

CHRISTIAN EDUCATION AND THE ENFORCEMENT PROCEDURE

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Abstract

Judicial enforcement has never been held in high esteem in society, so it can be said that the majority of the society, as well as economic actors and supervisory bodies, have a certain unease and prejudice when they hear the word enforcement, regardless of the fact that the bailiff has become part of the legal profession.

In my study, I explore the connection between enforcement and, in part, judgement, and the Bible, as a result of which, the world's most popular book may provide a basis for further reinterpretation of the executive function, not to devalue it, but rather for its recognition. The study also links Christian education to executive law, by analogy, since education has a fundamental influence on our worldview and future actions.

Keywords: religion, law, judgment, tax, tax collector, bailiff

Introduction

"We condemn the preacher who preaches against his convictions, yet we acknowledge the judge who does not allow his personal convictions to influence his loyalty to the law." (Birher, 2000, p. 33.)

The quote is an excellent illustration of the dichotomy that can make the relationship between law and religion seem so distant. Without further explanation, everyone can probably sense that truth carries more weight in the case of the priest than it does for the judge, yet in societies it is the judge who administers justice, who decides in cases in which, in principle, he is not supposed to allow any room for subjectivity.

Legislative, legal interpretation and legal literature are the most common ways of grasping the essence of a given legal regulation and shed light on the nature of the legal issue under the enforcement procedure. However, this says nothing about, what factors, in what way and in what proportion have shaped the decision of those who make the final judgement. A Christian perspective on the actions of the judge, or in particular the independent bailiff, may in itself seem a nonsensical question. However, Christianity represents values that must necessarily be upheld in the administration of justice, including the judicial enforcement process. This can be inferred from our Constitution and, as part of it, our national creed, which states:

"One thousand years ago our King Saint Stephen established the Hungarian state on solid foundations and made our homeland part of Christian Europe"

"We recognise the role of Christianity in preserving the nation"

"Protecting Hungary's constitutional identity and Christian culture is the duty of all"

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state institutions"²

A superficial reading of the above quotes would obviously lead us to a dead end, and we might even fall into the false assumption that the Fundamental Law is devoid of the idea of religious freedom. However, the Fundamental Law does not declare a single and exclusive state religion. Schanda points out that the "Fundamental Law does not commit the Hungarian state to Christian religion, nor to Christian culture in general, but specifically mandates the protection of Hungary's culture as a Christian culture. The constitutional aim was undoubtedly to give greater emphasis and protection to the country's cultural identity, i.e. to give it a surplus over the Christian heritage called for in the National Creed" (Schanda, 2018).

The value to be defended is irrefutable, since with the coronation of Saint Stephen "the Hungarian people were united with the peoples of Europe in the Christian faith. Since then Hungary has been an integral part of Christian Europe. This has ensured the survival of the Hungarian nation and its dominant role over the centuries. Today, Hungary still rests on the foundation laid by King Saint Stephen."³

At the same time, can the values derived from the Christian religion and rooted in the past be applied in the current law alongside the effects of globalisation and liberalism, or taken into account in the application of the law as a kind of moral imperative, that goes beyond the origin and existence of law. The issues mentioned above are beyond the scope of this study to discuss, and I shall therefore focus primarily on whether and how religion and Christian education can be linked to the law of enforcement. The Gospels of Matthew, Mark, Luke and the Apostle Paul's letter to the Romans contain references to judgment, taxes, debtors and tax collectors, although not necessarily explicitly. In practical terms, and hopefully without exaggeration, it can be said that the roots of early enforcement can be found in the Scriptures.

The purpose of this study is to examine the relationship between Christianity and enforcement, with the obvious aim of promoting the acknowledgement and not condemnation of the enforcement procedure.

As a practising bailiff, I believe this endeavour cannot be in vain. On the basis of a classic quote: 'lawyers are still searching for a definition of their concept of law' (Kant, 1995, p. 558.), it can be concluded that the relationship between enforcement law and religion is also a timely and interdisciplinary topic which may be of particular interest, especially because of its seemingly absurd nature.

Religion and law (enforcement law)

Although religion and the enforcement law practically do not have a lot in common, or even if they do, they are latent and unnoticed by outsiders and not frequently discussed. This topic, which seeks to link together a number of distinct areas, a system of norms, so to speak, can nevertheless point to the eternal truth attributed to Einstein, namely that everything is connected. This insight was, however, preceded by Montesquieu, who, in one of his "reflections," gives the following self-characterization: "The soul is made to think, that is, to perceive; now such a being must have curiosity; for as all things are in a chain, where every idea precedes one, and is followed by another, we cannot like to see one thing, without desiring to see

² The Fundamental Law of Hungary

³ Act I of 2000 on the Commemoration of the Founding of the State of Saint Stephen and the Holy Crown

another" (Montesquieu, 1955, p. 11).

This interconnectedness is similar to the thread that Ariadne gave to Theseus to get him out of the labyrinth, after defeating the Minotaur. The loss of the thread is a direct consequence of the fact that both people and disciplines, if separated from each other, are doomed to perish in solitude⁴.

What law and religion indisputably have in common is that both sets of norms are intended to serve not the interests of the individual, but the interests of the community, for the ultimate goal⁵ (finis ultimus). While the priest acts directly in the interest of his congregation and his parish and is almost powerless to reach out to anyone whose heart is not open to receive the Creator, jurists, through positive law, prescribe rather than describe how people, regardless of religious denomination, should behave. "History is apparently a sufficient basis for establishing the legal order. For man can only understand what he has created. Every world that appears (phenomena) is His world. Society, and law within it, is also a human creation, independent of any external, universal standard. In this world, the jurist is the engineer of society, and his creation is "mechanized" coexistence" (Birher, 2011, p. 4.).

"Law in the classical era, and for the most part until the end of the Middle Ages, was primarily concerned with the interpersonal and communal relations of society. That is to say, it was necessarily linked not to political power, or to the state, but essentially to society. Wherever there is law, therefore, there is society but the political power is weak, and, on the other hand, wherever there is society, there is law ("ubi societas, ibi ius")" (Frivaldszky, 2014)

This mechanised coexistence and religion have historically been intertwined and mutually supportive, and have sometimes diverged and gone their separate ways.

Kevevári distinguished between two main lines of thought when examining the place and role of secular and spiritual power. The first was the metaphor of the two swords, which signified the simultaneous existence, a kind of unity, of episcopal and royal power. "The theories that can be marked by the metaphor of the 'two swords' can be traced back to Pope Gelasius the I's letter to the Eastern Roman Emperor Anastasius I in 494, in which he emphasizes the simultaneous existence of episcopal and royal power. "There are two things that govern this world: the sacred authority of the bishop (auctoritas sacra pontificum) and the royal power (regalis potestas)." According to another theory, it is derived from St Augustine's De Civitate Dei (City of God). The fall of man into sin brought about the establishment of a power relationship between man and man, whereas before the fall, men were free and equal. According to the theory, there are two cities in the world, the city of God (civita Dei) and the city of earth (civita terrena). What the cities have in common is that both cities were built on love. The earthly city is built by God-denying self-love, while the heavenly city is built by self-denying love of God. Although the two cities

⁴ Theseus has not yet escaped the labyrinth by defeating Minotaur. The thread that would lead him out was given to Theseus by the daughter of the Cretan king, who fell in love with him. After escaping the labyrinth, Theseus returned Ariadne's love with infidelity. In other words, Theseus has essentially lost the thread. But Theseus did not change the black sails of his ship to white, forgetting his promise to his father. Believing his father's son to be dead, he leapt in sorrow from his citadel into the abyss. Theseus was punished for his sin.

⁵ Catholic lexicon: in a broad sense, the fulfilment of the created...the value that can make a person perfectly happy

are almost unreachably far apart. However, in earthly existence, the two cities, or more precisely, the communities that define the meaning of the cities, have intermingled. In the view of Saint Isidore of Seville, royal and ecclesiastical power are functionally distinct, but united in purpose. The king, or any secular power for that matter, seeks to lead his subjects, including the members of the church, to salvation by means of law and ultimately by force, while the churches are responsible for formulating and teaching Christian social norms (Kevevári, 2018).

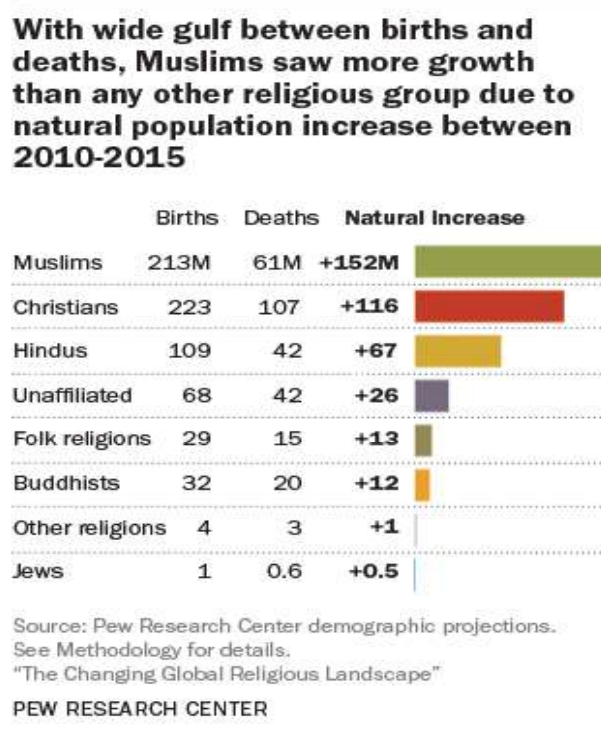
Christian education

"Man is a being born to help - this help is to improve the vitality of the community. The ability to cooperate (intentionality), and the underlying 'we' consciousness provided an evolutionary advantage the human species that has enabled it to become one of the most widespread mammals on earth" (Birher, 2013, p. 9)

"The Church teaches that a society or community is in balance when both the principle of solidarity and the principle of subsidiarity are applied. Solidarity implies a mutual relationship between its parts, a mutual responsibility. The principle of subsidiarity emphasises that a society or community can develop in a healthy way only if its members and their smaller communities share in the common responsibility, and if, what a lower level forum – person or community – can provide is not taken over by a higher level forum" (Tomka, n.d.).

If we do not exclusively examine a community at the individual level, it can be observed that the fundamental pillar of a community is the family. In the family, parents are burdened with the difficult but also joyful task and serious responsibility of raising a child. Parenting is a fundamental factor in shaping the individual's view of the world and their future adherence to norms. Beyond the family, the task of education can be shared with any church as a community capable of educating. It is worth noting that it is almost inevitable that people in affluent societies forget about religion and religion becomes crucial again when some danger or tragedy threatens or occurs. The role of the Catholic Church has understandably diminished as welfare societies have developed, as the table below presumably confirms:

Figure 1. The changing global religious landscape



Source: Pew Research Center, 2017.

In today's Hungarian society, religion can undoubtedly flourish through church-related institutions, as the state may have recognised the fact – in line with the provisions of the Fundamental Law – that church-run institutions can offer some kind of added value (Lengyel, 2019, p. 80.) over and above the quality of service, taking into account human factors, as opposed to state-run institutions.

However, the problems caused by the financial or corona virus crisis have affected and continue to affect the educational structure and programme, regardless of the institutions that maintain them. The crises have shown that a new and conscious financial education programme is needed to prevent irresponsible overspending or reckless management by society and to develop a new and more widespread financial culture, alongside a moral and intellectual culture.⁶

It is regrettable, however, that at a notable level, enforcement law has not had and still does not have a place in religion, education or financial culture and is only "fashionable" when it can translate into measurable votes or mentions for those involved. Therefore, the question arises: is the concept of debt alien to the religious man and therefore he cannot be involved in the enforcement of the claim? Can financial literacy be developed without a minimum knowledge of enforcement law?

⁶ Financial Education Programme of the Pénziránytű Foundation, an initiative of the Hungarian National Bank

Justice in Scripture and its practical implications. Judgement in Matthew's Gospel

Do not judge, or you too will be judged. For in the same way you judge others, you will be judged, and with the measure you use, it will be measured to you. "Why do you look at the speck of sawdust in your brother's eye and pay no attention to the plank in your own eye? How can you say to your brother, 'Let me take the speck out of your eye,' when all the time there is a plank in your own eye? You hypocrite, first take the plank out of your own eye, and then you will see clearly to remove the speck from your brother's eye" (Gospel of Matthew 7:1-5).

Judgement in Luke's Gospel is expressed in the following way:

"Do not judge, and you will not be judged. Do not condemn, and you will not be condemned. Forgive, and you will be forgiven. Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you."

He also told them this parable: "Can the blind lead the blind? Will they not both fall into a pit? The student is not above the master, but everyone who is fully trained will be like their master."

"Why do you look at the speck of sawdust in your brother's eye and pay no attention to the plank in your own eye? How can you say to your brother, 'Brother, let me take the speck out of your eye,' when you yourself fail to see the plank in your own eye? You hypocrite, first take the plank out of your eye, and then you will see clearly to remove the speck from your brother's eye" (Gospel of Luke 6:37-42).

The quoted passages from the Gospels of Matthew and Luke, besides serving as clear and unambiguous moral commands, may raise the dilemma that the application of the law by judges, or more precisely the judgement, could be a sin for a religious person. For, from a purely religious point of view, a man cannot express either an objective or a subjective opinion on the life and conduct of his fellow man or fellow men, since this is God's task. The parables are addressed to arrogant and self-righteous people who are hypocritical and who cannot recognize their mistakes due to their human nature.

Already in his first letter to the Corinthians, the Apostle Paul warned believers not to litigate with one another, because litigation causes injury and damage, but if they do litigate, they should do so before a wise man from the community.⁷

⁷ "When one of you has a grievance against another, does he dare go to law before the unrighteous instead of the saints? Or do you not know that the saints will judge the world? And if the world is to be judged by you, are you incompetent to try trivial cases? Do you not know that we are to judge angels? How much more, then, matters pertaining to this life! So if you have such cases, why do you lay them before those who have no standing in the church? I say this to your shame. Can it be that there is no one among you wise enough to settle a dispute between the brothers, but brother goes to law against brother, and that before unbelievers? To have lawsuits at all with one another is already a defeat for you. Why not rather suffer wrong? Why not rather be defrauded? But you yourselves wrong and defraud—even your own brothers!" (Paul's first letter to the Corinthians 6:1-8)

In order to distinguish between right and wrong, or between the lawful and the unlawful, it is necessary to form an opinion based on individual conviction, which is also a matter of upbringing. Religion, morality and law together can provide the foundation and framework for forming an opinion. Birher illustrates the main questions and answers to the different norms in the table below:

Figure 2. Norms: main questions and answers

	Question	Answer	Fundamental Question
Law	What can I do?	Everything is allowed that is not prohibited	How should I act?
Morality		All that serves my own perfection and the happiness of others.	How should I act?
Religion	Why can / must I act?	For the love of God and the others, for the meaning of existence.	Why should I act?

Source: Birher, 2020a, p.27.

"Those who wish even to focus on the problem of a Christian ethic are faced with an outrageous demand-from the outset they must give up, as inappropriate to this topic, the very two questions that led them to deal with the ethical problem: 'How can I be good?' and 'How can I do something good?' Instead they must ask the wholly other, completely different question: 'What is the will of God?'" (Bonhoeffer, 2015, p. 33.)

The application of the law by the judiciary, and in particular the interpretation of the law, is by its very nature an objective and unprejudiced activity. This also applies to proceedings before an independent bailiff. Even with the most precise legislative drafting, legal practitioners may interpret legal norms differently. This difference in interpretation can not only reveal the beauty of the law but *also* lead to conflicts, which can hinder law-abiding behaviour. The ultimate authority for interpretation lies solely with the court, and interpretation takes shape in court rulings, which have an impact on all legal practitioners. However, it would be naive to think that a person, or more precisely, someone working within the judicial organisation (judge, court clerk, etc.), the bailiff or any party involved in the proceedings is infallible or completely free from prejudice.

An obvious question that may arise is whether the law and the interpretation of the law by the court can be sufficient to decide and enforce legal

issues. The issue of justice as an elusive idea⁸ is relegated to the background and the judiciary is forced to be satisfied with the product of the administration of justice, for "justice is only interesting as long as it is my justice" (Birher, 2011, p. 6).

Perhaps criminal law is the most striking example of how society could not function if we could not pass judgement on acts that are dangerous to society. Yet, besides religion, it is the legal norm that provides the rules for social coexistence and it is applicable to all. Without the possibility of enforcing the law through sanctions, it would be difficult to encourage compliance or enforce it. It is therefore the administration of justice, which by revealing the 'objective truth', promotes law-abiding behavior, establishes law infringements and, in the absence of voluntary compliance, forces lawful conduct, even by means of enforcement.

Does the reference to the law provide sufficient protection for the individual's moral values and religious convictions to remain neutral in the decision making and its implementation?

As Péter Darák himself pointed out at the conference held at the Curia, it seems as if the judicial practice approaches ethical questions rather timidly. However, it is also evident that in all areas of law one can find decisions that invoke moral grounds. At this conference, Péter Erdő also pointed out that social behaviour can be regulated without law and morality, which is well exemplified by the media and social media (Press Secretariat of the Curia, 2019).

"If we don't talk openly about the role that morality or religion does play in a judge's decisions, even in a Western democracy, we risk that the norms of morality or religion will break through the walls of democracy in an uncontrolled way.

However, mapping relationships can only be done with the humility to know that neither our knowledge nor our will is 'perfect'. We are only potentially complete, but in fact we are on the way to becoming more complete" (Birher, 2020, pp. 309-310).

The relationship between the judicial enforcement and the Bible and its practical implications

As I indicated at the beginning of this paper, the examination of this connection may at first sight seem absurd, and it could even suggest the idea of heresy, particularly to a debtor reading this text.

The Gospels also contain many references, albeit indirectly, to power, taxes, tax collectors, debt, and debt and its payment or remission.⁹ Enforcement also appears literally in the Scriptures, although not explicitly as an act of coercion against property in the modern sense, but as a possible means of combating evil.

Obedience to superior power

The power in the Apostle Paul's letter to the Romans is as follows:

"Let everyone be subject to the governing authorities, for there is no authority except that which God has established. The authorities that exist have been established by

⁸ From Plato's dialogue on the State it is clear that the definition of truth and justice is a more difficult question than the common man ever imagined. Attempts to define justice show that even the attempt to circumscribe a concept that seems to be an evidence is a hopeless enterprise.

⁹ Matthew 18:21-35: The parable of the heartless servant

God. Consequently, whoever rebels against the authority is rebelling against what God has instituted, and those who do so will bring judgment on themselves. For rulers hold no terror for those who do right, but for those who do wrong. Do you want to be free from fear of the one in authority? Then do what is right and you will be commended. For the one in authority is God's servant for your good. But if you do wrong, be afraid, for rulers do not bear the sword for no reason. They are God's servants, agents of wrath to bring punishment on the wrongdoer. Therefore, it is necessary to submit to the authorities, not only because of possible punishment but also as a matter of conscience. This is also why you pay taxes, for the authorities are God's servants, who give their full time to governing. Give to everyone what you owe them: If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor."

In modern jurisprudence, force, power and law are also present as a coherent dimension. As Frivaldszky notes, "Even modern jurisprudence, following Jhering and Kelsen, has conflated 'coercive force' with 'violence', because it has emptied 'mandatory force' and 'legal validity' (legal normativity). Thus, in turn, political violence, or at least political power, will determine the content of subjective entitlements and of human rights" (Frivaldszky, 2014).

Disregarding the legal norm and the binding force of the resulting decision can lead to the devaluation of the most basic and precise court/notary/authority decisions without effective judicial enforcement, and to the undermining of the rule of law and the idea of legal certainty. The State, by ceding part of its public power, enforces through judicial enforcement, by applying State coercion - not force - against property, enforces the decisions which the parties concerned have not voluntarily respected, thus jeopardising the relative harmony and security of social coexistence.

Perfect compliance with the law

"Owe nothing to anyone but mutual love, for he who loves his neighbour fulfils the law. These commandments, 'Thou shalt not commit fornication, thou shalt not murder, thou shalt not steal, thou shalt not bear false witness, thou shalt not covet another's,' and the rest are all summed up in this one, 'Thou shalt love thy neighbour as thyself.' Love does no wrong to your neighbour. The perfect fulfilment of the law, then, is love" (Paul's letter to the Romans 13:1-10).

The perfect fulfilment of the law requires each of us the seemingly simple act of doing no harm to others - or to ourselves. However, the distinction between right and wrong is far from simple and is not part of this study. In general, though, it can be said that if we obey the norms of worldly authority without exception, or God's commandments, in the latter case living in a way that transcends the rules of secular authority, we can avoid evil. Refraining from evil, however, does not directly imply that we do good or right. While passivity may contribute to stabilising an existing state, the improvement of an already existing state presupposes active action, as Mother Teresa's "8 commandments" clearly indicate.¹⁰

¹⁰ 1. What you've built up over years can fall apart in a second. Don't worry about it! You just build.

2. If you help someone, people will be angry with you. Don't worry about it! You just help the one who needs it!

3. Do your best for the world! You get a kick in return. Don't worry about it! You just do the best you can.

4. The good you do today will be forgotten tomorrow. Don't worry about it. You just do the right thing.

The answer to the question of whether it is wrong to enforce legal norms that are also based on morality should be clear. Or is it wrong if someone, often carelessly, accumulates further debts or does not seek to settle them? Is it wrong if someone seeks to have his assets seized or to obstruct the settlement of a claim, albeit within the limits of the law? I do not intend to answer the questions, but I believe that the answers given by the majority of people would suggest that it is desirable to remedy situations that are incompatible with Christian culture and dignity, even if this has obvious burdens.

Several stories and parables in the New Testament are about taxation, tax collectors and toll collectors. These stories are never condemnatory of taxation and tax collectors, but rather advocate the fulfilment of obligations, and the tax collector's actions are only considered sinful if the tax collector abuses his power. I think the parallel between tax collector and bailiff is hardly quite obvious.

Paying taxes

"The Pharisees then stepped aside and discussed how they could trap him in his words. They sent their disciples to him, together with the Herodians. They said: 'Master,' they said, 'we know that you are genuine and that you teach God's way as it really is. We know that you are not swayed by people's opinions, because you don't show favouritism. Tell us, then, what is your opinion: is it lawful to pay tribute to Caesar, or is it not?' Jesus saw through their deceit, so he replied: 'What are you tempted to do, hypocrites? Show me the tax money!' They handed him a denarius. Then he asked them, 'Whose picture and inscription is this?' 'The Emperor's,' they said. Then he said to them, 'Give to Caesar what is Caesar's and to God what is God's.' When they heard this, they were so astonished that they left and sneaked away" (Gospel of Matthew 22:15-22).¹¹

The payment of taxes is presumably contemporaneous with the emergence of the state or rulers, since the implementation of state functions or the situation of certain privileged persons, or even the punitive nature of the tax, can arguably justify the existence of taxes and/or customs duties. History has shown us many examples of the stronger (war – war contributions) or the powerful (ruler - state) taking what they

5. Honesty, integrity and truthfulness make you vulnerable. Ignore it! You just be honest, fair and truthful!

6. Man thinks irrationally, acts wrongly and is selfish. Ignore him! You just love your neighbour!

7. If you do good, others will see it as an ulterior motive. Ignore it! You just do the right thing!

8. If you are driven by your goals, you will have false friends and true enemies. Never mind! You just follow your goals! (Mother Teresa's "8 Commandments", 2020)

¹¹ Gospel of Mark 12,13-17: The tax money: some of the Pharisees and Herodians were sent to him to put their words into his mouth. These came to him and asked, "Master, we know that you speak the truth, and do not regard the persons of men, but teach the way of God in truth. Are we allowed to pay taxes to the emperor or not? Shall we pay, or shall we not pay?" But he was aware of their hypocrisy, and said: "Why do you tempt me? Bring me a denarius, let me see." When they brought it, he asked them, "Whose picture is this, and whose inscription is it?" "The Emperor," they said. Jesus continued, "Render therefore to Caesar the things that are Caesar's, and to God the things that are God's." They were astonished.

Gospel of Luke 20,20-26: The tax money: they kept an eye on it and sent out crooks. They pretended to be men of good will, to take him at his word and then deliver him to the authority and power of the governor. "Teacher," they began, "we know that you preach and teach the truth, not looking on the persons of men, but teaching the way of God in accordance with the truth. Shall we pay tribute to Caesar, or shall we not?" But he saw the trap, so he said to them, "Show me a penny! Whose picture and inscription is it?" "The Emperor's," they replied. "Give then to Caesar what is Caesar's and to God what is God's," he said to them. So they could not object to a single word he uttered before the people. In their astonishment at his answer, they were silent. "Do not take more than you are commanded."

needed, or, in the absence of need, giving it to those they wanted to favour or from whom they hoped to obtain additional support. Beyond this extreme approach, however, taxation also plays an important role in providing members of society with protection and public services in return for the tax that they would be unable to provide for themselves on their own, i.e. taxation also serves the community interest.

Tax collection, like the enforcement procedure, has never been popular with taxpayers, but its unpleasantness has made taxpayers reluctant to deal with it, and tax tenants (Publicanus¹²), or tax collectors, have emerged.

The story of Zacchaeus, the chief tax collector, tells us why tax collectors were considered guilty people, and also what the tax collectors' system was like. A tax collector is considered guilty not because of his job, which is collecting taxes and duties, but because he is not free from temptation, abusing his power to become guilty. The chief tax collectors were often educated, could read, write, and do arithmetic, came from their own communities and, in many cases, deceived the illiterate because they wanted to become rich quickly. In Judea, the tax collectors were essentially Jews (Juhász, 2017a).

The historical legacy of "guilt" is, unfortunately, still present in today's society, although it is not only haunting "tax collectors". In terms of the nature of these activities, parallels can be drawn between tax collectors and debt collection companies, and between tax collectors and public tax authorities or bailiffs.

"Matthew's Gospel is surprisingly accurate about money. He knows far more about money than the other three evangelists, and he never makes a mistake which is the right currency to use in any situation!" (Saint Matthew The Evangelist) Little is known about Matthew's life, but presumably even less known is the fact that Matthew himself, a wealthy tax collector, collected taxes for the oppressive and hated Roman authorities¹³ The Hebrew origin of the name Matthew means "Gift of God" and "The Faithful."

The New Testament story of Jesus' expulsion of the Pharisees and moneychangers from the temple, because their activities had turned the temple into a den of thieves, is well known. What were the merchants and moneychangers doing in the temple? Does this have anything to do with taxation? The obvious answer to this question is provided by the temple tax, the presentation of the sacrifices and the various forms of money that emerged as a result of the conquests.

There are several references in the Bible to the census, which was considered sinful, and it is well known that Joseph and Mary came to Bethlehem, where Jesus was born, to take a census. The purpose of the census was to count the number of men who could be called to war, and the underlying intention was to census the number of men who could be taxed, so that taxes could be planned. The census was considered a sin by the religion, as the reproduction and prosperity of the

¹² The name of the ancient Roman tax collectors. They rented the tax revenue of a province, paid it in one sum to the treasury, then collected up to ten times the amount with the help of the provincial authorities, exploited the population and reduced them to beggary. (Small encyclopedia of the Roman Era)

¹³ "His occupation did not make him sympathetic to his compatriots, the customs officers personified not only the type of tax collector who was a siphoner, often abusing his power, but also a traitorous representative of the oppressive Roman tyranny. Many customs officers were unscrupulous, profit-seeking men. The Jews regarded them as sinful and despised men, avoided their company, and hated the tax collectors. Perhaps Jesus had known him before, had no doubt of his good will and integrity, and therefore invited Levi to be his disciple without prejudice, and he readily rose from the money-changing table and invited the Lord to his house as a guest, to the joy of the great honour." (Saint Matthew, apostle and evangelist)

people was directly given by God. To control all this was to interfere with God's rights. The census was a sinful thing, so as redemption for the sin, every man who was enumerated had to pay half a shekel in redemption.

The head tax - ration

"Each person to whom the census applies must pay half a shekel, according to the measure of the sanctuary... This half shekel is the ration due to the Lord" (Book of Exodus [Ex.] 30,11-16).

"The Lord said to Moses, 'When you take the children of Israel in the census, each one of them will give the Lord a ransom for his life, so that they will not be struck by misfortune in the census. Everyone who is subject to the census shall pay half a shekel, according to the measure of the sanctuary, which is worth twenty gerahs. This half shekel is the ration due to the Lord. Everyone to whom the census applies, that is, from twenty years and upwards, must pay the ration to the Lord. The rich shall not be required to give more, nor the poor less than half a shekel, when the ration due to the Lord is paid as a ransom for life. Take the money from the children of Israel and use it for the service of the tent of meeting. This will cause the Lord to remember the children of Israel and will also be a ransom for your lives'" (Book of Exodus [Ex.] 30,11-16).

"The silver collected in the community census amounted to one hundred talents and one thousand seven hundred and seventy-five shekels in the sanctuary's units of measure. When counting those over twenty, one beka, or half a shekel, was to each of the 603550 people" (Book of Exodus [Ex.] 38,25-26).

Equal sacrifices (half a shekel each) symbolize that free men in the church also have equal rights, while also redeeming themselves for the sin of the census and for those killed in the war ("it is also a ransom for your lives"). Later, the payment of the half-shekel ransom that accompanied the census was transformed into a regular church tax (Juhász, 2017b).

The church tax

"When they arrived in Capernaum, the tax collectors came to Peter and asked, 'Does your master not pay temple tax?' 'Yes,' he replied. When he got home, Jesus preceded him with the question, 'Who do you think, Simon, the kings of the earth collect customs and taxes from, their sons or strangers?' 'From strangers,' he answered. Jesus continued, 'So the sons are exempt from it. But, so that we don't offend them, go out to the lake, cast a hook, and the first fish that comes on it, pull it out! Open its mouth and you'll find a stater. Take it out and give it to them for me and for you'" (Gospel of Matthew 17:24-27).

"A tax can be regarded as the discharge (assumption) of an obligation when the taxpayer relinquishes part of his material assets without receiving any direct consideration or without being able to form a right to it. No doubt, if we accept this definition, we can also say that donations (alms) or sacrifices made on the altar(s) of the god(s) are taxes. A tax paid for the institutionalized maintenance of religious life (religion) may be called a church tax..." (Juhász, 2017b). Church taxes were levied for religious purposes, provided for the building and renovation of churches, the organisation of services, and also for providing for church staff.

The teaching and authority of Jesus are challenged by groups that are also at odds with each other: first the scribes and the chief priests (who still resent the parable of the murderous vine-growers), then the Sadducees. The leaders expect that Jesus will speak unfavourably of the Roman Empire, and that this will give them reason to hand him over to Pontius Pilate. The three stories about the tax (Matthew, Mark, Luke) are all about the same thing. There is minimal difference in the way the stories about the tax payment begin and end (they are surprised, they turn aside, they wonder, they are silenced). The Pharisees themselves no longer dare to approach Jesus (they had already had a confrontation with Jesus in Galilee, from which they came out defeated), so they send their disciples, who obviously had Pharisaic principles, instead of themselves. They had discussed beforehand what to ask, deliberately setting a trap for Jesus.

The method of questioning was intended to undermine Jesus' most powerful activity, teaching. The greatest tax collector of the Jews, incidentally, was Herod himself, who (also) collected taxes for Rome (his greed for money and his crude tax collection methods later caused Rome's displeasure) (Juhász, 2017c).

Jesus, because he sees the essence of action behind the question, is able to avoid the inevitable trap and takes the opportunity to teach. In his reply, he declares that the tax to the emperor must be paid with the worldly money, the Tiberius denarius, which was the money of the oppressors, Roman money, used and accepted by the Pharisees, which was a declaration of acceptance of Roman authority. From the existence of Roman money he also derives the necessity of accepting temporal power, stating that the existence and power of the Roman Empire is the result of God's decision, and so he considers it a moral obligation to accept temporal power and pay taxes to it. Thus, paying taxes with the emperor's money is only a partial 'return' of what the subject receives from the ruling power. The Jews also have to fulfil their obligations to God (e.g.: temple tax, which otherwise had to be paid in a different kind of currency). Jesus' admonition is an appeal to the fact that man owes his whole life to God, but grateful obedience to God obliges men to pay off the debt God has ordained for them to the earthly powers, which also provide the material goods necessary for earthly existence. Christian churches have embraced this interpretation, explaining it in support of rulers, the aristocracy and, of course, the ecclesiastical authorities and their representatives. Even if they were obviously wrong, or if wrong actions led to the payment of taxes (Juhász, 2017c) or to pardons (indulgences).

The relationship between the enforcement and sin

Judgement and, as a consequence, enforcement, may be contemporary with the initial socialisation of man. Any community has expected and still expects its members to live their lives according to some kind of rule. "Man cannot live without rules. One of its most essential 'evolutionary advantages' is its capacity to share; whether out of good will or envy, it seeks a fair distribution. And it seeks to anchor justice in rules. It would be a mistake, however, to think that man's 'evolutionary advantage' can be secured purely through the instrument of law. In fact, justice is much more deeply rooted, concerns the whole human being as an eternal being, and is closely linked to the question of sacrifice, also known as love. For justice is not a purely formal (procedural) matter, but the whole existence of the entire person. That is why the concept of the 'just man' can exist" (Birher-Homicskó, 2019, pp. 9-10). Enforcement may have first been in the form of the Talion, and then, with the

gradual development of societies, enforcement law has also been greatly refined, almost forgetting the earlier legal institutions and becoming indignant at today's rather liberal-minded enforcement law. As a result of the judgments, enforcement not only presupposes a breach of the law, but also becomes a right in its own right, so that it is logically associated with crime.

By man's sins we mean aberrations, those special cases where man has perverted or misinterpreted the divine law and has wandered away from the nearness of God. And by man's sin is meant his state of being far from God, his perversion of the direction of his will, his deviation, his deviated conduct, his violent failure to do good. Sin is the universal evil of mankind. Behold the Lamb of God who takes away the sins of the world!" (John 1.29)

Within the moral reality of human existence, the boundary between the condition of sin and specific sinful actions cannot be clearly delineated. The more one moves away from God, the more often one's failures may become. As man grows further from God, he loses more and more of his purpose, wandering in the world.¹⁴

"All human beings are born free and have equal dignity and rights. Men, having reason and conscience, ought to act towards one another in a spirit of brotherhood (Universal Declaration of Human Rights, Article 1). However, the freedom of man is not unlimited and cannot mean that the individual has an exclusive right to be free.¹⁵ The sin is the desire to oppress all those who do not allow this claim to be asserted. Sin is contempt for the greatness and uniqueness of all others. Sin is the mutual abandonment of one another. Sin is the dismantling of all community - the fist-fighting of all against all, fratricide - to the point of mutual annihilation. When sin is rampant, laws appear, as if to put a barrier to limitlessness. Law is the human or divine demand for good. In this sense, law is also every ideal. But, law is nothing without faith! If a man ignores the law or only partially obeys it, "he becomes a piety which is only a compromise. Man gives the appearance of worshipping God without really serving God. And sin has found a sure cover" (Létkérdéseink, 2012).

In the another scenario, if man does not stop at certain precepts or provisions of the law, but takes the main demand of divine love deadly seriously, it is evident that sin is only now putting its full power in its arms. The more the religious man tries to break through the walls of his prison, the more hopelessly he finds himself thrown back.¹⁶

Man owes his whole life to God, but grateful obedience to God obliges men to pay the debt God has ordained for them to the earthly powers, which provide the material goods necessary for earthly existence (Gospel of Matthew 22,21).

Earthly power is above all men, it is God's will, rulers rule by God's will, and it is God's arrangement that earthly life is intertwined with it in many ways. Both individual prosperity and the order of the world require it, and therefore an attack

¹⁴ "When he saw the multitudes, he had compassion on them, because they were weary and lost, like sheep without a shepherd." (Matthew 9:36)

¹⁵ "The ability to decide freely does not, however, mean that decisions can be made with infinite knowledge and without constraints. It is precisely because of individual and collective constraints that the definition and construction of norms governing the life of the community, incorporating historical experience, which set out the directions to be followed by the individual and the community, is of paramount importance." (Birher, 2020b)

¹⁶ Is it therefore that the good that is good for me has become my death? Far be it from me: but rather it is sin, that sin should be done, which through good causes me to die, so that sin through the commandment may be made very sinful. (Romans 7:13,17)

on authority is rebellion against God, and whoever commits it is justly punished by earthly and divine judgment. God's ordained supremacy, whatever form it takes in history, is intended to combat evil, so the 'good', the doer of 'good', need not fear it, and will be rewarded for his obedience (if not here on earth, certainly in the afterlife).¹⁷

Summary

Judicial enforcement has never been held in high esteem in society, so it can be said that the majority of the society, as well as economic actors and supervisory bodies, have a certain unease and prejudice when they hear the word enforcement, regardless of the fact that the bailiff has become part of the legal profession.

The lack of voluntary compliance directly results in the use of state coercion, so it is wrong to imply that any wrongdoer is a victim.

Since the legislator, despite its best efforts, cannot regulate everything in its entirety, I believe that the law is the minimum that all people should respect, if only to avoid legal disadvantages. At the same time, in my view, in an ideal society in which ethical, moral and religious rules are above and separate from the law, the law could in fact be a last resort or an instrument that is missing.

In my study, I explore the connection between enforcement and, in part, judgement, and the Bible, as a result of which, the world's most popular book¹⁸ (Iván, 2020) may provide a basis for further reinterpretation of the executive function, not to devalue it, but rather for its recognition. The study also links Christian education to executive law, by analogy, since education has a fundamental influence on our worldview and future actions. So, with regard to our upbringing, let us ask the questions again, and then let each person answer freely on the basis of his or her own convictions, bearing in mind the following:

"Act in such a way that the maxim of your will may at all times be at the same time a principle of general legislation" (Anzenbacher, 2021, p. 296.)

"Therefore whatever you would that men should do to you, do ye even so to them: for this is the law, and this is the teaching of the prophets." (Matthew 7:12)

"And as you want people to treat you, so you should treat them. And as you would have men treat you, so you shall treat them." (Luke 6,31)

Is it wrong, and does anyone really need support, when they continue to accumulate additional debt(s) on top of their debts, often without any concern, and do not try to settle them? Should we help those who seek to exempt their assets or try to delay

¹⁷ Obedience to the superiors

Let everyone submit to the supreme power. For there is no authority except from God, that which is, God has ordained. Therefore, whoever defies authority defies God's decree. And he who disobeys will incur judgment.

Superiority is not meant to scare us away from good, but from evil. So do you want not to be afraid of power? Do good, and he will praise you: for God is the means of good. But if thou do evil, be afraid: for he beareth not the sword in vain. It is the instrument of God to punish the wicked. Thou must therefore submit thyself to him, not only for retribution, but also according to conscience. For this reason they also paid taxes, for those who collect them are God's servants. Give to all their due: to whom it is a tax, to whom it is a tax; to whom it is a duty, to whom it is a duty; to whom it is a tribute, to whom it is a tribute; to whom it is a tribute, to whom it is a tribute. (Rom 13,1-7)

¹⁸ The Mysterious Bible is estimated to have been printed in more than 670 languages and 6 billion copies, so there is no other book that even remotely resembles the Bible

the settlement of a claim, albeit within legal limits? Can the claimer seeking the judicial enforcement for their lawful claim be classified as evil, and is the debtor a true victim? Is a bailiff who acts as a mediator between the two parties (debtor and claimer) and tries to comply with the terms of the enforceable documents in a manner worthy of his profession reprehensible?...

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KERESZTÉNY NEVELÉS ÉS A VÉGREHAJTÁSI ELJÁRÁS

SŐRE ZOLTÁN

A bírósági végrehajtás soha nem volt népszerű a társadalomban, így elmondható, hogy a társadalom tagjai, illetve a gazdasági szereplők és a felügyeleti szervek többsége bizonyos nyugtalansággal és előítéllettel viseltetik a végrehajtás szó hallatán, függetlenül attól, hogy a végrehajtó a jogász szakma részévé vált.

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Kulcsszavak: vallás, jog, ítélkezés, adó, adóbeszedő, végrehajtó