

Leadership by Example (Matt 17:24-27): Jesus' Model of Tax Payment for Nigerian Leaders

Anyanwu, Charles Anozie

Phd, Department of Religious Studies, Alvan Ikoku Federal University of Education, P.M.B. 1033, Owerri, Imo State, Nigeria

Abstract: The study investigates leadership by example: Jesus' model of Tax Payment in Matt 17:24-27. The purpose of the study is to find out Jesus did in Matt 17:24-27 and encourage Nigerian leader to follow His example. The problem the research seeks to unravel is that many high placed individual try to exempt themselves from tax payments. The study is anchored on the lifeblood theory and the sacrifice theory. The primary method of data gathering is biblical hermeneutics from the text of Matthew 17:24-27. Secondary method of data collection is review of relevant literary materials to enrich the outcomes of the study. Major findings germane to study are: Tax is paid for infrastructural maintenance. Tax is demanded by kings. Tax is paid to avoid offence. Tax is paid by Jesus and Peter as examples. The study concludes by recommending that tax payment is necessary by citizens including strangers living in a foreign land for the maintenance of socio-economic and political infrastructure. Leaders in government and leaders of entrepreneurial organization should pay taxes as examples for other citizens to emulate.

Keywords: Leadership, Example, Model, Tax payment.

INTRODUCTION

Taxation otherwise referred to in this paper as tax payment is a crucial and necessary support that government and certain organizations receive from individuals and entities for the running and maintenance of society and organizations. Tax payment has been in existence from antiquity. From the biblical accounts, there were taxes in the New Testament era, from the time of Julius Caesar in the gospels to the time of apostle Paul. Taxes have been legitimate avenues for governments at all level to raise funds to service socio-economic infrastructure such as education, hospitals, roads and other social amenities. In the Old Testament King Solomon collected taxes to pay for the great building expenditures and palace expenses. It was also used in the time of the Kings, from Saul through David for the defense and to the maintenance of permanent army in order to secure the territory from enemy attacks. Additionally, subjugated kingdom paid taxes to the Sovereign king as a sign of recognition of their domination. Tax payments have been essential for the development and efficient operations of governments over the centuries and Nigeria is not an exception in the 21st century.

LITERATURE REVIEW

The literature review of this paper covers the conceptual, theoretical and empirical presentations. These items are discussed in details below.

CONCEPTUAL REVIEW

The first thing to discuss is leadership. Leadership is strength of a person or group of individuals to

influence followers in an organization or society. Leadership is required in organizations, government agencies, businesses, religious etc (Barney & Pratt, n.d.). In the same dimension, leadership is guiding and influencing persons to carry out goal or vision. It involves encouraging and invigorating individuals to carry out societal functions in order to have patriotic and progressive organization or society (Ramakrishnan, 2024). From this definitions, Jesus models a leadership style, that is worthy of emulation in the way of tax payment.

Example is another term to be explicated. It means one that serves as a pattern to be imitated. It also infer one that is representative of all the group. Again, Jesus shows example in tax payment to be imitated by all as he represents a pattern of patriotic and responsible citizenship to the Jews and gentiles alike. The concept of taxation or tax payment is as old as human civilization. It is carried out across the countries of the world. Tax payments are imposition of compulsory levies on individuals or entities by governments (Ox, *et al.*, 2024). Tax is the most important source of government revenue in modern economies. For Kagan (2023) taxation refers to when government authority levies or imposes a financial obligation on its citizens or residents. In the same manner, taxation has been defined as means whereby individuals and businesses pay money to the government for the running of its operations and services. It is also a compulsory financial charge or levy imposed upon persons or legal entities by a governmental

authority to fund variety of public expenditures (Studysmarter, 2024). From a document vocabulary.com (2024), taxation denotes the practice of government getting money from residences to fund public services. Collins dictionary (2024) opines that taxation is the system via which government takes money from persons and spends it on things such as education, health and defence. In summation on the definition of tax, it is a compulsory levy by government agencies to get money from people to fund socio-economic and political expenditures. In this wise therefore tax payment is necessary source of revenue for government to pay for public services and goods provided to the citizenry.

Types of Taxation:

There are many types of tax.

In the opinion of Lapres (2019), there exists four types of taxes, namely;

- i. Direct and Indirect Taxes,
- ii. Proportional, Progressive, Regressive and Digressive taxes
- iii. Specific and Advalorum Duties
- iv. Value Added Tax

In these categories of taxes, direct and indirect tax is the most popular in Nigeria before the recent introduction of Value Added Tax known as (VAT).

Direct taxes levied by the government on individuals expected to carry the load of tax payments without shifting to others. Some advantages of direct tax payment include equity meaning that this types are imposed on those who are able to pay. Certainty is another advantage of direct tax because the tax payer knows the amount he is expected to pay at any given time (Rapres, 2019).

Indirect tax payment occurs when taxes are imposed upon individuals who might want to shift the load of tax to someone else. Convenience is one of the merits of indirect tax. This type of tax is paid indirectly by the tax payer without feeling much of burden of the tax payment. No evasion is another advantage of indirect tax. This type of tax is usually hard to escape or evade since the tax is hidden in the price of commodities purchased (Lepres, 2019).

Value Added Tax (VAT) is among the type of tax known as sales tax. It is tax on the net value added to the goods or services by the last operator or seller. Further, Value Added Tax (VAT) is a

consumption tax charged at the point of goods purchase and services rendered. Only goods and or services marked exempt are free from tax by the VAT Act (Federal Inland Revenue Service, 2023).

Other types of tax listed by Gorton (2023) include the following:

Income tax which is a percentage of proceeds that is given to the government whether local, state or federal.

Payroll tax is a percentage of money withheld by an employer from employee's pay and paid to the government. Corporate tax is a percentage of corporate profits taken as tax by the government to finance expenditures of government. Sales tax is tax imposed on some goods and services which differs by jurisdiction.

Types of Taxes

Proportional tax is one that imposes the same relative load on every tax payer; in that instance, tax liability and income grow in equal proportion. Progressive tax is known to be more than proportional rise in the tax liability relative to the increase income. Whereas regressive tax is known to be less than proportional rise in the relative load (Neumark, *et al.*, 2024).

History of Tax

From the early times taxes existed in different forms. The earliest form of taxes that existed was perhaps import duties because it was easier to tax imported goods than domestic output. For Neumark, *et al.*, (2024), taxes played minor role in the administrative operations of the ancient world. In Rome and Greece, taxes on consumption were charged. In the times of war, taxes on property would be temporarily imposed. Roman forms of taxes consisted consumption tax, customs, duties and some direct tax (Neumark, *et al.*, 20224).

Shifting to the Middle Ages, ancient taxes particularly the direct levies gave way to mandatory services and a system of guts or aids. Transit duties and market levies came into be (Neumark, *et al.*, 2024). In the same dimension, later Middle Ages saw some German and Italian cities introduce variety of direct taxes such as head taxes for the poor and net-worth levies for the rich (Neumark, *et al.*, 2024).

It is worth noting that taxes have been issues of political controversy all through history of civilizations before taxes become major avenues of national incomes. Instances include the rebellion of American colonies against great Britain, when

the colonists refused to pay taxes as they were not represented in the parliament.

The French Revolution of 1789, when the inequitable distribution of the tax load became a main issue (Neumark, *et al.*, 2024). Taxes have great assets in financing wars, developments and programmes of various governments across the globe from ancient to modern times.

Principles of Taxes

The great principles of fair taxation is found in the words of 18th century economist and philosopher Adam Smith penned in his book *The Wealth of Nations*. It states as follows in Neumark, *et al.*, (2024):

1. The resident of each state must contribute towards the support of the government, as nearly as possible, in accordance to their individual abilities; that is, according to the revenue each person enjoys under the protection of the state.
2. The tax that each person must pay should be certain, and no arbitrary. Certain matters such as time of payment, manner of payment, quality to be paid, must be clear and plain to the payer and certain to every individual concerned.
3. Every tax must be imposed at the time, or in the manner, which it is most likely to be convenient for the payer to contribute.
4. Every tax must be so planned as to take out and save out of the pockets of the people as little as possible over and above what it brings into the public treasure of the nation. These indisputable principles by Adam Smith are relevant to both the Nigerian situations and globally.

Importance of Taxes

Tax or taxes aid to determine what sort of activities the government will embark upon and who will bear the burden for them. In this wise, taxes form one major source of revenue for the government to provide socio-economic and political projects and programmes for its citizenry (Neumark, *et al.*, 2024). Tax or taxes provide socio-economic infrastructure such as education, health care, roads and other civil services to the elderly, poor and destitutes.

Tax and taxes promote civic responsibility, patriotism by citizens. To this effect, Paul the apostle posits as follows:

Therefore you must be subject, not only because of wrath but also for conscience sake. For because of

this you also pay taxes, for they are God's minister attending continually to this very thing. Render therefore to all their due: taxes to whom taxes are due, customs to whom customs, fear to whom fear honor to whom honor (Rom 13:5-7).

Payment of tax and taxes are core signs of responsible citizenship and patriotism. Individuals who evade tax payments ought to be described as irresponsible person and enemies of the state.

Tax and taxes are used for payment of public servants salaries, purchasing of security weapons and equipments for the protection of lives and properties of persons in the State (Leadership News, 2023). Tax and taxes are more than revenue, it is also crucial tool for development as alluded earlier in this piece. Tax and Taxes help enhance economic growth, economic mobility and social equality. Tax tend to bridge the gap between the very rich and the very poor as taxes are imposed on persons and business in proportion to their income and ability to pay (Bearing Point, 2021). Furthermore, tax authorities should design tax compliance system that does not discourage tax payers participating in tax payments.

Tax and taxes are used to check healthy behaviours and unhealthy ones. Instances include that in some countries there are heavier taxes on certain products such as tobacco and the like to help deter smokers. In this wise, some essential commodities have lower taxes imposed on them so that the poor citizens could be able to purchase these products (BearingPoint, 2021).

Similarly, tax and taxes bring cohesion in social contract between government and citizens. It is believed that when tax payers see systems as fair and get value in the public services they receive, there is the tendency to be willing to pay tax. This will lead citizens accepting and trusting in the government. Therefore efficient tax administration builds public trust in government and tax morale and patriotism of citizens (BearingPoint, 2021).

THEORETICAL REVIEW

The study is anchored on three theories. The theories are presented below:

The cost of service theory of taxation have David Richardo and Knut Wicksell as those who contributed ideas that formed the concept. Otherwise this theory is not attributed to a single individual proponent. The theory does not have specific date for its postulation but was remained relevant in modern taxation policy as government must rely on taxation to fund crucial public

services. The theory states that the government should tax citizens in accordance of services offered by it.

This theory is relevant to the study because Jesus being a rabbi was not required by the law to pay tax. But in order to help in offsetting the cost of temple services decided to pay tax so as to model an example.

The second theory for this study is ability to pay theory. The theory was postulated by Pigou (1920). The theory states that persons should pay taxes according to their income. Thereby people who earn more are required to pay more taxes than those who earn less (Smith & Rikfoord, 2023). This theory is as well related to the study in that Jesus and Peter paid their temple taxes according to their ability and available resources. From the text of study, there was no specific amount of levy imposed upon Jesus and Peter as it were paid the temple tax in order to avoid offending the temple official and to model examples for others in their society and ours.

Third theory, the study is anchored on lifeblood theory. The lifeblood theory of taxation states that the existence of government is a necessity; it cannot exist nor endure without the means to pay its expenses; and for those means government has the right to compel all its citizen and property within its limits to contribute in the form of taxes. In this wise therefore, taxes are the lifeblood of the government and so should be collected without unnecessary hindrance on the other hand, such collection should be made in accordance with law as any arbitrariness will negate the very reason for government itself (Jampergo, 2023).

This theory is relevant to the present study in that Jesus was not coerced to pay temple tax. Rather Jesus voluntarily decided to pay temple tax knowing that taxes are life blood for the temple officials to sustain the services of the temple to the Jewish community.

METHODOLOGY

This study employs primarily hermeneutical principle of biblical interpretation for data gathering from scriptural passage being studied. Important words, thought flow are considered to further enrich the study. Secondary method consisting engagement of literary materials is carried out in this study. In this manner, Dictionaries, Commentaries and internet sources of information are consulted in the process of penning the paper. Context analysis is used to

consider words, themes, and concepts crucial in the text and inferences are drawn from them.

Nigeria – Context of Interpretation

In Nigeria, there are several forms of tax payment. The Nigerian government collects tax from number of ways including levies on income, property, goods and services, and other economic ventures. Personal income tax is the levy imposed on individuals who are employed or self-employed via businesses. Partnerships company income tax is the levy collected from corporate entities in Nigeria to the Federal Inland Revenue service. Valued added tax is an indirect levy imposed on goods and services. Withholding tax is an amount deducted from a person's income to pay a tax the individual will owe. They are other forms of taxes paid into the government of the federation.

In spite of the fact that the government in Nigeria is fund from different forms of taxable revenues, the cases of tax avoidance and evasion exit. Tax avoidance occurs when individuals or businesses employ legal methods to reduce the amount of taxes they ought to pay. While tax evasion happens when someone intentionally avoids paying their taxes by not reporting all of their income (Umenekwe, 2024). It is being reported that Nigeria lost huge amount of revenue to the tune of USD 178 billion to tax evasion by multi-nationals in ten years (Nani, 2021). Additionally, in Nigeria, tax avoidance and tax evasion are recurring issues that impact negatively the country's revenue generation and infrastructural development(Abdulrazaq, 2024). This is Nigeria the context of interpretation of the study and application. There are evidences of loss of revenue through tax avoidance and evasion. Therefore the model of Jesus Christ is apt and worthy of emulation by Nigerians, great and small so that there will be fund in the government treasury for developmental projects and policies.

Interpretation on Matthew 17:24-27

As part of this study, the text will be transliterated from Greek Language to English letters and then cited in English Language.

v. 24 Ἐλθόντων δὲ αὐτῶν εἰς Καπερναοῦμ, προσῆλθον οἱ τὰ δίδραγμα λαμβάνοντες τῷ Πέτρῳ καὶ εἶπον, Ὁ διδάσκαλος ὑμῶν οὐ τελεῖ τὰ δίδραγμα;

v. 25 Λέγει, Ναί. Καὶ ὅτε εἰσῆλθεν εἰς τὴν οἰκίαν, προέφθασεν αὐτὸν ὁ Ἰησοῦς, λέγων, Τί σοι δοκεῖ, Σίμων; Οἱ βασιλεῖς τῆς γῆς ἀπὸ τίνων

λαμβάνουσιν τέλη ἢ κῆνσον; Ἀπὸ τῶν υἱῶν αὐτῶν, ἢ ἀπὸ τῶν ἀλλοτριῶν;v.

26 Λέγει αὐτῷ ὁ Πέτρος, Ἀπὸ τῶν ἀλλοτριῶν. Ἔφη αὐτῷ ὁ Ἰησοῦς, Ἄρα γε ἐλεύθεροί εἰσιν οἱ υἱοί.

v.27. Ἴνα δὲ μὴ σκανδαλίσωμεν αὐτούς, πορευθεὶς εἰς τὴν θάλασσαν βάλε ἄγκιστρον, καὶ τὸν ἀναβαίνοντα πρῶτον ἰχθὺν ἄρον· καὶ ἀνοίξας τὸ στόμα αὐτοῦ, εὐρήσεις στατήρα· ἐκεῖνον λαβὼν δὸς αὐτοῖς ἀντὶ ἐμοῦ καὶ σοῦ.

Transliteration

v. 24 Elthontou de auton eis kapharnaoum, proselthon hoi ta didrachma lambanontes to petro kai eipan, Ho didaskalos hymon ou telei ta didrachina?

v. 25 Legei, Nai, Kai elthonta eis ten oikian, proephthasen auton ho Jesus, legon, Ti soi dokei, Simon? Hoi basileis tes ges, apo tinon lambanousin telee kenson? apo ton huion autoun, e apo tou allotrion?

v.26 Eipontos de, Apo ton allotrion, ephe auto ho Jesus, Ara; Ge eletheroi eisin hoi huiioi.

v.27. hina de me skandalisomen autous, poreutheis eis thalassan, bale ankistron, kai ton anabanta proton ichthyn aron, kai anoixas to stoma autou, heureseis statera ekeinon labou, dos antois anti emou kai sou.

English Translation of Matthew 17:24-27

v.24 When they had come to Capernaum, those who received the temple tax came to Peter and said, Does your Teacher not pay the temple tax.

v.25. He said, “Yes” and when he had come into the house, Jesus anticipated him, saying, what do you think, Simon? From who do the Kings of the earth take customs or taxes, from their sons or from strangers?

v. 26 Peter said to Him “From strangers” Jesus said to him, then the sons are free.

v. 27 Nevertheless, lest we offend them, go to the sea, cast in all hook, and take the fish that comes up first. And when you have opened its mouth you will find a piece of money; take that and give it to them for me and you”.

Structure of the Text

1. Tax is paid for infrastructural maintenance v. 24.
2. Tax is imposed/levied by kings v.25
- 3 Tax is paid to avoid offence v. 27a
4. Tax is paid by Jesus and Peter as examples v. 27b.

Text Analysis

v. 24, **Tax is paid for infrastructural maintenance.** When they had come to Capernaum, those who receive the temple tax came to Peter and said, does your teacher not pay the temple tax? It has been upheld that every Jewish male from twenty years and above paid temple tax of half a shekel or two drachmas each yearly to support the temple maintenance and services (Walvoord & Zuick, 1983); France, 1985). Paying of this temple tax the adult male Jews was demonstrating patriotism. It is again upheld by France (1985) the mention of Capernaum in v.24 suggests that Jesus and his disciples possibly were living at Peter’s house as a result the tax collectors naturally approached Peter as the head of the house. Priests in Jerusalem and Rabbis were exempt from temple tax. So the tax collectors perhaps wanted to find fault in their question about whether the teacher, Jesus pays temple tax or not.

v.25, **Tax was imposed/levied by Kings.** Jesus anticipated that Peter was asked question on temple tax payment by the collectors, then asked Peter, what do you think? From whom do the Kings of earth take customs or taxes, from their own sons or from stranger?” It is possible that the Roman Kings were example of Kings of the earth that Jesus referred to as levying taxes on residents. Peter’s answer was yes meaning that Jesus being a Rabbi was not under obligation to pay tax. More so, being the son of God, was not again under the law to pay tax in His Father’s house. It should also be noted immediately here that the Jews of Jesus’ time did not generally accept Him as the Son of God – *yious tou Theou*. Hence they did not accord Him an exempt from temple tax.

In this wise, the Bible recognized the very issue being discussed in this paper that the Kings of earth or of the world levy tax on their subjects or residents. The kings also charge custom duties for business carried out in their territory. These taxes and custom duties imposed by Kings of the world aid in maintaining roads, educational facilities, military, salaries for palace servants and administrative expenditures. Jesus knew this and recognized and was not in any way opposed to payment of tax and customs.

v. 27a, **Tax is paid to avoid offence.** Nevertheless, lest we offend them, the tax collector and by extension they offend the temple authorities who enacted the tax law. Even though Jesus as Son was free from tax payment but to demonstrate patriotism and responsibility He opted to pay

tax. It was prophesized by the Prophet Isaiah that He will be “Prince of Peace” (Isaiah 9:6). In the context of tax payment, Jesus maintained peaceability hence *hina de me skandaalisomen autos*. Nevertheless, lest we offend them, so He willingly decided to pay the tax. It could be quickly deduced from the statement that not paying of tax could be possible offence. Thus non-tax payers are offenders of the law. Tax evasion and avoidance by the “sons”, “powerful” in the land is an offence.

From Chukwujindu (2022) payment of tax is civic obligation under section 24(f) of the constitution of the Federal Republic of Nigeria 1999, that stipulates that is the duty of every citizen of Nigeria to declare his income justly to recognized agencies and pay his tax as when due. Tax evasion is therefore a deliberate illegal act to escape or conceal payment of lawful tax required in different ways. Furthermore, Chukwujindu (2022) posited that tax evasion is a crucial offence in Nigeria punishable under section 40 of the Federal Inland revenue Services Act 2007. To this effect, convicted person shall be required to pay the withheld tax or not remitted plus a penalty of 10% of the withheld tax or not re-remitted per annum at the prevailing interest rate. This could also attract an imprisonment for a period of about three years (Chukwujindu, 2022). While tax evasion is illegal means of escaping tax payment, tax avoidance is a legal means of reducing tax payments and liability and does not constitute a crime (Onojodofia, 2023).

v.27b Tax is paid by Jesus and Peter as models

Jesus told Peter to go to the sea, cast a hook, and take the fish that comes up first. We are not told that Jesus and His team did not have the *shekel or stater* a coin to pay their temple tax. It can be inferred here that Jesus was up to teach an invaluable lesson on entrepreneurship or reminding Peter of his entrepreneurial skill of fishing. To that end therefore, Jesus could be teaching fishing and fishery business is money yielding business or endeavour from which tax can be paid either to the temple or government. The point to grab is that there is money in fishing, fishery and fish businesses. The economy of a nation can grow from fishery and fish business which can in turn bring income tax as revenue. The lesson presented here is invaluable and salient but missed by many Bible commentators.

Similarly, it has been said that the first fish that came out was a miraculous one. Adding that both

pagan and Jewish literature have stories of wealth found in a fish that was caught by Peter (France, 1985). Even so, fishes have inherent wealth, nutritionally and financially. Taxable age among the Jewish was twenty years and above (Exodus 30:13-16). This is what everyone among those who are numbered shall give: half of shekel according to the shekel of the sanctuary (a shekel is twenty gerahs). The half-shekel shall be an offering to the Lord. Everyone included among those who are numbered, from twenty years old and above, shall give an offering to the Lord (Exodus 30:13-14ff). Jesus and Peter paying tax indicates that they knew the Torah – law for the Jews and were obedience to it. Perhaps Jesus and Peter were the only persons who were twenty years and above in the group. By this singular act, Jesus models a pattern of loyalty and obedience to the law. And enjoins the powerful to show knowledge of the law and proceed to obeying them. Can the African leaders and powerful Nigerian politicians follow the model Jesus Christ presents in the case study of the text of Matthew 17:24-27?

CONCLUSION

The study concludes that taxation is necessary lifeblood for sustainable government policies, programmes and projects. Citizens should pay taxes so that government can offset the cost of governance and provide core amenities to the populace. Jesus demonstrate patriotism, to the temple management by willing paying tax for Himself and Peter, His taxable disciple as model for anyone, powerful or powerless to emulate.

RECOMMENDATIONS

The study recommends that taxation is an important requirement for every individual, citizens or strangers to freely and willingly contribute for the running of government policies and programmes. The powerful should learn from the model that Jesus and Peter present to all to emulate. Taxation is patriotism. Jesus displayed high level of patriotism to the Jewish nation and temple management. All taxable individuals and organizations in Nigeria should embrace tax payments and not to evade taxation.

REFERENCES

1. Barney, N. & Pratt, M. K. (n.d.). “What is Leadership? TechTarget.” <https://www.techtarget.com>.
2. BearingPoint. “The importance of taxation.” (2001). <https://www.bearingpointcaribbean.com>>

3. Chukwujindu, J. Tax Evasion in Nigeria. (2022). <https://www.linkedin.com>pulse>
4. Collins Dictionary. Taxation definition and Meaning/Collins English Dictionary (2024). <https://www.Collinsdictionary.com>>
5. Exodus 30:13-16 New King James Version. *Thomas Nelson, Nashville* (1990)
6. Federal Inland Revenue Service. Value Added Tax (VAT). *FIRS* (2023). <https://www.firs.gov.ng>value.add>.
7. France, R.T. "Matthew: Tyndale New Testament Commentaries." *Levester, England: Inter-Varsity press* (1985).
8. Gorton, D. "Investopedia. Taxes Definition: Types, who pays, and why." (2023). <https://www.investopedia:com>terms>.
9. Isaiah 9:6 – New King James Version (NKJV). *Thomas Nelson, Nashville* (1990).
10. Kegan, J. "Taxation Defined, with Justifications and Types of taxes." *Investopedia*. (2023). <https:www.investopedia.com>terms>.
11. Lapres, D.A. "Classification of Taxes: 4 types." (2019). <https://www.lapress.net>taxty>.
12. Leadership News. "Why tax is important to government leadership.ng." (2023)
13. McLure, C.E. & Cox, M.S. "Taxation/Definition, Purpose, Importance & Types/Britannica Money." (2024). <https://www.britannica.com>topic>.
14. Merrian-Webster. "Example Definition Meaning." (2025) <https://www.merrian.webster.com>
15. Nani, M. "How Nigeria lost \$178 billion to tax evasion by multi-nations-FIRS boss." *Vanguard News*. (2021). <Htts:www.vanguardngr.com>
16. Newmark, F., Cox, M.S. & McLure, C.E. "Taxation. Britannica." (2024). <https://Britannica.com>terms>
17. Onojodofia, F. "Difference between tax evasion and tax avoidance." *Cowrywise* (2023). <https://cowrywise.com>blog>diff>.
18. Ramakrishnam, M. (2024). "The human aspects of Leadership." *Emeritus*. <https://emeritus.org>
19. Smith, E. & Rikxoord, T.V: (2023). *Studysmarter, U.K.* (2024). Taxation. <https://www.studysmarter.co.uk>ta...>
20. Tampengeo, M. "Life blood theory, ppt 4 Slideshare." [Slideshare.net/slideshow/life-blood-theory\(2023\)](Slideshare.net/slideshow/life-blood-theory(2023)).
21. Umenekwe, M.N. "Tax Avoidance and evasion in Nigeria: Critical Examination of the legal framwwork." <https://journals.ezenwaohaetorc.org>. (2024).
22. Valvoord, J.F. & Zuck, R.B. "The Bible Knowledge Commentary: New Testament (edition)." *England: Victor Books* (1983).
23. Vocabulary.com. "Taxation." (2024)<https://www.vocabulary.com.taxat>.

Source of support: Nil; **Conflict of interest:** Nil.

Cite this article as:

Anozie, A.C. "Leadership by Example (Matt 17:24-27): Jesus' Model of Tax Payment for Nigerian Leaders." *Sarcouncil Journal of Public Administration and Management* 4.3 (2025): pp 1-7.