

## Give What to Whom?

Romans 13:6-7

ABC 2/26/17

I'm going to go way out on a limb & say there's not one of us in this room who enjoys paying taxes. Am I correct? Or do some of you look forward to it? No one enjoys paying taxes but taxes are a part of life, & of death. In 1953 the Bureau of Revenue Service became the Internal Revenue Service, sometimes referred to as the *Infernal* Revenue Service because we often see it as diabolical & hellish. Others call it the *Eternal* Revenue Service because it seems we pay taxes year in & year out forever. A newspaper columnist once quipped, *The only difference between death & taxes is that death doesn't get worse every time Congress meets.*<sup>1</sup> Or has been well said, *People who complain about taxes can be divided into two classes: men & women.* Although no one enjoys paying taxes, some take their protest to extremes. On Feb 18, 2010, Andrew Joseph Stack III crashed his Piper Dakota airplane the Echelon office complex in Austin, TX killing himself & IRS manager Vernon Hunter & injuring 13 others. Prior to the crash, Stack had posted a suicide note referring to *greed, insanity, & the IRS.*<sup>2</sup> I trust none of us go to that extreme. But is it true that income *tax returns are the most imaginative fiction being written today?*<sup>3</sup> What is our attitude to be toward paying taxes? What if they're used for something that's not biblical? Do we still have to pay them? What about unjust taxes? When can we say *enough is enough* & just stop paying them?

It reminds me of Robert Perry who, on one of his polar expeditions, headed north with one of his dog teams. At the end of the day, when he stopped to take a bearing on his latitude, he was amazed to discover he was actually further south than he'd been at the beginning of the day, even though he'd been hurrying north all day long with his dogsled. The mystery was solved when he discovered he'd been traveling on a gigantic ice floe. Ocean currents were pulling him south faster than the dog team could travel north.<sup>4</sup>

Ever feel that way? The faster you go, the more behind you get? The more you earn, the more the IRS wants to take from you? How should we respond to taxes? PRAY

**1. Submit** Today finish this paragraph & see how Paul concludes this section on submitting to governmental authority over us. We could easily outline this paragraph with 2 words: Submit (1-

<sup>1</sup> Robert Quillen, [www.barrypopik.com](http://www.barrypopik.com)

<sup>2</sup> [wikipedia.org/wiki/2010\\_Austin\\_suicide\\_attack](http://wikipedia.org/wiki/2010_Austin_suicide_attack)

<sup>3</sup> Herman Wouk, [www.goodreads.com/quotes/tag/taxes](http://www.goodreads.com/quotes/tag/taxes)

<sup>4</sup> Erwin Lutzer, *Twelve Myths Americans Believe*, p 181

5) & Support (6-7). We've already learned that Christians are to make the best citizens. We're to submit to the governing authority. Paul tells us the reason why. Let's read Rom 13:1-5.

From these vss, we can easily summarize that the role of government is 3-fold. **A. Government is to discourage evil.** Vs 3 says, **For rulers are not a cause of fear for good behavior, but for evil...**

This Greek word for **fear** gives us the English word *phobia*. In other words, the government creates a sense of phobia, all sorts of fears in the lives of those who commit crimes. This is only further proof that even ungodly, worldly rulers have a basic awareness of good & evil. So to hinder the digression of any culture into total anarchy, God has established government.

**B. The government is to encourage good.** Paul continues in vs 3, **Do what is good & you will have praise from the same.** In other words, obey the laws of the land, & as a general rule, you'll be appreciated as good citizens.

**C. The government is a minister of God to inflict punishment.** In vs 4 Paul writes of government, **it does not bear the sword for nothing; for it is a minister of God, an avenger who brings wrath on the one who practices evil.** The sword is a reference to a weapon used to kill. Paul says it's the symbol of the government's right to punish crime, even the penalty of death. & we talked about all this a couple of weeks ago. Paul's teaching on submission to government isn't an interruption of his theme or emphasis, but an extension of it. From vs 1 of chpt 12 Paul's been teaching how the Christian is to live out the blessings of God's mercies they've been given. We do this by submitting our lives to God, presenting our bodies as a living sacrifice to Him. We must also submit our interests to the interests of others if we're truly going to love as we should. & now we're seeing that we must be in submission to those in authority over us as civil servants.

Vss 6-7 rest on the assumption that you're in subjection to God & want to please Him. Paul is showing us how that submission plays out in our relationship to our government. So before you get right with the government, you've got to get right with God by repenting of your sins & trusting in Jesus as Savior. Your relationship with Christ provides the basis for proper submission toward the government. This is what we've seen in vss 1-5. If you thought submitting was hard to swallow, try the 2<sup>nd</sup> word, which is...

## 2. Support. 6

I'll say they are! They're extremely devoted to our supporting them with our finances! The vs begins, **because of this**, which could mean because God has appointed secular rulers & they are His servants, you must pay your taxes. While it probably amounts to the same thing, since **conscience** summarizes these points from vss 1-4, it's probably better to see **because of this** to mean *because of conscience you are to pay your taxes*. Paying taxes is part of our general obligation to be in submission to our government authorities. Unfortunately, a favorite sport in America is beating the government out of what is due. You may think, *They'll never spot that! There's no record of that income! They'll never be able to disprove that expense! Those rotten tax-collectors!* I find it ironic that one of Jesus' disciples was Matthew, a converted tax collector. Maybe he was included to show us the power of the gospel really is miraculous! Maybe you think Paul had a much better government to deal with. Wrong! The Roman tax system of Paul's day was at least as bad as ours & probably worse. In its final years, the Roman Empire deteriorated into a huge welfare state. For a time, according to historian Joseph Tainter, *those who lived off the treasury were more numerous than those paying into it.*<sup>5</sup> It wasn't unusual for Roman officials to use tax revenue to support pagan religious activities throughout the empire. Tax collectors were given specified amounts to collect for Rome each year & were free to charge virtually any rate they wanted. Whatever they collected over the prescribed amount, they could keep for themselves. As would be expected, abuse was frequent. But what does Paul call these **rulers** who demand taxes? **Servants of God**. Here Paul used a different word for servant than in vs 4. The word translated **minister** or **servant** there is the Greek word for *deacon*. But here he uses the word from which we get our English term *liturgy*, which is an order of service. So rulers are described as **servants** with a word that can be used of service of God in the Temple. The idea doesn't have to be religious, but Paul invokes God's authority over the public servant to emphasize God's rule through them.

---

<sup>5</sup> [www.businessinsider.com/all-transactions-to-be-conducted-in-the-presence-of-a-tax-collector-2012-4](http://www.businessinsider.com/all-transactions-to-be-conducted-in-the-presence-of-a-tax-collector-2012-4)

Taxes are not merely about providing a way to maintain infrastructure or to protect citizens or other good government functions. Taxes are about honoring God who invented government as His plan for the good of society. I'm sure the Christians living in Rome wanted to know the answer to this question: *Since we are now citizens of another country, & our citizenship is ultimately in heaven, & our allegiance is ultimately to God, do we have to pay taxes?* Paul writes in vs 7, **Render to all what is due them...** By using the language of discharging a debt, Paul suggests that the service government provides places us under obligation to the various authorities over us. **Tax to whom tax is due.** The word Paul used in this vs for **tax** settled the question. It's the word which refers to tax on houses, land, property, & even income tax.<sup>6</sup> This word covered the gamut. Rome had an income tax, a head tax, a poll tax, a road tax, an inheritance tax, a wagon tax, a crop tax, an import tax, an export tax, a harbor tax, a freedom tax, & a bridge tax, to name only a few. The Caesars liked to live in luxury & it was expensive to maintain that lifestyle, not to mention the huge empire they ruled, so they taxed their people heavily in order to pay for everything. So Paul's referring to any & every kind of tax levied by the government. For us this includes income tax, utility tax, property tax, capital gains tax, inheritance tax, tax on phones, various licensing fees, etc., etc., etc. You know the old saying, *There are two certainties in life – death & taxes.* Someone said, *I just wish they came in that order!*<sup>7</sup> Of course you can, & should, arrange your finances in such a way that you limit the amount of taxes you pay. & every citizen, including Christians, have the right to use whatever legal recourse is available to contest a civil law or policy, including what they consider to be wrongful tax assessments. But when those appeals have been exhausted, we're obligated to pay whatever amount the government demands, even if it is unjust or excessive. We are allowed to deduct from our taxes any & all charitable giving. Paul knew nothing of that! Still, the average person wants to get out of paying taxes, right? In fact, according to a 2005 IRS Oversight Board Special Report, the percentage of Americans who approve of cheating on income taxes is 19%! The troubling thing about this isn't that 1 out of 5 Americans cheat on their taxes or admit it, but

---

<sup>6</sup> Woodrow Krull, *Romans: Righteousness in Christ*, p 212

<sup>7</sup> Joey Adams, *Christian Reader*, Vol 32, #3

that 20% have reached the point in their thinking that it's actually the right thing to do. They think breaking the law, in this instance, is not only acceptable, it's the right thing to do. Their conscience hasn't only been seared, it's been warped! Last year the IRS reported the difference between what was owed in taxes & what was actually collected was \$458 billion!<sup>8</sup> Let me be blunt & ask, *Is some of that your money?* It's always befuddled me when I hear of Christians being paid under the table & not claiming that income. Not only is that illegal, it's a sin against God. Did you report all of your tips & other miscellaneous income? If you're willing to honestly report your income & pay your taxes, it's likely that you'll be submissive in other areas God commands as well.

Although we often disagree with how our government spends our tax dollars, we should pay our taxes conscientiously before the Lord. We can protest our taxes through proper channels & we can vote for those who might lower our taxes, but we aren't free to opt out of paying our taxes. & Paul doesn't stop with taxes. He goes on in vs 7 to say, **Render to all what is due them.** Paul echoes the words of Jesus here, **render to Caesar the things that are Caesar's** (Lk 20:25). As I mentioned, **render** carries the idea of paying back something that's owed, & that meaning is reinforced by the phrase **what is due them.** Taxes aren't voluntary or optional gifts given for the support of government & paying our taxes is the obligation of every citizen. Christians not only have a moral but a spiritual responsibility to pay taxes, because they know that God requires it of them. Cheating on taxes is a crime against government & a sin against God.

So, how do we apply Jesus' words, **render to Caesar the things that are Caesar's?** We pay our taxes. We obey the laws of the land. We respect our governing authorities, our President, & congress. We're respectful & obedient to law enforcement personnel. Even when we find we can't respect the person, we respect the office. We refrain from name-calling, & casting insults at those placed over us. As long as our government doesn't require us to do something which violates God's clear commands to us, we obey them. If the government ever made laws stipulating that we couldn't pray, read God's Word, meet together, or evangelize, then we'd have

---

<sup>8</sup> [thefiscaltimes.com/2016/04/29/IRS-Now-Pegs-Tax-Cheating-Americans-458-Billion](http://thefiscaltimes.com/2016/04/29/IRS-Now-Pegs-Tax-Cheating-Americans-458-Billion)

to exercise non-violent resistance & face the consequences. But until that time comes, we're to be excellent citizens of this world.

Notice that Paul doesn't qualify the word **all**. This means **all** civil servants, at every level, are to receive honor & respect. This respect isn't just for the office but to the person as well. This respect is **due them**, regardless of their party affiliation or private life.

**Custom** refers to a duty, a toll, or, as we would understand it, a fee paid on goods that are being brought into the country. This was a form of toll or goods tax paid directly to Roman governors or their appointed rulers. Paul then mentions 2 more obligations which don't relate to paying taxes but to our attitude toward public officials. We're to **render ... fear to whom fear** is due. The word **fear** refers to respect or courtesy. & finally, Paul mentions to **render... honor to whom honor**. This means to give the esteem due to one in authority or leadership. Even if the king isn't honorable, he is to be honored. People might not earn honor, but by God's decree it is their due & we're to give honor to whom honor is due. James Montgomery Boice writes:<sup>9</sup>

- First & foremost, we are told to honor God, **To Him be honor & eternal dominion forever** (1 Tim 6:16).
- The word **honor** is also used in commanding us to, **Honor your father & your mother** (Ex 20:12).
- 3<sup>rd</sup>, it's used in honoring the elderly. Moses wrote in Lev 19:32 to **honor the aged ... & revere your God**.
- We're also told to honor church leaders, as Paul wrote, **Let the elders that rule well be counted worthy of double honour** (1 Tim 5:17).
- & Peter, like Paul, uses it in reference to honoring our political leaders (1 Pt 2).

We're to submit to government & support the government. This represents not only our actions but also our attitudes.

What did this look like with Jesus? When the tax collectors in Capernaum demanded He pay the temple tax, He willingly paid it. In that instance He provided the money miraculously, by having Peter cast a line into the Sea of Galilee & catch a fish in whose mouth was a stater—a coin worth 4 drachmas, the amount needed to pay Jesus' & Peter's taxes (Mt 17:24–27). Jesus explained to Peter that as the Son of God, He had no obligation to pay a tax to support God's own house (26),

---

<sup>9</sup> *Romans: Volume 4*, p 1675

but that, as the Son of Man, He did so in order not to give offense to the civil authorities & to be an example to His disciples (27). His obedience is all the more moving in that the contribution went to the ungodly priests who, a short time later, would put Him to death. The money, in fact, went into the treasury of the temple, which had become so corrupt that Jesus had already cleansed it once of its moneychangers & sacrifice sellers (Jn 2:14–16) & would do so again shortly before His arrest & crucifixion (Mt 21:12–13). It was even out of the temple treasury that 30 pieces of silver would be taken to bribe Judas into betraying Jesus. Knowing all of that, Jesus paid the tax without hesitation or reservation. He paid His tax money to an apostate religion that ultimately would execute Him. He gave it in support of a place holding public services that were a mockery to God; a place He called **a den of thieves** (Lk 19:46). But taxation was designed by God & Jesus wasn't about to start a tax revolt. He didn't want the spiritual issues to get pushed to the side. It's always a horrible thing when we get our priorities mixed up & focus on something which distracts from the spiritual needs around us. So Jesus told Peter to pay the tax so they wouldn't offend anyone. Then it would always be clear what His purpose & message was.

Similarly, in Lk 20:22, Jesus was asked, **Is it lawful for us to pay taxes to Caesar?** Both Matthew & Mark say this was the poll-tax. This tax was one levied for simply existing. The amount of the tax was a denarius, the amount a common laborer would make in a day. The people had to pay this tax annually. Why did they ask Jesus this question? Because they thought there was no way to answer this question successfully. It's like the question, *Have you stopped beating your wife?* They figured they had Him whichever way He answered. If He said, *No, it's not lawful to pay taxes to Caesar*, then the Herodians would run to the Romans & bring accusations against Him of sedition & insurrection. However, if Jesus answered, *Yes, it's lawful to pay taxes to Caesar*, then Jesus would lose favor with the Jewish people who were following Him. They believed the Messiah would overthrow the Rome & establish Israel as the great nation above all nations. So if Jesus told the people to pay taxes to Rome, He'd lose their following & confidence in Him as their Messiah. Either way, the religious leaders win. Either way, Jesus loses. Either Jesus is arrested & executed for insurrection, or He loses His following among the people. How did He respond? 1<sup>st</sup>,

He said, **Show Me a denarius** (24). Maybe He didn't have a single denarius, so He asked someone to show Him one. Then He asks, **Whose likeness & inscription does it have?** They said, **Caesar's.** & He then says, **Then render to Caesar the things that are Caesar's, & to God the things that are God's** (25). The Jews hated the denarius, because it had on it the image of the Emperor as well as the words, *Tiberius Caesar, August Son of the August God*. They would have seen that inscription as blasphemy, & the coinage as idolatry. What was their duty? They were carrying around Caesar's coins w/ his picture & name on them. Therefore, they must belong to him. Jesus says, *Whatever belongs to Caesar, you should give to him*. Jesus was saying they had an obligation, a duty, to pay taxes to Caesar. The Jews owed something to the Roman government. Why? Because of the benefits they received from it. However, Jesus isn't done yet. The religious leaders hadn't asked Jesus what their duty was to God, but He tells them anyway. I have a feeling this is the portion of Jesus' answer that we should emphasize. **& to God the things that are God's.** Here's Jesus' reasoning: The image of Caesar is printed on your coins. Therefore, give to him what belongs to him. Moreover, the image of God is printed on every person. Therefore, give back to God what belongs to Him. Since we were created in the image & likeness of God, we belong to God. Therefore, it is our duty to give ourselves back to God. This is the duty of every person in this world, Christian or non-Christian. It doesn't matter who you are, because God made you in His image, your duty is to give yourself to God. This would include your time, money, abilities, worship, & obedience. All of these things belong to God. Because He made you, you owe Him all of those things. This is our greatest duty. Realize that all of your time is His. He gave it to you, & expects you to use it to bring honor & glory to Him. All of your money is His. Use it for His glory. Make sure that when you stand before Him to give an account, He'll commend you for your use of it. I fear that far too many Christians use their money however they want, without even giving a thought to whether God approves or not. If you're not attending the financial SS class I encourage you to do so. Wherever you are financially, you'll benefit from getting a better understanding of how we're to handle our finances. We must also realize that our abilities are His. He gave them to you. He expects you to use them for His glory. Find a way

to bring Him honor with your abilities. Realize that because God created you, & gave you life, & then sent His Son to redeem you, that you ought to worship Him. In our modern age, we worship all kinds of things: sports stars, movie stars, rock stars, money, power, health, long life, etc. God made man with an innate need to worship. Our problem is that we worship the wrong things! Our great sin is idolatry. Instead of finding our joy & satisfaction in worshipping Him, we try to find our joy & satisfaction in worshipping a thousand other things. Realize that all your obedience is due to Him. Since He gave you life, He deserves your obedience. If you had made yourself, you might do whatever you like. But if your life was given you from Another, you owe that Person your obedience. Are you increasingly submitting every area of life to the lordship of Jesus, including your finances & paying taxes? Is the Holy Spirit bringing an area of your life to your mind that you aren't submitting to Him? If that's true, repent of your disobedience & devote yourself anew to God & to bring Him glory.

No matter how unethical the government may be, we are to submit to & support God ordained institutions. Even the widow, who gave 2 cents to a religious system run by the corrupt Jewish rulers, was praised for it (Mk 12:38-44). Though some officials may be corrupt & misuse funds, this should never be used as an excuse to cheat the state.

Let me make 2 conclusions as we wrap up this portion of Romans. 1<sup>st</sup>, paying taxes is right & good. Because paying taxes is commanded by God & thus is the privilege of the believer, you can take pleasure in it! When April rolls around, just remember it's God's will that you pay your taxes. & obedience to the will of God is action that will one day be rewarded by Jesus. Imagine: You'll one day be rewarded for paying your taxes. Think of it as the ultimate tax refund! However, even now, take note the next time you enjoy a public park, or enjoy the local library, or have an emergency in which you need to call the police or firefighters to your home, or take your teenager to get their driver's license, or are protected by our military, or drive a public road, it's all because people pay their taxes. Take even greater pleasure in the fact that as you obey God & pay your taxes, you contribute to these & a thousand other benefits within society. Secondly, not only is paying taxes worthy, but acting graciously to the officials of government is a winsome

witness! Listen to Justin Martyr, who lived in the midst of tremendous persecution in the 1<sup>st</sup> century, as he wrote to his political leaders:

*Everywhere, we, more readily than all men, endeavor to pay to those appointed by you the taxes, both ordinary & extraordinary, as we have been taught by Jesus. We worship only God, but in other things we will gladly serve you, acknowledging you as kings & rulers of men, & praying that, with your kingly power, you may be found to possess also sound judgment.*<sup>10</sup>

That's the kind of witness we need to have. We give our worship to God, but we'll support our government too. How do we live with this attitude? By pledging allegiance to the divine Emperor & submitting to the government which is upon His shoulders. As Spurgeon preached in London, in 1862,

*I am a foreigner even in England, & as such I mean to act. We are simply passing through this earth & should bless it in our transit but never yoke ourselves to its affairs. An Englishman may happen to be in Spain—he wishes a thousand things were different from what they are, but he does not trouble himself much about them.... Let us always hold the log hut with a loose hand & long for the time when we shall get to that better land where our possessions are, where our Father lives, where our treasures lie, where all our Brethren dwell.*<sup>11</sup>

We, who long for that eternal country, that kingdom of justice, joy, goodness, & grace, say, **Even so, come, Lord Jesus** (Rev 22:20). But until You do, we shall bless this earth with holy lives as we journey through it as worthy citizens & as gracious witnesses to the glory & honor of Your name, King of Kings, Emperor of Emperors, President of Presidents, Caesar of Caesars, Lord of Lords! As Christian citizens God calls us to submit ourselves to those who are in authority over us, to obey the laws, to do what is right, to pay our taxes, & to show honor & respect to them. How is your submission to & support of God's ordained government over you today?

---

<sup>10</sup> *The First Apology of Justin*. Chpt 17

<sup>11</sup> [www.ccel.org/ccel/spurgeon/sermons08.xlvii.html](http://www.ccel.org/ccel/spurgeon/sermons08.xlvii.html)