

THE CHRISTIAN'S RESPONSIBILITY TO PAY TAXES

TEXT: ROMANS 13:5-7

INTRODUCTION:

1. Last week we looked at the Christian's responsibility to government. The Christian is to be submissive to "the higher powers" (13:1), that is all lawful authority because these authorities were put there by God.
2. "For there is no power but of God: the powers that be are ordained of God" (13:1b).
3. The Bible teaches that disobedience to government is actually disobedience to God (13:2).
4. The word "damnation" in Romans 13:2 refers to the judgment of God (see Scofield margin).
5. Furthermore, the government has the duty to execute evil-doers (13:4).
6. Tonight we will continue where we left off, giving special attention to verses 6 and 7, which deal with our responsibility to pay taxes.
7. The politicians waste our money, and oftentimes our tax money is spent on wicked things, but nevertheless Christians must pay taxes.
8. Back in 2010, Internal Revenue Service employees were told to scrutinize tax exempt applications from conservative groups. Consequently, many of these groups were denied tax exemptions.
9. This practice went on for a couple of years, but it did not get any attention in the news media until 2012, and even then the media largely ignored it.
10. In June, 2012, following up on complaints, Rep. Darrell Issa (R-CA) formally requested a Congressional inquiry.
11. On May 22, 2013, Lois Lerner, the director of the Exempt Organizations Unit of the IRS refused to testify in front of Congress, pleading the Fifth Amendment (no person can be required to testify against himself or herself in a criminal case).
12. Later on it was revealed that Lois Lerner destroyed 24,000 emails, and that she was using a separate personal email account denominated "Toby Miles" (the name of her dog).
13. The House of Representatives passed a resolution holding Lois Lerner in contempt of Congress for her refusal to comply with a

subpoena duly issued by the Committee on Oversight and Government Reform. However, up to now, Lois Lerner has yet to be punished.

14. To summarize, the people who run the IRS are crooks, and our crooked Justice Department won't do anything about it.
15. But here is what we need to remember – the Roman government in our Lord's day was also very crooked and corrupt, but our Lord said, "Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's" (Matthew 22:21).
16. W.H. Griffith Thomas said, "In relation to the State, questions as to its precise moral character do not touch our duty, so long as the demand does not entrench (intrude or interfere) on the domain of the conscience" (*St. Paul's Epistle to the Romans*).
17. When the government's demands do conflict "on the domain of the conscience," the Bible is clear – "We ought to obey God rather than men" (Acts 5:29).

I. FOR OUR CONSCIENCE SAKE (13:5, 6)

1. In his epistles, the apostle Paul uses the phrase "for conscience sake" four times – here in Romans 13:5, and three times in I Corinthians 10, which deals with the issue of eating food offered to idols.
2. Conscience is that inner judge that accuses & condemns us when we have done wrong and approves and commends us when we have done right.
3. There is a twofold necessity for submission to government — an external one, in the wrath of God which comes on resistance; and an internal one, in conscience (13:5).
4. Even apart from the consequences of disobedience (the "wrath" of government – 13:5), man's conscience recognizes the divine right and function of the government, and must freely submit to it (13:5).
5. And it is because conscience recognizes the moral value of the state as an ordinance of God that we pay taxes.

II. THEY ARE GOD'S MINISTERS (13:6; cf. 13:4)

1. We dealt with this last week. Just as pastors are "ministers (servants) of God" in the spiritual sphere, civil authorities are called "ministers (servants) of God" in the temporal or secular sphere.

2. “Tribute” (13:6) refers to taxes. The government cannot function without tax money, and much of the money is spent on things that are necessary – military, police, fire department, sanitation, parks department, etc.
3. Working “off the books” to avoid taxes, or cheating on tax returns is dishonest and illegal. It is sinful (Romans 13:6).
4. “Tribute” (13:6, 7) refers to property taxes and income tax. “Custom” (13:7) refers to taxes on import and export, as well as sales tax.
5. People often cheat on taxes, and they think no one will catch them. However, God says they are bringing judgment upon themselves (cf. 13:2 – “receive to themselves damnation”).
6. “Fear to whom fear” (13:7). Albert Barnes says this “means a solicitous anxiety lest we do anything to offend them.”
7. This same word “fear” often is used in reference to the fear of God. Acts 9:31 says the Christians were “walking in the fear of the Lord.”
8. The word here in Romans 13:7 refers to “respect.” If we cannot respect a leader, we must respect his office.
9. “Honour to whom honour” (13:7). You may recall that in Acts 26:25, Paul addressed the governor Porcius Festus (a heathen) as “most noble Festus.”

III. WE MUST RENDER TO ALL WHAT IS DUE (13:7).

1. As I pointed out last week, these principles apply to every form of government because government was established by God.
2. W.H. Griffith Thomas wrote something that sounds startling, but it is true. He said the Christian’s duties to the state “are as truly an obligation as the most spiritual of our Church functions. Paying taxes is just as Christian as praying at a meeting” (*St. Paul’s Epistle to the Romans*).

CONCLUSION:

“In our own land (America) there exists the happy and bright illustration of the true principle on this great subject. The rights of conscience are regarded, and the laws peacefully obeyed. The civil ruler understands his province; and Christians yield a cheerful and cordial obedience to the laws. The church and state move on in their own spheres, united only in the purpose to make men happy and good; and divided

only as they relate to different departments, and contemplate, the one, the rights of civil society, the other, the interests of eternity. Here, every man worships God according to his own views of duty; and at the same time, here is rendered the most cordial and peaceful obedience to the laws of the land. Thanks should be rendered without ceasing to the God of our fathers for the wondrous train of events by which this contest has been conducted to its issue; and for the clear and full understanding which we now have of the different departments pertaining to the church and the state” – Albert Barnes.