

“Viewing The Estate Tax through a Biblical Lens”

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If we are brutally honest, we understand how easy it is for Christians to be deceived by the un-Biblical thinking of the world. Nowhere is this more obvious than with money and tax issues. Even many Christians think its compassionate to have a “Robin Hood mentality;” that believes it is okay to take property from others as long as we do so from the rich and give it to the poor. Our ideas on wealth redistribution, taxes only on those making over \$250,000, and numerous other efforts to “take” from the rich are all Robin Hood ideas.

Yet how are such ideas consistent with the Bible? The Bible strongly and repeatedly warns against wanting what other people have and taking what other people have without their consent. This non-Biblical way of thinking seeks to reap from others what we have not sown. It’s time we called it what it truly is: covetousness. Covetousness is not only a sin, its on the Ten Commandments’ most famous list of “no nos.” Rather than taking joy in the blessings and wealth of others, the Robin Hood mindset creates animosity towards those who have property and wealth and fosters an “us” versus “them” division.

Such non-Biblical thinking, popular amongst many politicians today, has fostered a class warfare mentality. Breeding animosity toward the rich is a prerequisite for pushing wealth redistribution schemes through Congress and neither animosity nor wealth redistribution are ideas found in the Bible. Instead, they are essential components of the writings of Karl Marx, and coincidentally, in our recent Congressional debates which sought to continue the estate tax.

A Biblical Purpose of an Inheritance

Proverbs 3:22 states clearly that “*a good man leaveth an inheritance to his children’s children; . . .*” Thus, according to the Bible, providing an inheritance to a person’s family is what a “good man” should do. The focus is to provide a means by which a family provides for their own, rather than relying on the government to do so. According to a Biblical view, an inheritance is one key method by which families are provided for, without government intervention. Ironically, the estate tax is government intervention that has the effect of interfering with this Biblical pattern. It represents a government system that runs contrary to that provided by God by increasing the dependence on government and decreasing the dependence on Him.

An inheritance left for a person’s family is comprised of the material blessings a person has worked for and accumulated through careful planning and saving during the course of a lifetime. It is intentionally set aside to benefit one’s own family in the future. It is therefore a sacrifice of one’s labor and love designed to benefit those they care most about. Inheritances of accumulated estates, from a Biblical perspective, are meant to primarily benefit loved ones, not strangers, and certainly not government.

Yet estate taxes have confiscated as much as 55% of that family nest egg that exceeds an arbitrary exemption amount upon a person's death. This is true despite the government previously taxing that money during the person's lifetime when it was acquired, and despite the government having no rightful claim of ownership to it. By confiscating a large share of a person's lifetime earnings and thus taking it away from that person's family whom it was designed for, the estate tax impedes and hinders what the Bible says a good man should do for his family.

The estate tax represents an attempt to force those with much property, to share their inheritance with strangers. Moreover, only "the rich", defined as anyone other than ourselves, are expected to bear this un-Biblical intrusion into the family inheritance. This raises some interesting questions. While the government can forcefully take property from others against their will through laws, does it make it right that such taking is only from "the rich"? Does that make the action of taking property from one to give to another, who you are not willing to provide for yourself, moral or right?

The Robin Hood mentality of taking from the rich to give to the poor seems appealing because we consider ourselves "the poor" who get something that isn't ours, but it is a concept that is not Biblical. Class envy, class warfare, and attacks on the rich paying their "fair share," all arise from the same problem, the sin of covetousness. Just because the government is doing it through the means of a law does not make that law right or moral.

Who Are We Serving? God or Government?

Both the Gospel of Matthew and Luke warn us that where your treasure is, that will be where your heart is also (Matt. 6:21; Luke 12:34). We have come to place more and more trust and reliance upon government to the exclusion of God. As a result, far more of our treasure goes to government than to God, a reflection of very wrong priorities in our society today. In the case of the estate tax, we are allowing not just a non-Biblical model to be used by the government, but an anti-Biblical model in at least four respects. First, the estate tax hinders what we are called by God to do for our families, second, it transfers to government the responsibility that is rightfully ours to provide for our own families, third, it forces us to give far more to government than we give to God, and fourth, it does so upon the ungodly foundation of covetousness.

If the estate tax is anti-Biblical at a tax rate of up to 55% and it's targeting of "the rich," it is anti-biblical at any tax rate and toward any person. It impedes the measures that God has provided us to provide for our own families, and it reflects a wrong priority of government provision over Godly provision.

The real question regarding the estate tax is not whether "the rich," however we wish to define that term, are paying their fair share. The real question is whether the estate tax is consistent with God's will, and with His word. Clearly the answer is no. To a world full of Christians seeped in the non-Biblical thinking of the world, who have bought into the

Robin Hood concept of wealth redistribution, will they even care? We must continue to pray that God's truth will ultimately prevail within the hearts of His people.