



I love how from time to time God arranges for us to land in a passage of Scripture that perfectly aligns with what's going on around us. As we all know, Friday was April 15—tax day! For most of us, that isn't our favorite day of the year. But how perfect that today in our study of Romans we come to chapter 13, which is all about how we should relate to the governing authorities, including this issue of paying our taxes.

There's an old joke about paying taxes. Someone had cheated on his income tax over the years and felt convicted about it. So he anonymously sent a cashier's check for \$100 to the IRS with a note that said, "I can't sleep, I feel bad about what I've done. So I'm sending you this check for \$100, and if I still can't sleep after this I'll send you the rest."

It is interesting how often we look for ways to cut corners in this area. The book *Freakonomics* tells how a simple change in tax law exposed the depth of the public's willingness to deceive for financial gain: In the 1980s, an I.R.S. research officer had seen enough random audits to know some taxpayers were incorrectly claiming dependents for the sake of exemption. Sometimes it was a genuine mistake, but more often the claims were a joke, like when someone listed a dependent named Fluffy, who was obviously a pet, not a child. This officer decided the best way to clean up this mess was to require taxpayers to list their children's Social Security numbers. That idea finally made it into law for the 1986 tax year. When the returns started coming in the following April, the results were shocking: 7 million dependents had suddenly vanished from the tax rolls, some incalculable combination of real pets and phantom children. This generated nearly \$3 billion in revenues in a single year!

This raises the question, what's our responsibility to our government? Here in Romans the apostle Paul started back in chapter 12 talking about how to respond to the mercies of God in our lives. He said, "In view of God's mercies, here is what you're to do." And he went on to talk about several different relationships: our relationship to God, our relationship to one another in the body of Christ, and our relationship to our enemies, which we looked at last week. Now, in chapter 13, he turns to our relationship to the governing authorities.

It's easy to see why this was an issue. The Christians in Rome where living under governing authorities who didn't want anything to do with their God. Nero was emperor at the time. He

wouldn't start persecuting Christians until about ten years later, but still both Christians and Jews in Rome were viewed with suspicion. Just a few years earlier, the Jewish community had been expelled from Rome. The Roman authorities saw Christianity as just a sect within Judaism. And didn't Christians teach they were part of another kingdom and loyal to another King? You can see why this was an issue.

And it's an issue today as well. There are many followers of Christ struggling to know what to do when the law tells us to do something our faith says is wrong. Kim Davis, a county clerk in rural Kentucky, stopped issuing marriage licenses after the US Supreme Court ruled in favor of same-sex marriage. She framed her refusal as a defense of her religious freedom, calling herself a "soldier for Christ." My point here isn't to say whether she was right or wrong, but just to show this is a very real issue for us today. Why should we pay taxes to support things we think are immoral? So let's look at what Paul said to the Christians in Rome about their personal responsibility as citizens and what that means for us today.

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 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 (Romans 13:1–7).

All Believers are to be Subject to Governing Authorities

The most obvious thing Paul says here is we're to submit to the authority of civil government. He says it in v. 1, "*Let everyone be subject to the governing authorities...*" He says it again in v. 5, "*Therefore, it is necessary to submit to the authorities...*" The command to submit means to place yourself under those God has placed over you. The idea is to willingly take your place in the social strata of the day; it's a willing subordination. Paul offers three reasons we should do this.

Because it is right

The first reason is because it is right. The reason human government is right is God himself established it. It follows if God has established it, those who rebel are rebelling against God. If you hire a sitter for your kids and you tell your kids to obey her, then you've established her authority and for your kids to disobey her is to disobey you. You see, the Bible has a profound recognition that God himself appoints those in authority.

Remember Daniel? He lived under the rule of a maniac named Nebuchadnezzar. Yet Daniel said, "*the Most High is sovereign over all kingdoms on earth and gives them to anyone he wishes and sets over them the lowliest of people*" (4:17).

Jesus recognized this as well. When he stood before Pilate he said, "*You would have no power over me if it were not given to you from above*" (John 19:11).

Now of course that whole idea is also a reminder to governing authorities that just as God gave them their position of authority, he can take it away. It's a reminder that their power is derivative and they shouldn't misuse it. But for us it's a reminder God is in charge, even over godless rulers. That doesn't mean he's responsible for all their behavior, but submit to them because it's the right thing to do given the fact God established their authority.

Because it is wise

The second reason we should submit to them is it is wise. He says if you rebel against what God has established you bring judgment on yourself. What does that mean? He explains in verses 3-4. The role of government is to reward those who do right and punish those who do wrong. He even says, "the one in authority is God's servant for your good." He uses the word for servant that's actually used elsewhere to speak of deacons in the church. Government authorities serve God by commending what's right and punishing what's wrong. He calls it "bearing the sword," which may even be a reference to the death penalty.

Part of what he's saying here is the reality of sin necessitates government. If sinful humanity were allowed to engage in all manner of evil, as our hearts are inclined to do, there'd be complete anarchy. For society to flourish, governmental restraint is essential. And you certainly don't want just anyone bearing the sword, but only those who reward what's right and punish

what's wrong. Someone has said, "A real patriot is the fellow who gets a parking ticket and rejoices that the system works," and I think he's right.

When I was 13 years old I was arrested for being a passenger in a car where alcohol was being consumed. I'll never forget the experience of being searched, cuffed, placed in the back of the police car, and then driven off to Juvenile Hall where I was alone in a cell until my father came to pick me up. And he took his time so I could savor the experience! I'll never forget the look on his face, as well as the look on the face of the judge at my detention hearing a few months later. It was a scary experience. The great thing about it was, I never forgot it, and the fear of it happening again kept me from doing a lot more stupid things in my high school years. That's the role of government, and that's why it is wise to submit.

By the way, Paul also says it is wise to submit because of our conscience (v. 5). What he means by that is if it's true the government derives its authority from God, and is in fact his servant, then to go against it will violate what we know in our conscience is the right thing to do. We'll talk more about how our conscience plays into all of this in a moment, but here it serves to reinforce the necessary role of government.

Because it is fair

The third reason we should submit is because it is fair. This comes out in verses 6-7 where Paul says those who govern work hard, and do so full-time, and so you owe it to them to pay your taxes, to support them. In fact, not only do you owe it to them to pay your taxes but you owe them your respect and honor, even when you don't agree with them.

Notice again he calls them God's servants in v. 6 but here he uses a different word for servant from the one used up in v. 4. This word was used to describe those who were priests. The idea seems to be that just as priests were supported by the people's offerings, so those who work in government should be supported by our tax dollars. Again it's only fair.

So we've seen here resisting governmental authority is resisting God. We should submit to them because it is right, wise and fair. And this is true even when the governing authorities are antagonistic toward the Christian faith, as the pagan government of Rome was.

We have a great example of that in Daniel. Daniel was a Jewish man who had been exiled in Persia. Daniel rose in the ranks to work for King Darius, within the pagan government of Persia. The Bible says, "*Daniel so distinguished himself among the administrators and the satraps by his exceptional qualities that the king planned to set him over the whole kingdom.*" When some of the other leaders found out about this they tried to "*find grounds for charges against Daniel in his conduct of government affairs, but they were unable to do so*" (Daniel 6:3-4). It's clear

somehow Daniel found a way, as a devoted Jew, to work within the system of a pagan government, and to it in such a way that he was well thought of by all.

What is the Scope of this Command?

But this raises an important question: Are there any limits to the authority of the state? Is its authority absolute or are there situations when followers of Christ must refuse to submit? What happens when the government passes laws that are against God's law? What do we do then?

If we look carefully at this passage, as well as other passages dealing with the same issue, we can see there are limits to the authority of the government, and there are times when a Christian cannot submit. Right here in Romans 13 there are several hints this authority isn't absolute, and when push comes to shove, we must obey God rather than man.

First, these verses assume the governing authorities are rewarding what's right and punishing what's wrong. As such, they're God's servants. But what happens when they stop serving God's purposes? What happens when the government starts rewarding what's bad and punishing what's right? There are many places in our world where Christians are persecuted by the governing authorities for just gathering to worship. They're denied jobs, their kids are denied access to good schools, sometimes they're even imprisoned or killed for their faith. That's a far cry from rewarding the good.

Another hint is seen in v. 5 where Paul mentions conscience. His point is we should obey governing authorities as a matter of conscience, but this cuts both ways. What happens when our conscience tells us we can't do something the governing authorities command us to do? Leon Morris writes, "Conscience is a powerful reinforcement to the outward directions to submit to the state. But once conscience is brought in, there is a limit: what is against conscience cannot be done... Conscience at one and the same time obliges us to be obedient and sets a limit to that obedience."

When Hitler was in power in Germany, it was against the law to shelter Jews. But many Christians refused to obey that law as a matter of conscience. For example, when it became clear the Nazis were enforcing racist policies, a pastor named Martin Niemoller continued to preach the truth. As a result, he was thrown into prison. The prison chaplain visited Niemoller and asked him, "Why are you here. Why are you in prison?" Niemoller looked him in the eyes and said, "And, brother, why are you **not** in prison." Sometimes conscience demands we resist.

There's still another hint in v. 7. He says, "***Give to everyone what you owe them, whether it's taxes, revenue, respect or honor.***" This is a clear echo of something Jesus said. Remember the story? In Matthew 22 we read of some Pharisees who approached him with a question: "***Is it right to pay the taxes to Caesar or not?***"

They were trying to trap him. If he said no he'd be branded as a traitor to Caesar. If he said yes he'd be seen as in league with the Romans. So Jesus responded, "***Why are you trying to trap me? Show me the coin used for paying the tax.***" They brought him the coin, and he asked, "***Whose image is on this coin?***" They replied, "***Caesar's.***" Then he said to them, "***So give back to Caesar what is Caesar's, and to God what is God's***" (Matthew 22:18b-21).

With this single sentence Jesus established the validity of human government, but he also set up its limits. Caesar had his image on certain things, and those things rightly belonged to him. There's a proper domain for human government. But whose image is stamped on us? God made us in **his** image. We owe him our ultimate loyalty, our hearts, our lives, our worship and our highest love. When the government asks for that, we can't give it to them.

There are many examples in the Bible of people who refused to obey the governing authorities with that in mind. There are the two Hebrew midwives who disobeyed the Egyptian's king's orders to kill all the Hebrew male babies. When they were interrogated, they lied about what they did. God rewarded them for their actions (Exodus 1:15-22).

And then there were the three young Jewish men—Shadrach, Meshach and Abednego—exiled in Babylon, refusing to obey the King's edict to bow down and worship an image of gold, even after he threatened to throw them into a fiery furnace. They said to him, "***King Nebuchadnezzar, we do not need to defend ourselves before you in this matter. If we are thrown into the blazing furnace, the God we serve is able to deliver us from it, and he will deliver us from Your Majesty's hand. But even if he does not, we want you to know, Your Majesty, that we will not serve your gods or worship the image of gold you have set up***" (Daniel 3:17-18). And you know the story—God **did** deliver them.

Then in the NT, when the Jewish leaders commanded Peter and John not to speak publicly about Jesus, they replied, "***We must obey God rather than human beings***" (Acts 5:29). In the end, most of the apostles were killed because they made that same choice.

So there **are** times we should disobey the governing authorities. But we should do this only after looking at what Scripture says, seeking the Lord in prayer and consulting other believers. But when the authorities ask us to violate a command of God, or to commit an immoral act, or to act in a way contrary to our informed conscience, we should disobey.

Martin Luther King Jr. was a great example. He found himself in jail after launching a nonviolent campaign against segregation in Alabama. While there, he wrote one of history's best defenses of civil disobedience, his *Letter from a Birmingham Jail*. People asked him how he could justify breaking state laws while at the same time urging state governments to respect the Supreme Court's ruling in Brown v. The Board of Education. King responded: "An

unjust law is no law at all. A law that uplifts human personality is just, while one that degrades human personality is unjust."

We should be grateful we live in a nation founded on Judeo-Christian values and far more inclined towards justice than Rome was. Thank God we live in a country that allows us to worship freely and for the most part to live out our faith according to our conscience. Thank God we can still speak out against what we believe is wrong and unjust. But we should also be very concerned that our government seems more and more to be imposing unbiblical and secular values on us. I think it's going to get worse. I think we need to be prepared beforehand to know what battles are worth fighting and how to fight them.

It seems that, in Paul's mind, the place to fight the battle isn't to withhold taxes. That's true even if we don't like the way the money is being spent. It was the same way for the Christians in Rome. Taxes were exorbitant then too, and that money was often spent on immoral things. But Paul told the believers in Rome to still pay their taxes, and so should we, and do it with an attitude of respect and even honor towards those leaders we may have serious reservations about.

I've mentioned this before but when I first entered full-time ministry I was given the option of opting out of paying social security tax. The law says ministers can opt out if they've taken a vow of poverty or conscientiously object to the idea of receiving help from the government. It meant quite a savings for us, and I knew many pastors I respected who opted out because they needed that money to live on or wanted to invest that money in something they felt was more reliable than social security. So I opted out. A few years later, someone challenged me to think this through. Had I really taken a vow of poverty? Would I really object to receiving help from the government if needed? No on both counts. I began to see this as a moral issue for me. Would I obey the law and trust God for my finances or continue to rationalize? I chose to trust God and took advantage of a one-time window of opportunity the IRS provided to opt back in. As

I patted myself on the back for doing that, the IRS proceeded to slap me with a staggering bill for back taxes! But eventually I was able to pay it, and the best thing is I can live with a clear conscience in that area of my life.

Now I should say that not every pastor has chosen to do what I did. There are certain issues as believers where our consciences are different. So as a community of believers we have to leave room for the fact that we all may not come out in the same place on some of these issues. We need to give each other the benefit of the doubt. But, still, the principle is clear...

Give back to Caesar what is Caesar's, and to God what is God's. We owe it to Caesar to pay our taxes. We owe him our respect and honor. Paul has even encouraged us to do what's right and good. We're called to more than just passive obedience, but to participate in the public life and work for the welfare of our society. I think of a group of CPC men who visit incarcerated youth at the Hillcrest Correctional Center each month. I think of folks who regularly take food to those in the Tenderloin, and a group of women here who made care packages for the homeless last month. I think of all our public school teachers at CPC. I think of CPC men and women who serve on city councils in various communities here on the Peninsula. I think of those who serve in law enforcement and our veterans. They're all going the extra mile to give Caesar his due.

We owe it to Caesar to be good citizens, but we owe it to God to give him our very lives. Caesar isn't God. He doesn't rule over us. He can regulate our lives to some degree, but he can't control our spirit. And we don't put our hope in Caesar either, because his kingdom will one day fizzle out. But our King will reign forever and ever.

This manuscript represents the bulk of what was preached at CPC. For further detail, please refer to the audio recording of this sermon.

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