Where might these Christian Economics texts innovate?

**LINK TAXATION AND PROPERTY RIGHTS TO CHRISTOCENTRISM**

The fixed 10% flat-rate income tax (tithe) to aid the poor is redistributive but not progressive. The poor pay the same percent of their income toward it as everyone else, and also the same poll (flat-rate head) taxes. (Ex. 30:11-16; Neh. 10:32)

Scripture condemns property taxes.
- An evil king taxed land. (1 Ki. 21:19; Ez. 19:1-19; Ezek. 46:18)
- A 10% property tax is oppressive. (Lk. 10:7; 1 Tim. 5:18)
- State seizure of inheritance (confiscatory inheritance taxation) is a crime. (I Ki. 21:19; Ezek. 46:18)

The goal of tax policy is to support limited government, not to equalize wealth. Wealth per se is tax-free after paying income taxes.

Land and rent are private property. (Lev. 25:15-16, 25-27; 46:18)
- The right to inheritance is absolute.
- Income from land - rent - can be bought and sold for up to 49 years.
- Because the land ultimately reverts free and clear to its original owner but can be redeemed before then, its rent is the collateral for what is in effect an interest-free loan.

Labor and wages are private property. (Lev. 19:13; Deut. 24:14-15; Prov. 16:8-9a; Jer. 20:13; Matt. 20:1-15, 13; Lk. 10:7; 1 Tim. 5:18; Jas. 5:4)
- The worker's right to his contracted wage is absolute.
- Wage agreements are voluntary but mutually binding.
- The market wage is the just wage.

Capital and interest are private property. (Matt. 25:8; Lk. 19:23)
- Interest may be charged on investment loans to entrepreneurs (i.e., to profit-seekers).
- The right to private property in interest legitimizes private property in entrepreneurial profits.

Legal equality and property rights promote entrepreneurship and decentralized decision-making which efficiently allocate resources and their payments, apply expert knowledge to solve local problems, respond best to rapidly changing conditions, and function optimally in highly complex economies; and foster economic and social mobility and personal and family freedom.

**LEGAL EQUALITY**

Property is broadly and impartially distributed by lot, not redistributed by government. (Lev. 25:10; Num. 6:35-55, 33:54; Deut. 19:14; Josh. 14:8, 18:10; Prov. 8:10)

Legal and economic equality are incompatible. Trying to equalize income by law for goods or services of unequal market value discriminates against some in favor of others and treats them unequally before the law. Opportunities are equal, outcomes are not.

Scripturally, church, state, family, and individuals rule in separate spheres under God with none sovereign over all. Legal equality and property rights empower such private-sector entities, thereby uniting man transcendentally, not immanently - at the divine level, not the human. Subjection to these Biblical principles confesses Jesus Christ the Personal Word of God as Lord.

**ECONOMIC INEQUALITY**

At least 90% of income is not redistributed. (Deut. 15:11; Prov. 10:4, 23:8)

Fixed 10% flat-rate income taxes (tithes) reflect legal equality.

Low taxes encourage private investment.

A stable tax climate eases investment decisions.

Inflation by the state or fractional-reserve banks is a stealth tax that cuts purchasing power unevenly and unpredictably, violating legal equality, which should operate uniformly and predictably.

Without such a stealth tax, interest rates are lower due to no inflation premium, helping avoid stagflation.

By not penalizing entrepreneurship, fixed 10% flat-rate income taxes (tithes) boost production, profit, tax revenue. (Lev. 27:30; Deut. 14:22-23; Neh. 10:32-39)

Under human sovereignty, *Exclusio unius inclusio alterius* - the exclusion of one is the inclusion of another, i.e., the state has whatever powers are not expressly prohibited. But government under divine sovereignty has only those powers specifically enumerated. Thus property taxes - and, by implication, progressive taxation - are wrong as they are not expressly authorized.

Biblical principles nowhere twice levy the same tax on the same income, which therefore should not be taxed both as corporate profits and as shareholder dividends.

Where might these Christian Economics texts innovate?