

The Soul's Departure from the Body
and
The Taxing of Souls



DTH 602, Dogmatic Theology
Dr. Harry Boosalis
Fr. John Armstrong
March 22, 2000
(Edited October 3, 2008)

Introduction

“When the soul of a man departs from the body, a certain great mystery is there enacted. If a person is under the guilt of sin, bands of demons and fallen angels approach along with the powers of darkness which capture that soul and drag it as a captive to their place. No one should be surprised by this fact. For if, while a man lived in this life, he was subject to them and was their obedient slave, how much more, when he leaves this world, is he captured and controlled by them? You can understand this, however, from what happens to those on the better side. Indeed, angels even now stand alongside God’s holy servants and holy spirits surround and protect them. And when they leave their bodies, the bands of angels receive their souls and carry them to their side into the pure eternity. And so they lead them to the Lord.” (St. Macarius the Great, Homily 22, p. 155)

This quote from the Homilies of St. Macarius the Great serves as a fitting introduction to the two topics to be discussed in this presentation: 1) the mystery of the soul’s departure from the body, and 2) the taxing of souls, for it clearly presents both of these themes. It also indicates the kind of life we are to live to avoid the latter, though no one can avoid the former, for all of us are going to experience the mystery of death. We shall examine Holy Scripture, our liturgical and iconographic traditions, the writings of the Holy Fathers, and contemporary theological writings to serve as the basis for an explanation of these two themes.

Part I: Death—The Mystery of the Soul’s Departure from the Body

“The Lord God formed man from the dust of the ground and breathed into his nostrils the breath of life; and man became a living being” (Genesis 2:7). Human beings are comprised of a material outer aspect, the body, and an invisible, immaterial inner aspect, the soul. God intended that this unity would remain united forever and that both body and soul together would be immortal participating unceasingly in divine life. But man sinned by transgressing the command of God; he moved away from the Source of Life and death was the result. God did not create death (Wisdom of Solomon 1:13); death is the consequence of sin: “The wages of sin is death” (Romans 6:23). Mortality and corruption entered the human race and have spread to all men because all have sinned (Romans 5:12).

When Adam sinned, he died spiritually immediately (i.e. he lost communion with God; he was *separated* from the Source of Life). Many years later he died physically (i.e. his soul was *separated* from his body, the natural consequence of the first separation). Because of sin and death, the body is now mortal and corruptible. The soul remains immortal, however, by the will of God. Death, then, is the separation of the soul from the body. The body returns to the earth and the soul returns to the Lord: “In the sweat of your face you shall eat bread till you return to the ground, for out of it you were taken; for dust you are and to dust you shall return” (Genesis 3:19). “The dust returns to the earth as it was and the spirit returns to God who gave it” (Ecclesiastes 12:7).

God in His love united Himself to man by assuming our human nature, entering it and saving it from within. The divine Person of God the Word united Himself hypostatically to our human nature. Through this divine condescension (Greek = kenosis, self-emptying love) Christ voluntarily experienced death itself, “even the death of the Cross” (Philippians 2:8). He trampled down death by death and rose from the dead conquering death in order to release mankind from its power (Hebrews 2:14-15). By uniting ourselves to Christ we too can rise to

immortality and everlasting life. All men die and all will be raised by Christ and judged (see St. John 5:28-29). Death remains a mystery and a trial which we must all face, although Christ has tasted death for every man” (Hebrews 2:9).

A variety of experiences and signs may accompany the departure of the soul from the body. These may be distinguished as to whether or not the person was righteous or wicked. Many of the righteous have been aware of the hour of their death; they knew that death was approaching, even the very day. Angels accompany the souls of the righteous into the presence of God (cf. St. Luke 16:22). The manifestation of light, a sweet fragrance, and the presence of other departed saints is not uncommon (cf. the death of Abba Sisoës, in the Evergetinos, pp. 104-5). The souls of the wicked are carried away in terror by demons (cf. St. Luke 12:20; see also the Taxing of Souls below).

Liturgical Tradition and Prayers

The Church in Her wisdom and compassion prepares Her faithful for the moment of death. Our whole earthly and ecclesial life is to be a preparation for that moment. From our entry into the Church we are called to repentance. We are given the commandments of Christ. We are taught to confess our faith in and to prepare for “the life of the world to come.” We constantly pray for “a Christian ending to our life, painless, blameless, and peaceful, and for a good defense before the fearful Judgment Seat of Christ.” And, we continually pray for “the souls of the righteous departed.”

All of the Holy Mysteries are given to us to impart to us and to prepare us for eternal life. As a Christian soul approaches death, the priest will hear their Confession and give them the Holy Gifts. Holy Unction may also be performed for the healing of the body and soul and for the forgiveness of sins. When death is imminent there is even the “Canon for the Departure of the Soul from the Body” which is meant to be prayed. Following death, the Funeral, and the Burial, Panikhidas (i.e. Memorial Services) are served for the departed. Thus, great mercy and

love are shown to the faithful not only in this life, but in the transition from this life through death and into the Presence of God. The whole mystery of death is permeated with unceasing prayer and loving pastoral care. Because Christ has conquered death, death is seen as an entrance into eternal life for the righteous, “making our funeral dirge the song, Alleluia”!

Here are some excerpts from the Funeral Service by St. John of Damascus:

Thy creating command was my origin and my foundation: for Thy pleasure it was out of nature visible and invisible to fashion me, a living creature. From the earth Thou didst shape my body, and didst give me a soul by Thy divine and quickening breath.

Truly most frightening is the mystery of death how the soul is violently separated from its concord with the body and, by divine decree, the most natural bond of their cohesion is severed ... *[quoted from Cavarnos, p. 21].*

I weep and I wail when I think upon death, and behold our beauty, fashioned after the image of God, lying in the tomb disfigured, dishonored, bereft of form. O marvel! What is this mystery which doth befall us? Why have we been given over unto corruption, and why have we been wedded unto death? Of a truth, as it is written, by the command of God, Who giveth the departed rest.

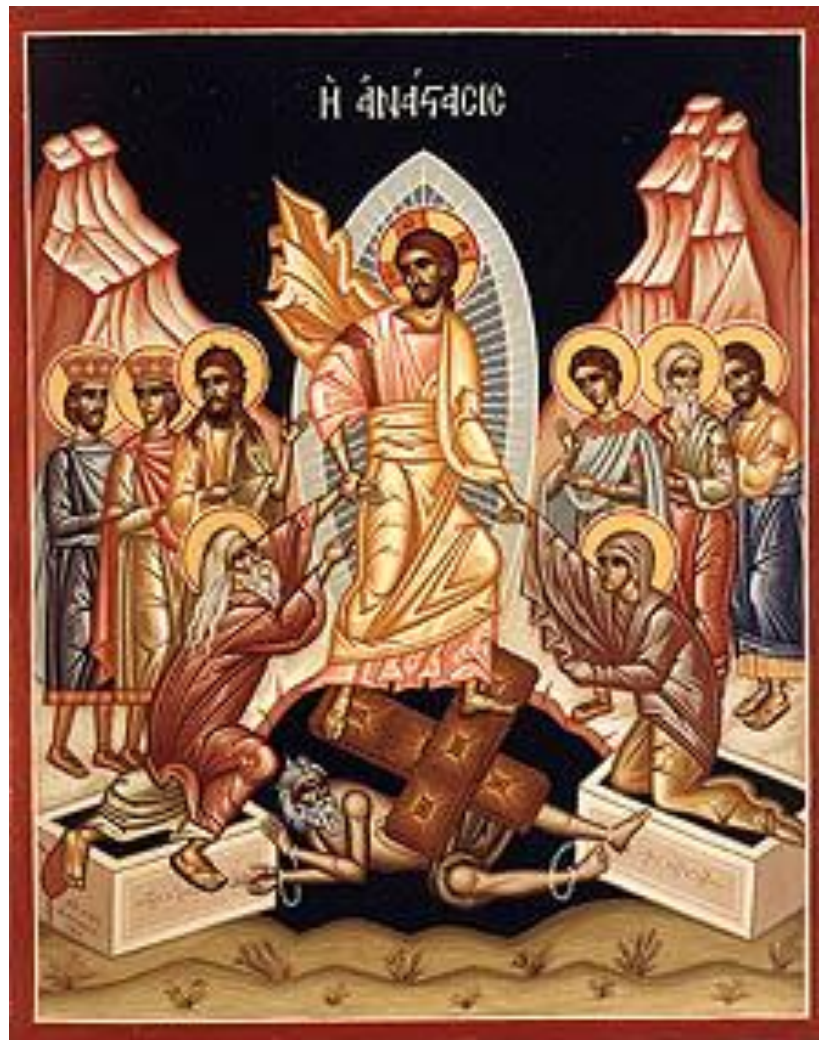
A great weeping and wailing, a great sighing and agony, and Hell and destruction is the departure of the soul. This transitory life is a shadow unreal and an illusive dream; the trouble of the life of earth is a phantasm importunate. Let us, then, flee afar from every earthly sin, that we may inherit heavenly things *[from the funeral hymn, “The Last Kiss”].*

Iconographic Tradition

The icon of the Dormition of the Mother of God (on the cover of this paper) shows the body of the Mother of God lying on a bier while Christ Himself is holding her most-pure soul as depicted by the image of a small child wrapped in white linen indicating “the beginning of a new stage of life after death” (Cavarnos, p. 27). This icon shows the mystery of death for the righteous indicating the separation of the soul from the body and the blessedness to follow in the Presence of the Lord.

Conclusion (Separation of the Soul from the Body)

Death is coming and we cannot escape. Our soul will be separated from our body. We will be ushered into the Presence of God either by angels or demons. There may be signs that accompany our departure depending on our sanctity. We will be judged and experience a foretaste of either eternal joy or sorrow as we await the Second Coming of Christ and the resurrection of the dead. For it is God's will to reunite our body and soul at the Resurrection, to be judged, and to enter into either eternal Life or everlasting destruction. Great effort should be given to prepare ourselves for that day. Truly, great is the mystery of death!



Part II: The Taxing of Souls (*also known as the Toll Houses*)

The departure of the soul from the body is a great mystery. The subject of what actually happens to the soul once it has departed is also a great mystery; however the Church does speak on this matter. Several basic assumptions need to be kept in mind: God, angels, demons, the body and soul of man, death, passions, spiritual warfare, accountability and judgment, the Incarnate God, salvation, the 2nd Coming and Resurrection, heaven and hell are all real. Also, we must keep in mind that there is a *process* involved in the passage from this life to the next. How we live here in this life determines our condition in the next. Let us now examine Holy Scripture, our liturgical tradition and prayers, and the writings and lives of the Holy Fathers to determine the mind of the Church on this subject as we did before.

The Scriptural Basis for This Teaching

St. John 14:30 “the ruler of this world is coming and *he has nothing in Me*”

Ephesians 2:2 “you once walked following the course of this world, following *the prince of the power of the air*, the spirit that is now at work in the sons of disobedience. Among these we all once lived in the passions of our flesh following the desires of body and mind”

Ephesians 6:12 “We are not contending against flesh and blood, but against the powers, against the world rulers of this present darkness, against the spiritual hosts of wickedness *in heavenly places*.”

Psalms 7:1-2 “O Lord my God, in Thee do I take refuge; save me from all my pursuers, and deliver me, lest like a lion they rend me, dragging me away, with none to rescue.”

This Teaching Reflected throughout Our Liturgical Tradition

A prayer from Vespers: “O Christ, spare me Thy servant, when my soul is to be separated from the body at the command given by Thee, Who didst unite into one dust and spirit by divine beckoning; spare me from the assault of *invisible enemies that lie in wait to wrench me away mercilessly*.” (Cavarnos, p. 22)

Another prayer from Vespers: “O Bride of God, the most dreadful gloom of death torments my soul; the thought of the *demons calling to account*, O Good One, continually upsets my soul and makes me tremble...” (Cavarnos, p. 23)

The Compline prayer to the Mother of God: “... and in the hour of my departure, care for my wretched soul, and drive far from it *the dark countenances of evil demons* ...”

A prayer from Nocturn: “O Master, be merciful to me and let not my soul see the dark and gloomy sight of the evil spirits, but let bright and joyous angels receive it.”

A prayer from Matins: “At the fearful hour of death free us from the horrible decision of *the demons seeking to condemn us.*”

A prayer from the Canon to the Guardian Angel: “My holy angel, be my protector and invincible warrior before me *as I pass through the toll houses of the terrible ruler of this world.*”

A prayer from the Canon for the Dying: “Behold a crowd of evil spirits has gathered bearing the records of my sins and they are shouting aloud and demanding shamelessly my humble soul.”

A Canon of Prayer to the All-undefiled Birth-giver of God ... on behalf of a man whose soul is departing, and who cannot speak (Hapgood, pp. 360-367):

O Refuge renowned for the sinful and contrite, make thy mercy known upon me, O Pure One, and deliver me from the hands of demons, for many dogs have compassed me about. (*Ode 1*)

The assembly of the crafty, gaping, have compassed me round about, and seek to bear me away and bitterly torment me. Crush thou their teeth and jaws and save me, O Pure One. (*Ode 3*)

O Conqueror and Tormentor of the fierce Prince of the air, O Guardian of the dread path, and Searcher of these vain words, help thou me to pass over unhindered, as I depart from the earth. (*Ode 4*)

No one now delivereth, and, of a truth, there is none to aid. Succor thou me, O Lady; else as a helpless man shall I be captive in the hands of mine enemies. (*Ode 5*)

To the holy and honorable arms of the holy Angels transfer me, O Lady; that covered with their wings I behold not the ignominious and revolting and gloomy forms of devils. (*Ode 6*)

They who shall lead me hence are come, and hem me in on every side; but my soul holdeth back and is dismayed, being filled with much rebellion; allay them, O Pure One, by thy manifestation. (*Ode 7*)

Vouchsafe that I may escape the hordes of bodiless barbarians, and rise through the abysses of the air, and enter into Heaven; and I will glorify thee forever, O holy Theotokos. (*Ode 8*)

This Teaching throughout Writings of the Holy Fathers

Blessed is he who finds confidence in the hour of his separation from the world, when the soul parts in fear and suffering; for the angels come to take the soul and separate it from the body. (*St. Ephrem the Syrian in Cavernos, p. 21*)

What joy, what exaltation awaits the soul when God’s angels come to take it. (*St. Seraphim of Sarov, ibid., p. 23*)

Live every day having death before your eyes and concerning yourselves with how you will come out from the body, how *you will pass by the powers of darkness that will meet you in the air*, and how you will answer before God. (*Abba Isaiah, ibid., p. 24-25*)

These evil spirits are called “persecutors and revenue officials and *collectors of taxes* in the Sacred Scriptures” (*Chrysostom in Vlachos, p. 386*)

When the soul is separated from the body it sees ‘the fearful, wild, ferocious, merciless and fierce demons as foreboding Ethiopians standing by’. The soul of the righteous ‘is taken by the holy angels, passes through the air, and is raised up.’ As it ascends *‘it finds tax officials guarding the ascent, holding and preventing the souls from ascending.’* Each one of these ‘custom stations’ presents its own particular sins of the souls. St. Cyril refers at first to the five toll-houses of the senses: The ‘toll house of slander... of the sight of the eyes... of hearing... of smell... of touch...’ He then speaks about the rest of the ‘toll houses’ which examine the soul for sins each having its own ‘custom officials and revenue collectors.” (*St. Cyril of Alexandria in Vlachos, pp. 389-90*).

When the soul comes out from the body, the angels accompany it, and at that time, all of the powers of darkness come out to meet it, and desiring to seize the soul *investigate whether there is anything of themselves in it.* (*Abba Isaiah*)

No one will help us in that day, neither friend nor relation. Only our repentance in this world, with its accompanying virtues, namely true love, humility, obedience, and temperance will help us. These accompany us when we set off from this ephemeral world. They resist those opposing powers which wish to seize us. (*St. Ephrem the Syrian, ibid., p. 26.*)

Lazarus “was carried by the angels to Abraham’s bosom” (St. Luke 16:22). “Fool, this night your soul is required of you” (St. Luke 12:20). “The soul of the foolish rich man was claimed by “certain fearful powers perhaps sent for this very purpose.” (*Chrysostom in Vlachos, p. 382*)

“The soul after its departure from the body undergoes testing in the air by evil spirits which encounter it and attempt to impede its ascent.” (*Evergetinos Vol. 1, Hypothesis X*)

The aerial demonic guards and judgment places are called in the Patristic writings the toll houses, and the spirits who serve in them are called tax collectors... The teaching of the toll houses is the teaching of the Church. There is *no doubt whatever* that the Apostle Paul is speaking of them [in Ephesians 6:12]. (*St. Ignatius Brianchaninov in Rose, pp. 66, 70*)

The second moment of ‘not being put to shame’ (cf. Psalm 118:80) is the time of death and the passage through the toll houses. No matter how absurd the idea of the toll houses may seem to our ‘wise men’ they will not escape passing through them. What do these toll gatherers seek in those who pass through them? They seek whether people might have some of their goods. What kind of goods? Passions. Therefore, in the person whose heart is pure and a stranger to passions, they cannot find anything to wrangle over... Being put to shame here means that the soul itself is thrown into hell... (*St. Theophan the Recluse in Rose pp. 86-87*).

I know of other tax collectors who after our departure from this present life inspect us and hold us to see if we have something that belongs to them. I wonder how much we must suffer at the hands of those evil angels, who inspect everything and who, when someone is found unrepentant, demand not only the payment of taxes, but also seize and hold us completely captive. (*Origen in Vlachos, pp. 385-6*)

Summary and Conclusion (*The Taxing of Souls*)

Something mysterious and terrifying happens as the soul departs from the body. Preserved in the mind of the Church from ancient times is the notion that the soul will be tested as it passes from this life to the next. St. Paul tells us, “It is appointed for men to die once, and after that comes judgment” (Hebrews 9:27). For those who are pure, nothing, “neither death, nor life, nor angels, nor principalities, not things present, nor things to come...nor anything else in all creation, will be able to separate [them] from the love of God in Christ Jesus our Lord” (Romans 8:38-39). They will be accompanied by angels into the Presence of God there to await the Resurrection and their eternal reward. However, for the souls of the unrighteous, the demons will meet them and taunt them for the passions which the person cultivated in this life through their ‘inspiration’ and of which they never repented or overcame. Indeed, there is a scriptural, liturgical, and patristic basis for the teaching of the so-called “taxing of souls” which we cannot deny. It is everywhere in the prayers of the Church and the writings of the Holy Fathers. We cannot honestly deny that this is an Orthodox and Patristic teaching. Orthodox theological writers from every generation agree that this imagery and language describes a real experience: “It seems that the whole tradition of the Church speaks of the existence of the customs demons, the spirits in the air, which fight a man with hatred and evils not only throughout his life, but especially before and after his soul’s departure from the body” (*Metropolitan Hierotheos Vlachos, p. 720*).

However, several points must be kept in mind: (1) The so-called toll houses are *not* material. Rather, they are the passions rooted in the soul and the demons who inspired their cultivation in our lives. The language used is only symbolic, but reflects an actual experience. (2) These demons have no authority over the souls of the righteous since the righteous did not cultivate the demon-inspired passions but overcame them by God’s grace. As was true of the Lord, so it is true of them, “the (demons are) coming, but (they) have (will find) nothing in (us).”

Thus, “the whole problem is not to be afraid of the customs demons, but as long as we live, to cure our soul and our whole being of passions, to partake of the uncreated grace of God, so that the departure of our soul from our body may be a matter of joy and delight... This is why the Fathers advise us to live within the Church, with repentance, confession, and spiritual works; that we live and die in the Church with the Orthodox Faith and the prayers of our Fathers, so that the ruler of darkness and the spirits of evil may not have power over us.” These things are written and given to us “to prompt us to repentance” (Vlachos, pp. 77,72,62).

Summary and Conclusion

Lord, have mercy! Death is real and we must all pass through it. If we love the Lord we have nothing to fear for God is with us and nothing can separate us from His love. We will be received by the holy angels and will be escorted into the Presence of God to be judged and to begin our experience of God’s Glory as we await the 2nd Coming of Christ when we, together with all of mankind, will be resurrected to appear before the Fearful Judgment Seat of Christ. The righteous will enter into the Kingdom of God and the wicked will enter into everlasting shame.

Lord, have mercy! Let us strive then with the time that God has given us to free ourselves from the corrupt influences of the fallen angels by uniting ourselves to Christ. Let us be transfigured by God’s Grace through prayer, through obedience to the Lord’s commands, and through the Holy Mysteries of our Holy Church. And let us always pray for “a Christian ending to our life, painless, blameless, and peaceful, and for a good defense before the fearful Judgment Seat of Christ.” Amen and amen. *Lord, have mercy!*

Selected Bibliography

The Holy Bible (RSV)

Cavarnos, Constantine. The Future Life According to Orthodox Teaching. (Center for Traditionalist Orthodox Studies, Etna California, 1985).

Evergetinos, The. (Center for Traditionalist Orthodox Studies, Etna California, 1988, 1991).

Hapgood, Isabell. Service Book, 1983.

Hierotheos (Vlachos), Metropolitan of Nafpaktos. Life After Death. (Birth of the Theotokos Monastery, Greece, 1998).

Maloney, George A. S.J. Pseudo-Macarius: The Fifty Homilies and The Great Letter. The Classics of Western Spirituality (New Jersey: Paulist Press, 1992).

Panteleimon, Archimandrite. The Journey Beyond Death. (Holy Trinity Monastery: Jordanville, NY, 1998).

Pomazansky, Fr. Michael. Orthodox Dogmatic Theology. (Saint Herman of Alaska Brotherhood, Platina, CA, 1997).

Puhalo, Lazar. The Soul, the Body and Death. (Synaxis Press, 1985).

Rose, Fr. Seraphim. The Soul After Death. (Saint Herman of Alaska Brotherhood, Platina, CA, 1995).

Vassiliadis, Nikolaos. The Mystery of Death. (Athens, 1993).

Titles from the Evergetinos Volume 1, the 1st Book:

Hypothesis V: That we must always call to mind death and the future judgment; for, he, who does not continually expect death and the future judgment, is easily overcome by the passions.

Hypothesis VI: The joy of heaven is inexpressible as is the glory which awaits the Saints; therefore, we must remember with our whole souls the joy of Heaven and the glory of the Saints. In all that we accomplish, nothing is equal to that joy or glory.

Hypothesis VII: Many times the souls of virtuous people are made cheerful at the time of death by some divine overshadowing, and thus they depart from the body.

Titles from the Evergetinos Volume 2, the 1st Book:

Hypothesis VIII: Regarding those who die and come to life again, and how this happens by divine Providence. And how many times sinners while still alive, beholding the torments of Hell and the demons, shudder with fear; and in this state of fear their souls depart the body.

Hypothesis IX: Proof of where the souls of the dying go and how they exist after their separation from the body.

Hypothesis X: The soul after its departure from the body undergoes testing in the air by evil spirits which encounter it and attempt to impede its ascent.

Hypothesis XI: How, after death, souls are assigned to the same place as those souls which lived in a similar way on earth.

