your good. But if you do wrong, be afraid, for he does not bear the sword in vain. For he is the servant of God, an avenger who carries out God's wrath on the wrongdoer. Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience. For the same reason you also pay taxes, for the authorities are ministers of God, attending to this very thing. Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed, respect to whom respect is owed, honour to whom honour is owed.

Romans 13:1-7

If you were wondering about the Christian view of taxes, this might seem like an open-and-shut

case. It appears to be right there in verse seven: “pay to all what is owed to them: taxes to whom taxes are owed...”

If you pick up a Protestant commentary on Romans, the explanation that you will find there is fairly predictable. We are to pay taxes because the State is a good thing, which is instituted by God to wield the sword for punishing evil (meaning that the State holds the authority to execute capital punishment). These excerpts from Stott’s commentary<sup>1</sup> are fairly typical. Stott writes:

Paul begins with a clear command of universal application: Everyone must submit himself to the governing authorities (1a). He then goes on to give the reason for this requirement. It is that the state’s authority is derived from God, and this he affirms three times.

1. There is no authority except that which God has established (1b).
2. The authorities that exist have been established by God (1c).

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1 John R. W. Stott, *The Message of Romans*, 340-347.

3. Consequently, he who rebels against the authority is rebelling against what God has instituted (2a).

Thus the state is a divine institution with divine authority. Christians are not anarchists or subversives.

...

Paul gives us in these verses a very positive concept of the state. In consequence Christians, who recognize that the state's authority and ministry come from God, will do more than tolerate it as if it were a necessary evil. Conscientious Christian citizens will submit to its authority, honour its representatives, pay its taxes and pray for its welfare. They will also encourage the state to fulfil its God-appointed role and, in so far as they have opportunity, actively participate in its work.

In most Protestant and Reformed circles, this reading of Romans 13 is uncontroversial. It is the accepted wisdom of our day.

## Civil Government in Historic Reformed Theology

Let us take a step back in history and consider the roots of Protestant Christianity. In particular, let us consider the view of civil government that was held by key figures during the era of the Protestant Reformation.

### The Magdeburg Confession

In 1548, Charles V issued the Augsburg Interim to curb the spread of Protestantism. While certain concessions were made, such as allowing Protestant clergy to marry, they were commanded to re-institute all seven Roman Catholic sacraments (these having been reduced by Luther to two, Baptism and the Lord's Supper). They were also ordered to affirm transubstantiation and to reject the doctrine of *sola fide* (justification by "faith alone")<sup>2</sup>. Needless to say, many Protestant pastors resisted these orders. One such group of resisters was the German Protestant city of Magdeburg. The pastors of Magdeburg wrote a lengthy confession detailing their Protestant convictions and appealing to Charles V to allow them to exercise their Christianity in the manner prescribed by their own conscience. Ultimately, the city of Magdeburg was besieged by imperial forces

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2 Grant and Trewhella, *The Magdeburg Confession*, 52.

because of their refusal to re-adopt these Roman Catholic dogmas.

The events surrounding the siege of Magdeburg are fascinating, but one point that stands out is how desperate those pastors were, who wrote the Magdeburg Confession, to affirm their love for the emperor (Charles V). They pledged their loyalty to the emperor; they promised to pay all tributes and duties; they even claimed that they would be the most obedient and loyal citizens in the emperor's whole dominion – if he will only grant them this one favour, that he would allow them to freely practice their Protestant Christianity.

## **The Westminster Confession of Faith**

The Westminster Confession is an iconic document of the Protestant Reformation. It is a foundational document for the Presbyterian tradition, but its theology also stands in large measure behind both the Reformed Baptist tradition (since the Westminster Confession was the primary precursor to the London Baptist Confession of 1689) and the Anglican tradition (since the Westminster Confession was originally written to serve as the official confession for the Church of England, though it was later displaced by the so-called “39 Articles”).

The Westminster Confession's stance on civil government is outlined in its 23<sup>rd</sup> chapter. Right out of the gate, this chapter references Romans 13 and claims that God has ordained and endowed "civil magistrates" (a generic term for secular rulers, whether kings, presidents, or whatever) with the power of the sword to serve God's glory and the "public good". The Westminster Confession also states that it is entirely lawful for Christians to accept the office of a civil magistrate and to wage war upon "just and necessary occasion" (though the nature of such occasions is not defined).

The Westminster Confession states, matter-of-factly, that it is the duty of the people to honour the civil magistrates and to pay them "tribute or other dues".

## ***Calvin's Institutes of the Christian Religion***

In the period of the Reformation, John Calvin stands as the leading theological thinker. Calvin's *Institutes of the Christian Religion* is one of the most influential books written in the history of the world, and Calvin stands indelibly as one of the "greats" of theology. Calvin leaves a grand legacy on two big issues of theology, namely, soteriology (how we are saved) and the sovereignty of God in all things.

Calvin is also among the strongest defenders in church history, of the legitimacy and goodness of the State. His final chapter in the *Institutes* is dedicated to the issue of civil government. In that chapter, Calvin makes some breathtaking claims about God's support of kings and rulers. The extent to which Calvin regards the office of a ruler as "given by God" is so great that it even eclipses extremely wicked conduct by the ruler. No matter how terrible your ruler is, Calvin argues that you are honour bound to give them all of the esteem and reverence which you would give to a wise and benevolent ruler. Calvin writes<sup>3</sup>:

But if we have respect to the word of God, it will lead us farther, and make us subject not only to the authority of those princes who honestly and faithfully perform their duty toward us, but all princes, *by whatever means they have so become*, although there is nothing they less perform than the duty of princes.

...even an individual of the worst character, one most unworthy of all honour, if invested with public authority, receives that illustrious divine power

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3 John Calvin, *Institutes of the Christian Religion*, IV.20.25.

which the Lord has by his word devolved on the ministers of his justice and judgement, and that, accordingly, in so far as public obedience is concerned, he is to be held in the same honour and reverence as the best of kings.

[Emphasis Added]

Even more shocking than Calvin's insistence that bad kings should receive equal reverence to good kings, Calvin even insists that it does not matter how someone came to be the ruler over a territory in the first place. For Calvin, it does not matter whether the ruler was put into power by a democratic election or whether they simply marched their army into town and began slaughtering all those who opposed their rule. Once they have become established as the ruler of an area, they are to be regarded as having a divine authority and mandate to rule over the people, to receive taxes and to decree whatever laws they see fit.

There is no escaping the fact that Reformed theology has historically been very "Statist" in its outlook (that is to say, it has generally had a very positive view of the State). I believe that the

reasons for this are primarily contextual. As with all of us, these Reformation theologians were, to some degree, products of their time. How could they be expected to be otherwise? After over 1,000 years of living within “Christendom”, being reigned over by ostensibly “Christian” kings and popes, the assumption that Christianity was compatible with such a system of rulers must have been as pervasive as the air that they breathed. To even contemplate a society with *no king* would probably have struck them as absurd and even perverse. As Protestants in the tradition of Reformed theology, this is the heritage that we have had passed down to us. We must understand where we have come from before we strike out to form opinions of our own.

## **Abraham Kuyper: Reformed Theology in the Age of Democracy**

This all brings us to the work of Abraham Kuyper. From 1901-1905, Kuyper was the Prime Minister of the Netherlands, heading the “Anti-Revolutionary” party. Crucially, Kuyper was *also* a Calvinist theologian. If anyone ought to have well thought-out opinions on how a Protestant should engage with the political realm, it would be Kuyper.

At this point, I should stress that not everyone who favours Reformed theology is necessarily a Kuyperian political thinker. However, Kuyper's thought has unquestionably been influential in the Reformed camp, and Kuyper is one of the few people who have tried to build a rigorous, theological foundation for political thought. Therefore, Kuyper will serve as a helpful case study in Protestant political theology.

## **Kuyper's Concept of Sphere Sovereignty**

The idea that overwhelmingly framed and shaped Kuyper's political thought was something called "sphere sovereignty". For Kuyper, human life could be thought of as working itself out in different "spheres". Examples of such spheres include the sphere of family, the sphere of art, the sphere of science, and importantly, the sphere of the State.

These spheres are not sealed off from one another. A father doing a science experiment with his child is operating simultaneously in the sphere of family and the sphere of science. Nevertheless, these spheres can be distinguished from one another and we can think about them separately.

Kuyper understood the spheres as being a part of God's created order for the world. In each

sphere, Kuyper believed that there was a separate structure of authority and that the authority that exists in each sphere is ultimately an authority given by God. So then, in the sphere of family, it is part of God's good design that parents should have authority over their children. In the sphere of art, there are natural geniuses in each artistic field, around whom "schools" of followers naturally form. This too is a part of God's good design for the governance of the sphere of art.

In Kuyper's thinking, each of these authority structures occurs naturally, simply by the righteous outworking of potencies which God has put within the nature of mankind. No sin needs to be committed in order for parents to have authority over their children. No one needed to sin for Albert Einstein to become an authority in the field of theoretical physics or for Plato to exercise such strong influence over the field of philosophy. These people are the natural authorities within those spheres of human endeavour.

However, Kuyper saw a distinction regarding the sphere of the State. Family, art and science are what we might call "organic" spheres, that is, spheres which occur naturally through the God-intended design of the created order. But the sphere of the State is a "mechanical" sphere. It is not organic, it does not occur naturally, and in a

perfect world it would not even be necessary. For Kuyper, the sphere of the State, and the authorities which govern it, are alien to the original design of the created order. It is only as a merciful response to the Fall of man that God has seen fit to impose the authority of the State upon society.

As a result, in our fallen world, the State has a rightful authority given to it by God to rule over society in order to reward good and to restrain evil. Precisely because this authority comes from God, it is no less legitimate than the authorities in the organic spheres. The authority of the State and the authorities over the organic spheres are equally delegated by God, who is the ultimate authority over all things.

What this view meant for Kuyper is that the State has a *legitimate* authority, but that authority is *limited*. The State has authority within the sphere which God has assigned to it, but it must not usurp the legitimate authorities within the other spheres. For example, the State should *not* seek to dictate which avenues of inquiry will be pursued by scientists. This area is the purview of those naturally occurring authorities which rise to the top within the scientific academy. The State should also *not* seek to intervene and to decide that children should be raised in State-run group homes, rather than being raised by their own

parents. To do so would be to usurp the legitimate authority of parents within the organic sphere of “family”.

In this way, Kuyper’s “sphere sovereignty” concept provides a theological foundation for what has become the standard view among most Western Christians, and especially Protestants: the view that we should have some kind of “limited government”.

## **Kuyper’s Tax Policies in Practice**

How then was this limited-government idea applied by Kuyper himself? Since Kuyper was a politician, it is natural to ask what kinds of tax policies Kuyper himself proposed.

To answer that question, we turn to the policy manifesto that Kuyper wrote for the Anti-Revolutionary party. That manifesto is simply called “Ons Program”<sup>4</sup>. In Ons Program, we find several proposals for tax policies to be implemented by the party, as well as rationales for those proposals.

First, we may note that Kuyper does not see taxes as something taken by the State from particular individuals. Rather, Kuyper sees taxes as something to be taken from “the organic property

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4 Dutch for “Our Program”.

of the nation”<sup>5</sup>. In Kuyper’s thinking, a nation is not merely a conceptual grouping of individuals. The “nation” is a real, tangible entity with its own existence. The nation is something greater than the sum of the individuals who are a part of it. The nation has a particular cultural heritage, the nation is naturally associated with a particular area of land, and so on. The State, by providing a system of law and order to “the nation”, is doing the job that God gave it. Therefore, in Kuyper’s mind, taxes are to be seen as a “a nation’s sacred offering, rendered to God in order that God should rule the nation by means of the authorities he has ordained.”<sup>6</sup>

Second, however, Kuyper *does* recognise the need for individuals to be “sovereign over their own purses”<sup>7</sup>. In this way, Kuyper does appear to believe strongly in the notion of private property. He considers the money possessed by individuals to be their own, and believes that they should have the authority and the dignity to spend it as they wish<sup>8</sup>. To this end, Kuyper sees the strong need to balance the financial interests of individuals against those of the government. Kuyper proposes a series of checks and balances to achieve this goal<sup>9</sup>. While this desire to preserve private

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5 Ons Program, section 209.

6 Ibid.

7 Kuyper, *Lectures on Calvinism*, 83.

8 Ons Program, section 126.

9 Ons Program, section 105.

property is admirable, Kuyper seems to sleepwalk into a contradiction here. On the one hand, he wishes for taxes not to be levied on the nation unless the nation “has lawfully given its consent” (presumably, “consent” here refers to the consensus reached by its representative democracy)<sup>10</sup>. Yet on the other hand, Kuyper himself recognises, elsewhere in the manifesto, that majority vote cannot truly tell you whether something is just or unjust, only whether it is popular<sup>11</sup>.

How does Kuyper manage to believe that representative democracy legitimises taxation, while also believing that majority vote does not determine what is just? These two ideas can be held together for Kuyper because he does not see the democratic consensus as giving the government the right to tax particular individuals (potentially unjustly). Rather, in Kuyper’s view, the democratic consensus only justifies the government in taxing “the nation” as some sort of abstract entity in its own right. Since taxation is not carried out against particular individuals, it is not dealing with them unjustly. However, this is a distinction which occurs entirely within Kuyper’s own mind. Those individuals who voted against the present government will certainly notice that their

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10 Ibid.

11 Ons Program, section 175.

property is being taken away whenever “the nation” is taxed.

Third, Kuyper appears to be quite comfortable with the idea of his government levying taxes upon people who live in places which, at that time, were Dutch colonies. Kuyper specifically mentions “land rent” collected by the Dutch government from the chiefs of various villages in Java as an example<sup>12</sup>. This is a particularly striking point because it seems impossible to square with Kuyper’s notion that taxes are taken from the nation “as a nation”. How can Kuyper possibly consider the Javanese under Dutch-colonial rule to be a part of the Dutch “nation”? The Javanese people live on a separate (and distant) area of land, previously disconnected entirely from the Dutch civilisation. The Javanese have a different culture, a different language, a different history and even their own existing system of rule (the aforementioned chiefs). If the Dutch government has any “God-given” right to receive taxes from these Javanese villages, it must mean that conquering and occupation are then sufficient grounds to declare one’s *ongoing* rule of an area to be God’s will. This may well have been Kuyper’s view. After all, Kuyper was a devout student of John Calvin, and it was Calvin who argued that the process by which a ruler comes to power has no bearing upon that ruler’s legitimacy.

12 Ons Program, section 268.

End of Preview. You can buy the full book at  
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## Taxation is Slavery

Romans 13 says that Christians should always pay their taxes, right? Aren't we meant to give to Caesar what is Caesar's?

Well then, what exactly is Caesar's? If Caesar had asked the Lord Jesus or the apostle Paul for advice on what the tax rates should be in the Roman Empire, what would they have said?

It turns out that the Bible has a lot more to say about taxes than just Romans 13. When we set aside the political assumptions of our culture and let Scripture be our guide, we find that the Bible consistently presents a radically libertarian view of government and taxation.

This grand intellectual journey brings in data and ideas from every period of Christian history. The post-flood empires in Genesis, the property-rights theory in the Law of Moses, the history of the kings of Israel, the teaching of the Lord Jesus, the New Testament letters, the early church fathers, the philosophy of Locke and Aquinas, the Protestant Reformers, right down to theologians, politicians and economists of the last two centuries.

With topics ranging from the relationship between Intelligent Design and property rights, to the theological implications of Bitcoin, *Taxation is Slavery* will challenge you to re-think everything you thought you knew about Christianity, politics and the role of government.

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Nick's passion is to help people find biblical answers to the questions that their pastors don't have time to research or are too afraid to answer ;)

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