

CHAPTER FIVE



Maltotier

The art of taxation consists in so plucking the goose as to obtain the largest amount of feathers with the least amount of squawking.

—Jean-Baptiste Colbert, finance minister to Louis XIV

Voilà le maltotier, si cruel et si barbare...si dénaturé.

—song about Colbert’s “evil tax collectors, so cruel and so barbaric...so corrupt.”

Moses collected a tax in the wilderness, though Biblical commentators reason that it wasn’t really a tax. Rather, God loved his people and just wanted them counted. Since it was unseemly to count heads, Moses collected a half shekel from every man and counted the money. Indeed, God loved his people so much that He had Moses count them three times during the first year after they left Egypt. Moses collected over 300,000 shekels each time, almost one million in total. According to the Hammurabi Code, a year’s wage for a working man was between six and eight shekels. So this was a substantial levy.

Joseph had to travel with Mary to Bethlehem to pay the census tax decreed by Caesar Augustus. Many people traveled to Bethlehem to pay the tax, so when they arrived, the inn was full and they stayed in the manger. Taxation was the reason Jesus wound up being born in a manger.

The earliest tax professionals were tax collectors. Even then, nobody liked them.

Two men went up to the Temple to pray, one a Pharisee, and the other a tax collector. The Pharisee stood there and said this prayer to himself: "I thank you, God, that I am not grasping, unjust, adulterous like the rest of mankind, particularly that I am not like this tax collector..."

—Luke 9:9-14

To avoid the bad reputation associated with collecting taxes, rulers sought to insulate themselves from revenue raising. "Go to Joseph and do what he tells you," Pharaoh tells his subjects [Gen. 31:55]. Priests were exempt from Joseph's levies [Gen. 47:22]. (Why is Joseph remembered as a successful and popular tax collector?)

A ruler would sell the right to collect taxes within a district, thus freeing the government from the evils of tax collection. This practice was called "tax farming." It was usually sold to the highest bidder and compared to a farmer planting seeds. The "tax farmer" who purchased this right decided how vigorously to extract, extort, or "harvest" taxes from which he would recover his investment and make a profit.

Use and Abuse of Jews

In the Middle Ages, Jews were barred from the artisan guilds and from owning land. Their communities' major income source was money-lending and finance. The situation of Jews was precarious. They could remain in a country only while they had protection of the king and while the king was powerful enough to protect them. Protection came at a heavy price in taxes and services.

England taxed Jews on goods, chattels, debts, gifts, and through licenses, fines, and ransoms. Payment was enforced through imprisonment, property confiscation, seizing of women and children, gouging out eyes, extracting teeth and other cruelties. In preparation for the third crusade, Henry II assessed £60,000 against the Jews. This was one-fourth of their movable property. Before embarking on the crusade, the marauding hordes massacred the Jews of York and other communities. Jews were not allowed to emigrate because they were a valuable source of income to the crown. By 1290, they were impoverished and degraded, and King Edward I expelled England's