

ROMANS 13:6-7- SUPPORTING GOVERNMENT THROUGH TAXES

1. THE PRINCIPLE

V 6

A. THE CHRISTIAN OBLIGATION TO SUBMIT TO AUTHORITY

The government is expensive and we benefit by it in a number of ways.

We even benefit if it is a bad government.

There is no exception for a Christian's paying all taxes that he is assessed.

As Paul wrote this, there was quite a backdrop to this.

The Roman government was pagan, despotic, and sometimes merciless.

The caesars declared themselves to be gods and demanded worship from the people. It later became a giant welfare state, where few people worked and were dependent on the government. Part of the Roman taxes were used to support pagan temples and other religious institutions all through the empire.

With this kind of backdrop, you would think that the Christians would refuse to pay taxes that would support such ungodly things. But they knew that Christians were to be model citizens and were really to obey God.

B. THE HISTORY OF TAXES IN THE OLD TESTAMENT

1. The First Biblical Reference

Genesis 41:36, 48-49, 47:26---Joseph in Egypt

2. God's System of Taxation For His Theocracy

a. For priestly tribe of Levi---Lev 27:30, Num 18:21-24

This tax was actually a tithe.

The chief priests were also the civil rulers.

b. Festival Tithe---Deut 12:10-19

This was used for sacrifices, the tabernacle and temple

c. Welfare Services----Deut 14:29

This also was a tithe but it was paid every three years.

It was for the alien, orphan, and widow.

d. Tabernacle and temple---Ex 30:14

This was an annual half-shekel tax

The total of all the taxes for a year would be 24%.

C. WHAT JESUS THOUGHT OF TAXES

Matthew 17:24-27, Matthew 22:15-21

Jesus made it very unambiguous that paying taxes to a human government was a divine obligation. Rome was despotic, pagan, unjust, and Caesar was the image on the coin---Augustus, who called himself the son of god. Taxes were still to be paid.

D. WHAT OUR TAXES DO FOR US TODAY

We should be thankful for the armed forces we have to give us national security. Taxes support our courts and federal agencies, parks, food inspectors, FBI, schools, universities, highways, streets, firefighters, and police. We may tend to complain about our taxes but without them, government could not function. Civilization would be impossible. Our lives and property would be in jeopardy everyday.

E. RESPONSIBLE TAXATION

The state is responsible to God for what it does with its power.

Taxes are to serve the people and not to enrich the leaders.

Our forefathers were wise in wanting taxation with a representative form of government. Otherwise we all would be at the mercy of the king. They knew this all too well.

2. THE PURPOSE

V 6

A. SERVANTS (leitourgos) This was originally used of a person who served in a public office at his own expense and later used of all officials, like a public servant today.

The English word, liturgy is derived from that and meant in the early church a religious servant, a servant of God. It came to be known in English as a prescribed religious service.

They are servants of God or ministers, for our good

Paul had been a very zealous Pharisee and had to have been fiercely angered and had to despise paying the Roman government for support. But then he became a Christian and was submitted to Christ and was to be submitted to the government which the Lord Himself ordained.. Whether they be the best or the worst, they are still servants of God. They represent a divine institution as well as a human mission.

B. ATTITUDE OF EARLY CHURCH FATHERS

The early church fathers had tremendous respect for human government.

1. Clement of Rome

In a prayer, he wrote, "while we render obedience to Thine Almighty and most excellent name, and to our earthly rulers and governors. Thou O Lord has given them the power of sovereignty through Thine excellent and unspeakable might, that we knowing the glory and honor which Thou hast given them, may submit ourselves to them, in nothing resisting Thy will. Grant them health, peace, concord and stability, that they may without failure administer the government which Thou has committed to them."

2. Justyn Martyr

He wrote to the emperor Antonius Pius.

"Everywhere we more readily than all men, endeavor to pay those appointed by you the taxes both ordinary and extraordinary, as we have been taught by Jesus.... Whence to God alone we render worship, but in other things we gladly serve you, acknowledging you as kings and rulers of men, and praying that with your kingly power you be found to possess also sound judgment.

3. Tertullian

He wrote "Without ceasing, for all our emperors, we offer prayer. We pray for life prolonged, for security to the empire, for protection to the imperial house, for brave armies, a faithful senate, a virtuous people, the world at rest, whatever as man or Caesar, an emperor would wish.

C. WE SHOULD REMIND LEADERS OF THEIR ACCOUNTABILITY

We do need to make it known to the world that God is the ultimate authority and only Sovereign. He is to be feared above all rulers.

They are servants of God and are given permission by Him to rule and are Therefore held accountable by Him for serving responsibly on behalf of society

3. PARTICULAR OBLIGATIONS

V 7

A. RENDER WHAT IS DUE (Apodidomai) pay back what is owed

Moral and spiritual responsibility

Customs were given to King Herod. We are to give unbegrudgingly.

- B. FEAR—(Phobos)
 - C. HONOR---(Timeo)
- 1 Pet 2:15-17

4. THE CHARACTER OF CHRISTIAN CITIZENS

A 2nd century Christian writer wrote: "They display to us their wonderful and confessedly striking method of life.They pass their days on earth, but they are citizens of heaven. They obey the prescribed laws, and at the same time surpass the laws by their lives. They love all men, and are persecuted by all. They are unknown and condemned, they are put to death, and restored to life. They are poor, yet make many rich, they are in lack of all things, and yet abound in all. They are dishonored and yet in their dishonor are glorified."