Abstract

The present study intends to express if and on what degree the biblical text covers, conceptually speaking, the terms on which the economic disciplines named fiscality and budget are based on. The study’s normative character - given by the understanding that the source of any science is Christ, where all the treasures of wisdom and science are hidden (Colossians 2:3), is intertwined with the exploring one - defined by the multitude of notions and concepts of the fiscal and budgetary spheres that find a correspondent in the Bible’s text. We assess that the Bible offers sufficient documentary material to say that the basis of the fiscal and budgetary systems (regarding principles, peculiarities, functions, components and instruments) was subjected to divine inspiration, by the commandments given to Moses by God for the children of Israel on the Mountain of Sinai (Leviticus 27:34) and through the writings of other authors of Scripture.

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1. Introduction

Economy is considered to be a science of the modern era, for a long time the economical knowledge being „integrated” in different other systems of thinking (in philosophy, politics, law, morality). Presently, the economical science results in a system of autonomized sciences, all of them having as research area the economy as a whole,
complex, dynamic and perpetually changing.

The notion coming from Greek language (oikos = home, household, housekeeping and nomos = management, law, rule) was consecrated by the French Antoine de Montchrestien in his „Treaty of political economics” (1615).

It is believed that the economic science was built and received „the right of establishment” in the science world at the end of the XVIIIth century, when capitalism was developed and consolidated in the West-European countries. Besides, even the Nobel Prize for economy is not part of the prizes funded in 1895 by the inventor of the dynamite, but was instituted only in 1968 by Sveriges Riksbank, the Central Bank of Sweden.

The preoccupation for the economical problem was, however, a permanence of the human existence, many of the economic ideas manifesting themselves from the earliest times. The first records of the matter were to be found in the Ancient Orient, China, India and, later, in Ancient Greece.

Resuming ourselves to only two segments of the economic sciences, respectively the fiscality and the budget, following this we will try to argument the existence of basic landmarks for these disciplines, from ancient times. Moreover, we appreciate a good part of the fiscal and budgetary coordinates are of a divine origin, being transmitted to the Israeli people through its prophets.

Thus, we subscribe to the opinion of famous contemporary Romanian economists, who appreciate that the biblical text is revealing for the economic basic concepts, arrayed in a complete and complex network, perhaps still unseen wholly by man (Pop, Ioan-Franc, 2009). More, the cited authors believe that the Bible inspires the economic as a necessity, morality, behavior and, finally, as a science for man.

2. Fiscal system configuration

The fiscal system components can be easily be found in the biblical texts, for the fiscal legislative regulation being illustrative even the paragraphs titles from Leviticus 27 and Deuteronomy 14 (Tithes);

As an example, we present a few mentions regarding the fiscal mechanism:

And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. Leviticus 27:31

And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose: Deuteronomy 14:24.25

In the biblical text, the fiscal apparatus is represented by the specific activities:

Then king Rehoboam sent Adoram, who was over the tribute; ... 1 Kings 12:18

And Ahishar was over the household: and Adoniram the son of Abda was over the tribute. 1 Kings 4:6

And, behold, there was a man named Zacchaeus, which was the chief among the publicans, ... Luke 19:2

And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham: Hebrews 7:5

Among the peculiarities of the fiscal system, we present:

• the exclusivity of applying in a definite geographic territory:

There have been mighty kings also over Jerusalem, which have ruled over all countries beyond the river; and toll, tribute, and custom, was paid unto them. Ezra 4:20

• the technical autonomy, with the particularizations in Leviticus 27:30-33 and Deuteronomy 14:22-29

• the fiscal sovereignty:

And the king Ahasuerus laid a tribute upon the land, and upon the isles of the sea. Esther 10:1

The fiscal system’s functions for which there are relevant biblical examples are:

• mobilizing the financial resources found at the state’s disposal through rates and taxes:

And concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the LORD their God, and laid them by heaps. 2 Chronicles 31:6

• stimulating some activities, sectors or areas of activity:
And the men of Israel said, Have ye seen this man that is come up? surely to defy Israel is he come up: and it shall be, that the man who killeth him, the king will enrich him with great riches, and will give him his daughter, and make his father's house free in Israel. 1 Samuel 17:25

- the social function:

Also we certify you, that touching any of the priests and Levites, singers, porters, Nethinims, or ministers of this house of God, it shall not be lawful to impose toll, tribute, or custom, upon them. Ezra 7:24

- the function of control over economy and society:

And the king of Assyria found conspiracy in Hoshea: for he had sent messengers to So king of Egypt, and brought no present to the king of Assyria, as he had done year by year: therefore the king of Assyria shut him up, and bound him in prison. 2 Kings 17:4

Also, it is possible to illustrate the principles found at the core of the fiscal system, mainly:

- the fiscal measures neutrality reported to the different categories of contributors:

One law and one manner shall be for you, and for the stranger that sojourneth with you. Numbers 15:16

And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham. Hebrews 7:9

- the certainty of taxing, in order to avert fiscal evasion:

I fast twice in the week, I give tithes of all that I possess. Luke 18:12

Be it known now unto the king, that, if this city be builded, and the walls set up again, then will they not pay toll, tribute, and custom, and so thou shalt endamage the revenue of the kings. Ezra 4:13

- fiscal equity:

For to their power, I bear record, yea, and beyond their power they were willing of themselves; 2 Corinthians 8:3

- long term stability for fiscal provisions (for taxing efficiency):

... a meat offering continually by a perpetual ordinance unto the LORD. Ezekiel 46:14

3. Fiscal instruments: role, functions and peculiarities

Observing the fiscal instruments diversity we can see that the Scripture’s texts enumerate both the elements of the taxes category and other types of fees and charges, such as: tribute, toll, collection, custom taxes, tithe, as well as a series of obligations, improper called „offering”.

Regardless if we talk about theocratic governing or secular administration, the taxation purpose is the same, as it is in the present, to gather the necessary financial resources to cover public spending.

And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. Numbers 18:21

And he said, This will be the manner of the king that shall reign over you: ... And he will take the tenth of your seed, and of your vineyards, and give to his officers, and to his servants. ... He will take the tenth of your sheep: and ye shall be his servants. 1 Samuel 8:11.15.17

Moreover I make a decree what ye shall do to the elders of these Jews for the building of this house of God: that of the king's goods, even of the tribute beyond the river, forthwith expenses be given unto these men, that they be not hindered. Ezra 6:8

For this cause pay ye tribute also: for they are God's ministers, attending continually upon this very thing. Romans 13:6

We highlight the mandatory and final character of the taxes:

... Render therefore unto Caesar the things which be Caesar's, and unto God the things which be God's. Luke 20:25

Render therefore to all their dues: tribute to whom tribute is due; custom to whom custom; fear to whom fear; honor to whom honor. Romans 13:7

as well as the idea of taking without direct and immediate counter performance from the state:

Yet it came to pass, when the children of Israel were waxen strong, that they put the Canaanites to tribute; but did not utterly drive them out. Joshua 17:13

And he smote Moab; and the Moabites became David's servants, and brought gifts. 1 Chronicles 18:2
Between the two functions of the taxes we illustrate, firstly, the fiscal side:

And Jehoiakim 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 Pharaohnechoh. 2 Kings 23:35

and then, the social-economic regulation aspect:

For the poor shall never cease out of the land: therefore I command thee, saying, Thou shalt open thine hand wide unto thy brother, to thy poor, and to thy needy, in thy land. Deuteronomy 15:11

And it shall be, if it make thee answer of peace, and open unto thee, then it shall be, that all the people that is found therein shall be tributaries unto thee, and they shall serve thee. Deuteronomy 20:11

What is interesting is that the biblical texts exemplify even the technical elements that characterize the taxes, as follows:

• the tax’s subject:
  ... And when he was come into the house, Jesus prevented him, saying, What thinkest thou, Simon? of whom do the kings of the earth take custom or tribute? of their own children, or of strangers? Peter saith unto him, Of strangers. Jesus saith unto him, Then are the children free. Matthew 17:25,26

• the tax’s payer:
  ... thou shalt find a piece of money: that take, and give unto them for me and thee. Matthew 17:27

• the object of taxation:
  At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: Deuteronomy 14:28

Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries. Nehemiah 13:12

Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, ... Matthew 23:23

• the source of taxation
  And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD. Leviticus 27:32

  The men of Dedan were thy merchants; many isles were the merchandise of thine hand: they brought thee for a present horns of ivory and ebony. Ezekiel 27:15

• the tax quota (as a percentage or fixed sum):
  And Joseph made it a law over the land of Egypt unto this day, that Pharaoh should have the fifth part; ... Genesis 47:26

And Mesha king of Moab was a sheepmaster, and rendered unto the king of Israel an hundred thousand lambs, and an hundred thousand rams, with the wool. 2 Kings 3:4

• the payment date, suggested indirectly by the line:

There were also that said, We have borrowed money for the king’s tribute, and that upon our lands and vineyards. Nehemiah 5:4

In order to establish the object of taxation and to set the tax amount, the following versicles are graphic:

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. Deuteronomy 14:22

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD’S: it is holy unto the LORD. Leviticus 27:30

In the matter of tax collection, even in the biblical era there were used varied methods, comprising of:

• the direct paying method, coming from someone’s own accord
  ... And he gave him tithes of all. Genesis 14:20

• the taxing method of the fiscal organs:

And when they were come to Capernaum, they that received tribute money came to Peter, and said, Doth not your master pay tribute? Mathew 17:24

• withholding at the source:
And of the children of Israel’s half, thou shalt take one portion of fifty, of the persons, of the beees, of the asses, and of the flocks, of all manner of beasts, and give them unto the Levites, which keep the charge of the tabernacle of the LORD. Numbers 31:30

Same as in the case of taxes, the Scripture’s text can offer sufficient illustrative elements regarding the fees’ specific peculiarities:

• establishing the payer at the moment when he/she requests the execution of an act, the provision of a service or the performance of a task:

This shall be the law of the leper in the day of his cleansing: He shall be brought unto the priest: ... And on the eighth day he shall take two he lambs without blemish, and one ewe lamb of the first year without blemish, and three tenth deals of fine flour for a meat offering, mingled with oil, and one log of oil. Leviticus 14:2.10

• the purpose of payment is to ensure (partial) spending coverage for accomplished/done services or tasks:

The heads thereof judge for reward, and the priests thereof teach for hire, and the prophets thereof divine for money: ... Micah 3:11

• anticipant character:

Then it shall be, that, when ye eat of the bread of the land, ye shall offer up an heave offering unto the LORD. Numbers 15:19

• unique character:

The rich shall not give more, and the poor shall not give less than half a shekel, when they give an offering unto the LORD, to make an atonement for your souls. Exodus 30:15

• the primordial accountability of the person with the obligation to request or receive the fees and charges, in case the paying obligation is not fulfilled:

And the king called for Jehoiada the chief, and said unto him, Why hast thou not required of the Levites to bring in out of Judah and out of Jerusalem the collection, according to the commandment of Moses the servant of the LORD, and of the congregation of Israel, for the tabernacle of witness? 2 Chronicles 24:6

4. Budgetary principles and landmarks

The idea of forecasting, as an instrument of achieving strict objectives, such as – for example – gaining profit or added value is not estranged as a notion from the biblical texts.

The thoughts of the diligent tend only to plenteousness; but of every one that is hasty only to want. Proverbs 21:5

We may even speak about an ante-factum assessment of costs involved by a certain project, according to budgetary usage.

For which of you, intending to build a tower, sitteth not down first, and counteth the cost, whether he have sufficient to finish it? Luke 14:28

Ensuring before time of the income necessary for an organization or a series of specific activities may be illustrated on the financing pattern of the jobs that take place in the Sanctuary.

This they shall give, every one that passeth among them that are numbered, half a shekel after the shekel of the sanctuary: (a shekel is twenty gerahs:) an half shekel shall be the offering of the LORD. ... And thou shalt take the atonement money of the children of Israel, and shalt appoint it for the service of the tabernacle of the congregation; ... Exodus 30:13.16

Besides, with some peculiarities linked to the historical context, the Bible offers the necessary illustrative support for all budgetary principles. Thus, the annuality regards both the income side and the spending made.

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. Deuteronomy 14:22

And they brought every man his present, vessels of silver, and vessels of gold, and raiment, harness, and spices, horses, and mules, a rate year by year. 2 Chronicles 9:24

And we cast the lots among the priests, the Levites, and the people, for the wood offering, to bring it into the house of our God, ... , to burn upon the altar of the LORD our God, as it is written in the law: Nehemiah 10:34
And to bring the firstfruits of our ground, and the firstfruits of all fruit of all trees, year by year, unto the house of the LORD: Nehemiah 10:35

And Solomon gave Hiram twenty thousand measures of wheat for food to his household, and twenty measures of pure oil: thus gave Solomon to Hiram year by year. 1 Kings 5:11

... and brought no present to the king of Assyria, as he had done year by year: ... 2 Kings 17:4

The universality principle appears in Exodus 30, already cited, but also benefits of other references.

This they shall give, every one that passeth among them that are numbered, half a shekel ... Exodus 30:13

... and the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage. ... and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house. Nehemiah 10:37.38

This shall be thine of the most holy things, reserved from the fire: every oblation of theirs, every meat offering of theirs, and every sin offering of theirs, and every trespass offering of theirs, which they shall render unto me, shall be most holy for thee and for thy sons. Numbers 18:9

And whatsoever more shall be needful (without differentiating, o.n.) for the house of thy God, which thou shalt have occasion to bestow, bestow it out of the king's treasure house. Ezra 7:20

Bring ye all the tithes into the storehouse, that there may be meat in mine house ... Malachi 3:10

The budgetary unity, even if there isn’t mentioned a specific writing, was ensured by the common place to collect the resources.

But all the silver, and gold, and vessels of brass and iron, are consecrated unto the LORD: they shall come into the treasury of the LORD. Joshua 6:19

They gave after their ability unto the treasure of the work threescore and one thousand drams of gold, and five thousand pound of silver, and one hundred priests' garments. Ezra 2:69

The income non-affectedness comes-through, with small exceptions, in all of the before mentioned texts. Even establishing the destination of wood provided by the temple („to be burnt on the altar of God”) was rather focused on the value of using the gifts than their set predestination, as was the case with the lamp oil.

And thou shalt command the children of Israel, that they bring thee pure oil olive beaten for the light, to cause the lamp to burn always. Exodus 27:20

There are, though, some exceptions in this matter:

When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled; Deuteronomy 26:12

The budgetary specialization is recorded both in the matter of income (tithe and „gifts”, different categories of „gifts”: for giving thanks, brought for an oath come true, for works related to Temple), and the types of spending (for church service at the Meeting Tent, wage for ministrants, tributes and others).

The spending full coverage with the allotted incomes (annually or for a special project) was a basic principle dated back to old Israel.

And they spake unto Moses, saying, The people bring much more than enough for the service of the work, which the LORD commanded to make. ... For the stuff they had was sufficient for all the work to make it, and too much. Exodus 36:5.7

And they gave the money, ... , and to buy timber and hewed stone to repair the breaches of the house of the LORD, and for all that was laid out for the house to repair it. 2 Kings 12:11.12

Ultimately, budget publicity was ensured by recording the collected incomes and the spending made, in the books of Moses and the chronicles of time, public documents – then and now – from which we have given our quotations.

5. Treasury elements

Basic instrument for budgetary execution, the treasury was trusted to the treasurer, a profession found at almost all the peoples the Scripture talks about.

And over the king's treasures was Azmaveth the son of Adiel ... 1 Chronicles 27:25
And I, even I Artaxerxes the king, do make a decree to all the treasurers which are beyond the river ... Ezra 7:21

Then the princes, the governors, and captains, the judges, the treasurers, the counsellors, the sheriffs, and all the rulers of the provinces, ... Daniel 3:3

... a man of Ethiopia, an eunuch of great authority under Candace queen of the Ethiopians, who had the charge of all her treasure, ... Acts 8:27

... Erastus the chamberlain of the city saluteth you ... Romans 16:23

We remark a clear separation between the cult institutions budget and treasury („treasures of the house of the LORD”) – on one hand and the budget, respectively the state’s treasury („treasures of the king's house”) – on the other hand.

Then Asa took all the silver and the gold that were left in the treasures of the house of the LORD, and the treasures of the king's house, and delivered them into the hand of his servants ... 1 Kings 15:18

He took from there all the treasures of the House of GOD and the treasures of the King’s house ... 2 Kings 24:13

Moreover, in the first case, a differentiation between the regular financial fluxes is being made („treasures of the house of God”) – contributions legally prescribed and regularly given, together with special gifts and incomes (presently named) extraordinary („treasures of the dedicated things”) – such as war spoils, dedicated to GOD.

And of the Levites, Ahijah was over the treasures of the house of God, and over the treasures of the dedicated things. 1 Chronicles 26:20

The term „to be over”, used next to „to have the charge”, referring to the treasurer’s activity doesn’t strictly address to the treasury’s supervisory action, but regards a much larger range of activities, among which we mention:

• collecting values or cash:
  And they with whom precious stones were found gave them to the treasure of the house of the LORD, by the hand of Jehiel the Gershonite. 1 Chronicles 29:8
  ... and hast gotten gold and silver into thy treasures: Ezekiel 28:4
  And Jesus sat over against the treasury, and beheld how the people cast money into the treasury ... Mark 12:41

• releasing values or cash, at the disposal of the competent authority:
  ... brought out silver and gold out of the treasures of the house of the LORD and of the king's house ... 2 Chronicles 16:2
  And whatsoever more shall be needful for the house of thy God, which thou shalt have occasion to bestow, bestow it out of the king's treasure house. And I, even I Artaxerxes the king, do make a decree to all the treasurers which are beyond the river, that whatsoever Ezra the priest, ..., shall require of you, it be done speedily. Ezra 7:20.21

• managing the extra cash:
  Now it came to pass, that at what time the chest was brought unto the king's office by the hand of the Levites, and when they saw that there was much money, the king's scribe and the high priest's officer came and emptied the chest, and took it, and carried it to his place again. Thus they did day by day, and gathered money in abundance. 2 Chronicles 24:11

• preventing and rebutting the usage of “dirty money”:
  And the chief priests took the silver pieces, and said, It is not lawful for to put them into the treasury, because it is the price of blood. Matthew 27:6

• making cash flows forecasts, or the eventual treasury deficits:
  That I may cause those that love me to inherit substance; and I will fill their treasures. Proverbs 8:21
  ... and I will pay ten thousand talents of silver to the hands of those that have the charge of the business, to bring it into the king's treasuries. Esther 3:9
  Be it known now unto the king, that, if this city be builded, and the walls set up again, then will they not pay toll, tribute, and custom, and so thou shalt endamage the revenue of the kings. Ezra 4:13

Conclusions
The Biblical texts offer sufficient documentary material to assert that the main benchmarks of the fiscal and budgetary systems were known and practiced from the old Israel times. We highlight both the systems’ components, characteristics, functions and principles, and the main fiscal instruments’ characteristics, role and functions, instruments such as taxes and fees, and also the treasury’s instruments.

The present study offers a functionality analysis of the fiscal and budgetary systems in a given moment in time. We can assert, though, same as any expression of divine will, fiscal and budgetary regulations part of the commandments given to Moses by God for the children of Israel on the Mountain of Sinai “were good”. We highlight the promised blessings for the chosen people, If ye walk in my statutes, and keep my commandments, and do them; (Leviticus 26:3).

Consequently, we can say that all ulterior sideslips, that made – for example – the job of a customs officer to be one of the most stigmatized professions, may be put on the expense of breaching, one way or another, the mentioned commandments and laws.

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