

Appendix: Laws which Tax the Israelites

Eric Mitchell

Associate Professor of Old Testament and Archaeology
Southwestern Baptist Theological Seminary
emitchell@swbts.edu

Indirect Taxes

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Dutes	Penalties for non-compliance
Unreaped corners of field	Grain Tax	Lev 19:9	Israelite	Poor	• unknown	Obligation	
Gleanings, dropped	Grain Tax	Lev 19:9	Israelite	Poor	• unknown	Obligation	
Sheaves, fruit trees forgotten	Grain Tax	Deut 24:19-20	Israelite	Poor	• unknown	Obligation	Loss of God's blessing
Imperfect grape clusters	Vine Tax	Lev 19:10	Israelite	Poor	• unknown ¹	Obligation	
Fallen grapes	Vine Tax	Lev 19:10	Israelite	Poor	• unknown	Obligation	
First 3 years of fruit on planted tree forbidden to eat, Fourth year belongs to God	Orchard Tax	Lev 19:23-25	Israelite, in the fourth year	God/ Priests	• 2 years of crops (third & fourth years)	Duty	
No interest on Israelite debtors	Lending Tax	Deut 23:20; Lev 25:36-37	Israelite lender	Israelite debtor	• Opportunity cost ²	Obligation	Loss of God's blessing; reveals lack of fear of God
Sabbath rest	Labor Tax	Ex 20:8-10; Num 15:32-36	Israelite	God	• 14.28% of reduction in work time	Duty	Capital punishment
Festival celebrations required rest ³	Labor Tax	Ex 23:14; 12:16; Deut 16:16; Num 28:26; 29; Lev 23:24-36	Israelite	God	• 1.9% reduction in work time (7 days)	Duty	God will destroy the one who works on the Day of Atonement.
Passover sacrifice (annual)	Flocks Tax	Ex 12:3-6	Israelite	God	Either: • one unblemished male lamb • one goat per household	Duty	
Passover offering	Grain Tax?	Ex 23:14-15 ⁴	Israelite	God/ Priests	• self-determined ⁵	Duty	

¹Patti Skinkis, associate professor, Viticulture Extension Specialist at Oregon State University, writes, "Anything that is drastically damaging to the vine's canopy can lead to problems with poor fruit set. These events may include early fall frost, winter damage, hail, or other methods of vine defoliation." (Patty Skinkis, "Causes of Poor Fruit Set in Grapes," eXtension, <http://www.articles.extension.org/pages/33106/causes-of-poor-fruit-set-in-grapes>); Apparently, "crop dropping," the act of pruning imperfect grape clusters before fully ripening is common today. (Ancient Peaks Winery, "Pre-Harvest Report: The Crop Drop," <http://www.ancientpeaks.com/?method=blog-blogDrilldown&blogEntryID=5E7B8D82-B79C-94D1-EBF9-9EC557774C4B&originalMarketingURL=blog/Pre-Harvest-Report-The-Crop-Drop>).

²Here, the opportunity cost is the value of the missed interest.

³The three main feasts (Unleavened bread/Passover [2 days], Weeks [1 day], Booths [2 days]), plus Trumpets (1 day), Day of Atonement (1 day).

⁴Based off the command to not "appear empty-handed."

⁵Perhaps this was determined in proportion to the individual's circumstance.

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duties	Penalties for non- compliance
First Fruits harvest	Grain Tax	Lev 23:9-11	Israelite	God/ Priests	• Sheaf of grain	Duty	
First Fruits offering	Grain Tax Flocks Tax	Lev 23:12-13	Israelite	God/ Priests	<ul style="list-style-type: none"> • One unblemished male lamb (burnt offering) • Two tenths of an ephah of fine flour mixed with oil (grain offering) • One fourth of a hin of wine (drink offering) 	Duty	
Feast of Weeks offering	Grain Tax Flocks Tax	Lev 3:1-17; 23:10-20; Deut 16:10	Israelite	God/Priest	<ul style="list-style-type: none"> • Two loaves of leavened bread (made from two tenths of an ephah of fine flour) • a freewill offering of a ox, lamb, or goat (proportionate to how God has blessed) 	Duty	
Feast of Booths	Labor Tax	Lev 23:34-44	Israelite	God/ Priests	Time/effort: <ul style="list-style-type: none"> • build a booth of palm or willow branches • live in the booth 	Duty	
Sabbath year rest from tilling, pruning trees/vines, reaping, and gathering	Labor Tax (offset)	Ex 23:11; Lev 25:2-5, 19-22	Israelite	God, Poor, animals in the land, Israelites	<ul style="list-style-type: none"> • 100% loss of agricultural product • Mitigated by: <ul style="list-style-type: none"> • what grows without being worked • God's three-fold blessing on the sixth year's produce 	Duty	
Jubilee year rest from tilling, pruning trees/vines, reaping, and gathering	Labor Tax (offset) Redistribution of Field Vineyard Tax Orchard Tax	Lev 25:8-19	Israelite	God, Poor, animals in the land, Israelites	<ul style="list-style-type: none"> • 100% loss of agricultural product • Mitigated by: <ul style="list-style-type: none"> • what grows without being worked • God's three-fold blessing on the sixth year's produce 	Duty	The land will not yield its produce and you will not live securely on it.
Do not refrain from lending to an Israelite	Lending Tax	Deut 15:7-9	Israelite	Israelite	• Bad credit risk due to Sabbath year forgiveness of debts	Obligation	God will not bless all your work and everything you do.
Forgive Israelite Debts in Sabbath Year	Lending Tax	Deut 15:2; Lev 25:13-16	Israelite	Israelite	• 100% forgiveness of all debts owed by an Israelite to an Israelite	Obligation	You will not live securely in the land.
Release a slave with goods	Servant Tax	Deut 15:12-15	Israelite	Freed Israelite slave	• A liberal portion of the owner's flock, grain, and wine.	Obligation	Implied loss of God's blessing.

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duties	Penalties for non- compliance
Not to muzzle an ox when threshing	Grain Tax	Deut 25:4	Israelite	Ox	<ul style="list-style-type: none"> • Specific amount unknown • Whatever the ox can eat 	Obligation	
Build a parapet for each roof	Labor Tax	Deut 22:8	Israelite	Protected guests	<ul style="list-style-type: none"> • Unknown materials • Unknown time cost 	Obligation	Blood guilt upon homeowner if: <ul style="list-style-type: none"> • owner does not build • someone falls
Redeem firstborn donkey	Beast Tax	Ex 13:13	Israelite	God/Priest	Either: <ul style="list-style-type: none"> • Sacrifice lamb • Break the donkey's neck 	Duty	
Redeem firstborn unclean animal	Beast Tax	Num 18:14-16	Israelite	Line of Aaron	<ul style="list-style-type: none"> • 5 shekels of silver 	Positive	
Firstborn clean animals	Beast Tax	Ex 13:2; Num 18:17; Deut 15:19ff	Israelite	Line of Aaron/feasting Israelites	<ul style="list-style-type: none"> • Each firstborn male animal from herd/flock 	Positive	
First bread/dough of each grain crop	Grain Tax	Num 15:19ff	Israelite	God/Levites	<ul style="list-style-type: none"> • 1 bread cake 	Positive	
Head Tax (census/ ransom, every male 20 years old & up)	Labor Tax	Ex 30:11-15	Israelite	Sanctuary Service	<ul style="list-style-type: none"> • Half shekel of silver 	Duty	
Tithe of produce (from ground or tree/vine) and flocks	Grain Tax Vine Tax Orchard Tax Flocks Tax	Lev 27:30-33; Deut 14:22-29; 26:12; Num 18:21	Israelite	God, Levites, orphans, widows, and aliens	<ul style="list-style-type: none"> • 10% of increase all agricultural products • 10% of gross holdings of flocks and herds⁶ 	Positive	
Redemption tax to redeem agricultural tithe	Grain Tax? Vine Tax? Orchard Tax? Beast Tax?	Lev 27:20-21	Israelite	God/Levites	<ul style="list-style-type: none"> • 120% of value of the redeemed tithe product 	Duty	
Tithe of the Tithe	Grain Tax Vine Tax Orchard Tax Flocks Tax	Num 18:26-32	Levites	Priests	<ul style="list-style-type: none"> • The best 10% of all the tithe of Israel 	Duty	Not giving the best 10% profanes the tithe to the priests.

⁶In year three and six, the tithe was to be taken to the Levites/poor in local towns.

Sin Taxes

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Dutes	Penalties for non- compliance
Unintentional unlawful use of sacred or devoted items (guilt offering) - requiring compensation	Flocks Tax	Lev 5:16-19	Israelite	God/ Priests	<ul style="list-style-type: none"> • Ram guilt offering • 120% of value of the misused sacred item (in silver shekels) 	Duty	No forgiveness, he bears his guilt and punishment
Unintentional unlawful use of sacred or devoted items (guilt offering) - not requiring compensation	Grain Tax Orchard Tax Flocks Tax	Lev 5:1-15	Israelite	God/ Priests	Either: <ul style="list-style-type: none"> • A female lamb or goat • Two turtledoves or pigeons • One tenth of an ephah of fine flour 	Duty	No forgiveness or atonement
Atonement Sacrifice (burnt offering)	Beast Tax Flocks Tax	Lev 1:1-17	Israelite	God	<ul style="list-style-type: none"> • One unblemished bull • One ram (whether sheep or goat) • One turtledove or pigeon 	Duty	No atonement
Grain Offering	Grain Tax Orchard Tax	Lev 2:1-16	Israelite	God/ Priests	<ul style="list-style-type: none"> • Unleavened fine flour with: <ul style="list-style-type: none"> • oil • salt • frankincense • no honey added 	Duty	
Sin sacrifice (unintentional sin)	Flocks Tax	Lev 4:27-35	Israelite	God/ Priests	<ul style="list-style-type: none"> • Unblemished female goat or lamb 	Duty	No forgiveness of atonement
Childbirth cleansing offering	Flocks Tax	Lev 12:6-8	Israelite, new mother	God	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • A one year-old lamb, or • A turtledove or pigeon • A sin offering consisting of: a young pigeon or turtledove 	Duty	The person remains unclean
Leper cleansing offering	Grain Tax	Lev 14:1-32	Israelite Leper	God	<ul style="list-style-type: none"> • Two clean birds • cedar wood • scarlet string • hyssop • two unblemished male lambs • a year old female lamb • three tenths of an ephah of fine flour with oil 	Duty	The person remains unclean, and no atonement
Cleansing a man with issue		Lev 15:1-15	Israelite	God	<ul style="list-style-type: none"> • A sin offering consisting of one turtledove or pigeon • A burnt offering consisting of one turtledove or pigeon 	Duty	
Cleansing a woman with issue		Lev 15:19-31	Israelite	God	<ul style="list-style-type: none"> • A sin offering consisting of one turtledove or pigeon • A burnt offering consisting of one turtledove or pigeon 	Duty	The person remains unclean, and no atonement

Corporate Sacrifices at the Tabernacle or Temple

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duties
Daily	Grain tax Vine Tax Orchard Tax Flocks Tax	Num 28:3	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: a morning and evening sacrifice of one unblemished one year old male lamb • A grain offering consisting of: one tenth of an ephah of fine flour mixed with a fourth of a hin of beaten oil • A drink offering consisting of: a fourth of a hin of strong drink 	Positive
Sabbath Day	Grain tax Vine Tax Orchard Tax Flocks Tax	Num 28:9-10	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: a morning and evening sacrifice of one unblemished one year old male lamb • A grain offering consisting of: one tenth of an ephah of fine flour mixed with a fourth of a hin of beaten oil • A drink offering consisting of: a fourth of a hin of strong drink 	Positive
New Moon	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 28:11-15	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • two bulls • one ram • seven unblemished one year-old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A drink offering consisting of: <ul style="list-style-type: none"> • half of a hin of wine per bull • a third of a hin of wine per ram • a fourth of a hin of wine per lamb • One male goat as a sin offering 	Positive
Firstfruits	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 28:26-31	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • two bulls • one ram • seven unblemished one year-old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A drink offering consisting of: <ul style="list-style-type: none"> • half of a hin of wine per bull • a third of a hin of wine per ram • a fourth of a hin of wine per lamb • One male goat as a sin offering 	Positive

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duties
Weeks	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Lev 23:16-19	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A peace offering consisting of: <ul style="list-style-type: none"> • seven unblemished one year-old male lambs • two additional male one year-old lambs • A burnt offering (with grain and drink offerings) consisting of: <ul style="list-style-type: none"> • one bull • two rams • A sin offering consisting of one male goat 	Positive
Trumpets	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:1-6; Num 23:22-25	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • one bull • one ram • seven unblemished one year-old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of a fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A sin offering consisting of one male goat 	Positive
Day of Atonement	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:7	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • one bull • one ram • seven unblemished one year-old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of a fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A sin offering consisting of one male goat 	Positive
Booths Day 1	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:12-16	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • 13 bulls • 2 rams • 14 unblemished one year old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A drink offering consisting of: <ul style="list-style-type: none"> • half of a hin of wine per bull • a third of a hin of wine per ram • a fourth of a hin of wine per lamb • A sin offering consisting of one male goat. 	Positive

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duites
Booths Day 2	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:17-19	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • 12 bulls • 2 rams • 14 unblemished one year old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A drink offering consisting of: <ul style="list-style-type: none"> • half of a hin of wine per bull • a third of a hin of wine per ram • a fourth of a hin of wine per lamb • A sin offering consisting of one male goat. 	Positive
Booths Day 3	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:20-22	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • 11 bulls • 2 rams • 14 unblemished one year old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A drink offering consisting of: <ul style="list-style-type: none"> • half of a hin of wine per bull • a third of a hin of wine per ram • a fourth of a hin of wine per lamb • A sin offering consisting of one male goat. 	Positive
Booths Day 4	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:23-25	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • 10 bulls • 2 rams • 14 unblemished one year old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A drink offering consisting of: <ul style="list-style-type: none"> • half of a hin of wine per bull • a third of a hin of wine per ram • a fourth of a hin of wine per lamb • A sin offering consisting of one male goat. 	Positive

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duties
Booths Day 5	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:26-28	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • 9 bulls • 2 rams • 14 unblemished one year old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A drink offering consisting of: <ul style="list-style-type: none"> • half of a hin of wine per bull • a third of a hin of wine per ram • a fourth of a hin of wine per lamb • A sin offering consisting of one male goat. 	Positive
Booths Day 6	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:29-31	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • 8 bulls • 2 rams • 14 unblemished one year old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A drink offering consisting of: <ul style="list-style-type: none"> • half of a hin of wine per bull • a third of a hin of wine per ram • a fourth of a hin of wine per lamb • A sin offering consisting of one male goat. 	Positive
Booths Day 7	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:32-34	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • 7 bulls • 2 rams • 14 unblemished one year old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A drink offering consisting of: <ul style="list-style-type: none"> • half of a hin of wine per bull • a third of a hin of wine per ram • a fourth of a hin of wine per lamb • A sin offering consisting of one male goat. 	Positive

Tax Name	Type of Tax	Passage	Obligant	Recipient	Tax Burden	Rights/ Duties
Booths Day 8	Grain Tax Vine Tax Orchard Tax Beast Tax Flocks Tax	Num 29:35-38	Israelites/ Priests	God/Priests	<ul style="list-style-type: none"> • A burnt offering consisting of: <ul style="list-style-type: none"> • 1 bull • 2 rams • 14 unblemished one year old male lambs • A grain offering consisting of: <ul style="list-style-type: none"> • three tenths of an ephah of fine flour mixed with oil per bull • two tenths of an ephah of fine flour mixed with oil per ram • a tenth of an ephah of fine flour mixed with oil per lamb • A drink offering consisting of: <ul style="list-style-type: none"> • half of a hin of wine per bull • a third of a hin of wine per ram • a fourth of a hin of wine per lamb • A sin offering consisting of one male goat. 	Positive