PASTORIUS’ ESSAY ON TAXES

With an Introduction and Notes

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Of Pastorius, the founder of Germantown, relatively few writings have been published, though we have evidence of his extensive literary activity. It seems worth while, therefore, to present the accompanying essay on taxes, partly because its existence could easily be forgotten since it is not listed among his writings by his biographers nor found with any collection of his manuscripts, partly because it is a good example of the author’s learning*, of his skill in expression and condensation, and of his religious approach to public problems.

The problem of the Christian’s duty concerning taxes exercised many Quakers. There were at least two kinds of dues—war taxes and tithes—the payment of which seemed to conflict with conscience. On the other hand, at the time of Pastorius, obedience to government was in general an accepted duty among Friends.

The manuscript of this essay is four pages of quarto size neatly written in Pastorius’ own hand. It is bound in the same copy of the Life of Thomas Story from which the famous Logan-Story correspondence was derived. In going over this volume at Friends Reference Library, Friends House, London, recently, I noticed this piece and had a photostat made from which the present text is transcribed. (See plates.) At the end of the manuscript an endorsement is written

* It is interesting to note that Jeremiah Dyke’s Good Conscience, the only book mentioned here apart from the Bible (including Apocrypha) is included in the extant list of books owned by Pastorius (M. D. Learned, Life of F. D. Pastorius, 1908, p. 279).
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in another hand: "Francis Daniel Pastorius. Upon Taxes. A learned Civilian. But being Convinced lives too obscurely in Pennsilvania. He is a Good man. & without Guile."* Next to this in the same volume is a manuscript on the same subject by Story himself in answer to William Rakestraw's Tribute to Ccesar.† Unfortunately I find no clue to the date of the piece.

THE MATTER OF TAXES & CONTRIBUTIONS BRIEFLY EXAMINED BY PLAIN SCRIPTURE TESTIMONIES & SOUND REASON

1. God almighty governing All things above in heaven & beneath on Earth, according to his infinite Wisdom & goodness; subordinately, by the Ministry of Angels and Men; has in this Changeable and transitory World ordained Empires, Realms, free States, soveraign Principalities, &c. there being no Power but of and from him, who is the Only Potentate, King of Kings & Lord of Lords. Rom. 13: 1, 2. John 19: 11. Sap. 6: 3.


3. All loyal Subjects are obliged not only to honour, fear, obey & pray for those in Authority, but also to pay unto them Taxes, Customs & the like, so that (thereby being sufficiently maintained,) they may be able Continually to Attend upon their respective Places of Eminency Care and Trust. For, the Accusation ag. Christ Jesus, as if he had been forbidding to give Tribute to Caesar, Luke 23: 2. was utterly false, as appears both by his express Command in the foregoing ch. 20: 25 and by his own Practice. Matth. 17: 25.

4. Those that rule well are worthy of double honour, and when the Righteous sways the Sceptre, the People rejoyce, and are willing to bring their Gifts & Presents, as they did to King Solomon and Jehoshaphat. &c. 1. Kings 10: 25. 2. Chron. 17: 11. On the other hand, when the wicked do reign, the land mourns, because of the divers sorts of grievous Impositions, which then are Invented & exacted, Increasing oftentime, like Rehoboam's Scorpions. 1. Kings 12: 11.

* The modern reader perhaps needs to be reminded that "civilian" meant a student of law, and "convinced" meant converted to Quakerism.
† In The Historical Society of Pennsylvania. Editor of the Magazine.

6. Secondly, that as well in these Tributary Provinces, as also in other Countries, People were Rated either according to the Valuation of their Estates, lands, houses, Cattle, &c. which by the Romans was Called Census, (in the Greek μέτρον, and in English Tribute;) But the Tribute money itself denarius (σεκενπορος,) being Seven pence half penny Sterling, Matt. 22:19. in margine, or ten Pence of our present Pennsylvania Currency. For, not only the Priests, but the kings too love to take the tenth part. 1. Sam. 8:15, 17.

7. Or else they were Taxed per head, especially such as had no visible (Real or Personal) Estate, &c. This in the Greek is called φόρος, q.d. φόρτος, a Burthen; in latin Capitatio, & with us Poll-Money, being at our Saviour's external Appearance among the Jews δίδραχμα, (didrachma,) In Value Fifteen Pence Sterling, Matt. 17:24. in margine, and Consequently the Poll-money both for Christ and Peter στατέρα, (Stater,) two Shillings & Six Pence. Ibid. v. 27.

8. Thirdly, that in Order none might escape either of these two Levies, and so go mise or Scot- and Lot-free, all Persons were Enrolled, i.e. their Names, Families, hundreds & Tribes (together with what each might have been worth, in case he had any Estate,) set down in certain Books. This was termed ἀπογραφή, Descriptio, or Assessment. Luke 2:2. Acts 5:37.

9. Fourthly that besides these two kinds of Levies, which were paid to certain Collectors and Treasurers, 2. Mac. 4:28 there was a third sort called in the Greek τέλος, in latin Vectigal, Reditus, Portorium, and in English Custom, Toll, Excise, Impost, Pedage, &c. payable for things sold, for Passage over Bridges, for Merchandizes exported or Imported, &c. The Receipt of this was hired for a certain Sum of Money, by those named Publicans, who by reason of their great Extortion & unmercifulness have been hateful almost to all. Luke 5:30 & 18:11. See what Christ himself said of them. Matt. 5:46 & 18:17.

10. Fifthly, that those Soveraigns, who lay Tribute on lands & Islands & account it an extraordinary Benefit, when they release or discharge some thereof, 1. Mac. 10:30, 31. & 11:35. & 13:39, 2. Mac. 9:14. should remember the Symbolum or Motto of the Emperour Claudius Tiberius, Boni Pastoris esse Tondere Pecus, non deglubere, i.e. that a good Shepherd ought to Shear
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his Sheep, not to Flea 'em; For, he that makes his Subjects poor, Cuts off his own hands & feet, and if Plants be pluckt up by the Root, they can bear no more Fruit.

Item, that for as much as those Great Lords of the Soil can’t give two harvests to their Tenants or Inferiours in one Year, they also should not impose two Subsidies on them in a Twelve-Month.

Item, that they, who take our Contributions are bound to Contribute all what in them lies, to revenge us of Evil-doers. Rom. 13:4, 6.

Item, that (as the Proverb has it) they ought to shear the Sheep according as they have Wooll; and let everyone pay pursuant to their Taxation, the Richest & Slothful always most, 2. Kings 15:20. Prov. 12:24. that it may not be as in some of their Palaces, where the thickest Joices bear the least burthen. Else others will grow unwilling and rebell; For not all men are alike apt to bow their Shoulders, and therefore even kings (or rather Tyrants) have been Constraineed to pay Tribute to free States, 1. Mac. 8:4. 2. Mac. 8:10. poor folks taking it very hard, when the ablest men are Exempted, and they themselves must borrow money to pay their Taxes. Ezra 7:24. Nehem. 5:4. 1. Esdr. 8:22.

Item, that Farmers (and Leviers) of Custom should not be Extortioners, Or if they have taken any thing from any man by false Accusation or other wrongful means, to restore it four-fold, like Zaccheus. Luke 19:8. Finally, that one day or other those of the highest Stations must also pay their Tribute to the Earth, as we read in an Epitaph made for the Emperour Augustus, Cuncta dedere mihi Terrarum Regna Tributum, Reddere iam Terrae cogor it ipse meum.

I who of late Tax or Tribute have Imposed on all the World, Must now myself the same pay to the Grave; By death therinto hurld.

Qu.

11. But, whether all & every Impositions may with a good Conscience be paid or not? is a Question, which deserves seriously & solidly to be considered by those who desire to be True to God, their Magistrates & themselves too. All what I have to say in particular upon this Subject, comes under these three heads. First, some Taxations are made in General Terms, for the Use of the respective Higher Powers, and for the Maintenance of the present Government we live under; and these, I think, none dare refuse to pay, though even unto Nero himself; For Subjects, not being above their Soveraigns, can’t set themselves upon the Tribunal-Seat, to call them to an Account, or to Inquire how their Tribute-Money is spent, &c. Exod. 22:28. Eccles. 10:20. 2. Pet. 2:10. Jude, v. 8.
The Maker of Taxes: Contributions Briefly Examined
by plain Scripture Testimonies & Sound Reason.

1. God Almighty governing all things above in heaven & beneath on Earth,
   according to His infinite Wisdom & Goodness, Subordinately by
   the Ministry of Angels and Men; has in this Changeable and
   transitory World ordained Empires, Realms, free States, foreign
   Principalities, etc. there being no People but of and from Him,
   who is the Only Potentate, King of kings & Lord of lords. Rom.

2. Emperors, Kings, States & Princes for the Preservation of
   their own Dignities & Amends; for the Administration of publick
   Affairs & Justice; for the Repressing & Punishing of Evil doers
   & for the Defence & Rewarding of those that do well, can't
   but employ many Subjective Governors, Judges, Advisors,
   Captains, Judges, Magistrates & Officers. 1 Sam. 9:17. 14:19. 25.
   1 Chron. 27:22, 18:1. 1 Sam. 12:10. 8:11. 12. 1 Tim. 4:1. 16.
   1 Peter 2:21. 1 Thes. 5:10. Zech. 7:10. 11.

3. All Loyal Subjects are obliged not only to honour, fear, obey, pray, etc.
   for these in Authority, but also to pay unto them tithes, & tithes of
   the like, so that (thereby being Sufficiently maintained) they may be able
   continually to attend upon their respective Duty with Love and Trust.
   And if the Assassination of Christ Jesus, Acts 12:23.
   was utterly false, as appears both by his express Command in

4. Those that rule well are worthy of double honour, and when
   the Righteous song the Despises the People rejoice; and
   are willing to bring their Gifts & Presents, as they did
   to King Solomon and Jehoshaphat. 1 Kings 10:25. 1 Chron. 17. 9.
   On the other hand, when the wicked do reign, the land,
   mourning, because of the divers Sorts of grievous Injunctions,
   which they are Invented to exact, increasing often enough
   like Rehoboam's Scorpions. 1 Kings 12:11.

5. Now concerning the several Kinds of Levies, observe, First,
   that under Nations, Subject by Force, (as the French,
   by the Romans, etc. v. 2) are made Tributaries to their
   Conquerors, and must pay Tribute, or Tribute of Bond-service.
9. Secondly, that as well in those Tributary Provinces, as also in other countries, People were Rated either according to the estimation of their Hales, lands, houses, cattle, &c. which by the Romans was called ʻEXIUS, in the Greek, by ἴδραμα, and in English Taxation. But the Taxation money itself remaining (apart) being ten pence halfpenny Sterling, Mat. 22:16, in mariner, or Ten Pence of our present Pennsylvania Currency. For, had only the Priests, but the Kings too, to take the whole profit. 1. Sam. 8:13, 19.

10. Or else they were Taxed per head, especially such as the not visible (Deat or Persons) made, &c. This in the Greek is called ἴδραμα, in Latin, Caput, with us Profit Money, being but the Sower's external Assessment among the Jews (considering the Backsliding,) In Value Ten Pence. Sterling, mat. 19:20, in mariner, and consequently the Profits Money both for Christ and Peter Parsons, Robert, two Shillings & Six Pence. Sid. 2:27.

11. Thirdly, that in other parts might escape either of these two ways, and so grow or not grow, all Persons were enrolled, i.e., their names, families, hundreds & Tribes (together what each might have been worth,) in case he had any estate, set down in certain Books. This was termed ἴδραμα, Descrip, or Assessment. Luke 2:2, Act. 5:27.

12. Fourthly, that besides these two kinds of Seavies, which were paid to certain Collectors, and Treasurers, 2. Nis 4:28, there was a third sort called in the Greek, ἴδραμα, in Latin, Vexillatio, Redemption, and in English, Custom, the Excise, Import, Export, or payable for things sold, or for Passage over Bridges, for Merchants, or exported or imported, &c. The Receipt of this was hired for certain Sum of Money, by those, named Publicans, who by reason of their great Extortion, and unmercifulness, have been hateful almost to all. Luke 3:30-31. Note what Christ himself Said of them. Mat. 21:46, 28:19.
10. Fifthly, that these Sovereigns, who pay Tribute on land, in Islands, should remember the Symbol of the Sign of the Emperor (standing here, from Jupiter’s eye, Jupiter’s Anx, nunc Aculare), i.e. that a good Shepherd ought to shear his Sheep, not to fleec’em. For, he that makes his Subjects poor, cuts off his own hands, feet, and if Plants be planted by the Root, they can bear no more Fruit.

11. Item, that since much as these great Lords of the Soil can’t give the Harvests to their Tenants or Pettipants in one year, they also should not impose too Suffering on them in a Twelve-Month.

12. Item, that they, who take our Contributions, are bound to contribute all that in them lies, to revenge us of evil-doers, Rom. 13. 4. 6.

13. Item, that in the Word hath all: they ought to shear the Sheep according as they have Work, and at everyone pay pursuant to their Vacation, the richest a Mothful always must, 2. King. 15. 20. 20. Cor. 12. 14.

14. that it may not be avoid some of their Palaces, where the thieves forces beat the least of these. Else others will grow insolent and rebellious for not all men are alike apt to bow their Shoulders, 2. Mac. 8. 4. 2. Mac. 12. 7. 6. poor folk taking it very hard, when the able men are Exempted, and they themselves must furnish money to pay their Taxes, 2. Chron. 7. 24.

15. Nehem. 7. 4. 1. 20. 22.

16. Item, they Summons (and others) of (when) should not be for the indicters or if they taken anything from any man by false accusation or other wrongful means: to release it from guilt, these should. Luke 19.

17. Finally, that one day or other, those of the highest standing must all pay their Tribute to the Earth, as we read in an Epistle made for the Emperor Augustus, (whereas because the Tardum Regina Tributum, readers can some part of the same,)

18. WHOSE IF taken two Tribes have Appointed on all the People. Must now myself the same pay to the Spouse, His death therefore hast.

Wit. But, whether all the above propositions may with a good conscience be said or not, is a question which some private persons are likely to be an endear to those who desire to be True to God, their Master’s end, and slow to all what I have said in particular upon these Subjects: same unless these three heads, first, Some Subjects are made in General terms for the Rule of the respective Higher Powers, and for the Maintenance of the present Government we have under: And these, I think none can refuse to pay, though even who do not pay himself.

For Subjects, not being above this, Sovereigns cannot think, if they find upon the Tribunal, sent to them to an Account, to or Enquire how their Tribute Money is spent, 2. Mac. 22. 25. I Cor. 16. 20.


Rom. 13.

* a moment to an extraordinary benefit, when they release or discharge some thereof. 1. Mac. 10. 20. 20. 21. 11. 31. 12. 39. 2. Mac. 9. 41.
12. Next, there is sometimes money raised for singular uses, e.g., for building of a grotto, for a hospital, a bridge, etc. And this likewise we can't with any show of good reason deny to buy, not with buying we may be pretty sure that such or other such structures are needed. But to buy for the following causes, it being very difficult for private Persons to send the Building expenses of Charities, We believe, we ought to contribute with Simplicity. Rom. 13:8.

13. Lastly, if money be given for a certain use, which directly tends to the dishonor of God, or is expressly forbidden by him, we can't pay anything to it without the Violation of our Conscience. For example, if an evil Subsidy be raised for the building of a Grass-hall, or other Idolatrous Temple, we must do as Marcus Aurelius did, who rather suffered great punishments than that he would confer one half penny towards the same, as may be seen in Jerome, Ioh. 3; Constat., p. 98. Acts 19. Nov. 9, 29.

14. In short, whatever we make Consequence to lay on ourselves, we are likewise bound to contribute the least portion thereof, to have it devoted towards others, unless we be willing to partake of their Sins in the same manner. Therefore, this shall be paid for as receive judgment. 1. Tim. 4:21. Eph. 5:11. 1 Cor. 13:2, 14. Eph. 5:12. Acts 15:19. 15. Nov. 29, 20.

15. At last, we do this in this case. As for us, it is our duty, he says, to reverence, preserve, and not oppose the Collectors, when they are taxing away our goods, nor resist them, when seizing on our persons, till the Kingdom of Heaven, ch. 5:4, come to be established, so the spoilers, robbers, etc. (Refugees) consumed out of the land. Even as the Eternal State (or Lord's Peace) gathereth out of quiet Britain, where the Pope in former ages had a penny for every shilling that worked therein, which now, thanks to God, is above.

E.M.

F. P.

If weaken more unto God than unto men, Acts 4:19. And to——

Previae Cornica Memoriae.
12. Next, there is sometimes Money raised for singular uses, ex. gr. for building of a Court house, a Bridwell, a hospital, a Bridge, &c. And this likewise we can’t with any shew of good Reason, deny to Pay, not withstanding we may be pretty sure that these, or other such Structures are needless, & not at all for the publick best. It being a very difficult point for private Persons to Sound the Politick grounds of Common Wealth-businesses. We ought to Contribute with Simplicity.

13. Lastly, If Money be levied for a certain Use, which directly tends to the Dishonour of God, or is expressly forbidden by him, we can’t pay anything to it without the Violation of our Conscience. For example, If a Tax or Tribute be demanded for the building of a Mass house, or other Idolotrous Temple, we must do as Marcus Arethusius did, who rather suffered great Torments, than that he would confer one half-penny towards the same, as may be seen in Jerem. Dykes Good Conscience, pag. 98. Acts. 5:29. Phil. 1:29.

14. In short; Whatever we make Conscience to Act or do ourselves we dare in no wise Contribute the least farthing therunto, to have it acted or done by Others, unless we be willing to partake of their Sins, and the Just Punishments thereof. Quod quis per alium facit, per se fecisse putatur. Eph. 5:7, 11. 2. Sam. 13:28. 1. Sam. 22:17, 18. cum Psalmo 52. Prov. 29:24.

15. What should we do then in this Case? Answ: It’s our Duty to hearken more unto God, than unto men, Acts 4:19. and to be Obedient Passively, and not oppose the Collectors, when they are taking away our goods, nor resist ’em when seizing on our persons, till the Prophecy of Isaiah, ch. 16:4. come to be fulfilled, & the Spoilers, Extortioners & Oppressours consumed out of the land, Even as the Roman’s Spot (or Peter’s Pence) Gatherers out of Great Britain, where the Pope in former Ages had a penny for every Chimney that smoked therein, which now (Thanks to God!) is at an END

Brevitas Amica Memoriae

F.D.P.