Taxes in Judea

Explanation

Taxation was as much a part of the world of the New Testament as it is in our world today. Various kinds of taxes were imposed, by differing authorities, and for an array of purposes. Religious taxes supported the temple and the central Jewish institutions. Imperial taxes went to support the Roman government, and local taxes were levied by Jewish rulers and paid for the infrastructure of Judean commerce. The total tax burden was perhaps as high as 60 percent of all production, but this burden was not primarily imposed by the Romans. As in any age, the combination of these many taxes resulted in popular dissatisfaction.

References

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Taxes in Judea

TYPE OF TAX	APPROXIMATE AMOUNTS	Tax Authorities
RELIGIOUS		
Annual Temple Tax	Half-shekel per adult male	Chief Priests
Temple Sacrifices	1-2% of goods and animals offered in kind	Chief Priests
Tithing of Herds and Crops	10% of increase to support the priests	Levites
Tithing of Wild Foods	1% of food from hunting and gathering	Chief Priests
Votive Offerings	Dedications connected with vows	Chief Priests
Other Contributions	First dough, first sheering, gleanings, alms	Various
I MPERIAL		
Annual Poll Tax	1 denarius for all adults 14-65 years old	Roman rulers
Property Taxes	1% of value of land, houses, slaves, and ships	Roman rulers
Inheritance Taxes	5% of large bequests from unrelated deceden	ts Roman rulers
LOCAL		
Sales Taxes	1% of transactions in the market	Local/Roman
Slave Transfer Tax	4% on sales of slaves	Local/Roman
Transit Tolls	2–3% of goods imported	Local/Roman
Conscripted Services	Variable	Local/Roman
Produce Taxes	Could be up to 50% of crop	Local rulers
Resource Use Fees	Variable	Local cities
Total Tax Burden	Governing classes collected a substantial portion of all production	