

# THE UPWARD CALL

*Brethren, I do not regard myself as having laid hold of it yet;  
but one thing I do: forgetting what lies behind and reaching forward to what lies ahead,  
**I press on toward the goal for the prize of the upward call of God  
IN CHRIST JESUS.**  
(Philippians 3:13-14 NASB)*

#04-1018

## **An 11.5% Kingdom Tax**

February 22, 2010

Economist Arthur Laffer, one of the architects of President Ronald Reagan's supply-side, tax-cutting policies nearly 30 years ago and the author of the books *The End of Prosperity* and *The Return of Prosperity*, has proposed that the US needs to reform its tax system by instituting a flat tax for everyone and doing away with all other federal taxes, except what he calls the sin taxes on alcohol and tobacco products.

The obvious question that arises from such a proposal is: What rate should be set for such a flat tax? Mr. Laffer has suggested that a tax rate of about 11.5% is what is needed "to really have this economy booming."

Now, a percentage of 11.5 caught my attention, for this is the percentage or tithe that the Israelites were required to give as averaged out over the seven-year sabbatical period.

Because of the tradition of men that has been taught to most Christians in regard to the tithe, it is generally believed that a tithe or a tenth of one's gross income must be given to one's local church and its leader(s) (i.e., pastor). I do not believe that Scripture supports this tradition. In fact, the tithe is more like a tax, not for the church and its leaders, as most think of it, but for nations operating within the kingdom of God. We could call the tithe a kingdom or national tax very much like the taxes most of us pay to our nations today, however, with one big difference. The taxes we are required to give are often for unrighteous purposes, but not so in the kingdom of righteousness. In kingdom nations, taxes will be required unto righteousness.

For further understanding of the tenth as a kingdom tax, please see issue #03-0980, November 26, 2009, *The Kingdom of Our Lord #20. The Economy and Taxes*, and article #26 (November 2009), *The Kingdom Tax—The Tenth (Tithe)*.

Since the "Lord has come" (see issue #04-1001, January 1, 2010, *I Have Come*), meaning the kingdom of our Lord and of His Christ is at hand and soon to be manifested through the resurrection and transfiguration of the sons of God, I believe it is important for us to understand how the kingdom will operate for the next 1,000 years. Nations will continue during the millennial reign of Christ and His conquerors, and taxation will continue in order for the nations to provide basic services. So, it is appropriate to search Scripture to understand God's law on the matter of the kingdom tax rate.

If we consider the kingdom tax of ancient Israel, the law of the tenth required that the Israelites give to God (i.e., the kingdom-nation) a tenth of what was harvested from His creation. However, if we account for all the taxes (tithe) and average it over the seven-year sabbatical period, with the seventh year being a period of rest in which no tithe was required, we see that the tax that went for the public/social service averaged a little less than 11.5% per year; 10% in four of the years, 20% in two of the years, and 0% in the seventh year.

Mr. Laffer has proposed an 11.5% rate on the basis of economics and, as far as I can tell, not Scripture, but I find it fascinating that this well-known economist has lined himself up with the kingdom of God. I doubt that this is a coincidence. Perhaps, he will be an economist in the coming kingdom of Christ. The Lord knows that we need economists with wisdom from above to be raised up to lead the way to bring a renaissance to the world economy.

So that we are clear on the tithe required of the sons of Israel, let us consider the two tithes that make up the 11.5% seven-year average. Keep in mind that the sons of Israel were called out to become **a kingdom of priests and a holy nation** (Exodus 19:6), if they obeyed God's voice and kept His covenant; something that proved to be quite elusive to their rebellious, uncircumcised hearts.

The coming kingdom will also be a kingdom of priests and a holy nation as signified by the sons of Zadok [according to the order of Melchizedek (i.e., *Zadok*)] and the holy city, New Jerusalem. This kingdom of priests will not only serve as priests unto God but will also provide priestly (i.e., public) service to the nations.

The primary tithe (10%) that was required of the sons of Israel each of the six years of the sabbatical period went to the Levites.

Since the Levites were responsible for the fulltime service of the tent of meeting, the sons of Israel had to provide support for them. The rest of the tribes were given an inheritance in the land, but the Levite's inheritance was the tithe. Consequently, the sons of Israel were required to give the Levites a tenth of the harvest or the produce from their land.

**To the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting.”** (Numbers 18:21 NASB)

Some call the tithe to the Levites the **social tithe**, for it was given to them for their administrative work of maintaining social order in the kingdom. The Levites were the record keepers, teachers, judges, musicians, health-care providers, and food inspectors, to name a few of their responsibilities. Essentially, the tithe from the produce of the land (increase) was their salary for being the social workers for the people. We could say that they were the heads of the health, police, judicial, and education departments, and could be called the public service arm of the kingdom-nation of Israel.

Another tithe (10%) applied to individuals in need. Every three years, a tithe had to be deposited in their hometown for not only the Levites but the aliens, the orphans, and the widows who lived in their town. This tithe was required in the third and sixth year of the seven-year sabbatical cycle, with the seventh year not requiring any sort of tithe.

**(28) At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. (29) The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do.** (Deuteronomy 14:28-29 NASB)

These two tithes, a tenth every year and another tenth every three years of a seven-year period, are the basis for taxation in a kingdom-nation, and again, average 11.5% over seven years. However, there was one more tithe required of the Israelites that was actually for their own individual use.

**(22) “You shall surely tithe all the produce from what you sow, which comes out of the field every year. (23) You shall eat in the presence of the LORD your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always.** (Deuteronomy 14:22-23 NASB)

Each year the sons of Israel were required to make a pilgrimage to the place where God had put His name. They were to collect a tithe from what they had sown and take it with them to the place designated by the Lord (e.g., Jerusalem). There they were to eat their tithe in the presence of the Lord and rejoice. If the distance to be traveled was too far for them to transport the tithe, they could redeem it with money in order to purchase whatever their heart desired once they got to the place designated by the Lord. However, in doing so, they had to add one-fifth to the tithe, which amounted to a total of 12% (Leviticus 27:31).

This tithe is very similar to a savings plan or could be likened to such modern-day social programs as Social Security and savings accounts used for a variety of reasons (retirement, medical expenses, etc.). Perhaps, in kingdom-nations, citizens will be required to put aside 10% each year to provide for their own needs rather than looking to the government to provide for them as so many do today.

Consequently, a case could be made for two types of kingdom taxes, 11.5% given to the government run by the sons of Zadok and 10% kept by the citizens for their own needs. Something to consider!