

## Did Joseph and Mary go to Bethlehem for a census, or to be taxed?

I can almost hear someone saying, “I wish the government would tax me only once every fourteen years!” In the New Testament do you recall that Matthew worked at a tax-office, probably alongside an important road? Merchants and other travellers had to pay taxes to the Roman government repeatedly. Jewish tax collectors were despised both because they defrauded people, and were Jews who worked for the hated Roman government. Zacchaeus was a big tax collector, one who contracted, or tendered, with the Roman government for the authority to collect taxes over a whole region, and he had minor tax collectors, such as Matthew was, working under him.

In Luke 2 the *King James Version* reads, ““There went out a decree from Caesar Augustus that all the world should be taxed. And this taxing was first made when Cyrenius was governor of Syria. And all went to be taxed, everyone into his own city, ... to be taxed with Mary his espoused wife, being great with child.” From what has been said already, it is clear that people did not have to go to the city of their ancestors to be taxed. The Greek term *apographesthai* does not simply mean, “to be taxed.” Otherwise there would be great trouble in translating Hebrews 12:23, where the *King James Version* has “... and church of the firstborn, which are written in heaven” (the same word in Greek). Thank God, we don’t expect taxes in heaven! The reference there is to names being enrolled in God’s book of life.

The Greek noun *apographē* (Ac 5:37) means “census”, “registration”, and the related verb *apographein* in the passages in Luke 2 referred to means “register”, or “record” But, governments being what they are, we can be quite certain that the Roman Emperor wanted to know whether the numbers of people enrolled in the census tallied with the amount of tax he expected to receive from the various provinces. It is an indication of the control exercised by the Roman authorities that they could compel people to travel considerable distances to put their names on the census lists. Our government pays collectors considerable expenses to go directly to people’s homes for the census-taking, and given the stated confidentiality of the information on modern census forms, there is — at least many people probably hope — no connection with how much tax that they are expected to pay.