

Paying your Taxes, Part 1

Romans 13:6

45-102

Well, let's open our Bibles tonight to the 13th chapter of Romans, Romans chapter 13. And I'm encouraged that all of you have come tonight in spite of the subject. We're going to be talking about the biblical instruction to pay your taxes. That's where we find ourselves in our continuing study of this great epistle of Romans. Romans chapter 13, we're going to be looking at verses 6 and 7. So I might read them to you just as a setting for our message. "For, for this cause pay ye tribute also, for they are God's ministers, attending continually upon this very thing. Render, therefore, to all their dues: tribute to whom tribute, custom to whom custom, fear to whom fear, honor to whom honor."

It seems a very basic reality of human behavior that no one likes to pay taxes. Poor people don't like to pay taxes, because when they start out with a little and have to pay taxes, they end up with even less. And rich people don't like to pay taxes, because the more they have, the more tax they have to pay. The bigger bite the government takes in taxes. So everybody, basically, is negative on taxes. In fact, it might seem somewhat ridiculous now, but this country was originally founded as a protest against taxation. If you remember your American history, you will remember that. We were born out of a...out of a revolution built on taxation without representation.

But in spite of our desire to be free from taxation, we, of course, are encumbered by it of necessity. And the matter of taxes faces us all the time. Not just April 15th each year, but all the time. Every time you buy gasoline, you are paying tax. Every time you buy an item of clothing or any other item that you purchase in a store, every time you buy a car, every time you purchase property, it's a constant thing that we face in our society. Every day of our lives, practically, we spend some money that goes for taxes.

And, of course, there are, by provision in our government, ways that we can avoid paying taxes. And we ought to take every one of those legitimate means. When the government provides deductions and when it provides for us means by which we can avoid paying certain taxes, we ought to be good stewards of all that we have and take advantage of that. There are also unjust and illegal ways to avoid paying tax. That's not good stewardship. That's sin, and we want to be sure we know the difference and act accordingly.

I suppose, if you think about it, it's obvious, at least it's obvious to me, that there are more crimes committed in our country, more crimes committed with reference to tax than any other category of crime. The government, in fact, employs thousands and thousands of people who do nothing but try to catch citizens cheating on their taxes.

Just to find out what was really going on, I called the IRS this week to ask some questions that were on my mind. And I found out that the estimated gap between what is paid and what ought to be paid in taxes is \$93 billion. That's how much is defrauded from the United States government by its

citizens who cheat on their income tax, an estimated \$93 billion.

Twenty percent of the people interviewed by the IRS admit to cheating, and 40 percent of those interviewed say they believe everybody cheats. Now we live, then, in a society that doesn't like to pay taxes and, frankly, does everything they can to avoid them, both legally and illegally. What should be the position of a Christian? What should be the place of a Christian? What should be the attitude of a Christian toward this matter of paying taxes? Especially if we disagree with the government's usage of our tax money, especially if we disagree with its policies or we think its policies are unfair. And especially if we think to ourselves there are many things that our government does that I personally don't want to support. And if I send them my money, I'm allowing them to take it and use it in ways that I don't agree with.

And then we might even say that we feel that the present tax structure is unfair, that the present tax structure, which is a sort of an escalating tax percentage based on income, really should be reduced to a common percent that everybody pays no matter how much they have made. If we believe that the sort of graduated tax program has the ultimate effect of penalizing the poor and stifling incentive in those who are a little bit more enterprising, shouldn't we have the right not to pay and, therefore to protest the system we disagree with?

Well, even with all of these criticisms and all of the things that might make us anxious regarding paying our taxes, the Bible is explicit. And what it basically says, without equivocation in the two verses I read, is pay your taxes. It doesn't qualify that. It doesn't say if you agree with what's going on. It doesn't say if they use the money for what you'd like them to use it for. It just says pay your taxes. And if we could think up criticisms of the present day which would cause us not to pay our taxes, the people in the time of Paul could, as well. Frankly, their government was worse than ours in many ways. The Roman government, for example, of Paul's day made Caesar a god. They actually deified the emperor. Therefore, when you paid your taxes, it was an act of worship given to the emperor. So it was a form of idolatry, at least in a...in a sense.

Furthermore, the Roman government ran a welfare state and was plagued with millions of indigent people who made no contribution economically to their society. The government supported slavery, which, in many cases, was very abusive. It used its money to promote pagan religion and ritual...ritual and worship. Furthermore, if we looked at it from the time of Christ, during the time of Christ in the land of Israel, paying your taxes meant giving your tax money to an extortioner who was hired by the Roman government to exact taxes. But to make his own bed and to pad it well, he charged exorbitant tax rates far above what was owed to Rome and made himself rich off of those tax charges.

So whether you were paying taxes to the Romans outside of Israel or to the Roman taxation system within Israel, you could certainly complain about its inequity, about your money being used to pad the pockets of those who were extortioners, about it being used to propagate pagan religions, to support a welfare state, to support slavery, and who knows what other atrocities were going on. But that is never the issue. It wasn't the issue in the time of the Lord. It wasn't the issue in the time of Paul, and it isn't the issue today. It is a simple statement made in Scripture that says pay your taxes. And we want to take a good look at that and consider what it is that the Christian is to be responsible for in this matter, and why that is the case.

Now, as we look at the verses before us, just two verses, they really tie into the five before, so we'll

allude to them, I want you to notice three things: The principle, the purpose, and then the particulars in verse 7. Very simple outline, because it's a very brief and clear passage; the principle comes at the beginning of verse 6. It says, "For, for this cause," and here it is "pay ye taxes also." "Tribute" is the word. It's the word *phoros*. And, basically, it refers to a tax levied against individual people. It isn't specific. It doesn't tell us what kind of tax. It's talking about individual taxation, personal tax. So it's written to individuals. You'll notice the word "also." And that reminds us that there are two obligations that a Christian has to government. The first obligation is back in verse 1. "Be subject unto the government," or the higher powers.

Now he says, "Also pay taxes." We've been saying all along that those are the two basic responsibilities that a Christian has in human society: to submit to government and to pay taxes. There are several words used in the New Testament for tax. A couple of them come up in verse 7. One of them doesn't come up in this passage, but does in the Gospel of Matthew, and that's the word *censos*, from which we get census. That was really a head tax. Every individual who was counted paid a certain head tax. This particular word *phoros* seems to be a personal income tax related to land and possessions, how much land you had, how much property you had, how much cattle you had, how productive your crop might be, and so forth. So it really seems to tie in with the personal income tax kind of perspective. And you notice it's an unqualified command. It's just very simple and very precise. "Pay your taxes."

Now, for just a moment, I want to develop this theme biblically for you and pull back some things we've studied in the past and maybe some new things, so you get a perspective on this. Taxation is not a new idea to Romans 13. It is a very, very old biblical truth. From all the way back to Genesis, we find systems of personal tax being levied against individuals within a given nation. Taxation is a major theme. Now, let me remind you of some things regarding this biblically. In all the periods of biblical history, we come in contact with this matter of taxation. And sometimes it was oppressive. There's no question about it.

For example, in Nehemiah chapter 5 verse 4, we read this. The people say, "We have borrowed money for the king's tax, and that on our lands and vineyards." In other words, the people are complaining that the taxes levied are so abusive that they have to mortgage their possessions in order to pay their taxes. So there were times definitely when the taxation system was oppressive.

Furthermore, sometimes the exacting of taxes was an act of greed and little more. In Ezra chapter 4, verse 13, it says, "Be it known unto the king that, if this city be builded and the walls set up again, then will they not pay toll, tax, and custom, so thou shalt damage the revenue." In other words, the people who did not want Israel to reconstruct its nation said, in effect to the foreign king that was dominate, "If you let them do this, they'll fortify themselves. They'll develop their own nation, and they'll stop paying you taxes, and that'll damage your revenue." And that implies to us that the revenue being exacted against them was an act of greed upon the part of those who were doing it. And it's true. Sometimes the taxation system is nothing more than an expression of greed to bring wealth to an individual, rather than to meet national needs.

Furthermore, we find in the Scripture that sometimes tax systems were very divisive. When they were abusive, when they were oppressive, when they were expressions of greed, they became very divisive. For example, in 1 Kings 12, just at the point, you remember, where the kingdom of Israel split into the northern kingdom and the southern kingdom, the Scripture indicates in 1 Kings 12:3 and 4 that, "Thy father made our yoke grievous. Now, therefore, make thou the grievous service of thy

father and his heavy yoke which he put on us lighter, and we will serve thee." The people said to Rehoboam, "Your father overtaxed us, Solomon, and if you don't lower the taxes, we will not serve you." He refused, and the kingdom split.

So an unfair, unrealistic tax system or even a protest against it can be very divisive. Sometimes, further, in Scripture, we find that tax systems were designed for intimidation. In 2 Kings 23:35, it says, "Jehoiakim taxed the land to give the money according to the commandment of Pharaoh." I mean it was pure intimidation. Pharaoh had a hold on the neck of Jehoiakim, and so he taxed his people to pay for protection from Pharaoh. You know, it's like the Mafia coming down the street and asking you to pay for protection. It was nothing but intimidation.

And so it says, "Jehoiakim exacted the silver and the gold, and the people of the land, and everyone according to his taxation," in order to keep his relationship good with Pharaoh. So we admit that, even in the Bible, even in the record of Scripture, there are times when taxation was oppressive, times when it was greedy, times when it was divisive, times when it was intimidating. But, nonetheless, and the Bible recognizes all of those possibilities, because I just read you places where they're recorded in history in Scripture. In spite of all of that, the command comes through unqualified. It doesn't say if they're not oppressive, and if they're not divisive, and if they're not intimidating, and etc., etc. It just says, "Pay your taxes." And God recognizes there will be times when they will be inequitable and when their use will not be what you would choose for the money you give. The command still stands.

Now, the biblical teaching on this whole matter of taxation begins back in the forty-first chapter of Genesis. Let's take a moment or two to look at that particular passage and track our way back through some, I hope, familiar territory. And I'm quite sure we'll finish this on next Lord's day, not tonight, even though it's only two verses, because we want to cover this issue.

But in Genesis chapter 41 in verse 34, we find the introduction of the first basic national tax on personal income, personal property, personal resources. Let me give you the background. Pharaoh had a dream. Pharaoh had a dream that there would be seven, in his mind, seven thin cows, and then there were seven fat cows. And in his dream, the seven thin cows did what? Ate the seven fat cows. And then in his dream, there were seven thin ears of grain, and they devoured seven fat ears of grain. And Pharaoh was at a loss to interpret his dream. But there was a man who could do that. That man's name was Joseph. Joseph had been sold into slavery in Egypt by his brothers, and the Lord set that all up so that Joseph could be there when he was needed. And it was known that Joseph was an interpreter of dreams, and so Joseph interpreted the dream. Ultimately, the result of the interpretation was he was made prime minister of Egypt, which is right where God wanted him, so he could help his own brothers and his own people as the story unfolded.

But Joseph interpreted the dream by saying that seven skinny cows eating the seven fat ones, and the seven thin grains eating the fat ones indicated that there would, first of all, be seven years of plenty, followed by seven years of famine. That begins to unfold in verse 29. You want to look at it for a moment? "Behold, there come seven years of great plenty through all the land of Egypt, and then there shall arise after them seven years of famine." So that's the indication of the dream.

Now, to deal with this, what are we going to do? How are we going to face the preparation for the seven years of famine? In verse 34, the plan is indicated. "Let Pharaoh do this. Let him appoint officers over the land, and take up the fifth part of the land of Egypt in the seven plenteous years."

Twenty percent of everyone's grain, of everyone's agricultural profit, everyone's farming profit was taken up in a personal taxation system to be laid in store for use in the seven years of famine. This was the initiation of the first personal taxation system in a nation.

I want you to know that this was a pagan nation. This is not Israel. This is Egypt. Egypt does not worship God. It is a pagan nation. But, nonetheless, it was an institution of God brought by God's choice servant, Joseph, to the attention of Pharaoh. Down in verse 53, says, "And the seven years of plenteousness that was in the land of Egypt were ended. And the seven years of famine began to come, according as Joseph had said; and the famine was in all lands, not just the land of Egypt. But in all the land of Egypt there was (What?) there was bread." Why?

Well, they had collected it. They were ready for this. "When all the land of Egypt was famished, the people cried to Pharaoh for bread, and Pharaoh said unto all the Egyptians, 'Go to Joseph. What he says to you do.' The famine was over all the face of the earth; and Joseph opened all the storehouses and sold unto the Egyptians. And the famine was severe in the land of Egypt." When the famine got severe in that land, they had all they needed, and the government made an immense profit, frankly, because they had the wherewithal to sell back to the people.

And verse 57 says, "Not only were the Egyptians buying this, but all countries came into Egypt to Joseph to buy grain, because the famine was so severe in all lands." So here we have the design of an income tax system.

Look over at chapter 47 for a moment, of Genesis, and you have even a further indication of this beginning in verse 13. "There was no bread in all the land. The famine was very severe. The land of Egypt and all the land of Canaan fainted by reason of the famine. Joseph gathered up all the money found in the land of Egypt, in the land of Canaan for the grain which they bought. And Joseph brought the money into Pharaoh's house." It goes on to describe all of this clear down to verse 26. And here's what I want you to note. "And Joseph made a law over the land of Egypt unto this day." Here it became a permanent law, "That Pharaoh should have the fifth part, except the land of the priests only, which became not Pharaoh's." Those who were religious were set aside from this taxation. Everyone else paid a 20 percent tax. That became Egyptian law.

Now you say, "How do you know this is an institution of God?" Because it was God's servant Joseph who instituted it. And God was setting a pattern for future governments whereby they could take the resources from their people who had the resources and disseminate them back to the people when they were needed. So government is truly the institution of God, and it begins way back in the early part of the book of Genesis, and it incorporates the concept of taxation.

Now, when God established the nation Israel, did He have a taxation system? Did He ever. Go to Leviticus chapter 27, Leviticus chapter 27, and here we find the taxation system initiated in the land of Israel. This became an essential part of their life. I suppose we could start in verse 30, actually verse 26 begins to discuss it. It says, "All the tithe," now that's a tenth. That's a word that simply means one-tenth. It's not even a religious word. It's a mathematical term, and the tenth of the land, whether of the seed of the land or the fruit of the tree, it is the Lord's. It is holy to the Lord. That is, set apart to Him. If a man will at all redeem any of his tenths, he shall add thereto the fifth part of it."

In other words, if you said, "I don't want to give the grain. I'd like to give money instead." Then you

had to add a fifth to that, because they wanted the actual commodity. "And concerning the tenth of the herd or the flock," and so forth and so on. And it goes on to describe all of this. They were to give a tenth of everything each year. This was called the Lord's tithe, based on verse 30. "It is the Lord's. It is holy unto the Lord."

Sometimes it is even called the Levites' tithe, because this tenth was given to the Levites. We know that from Numbers chapter 18, where more about this is discussed. And it tells us in Numbers 18 verses 21 and 24 that this was given to the Levites. Now who were the Levites? Levi was one of the twelve tribes, right? And when the land was divided among the tribes of Israel, the Levites received no land, because they were not to be agriculturalists. They were to be priests and to attend upon the matters of worship. And so they did not support themselves. But, as priests, they were supported by the people. That was even the design of the taxation system in the pagan nation of Egypt, where the priests paid no taxes.

So here in the land of Israel, then, everyone paid taxes and it went to the Levites. Why? Because they were the priests, and the priests were the functioning rulers, judges, and leaders of the nation. We find that, don't we, in the time of Christ? Who was in charge of the nation? The chief priests, weren't they? They were the ones in charge. And this goes way back, even to the time of the Pentateuch in the time of Moses. The priests were responsible for maintaining the government. They were the judges. They were the authorities. They were the rulers. They were making the decisions about the people.

And so they were to be supported in the theocracy by the 10 percent that was given every year, known as the Lord's tithe. Now, not to give this was to commit a serious sin. In the third chapter of Malachi, the prophet condemns the people in Israel because they haven't done it. And he says in chapter 3 of Malachi verse 8, "Will a man rob God? Yet you have robbed Me, and you say, 'How we robbed thee?' In tenths, tithes, and offerings. You are cursed with a curse; for you have robbed Me, even this whole nation." You see, they had the same problem people have today. They didn't pay their taxes, either. I don't think they had a \$93 billion tax gap, but they had a very large one. And so God says in verse 10, "Bring all those tenths into the storehouse." That word refers to the treasury. Not the church, the treasury. "That there may be food in My house." He's asking that they bring the Lord's tithe or the Levites' tithe. "And I'll promise to open heaven up and pour out for you a blessing that you won't even have room to receive."

So God says, "You've robbed Me, and because you're robbed Me, you've cheated yourself out of blessing." This was a form of taxation. When you look at an Old Testament tithe, keep in mind, it had nothing to do with free-will giving. It had nothing to do with someone out of his heart giving a gift to God. It was a taxation factor, the 10 percent.

Now, look at Deuteronomy chapter 12, and I want to show you something further. Deuteronomy chapter 12. The Lord's giving some laws here, and He says, in verse 10, "When you go over the Jordan and dwell in the land the Lord your God is going to give you to inherit, when He gives you rest from all your enemies round about, so that you dwell in safety. Once you're settled into the land, then there'll be a place which the Lord your God shall choose to cause His name to dwell there." That would be, of course, the temple, sanctuary. "There shall you bring all that I command you, your burnt offerings, your sacrifices, your tenths, the heave offering of your hand, all your choice vows which you vow to the Lord."

Now drop down to verse 17: "You may not eat within the gate the tenth of your grain or of your wine or of your oil or the firstlings of your herd or your flock or any of the vows which you vowed, nor the freewill offerings (That's in addition to the tenths that you're bringing.) But you must eat them before the Lord your God in the place which the Lord your God shall choose, you and your son and your daughter, you manservant, your maidservant, and the Levite who is within the gates; and you will rejoice before the Lord your God in all that you put your hands to."

What is this? This is what's known as the festival tithe. Here is another annual tax of 10 percent. Of what? Grain, wine, oil, firstlings of the herd, of the flock, and any other thing that would come under that broad scope; you gave another tenth. What was this for? You took it... It says you took it to Jerusalem. You took it to the proper place, down to the city of Jerusalem to be eaten by your family and the Levites. It was a national potluck. Periodically, during the year, they had these great festivals and these great feasts. And they were to take a tenth of all they had for these great festivals. Their intention was to support national worship, to perpetuate religion, to perpetuate the community of people, to bring about national unity, to cultivate the social and cultural life of the Jewish nation, an essential element of national unity and the richness of life.

So the first tenth that a Jew paid of tax went to support the national government, to pay the salaries, if you will, and provide the food and the resources needed by the people who ran the nation. The second tenth went to cultivate the culture and the national life. Not unlike our taxes. Some of it goes for the salaries of those who are in official capacity. Others of it goes to maintain our national life. All of the things that we enjoy as a nation are provided through tax money.

Then I want you to notice the 14th chapter of Deuteronomy and the 28th verse. There it says, "At the end of three years." "At the end of three years you shall bring forth all the tenth of your increase the same year and lay it up within thy gates," thy gates. And the Levite, because he has no part nor inheritance with thee," because he doesn't have any land, he doesn't have any other resource, "and the stranger or sojourner, and the fatherless, that's the orphan, "and the widow, who are within your gates, shall come and eat and be satisfied, that the Lord thy God may bless thee in all the work of thine hand which thou doest."

Every time God gave them a tax, God promised if they paid it, He'd do what? He'd bless them. He'd bless them. Here's the third tax. They paid it at the end of every what? Third year. So they paid a tenth, a tenth, and let's say 3 1/3 percent. Somewhere around 23 percent a year then was paid in taxation. Not unlike the original taxation in Egypt which was also 20 percent. Very similar.

These three tithes were important. The first one paid the salaries of those who governed and ruled and led and judged the nation. The second one cultivated national life, and the third one took care of the poor, the orphans, the widows. It was the welfare tithe, the welfare tithe. And the sum comes to 23 plus percent. Those three tithes then took off the top of everyone's blessing and shared it to make the nation what the nation ought to be.

Now that wasn't all. It was prescribed also in the law of God that there were some other provisions to be made to share so that the nation could enjoy its life together, and the resources could be matched with the needs. For example, in Leviticus 19:9, "When you reap the harvest of your land," it says, "you shall not wholly reap the corners of your field. Neither shall you gather the gleanings of your harvest." In other words, when you go through your field, don't try to get every piece out of every corner. And whatever you might leave or miss or drop, don't go back and collect. Don't gather that.

"And you'll not glean your vineyard nor gather every grape of your vineyard. You shall leave them for the poor and the sojourner. I am the Lord your God."

So they really had a kind of a profit-sharing plan. When harvest time came, they took all that they could take in the normal process of harvesting. And anything that was left, they couldn't go back and get. That was left for folks who had very little. And they could enjoy the bounty of someone else's crop in the provision of the Mosaic Law. So, in a sense, that was another percent of your gain that you had to leave for someone else.

Then in Exodus 23:10 and 11, it tells that every seventh year, what did you have to do? You had to "let your land rest and lie still in order that the poor of your people might eat. And what is left from them, the beasts of the field shall eat." Have you ever seen a...a field that's been planted and planted and planted and planted, and then one year it isn't planted? What happens in that field? Well, very often, things come up anyway, here and there and everywhere. And if a field was vacant, a poor man might come in and, in a corner of that field, plant a little bit of something to survive. And what the poor didn't glean, the animals could have. And, again, it was another way of sharing the blessing of resources with those who are less privileged.

And then there was one other provision. In Exodus chapter 30 verse 13, they were required to pay a half shekel temple tax for the operating of the temple. It was very expensive to operate the temple. Everybody paid a half shekel. So you have then a tenth; a tenth; every third year a tenth, which is three or 3 1/3; then you have the corners of the field; and you have what's left when the field isn't planted in the seventh year; and then you have the half shekel temple tax, and you're probably looking at 23, 24 percent, maybe even 25 percent, depending on how good you were at harvesting your field. And that's what you paid every year.

That was not freewill giving. That has absolutely no parallel to giving in the church. That's taxation. It is not related to freewill giving from the heart. It is not related to what it says in the Old Testament about let every man give willingly as he wants or wills in his heart. Like when they gave to the tabernacle or when they gave to the temple. It's not talking about that. It's not talking about the free and spontaneous sacrificial generous giving that is given to us, for example, in Proverbs 3, where it says, "Honor the Lord with your substance and the first fruits of all your increase, and so shall your barns be filled with plenty and your presses burst out with new wine." Which is just saying, "Give the Lord the best of what you have, and give the Lord the top of what you take in, and you'll be blessed." That's freewill giving. That's just being generous and offering to God beyond this.

But the prescription of the Old Testament was that they had to pay an income tax. They had to pay it. And if they didn't, according to Malachi 3:8 to 10, "They robbed God and were in line for judgment." On the other hand, if they paid it, they would be blessed by God.

Now, when you come into the New Testament, we find that the Lord upholds the same standard. Look at Matthew 17, and we'll look back at a passage we looked at some time back. Matthew 17. Very helpful, Jesus is in the process of instructing of His disciples. And they came, while they were in Galilee, to the town of Capernaum, where Peter lived and a very familiar place. Our Lord Himself was resident there for a time. They came to Capernaum, which is on the very northernmost point of the Sea of Galilee at the foot of the sloping hills that slope down from Lebanon to the north. "They came to Capernaum, and they that received taxes came to Peter and said, 'Does your master pay taxes?'"

Now, the background is essential. Jesus had told the disciples that He was going to die. In fact, He had just told them that. Look at verse 22. "While they abode in Galilee, Jesus said to them, 'The Son of Man shall be betrayed into the hands of men. They shall kill Him, and the third day He'll be raised again.' They were exceedingly sorry." He just says, "I'm going to die. I'm going to die." How is He going to die? Well, He told them that back in chapter 16 verse 21. The elders and chief priests and scribes are going to kill Him. So they know now, at least they have heard, that Jesus is going to be killed by the Jewish leaders, by the Jewish authorities, the chief priests. They're going to have to face the fact that He has said He will die violently at the hands of Jewish authorities.

Now, here come these very same authorities, asking for money, and this they asked for is the temple tax. They're not asking Him to support the Roman government. This is not the Roman taxation system. This is the temple tax. We know later on that the coin was needed for that, and the coin was wonderfully provided. "Does your master pay the tax?" It's amazing to think about it. But here were men collecting money to put into the temple treasury, thirty pieces of silver of which would be paid to Judas to betray Christ Himself. So talk about giving your money to something you really wouldn't want to pay for.

Here is Jesus, putting money in a treasury where money will be extracted for his own execution, his own betrayal leading to death. Furthermore, Jesus had already, once in His life, taken a whip and cleaned out the whole temple and let everybody know what he thought about it. Furthermore, before He died, He would do it again, and He would predict its own devastation and destruction and call it a den a thieves rather than a house of prayer.

So now here is a Jewish priest or some ancillary character, functioning in response to the mandates of those in authority at the temple, coming along saying, "We need Your money to support our temple," the temple which Christ Himself had cleansed and cursed, which would ultimately be destroyed. The temple treasury out of which the betrayer would be...would be paid, what's going to be His response?

Every Jewish male was required, as I said, to pay a half shekel tax annually. It was called the double drachma tax. It was equal to two Greek drachma, or about a two days' wages. The tax could be made obligatory by the authorities. They had the power to demand it. And if a man didn't pay it, they had the power to take compensation out of his personal goods for the amount. The coin that they wanted was not in use at that day, historians tell us, so it was common that two people went together. It was only exacted upon males in the population, so two men would go together and pay the one coin on behalf of both of them. This was done before the Passover to provide for the special needs of getting the temple ready for the Passover season.

It kind of fascinates me that, even after 70 A.D., when Titus came in and destroyed the temple and wiped it out, he saw the tax as such a good thing that he made the Jews pay it anyway, and it went into the temple of Jupiter Capitolinus, Josephus said. So they were stuck with paying this tax, even after their temple was destroyed.

So here come the temple tax collectors to Peter, and they ask if Jesus paid the drachma. "Does your master pay the tax?" Now you might think there might be a little bit of equivocation on the part of Peter, and he might give them a speech about why Jesus doesn't put money into something He

doesn't believe in. But that isn't his answer. In verse 25, it says Peter said what? What'd he say? Yes, unqualified. "Yes, Jesus paid His taxes." I mean that ought to end the...the argument right there if there is an argument.

Jesus paid his taxes. "And when He was coming to the house, Jesus spoke first to him, and he said, 'What are you thinking, Simon?'" He read his mind, and he didn't even say what had gone on. He'd just been accosted by the tax collector in the street, and he comes walking in the door, and the Lord says, "What are you thinking, Simon? Of whom do the kings of the earth take custom or tribute? Of their own sons or of strangers?" So he reads Peter's thought. Peter is saying to himself, "The...the Lord does pay His taxes, but why? Why does He do that?" So He says to him, "Now, Peter, think about it. Of whom do the kings of the earth take custom or tribute? Of their own sons or of strangers?" Well, the answer's obvious. The kings in this particular time of history, and I'm sure in other places and times, exacted taxes from everybody but their own family. What's the point of taking taxes from their own family? That would be taxing themselves, to put it back in their own bank account. So it's pointless. "So Peter says, 'Of strangers,'" verse 26, of strangers. "Jesus said unto him, 'Then are the sons (What?) free,' free from taxation.

Now, the illustration is a perfect one, because the issue is the temple tax, and the temple was supposed to be the house of God, and Jesus was the Son of God, so God wouldn't tax Jesus. Nor would God tax any of His own children, either. That's why, dear friends, there is no li...there is no limit, there is no set amount on giving in the church. God doesn't tax His own family. You understand that? We give what's in our heart to give.

So Jesus is saying, in the truest sense, as children of God, we're free. We're in His family, so we wouldn't really have to pay this tax. "But, notwithstanding, lest we should (What?) offend them, we'll pay it." And then He says, "Peter, go and throw a hook in the sea, pull out a fish, and you'll find the tax money in his mouth. And then take it to them and give it to them for you and me."

I mean that's... That's not fair. That's... I mean we wouldn't mind either if we could pull it out of the mouth of a fish, I guess. But what the Lord is demonstrating here is this. "Look, I'm not obligated to pay this tax. My Father wouldn't tax Me, nor would He tax any of His own children. But I do it so that I don't offend them. I do it so I don't offend them." The Lord, think of it, was actually giving His tax money to an apostate religion that ultimately would execute Him, a place that held public services that were a mockery to God, a place that was a den of thieves. But because taxation was designed by God, and Jesus was not about to start a tax revolt and offend everybody and get the whole issue skewed off of the spiritual and onto some other thing, He paid it. You understand that?

I mean it would be a horrible thing if Christians ever got to the point where they started some kind of uprising over taxation and got all their focus off on something like that instead of what it really should be on, which is the spiritual dimension. And Jesus says, "Look, pay it, so that we don't offend, and it'll ever and always be clear what Our purpose is, what Our focus is, what Our message is."

I love the facts...the fact that He paid the tax to the temple when it was right, and He took a whip and cleansed it when it was right. And because we pay the tax doesn't mean we don't have a right to speak in holy indignation against the abuse of the tax. But we pay it, and then we say what needs to be said in the right place at the right time, when the issue is a moral and spiritual issue.

Now, look at Matthew 22 verse 15, Matthew 22 verse 15. We'll just look at this passage for tonight. Well, the Pharisees come. This is Wednesday of Passion week, you remember. Jesus is in the temple, and they're confronting Him. All these questions are coming up, and so they try to entangle Him in His talk. They want to get a way to trap Him. "So they sent out unto Him their own disciples with the Herodians." Now, the Pharisees and the Herodians hated each other with a passion. Pharisees were anti-Herod. Herod was a vassal king. He wasn't even a Jew. He was given the right to rule by the Romans. The Herodians were those who belonged to the party of the Herods. They wanted them in power. Therefore, they were those who padded the seat of the Romans. They were those who played up to the Romans. They were not at all anti-Roman. They were pro-Roman, because they favored the remaining Herodian monarchy. And, therefore, they had to do careful obeisance to the Romans. And because they were so pro-Roman for their own political gain, they were the very hated enemies of the Pharisees, who were violently anti-Roman. And even though the Pharisees and the Herodians politically were miles apart, they got together on one thing. They both wanted Jesus out of the way. They were enemies, but became strange bedfellows over the elimination of Jesus.

And the idea here was to bring the Herodians into the issue, because, if they could get Jesus to affirm that He was protesting taxation, that He didn't pay His taxes, that He didn't believe Rome ought to be acknowledged, if they could get that out of His mouth, then the Herodians would run to the Romans and report it. If the Pharisees ran to the Romans and reported it, the Romans would think it was some kind of a trick, because the Pharisees wouldn't want to tell Rome anything that would help them. But the Herodians would, and so they enlist the Herodians to be those who will go to the Romans when they capture Jesus in His words.

And so they come up to Him with...with a whole lot of flattery. "We know You're true, and You teach the way of God and truth, and You don't... You're not respecting any particular individual." When it says You don't care for any man, doesn't mean You're indifferent. It just means You don't play any man's favoritism. You don't do something to gain an end with a certain individual. You don't regard the person of men. You don't care what rank they are, what money they've got. You're just truth and honesty. They really lay it on Him in flattery. "Since You're so wonderful, tell us, therefore, what do you think? Is it lawful to give tax to Caesar or not? Should we pay our taxes to Rome?" Of course, the Pharisees said, "Absolutely not. Don't pay Rome Your tax. That's putting money into the Roman government. They say Caesar is a god. That's idolatry. You're supporting idolatrous, pagan, apostate religion." By the way, the Roman emperor even took the liberty to pronounce absolution over sins, acting as some high priest and taking the title of high priest.

So they, the Pharisees wouldn't think of doing that in their hearts. I mean they may have done it under constraint. I don't know. But on some occasions they may have had no choice. But, for sure, they would've said to this question, "It isn't right to pay tax to Caesar." I don't know that they would've said it publicly. But that was their feeling. They wanted Jesus to say that. Then the Herodians would go and report Him. Should they pay taxes? *Censos*, the personal tax, the head money tax, the one denarius poll tax that every one of them had to pay, the Jews, of course, hated Roman taxation. They resisted it.

If you study the history of...of Israel from about 6 A.D. on, you'll see a whole bunch of revolts against this taxation. I really believe the destruction of 70 A.D. came about, in part, as a result of a tax revolt in 66 A.D. when this sentiment of anti-Roman tax was revived in 66, and it ultimately led to the Romans just coming in and slaughtering the people. Basically, the revolutionaries who led it became

known as Zealots. Have you heard that term? Zealots, who did all kinds of terrorist activities against the Romans.

So they ask Him the question, and they want Him to say, "Don't pay your taxes," and then they'll go report Him to the Romans who will treat Him like an insurrectionist and get rid of Him. "But Jesus perceived their wickedness and said, 'Why do you test me, you hypocrites?' You phonyes. You don't really want an answer. "Show Me the tax money." And they brought a denarius because it was the *censo*s, the poll tax, the one denarius head tax that everybody had to pay. Show me that denarius, that one day's wage. And He said, when they brought it to Him, in verse 19, "Who is the image and the superscription?" Whose picture's on it?" And the picture was the picture of the emperor, and he was designated on the coin as the high priest, so it was religious.

Augustus, by the way, even called himself, get this, the son of god. He wanted to be worshipped as deity. So it was a serious issue of idolatry to the Jews. "'Whose image is on this?' They said, 'Caesar's.' And then He said this, 'So render unto Caesar the things that are Caesar's, and unto God the things that are God's.'" You know what He said? "Pay your taxes to Caesar and give your worship to God. Pay your taxes. Give your worship to God." That's what Jesus said.

That is the principle affirmed throughout the Scripture. Pay your tax. You say, "But Caesar is apostate. But Caesar calls himself the son of God." Listen, Jesus was saying, "Give your taxes to this man, who is My rival, who is saying he's the son of God, he is the high priest, who is an apostate."

So when anybody comes to me and says, "Well, I...I'm not going to pay my taxes, because they use my taxation for abortion." You don't have a leg to stand on. We don't like that, and that isn't right, and we need to speak up every time we have opportunity against it, and any other moral evil of our society. By the way, I was pleased to hear today, through a telephone call, that the city of Houston, by a four to one ratio, voted down the ordinance that was put before the city to try to put homosexuals into leading places within the city. And they voted it down four to one, and they should vote it down. I thank God that they did vote it down. The homosexuals in that city, by the way, threatened that, if they didn't pass this thing, they, themselves would go all over the city and donate blood that contained ed...AIDS and bring a wholesale epidemic to the city. They voted it down anyway, four to one.

But those are the kind of things that we want to protest, and we don't want our government to use our money to do that. But that doesn't preclude the fact that we are obligated so as not to offend to pay our taxes, even as Jesus paid taxes to an apostate Roman government and encouraged the people to do that, because a government, any government, no matter how bad it is, is better than no government, and is instituted by God for the protection and preservation of life and property. And Jesus even paid a temple tax which ultimately could've been used for His own destruction.

So the principle is very simple. You pay your taxes. And I believe we can claim the same promises that the Old Testament gave, that when you pay your taxes, you can be sure God will what? He will bless. I'll...I'll tell you one thing. I pay my taxes as an act of obedience to God, believing that, in doing it, God will bless me. I don't pay one penny more than...than they say I have to pay, but I don't pay one penny less. And I'm getting more careful all the time, because I want more for the kingdom. But I think the principle is clear.

Now, next time, we're going to look at verses 6 and 7, and see the purpose and the particulars, and this is a really interesting section as it unfolds the rest of Paul's word to us.

Let's bow in prayer. Lord, it's so good and practical for us to come to grips with our responsibility as citizens. We worry so much about how we act in the church, how we behave in the family, and sometimes forget how we behave in the world and society around us. May we know that our faith can be evil...evil spoken of if we're not good citizens. We willingly submit ourselves to the higher powers and eagerly pay our taxes so as not to offend and to render to Caesar what is Caesar's. But may we also know what Jesus said is, "Give Caesar what is Caesar's, and give God what is God's."

We pay no homage to men, no matter how high they are. We give them no worship. That we reserve for Thee. We thank You for the privilege, and we thank You, Lord, that even when we have no control over what happens with our tax money, and when our hearts grieve over what happens with it on many occasions, we need not fear that we're doing evil, for You've told us to pay it, and You'll bless us. For government is an institution which You have ordained. Even with all of its faults, it preserves and protects our life and You understand the limits of our control. But, Lord, help us to be bold and courageous. When we can say something about where our tax money goes, to say it. We can do something about it, to do it. That we might do all we can to sponsor and support those things that advance Your kingdom, and not those things that tear down Your name and Your truth. Make us good citizens. For Christ's sake. Amen.

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