Grace to You :: *Unleashing God's Truth, One Verse at a Time*

Paying Your Taxes, Part 2
Scripture: Romans 13:6-7
Code: 45-103

We're looking at Romans chapter 13 verses 1 through 7, a section of Scripture that we've entitled "The Christian's Responsibility to Government." And particularly looking at verses 6 and 7, which deal with the Christian's responsibility to pay taxes. To prepare our hearts to look at this text, let me just remind us of some things that we're already fairly aware of. We agree, I'm sure, that our world is in terrible condition. We are face to face with it every day. Reading the local newspaper is a rather distressing and discouraging experience. We're all aware of the conflicts and the revolutions and the wars and the crime and the distress that goes on all over the place all the time.

And our world seems to be in unending conflict. That conflict rages on every level. It rages in the heart of an individual. We have people today who can't cope with life I think to the degree that never in human history have we experienced. It seems as though mental illness and the inability to cope is at an all-time high. It starts with an individual who can't get along with himself, and then he can't get along with his spouse, then he can't get along with his family and his neighbors and his country and his world and on and on it goes.

And very often we hear people offering solutions to this. They mean well. Most of them think the reasons for our problems are political or the reasons are economic. Bad economics, unwise leadership, certain inequities in society, social injustice, ideologies, and various philosophies. That if all of these things could somehow be altered, and we could sort of clean up our perspectives on life, we would, therefore, be able to deal with our problems and find ourselves in a happier condition.

But the truth of the matter is, all of our problems stem basically from two things. One is sin and two is Satan. The Bible is very clear about this. We've been studying the epistle to the Romans, and we need only to remind ourselves of what we learned in chapter 1, 2, and 3, and that is that man is hopelessly engulfed in sinfulness. And it is because of his sinfulness that he does the things he does. It is because he is bound to fallenness, a depravity that has reached the very base part of his existence, the deepest, profoundest part of his humanness, that he is what he is. Sin is the problem.

And to that we would add also that Satan is a problem, or Satan, as it were, provokes sin. He has a way of exciting the senses by design in the world to cause men to step into sin. It's what Ephesians 2 says when it says that men are victims of the prince of the power of the air, the spirit that works in the children of disobedience.

The problems in our world, then, are related to sin and to Satan. And because man is a sinner, he finds himself in the domain of Satan. And in that domain, his sin is excited by everything that Satan can do to excite that sinfulness. He then is an incorrigible rebel. He basically is a...an inveterate criminal. And because Satan dominates the world of man, the problem is not just human, but it is supernaturally intensified. Man is a product of fallenness and satanic activity.

And if we look through the pages of Scripture, we are very much aware of the fact that Satan is in control in our world. For example, we go back in the Gospel of Matthew to chapter 4. We see Satan taking Jesus aside and saying to Him these words: "All these things...and he has just shown Him the kingdoms of the world it says in verse 8. He's shown him all the kingdoms of the world, and he says...All these things will I give You if You will fall down and worship me."

Now, it's very interesting to me that Satan said that, because it indicates to me that Satan possessed the various kingdoms of the world. How else could he say he would give them to Jesus? The kingdoms of the world are in the possession of Satan. First John 5 says it this way: "The whole world lies in the lap of the wicked one."...In Luke 4, as Luke is giving his account of the temptation of Christ, it says, "The devil said to Him, 'All this authority will I give You, and the glory of them...That is the kingdoms of the world...For that is delivered unto me, and whomsoever I will, I give it.'"

Satan, you see, is in charge of the kingdoms of the world and has the prerogative to give them to whomever he will. That's a very important perception. In John's Gospel chapter 12, and I think it's verse 31 or about there, yes, Satan is called the prince of this world. Jesus says, "Now is the judgment of this world; now shall the prince of this world be cast out." And Jesus, with His own mouth, affirms the monarchy, in a sense, that Satan has over this world. It is, in some sense, his world. In John 14:30, again it says "the prince of this world comes but has nothing on Me." And, again, Satan is called the prince of this world. In John 16:11, Jesus again calls him the prince of this world and says he will be judged.

Now, we wanna keep this in mind, because it is an important balancing point to what we're gonna learn in Romans chapter 13. Satan is the one who basically is in charge of the kingdoms of the world, and he has the right, by his own testimony, to give them to whomever he chooses...Just to demonstrate this further, turn in your Bible to Daniel chapter 10 before we...get too involved in our text in Romans. Daniel chapter 10, a very interesting incident takes place that gives us good insight into the matter of Satan's dominion...and it says in verse 10, "And behold, an hand touched me, which set me upon my knees and upon the palms of my hand. And said unto me, 'O Daniel, a man greatly beloved, understand the words that I speak unto thee and stand upright; for unto thee am I now sent.' And when he had spoken this word to me, I stood trembling. Then said he unto me, 'Fear not, Daniel, for from the first day that thou didst set thine heart to understand and chasten thyself before thy God, thy words were heard; and I am come for thy words.'"

Now what this tells us is that Daniel has been praying a prayer. That prayer has been lifted to God in the first 23 or so verses of Daniel 9. He prayed to God on behalf of his people. And the answer comes that there will be a response on the part of God. And a messenger from heaven is sent with an answer to Daniel, but verse 13 says, "The prince of the kingdom of Persia withstood me one and twenty days." Now, here is the picture of an angel come from God to bring a response to Daniel, and that angel is stopped in his process of coming to Daniel in heaven by the prince of the kingdom of Persia. This is some demonic agent who works for Satan who is assigned a special role in the area of the nation of Persia, so that when Daniel is the one who is the object and the target of this mission from a holy angel, the holy angel is stopped. This angel who is identified somehow with the nation of Persia. Holds up this holy angel for 21 days until "Michael, one of the chief princes, came to help me," he says. So Michael, who was always seen as champion angel or super angel, is sent to...to speed this angel on his way, lest he be held up further than 21 days by this particular unholy being.

Now, what this tells us is several things. First of all, about an angelic conflict, but also about the fact that certain demons identify themselves with certain nations. And by Satan's design, they function in generating evil within a certain nation as this one did who is called the prince of the kingdom of Persia. Further, I want you to look in the Old Testament to the 14th chapter of Isaiah. And this will be even a more familiar text to you. The 14th chapter of Isaiah...and here we find a judgment of course coming against Babylon's king. And then there's a transition. It talks about Babylon's king, verse 11, "His pomp is brought down to the shields of the grave, the noise of thy lutes, the worm is spread under thee, and the worms cover thee." In other words, you're gonna die and be eaten by worms. And then immediately, "How art thou fallen from heaven, O Lucifer, son of the morning!" And it goes into a discussion of the fall of Satan. An interesting parallel which, in a sense, identifies Satan with the king of Babylon. Which is to say that satanic forces were involved in the Babylonian Empire.

You find it again in another very familiar passage related to Satan, and that's in the 28th chapter of Ezekiel, and I'm just touching them lightly. In Ezekiel chapter 28, the very same thing. As you study that passage in 28, it seems as though sometimes the Prophet Ezekiel, with a message from God, the Word of the Lord it says in verse 1, is speaking to the prince of Tyre it says in verse 2. To the prince of Tyre. That is some being that...that rules Tyre that is, in some way, connected to Tyre. And it says in verse 2, "His heart was lifted up, and he said he was a God, and he sits in the seat of God." And so forth and so on, and, as you begin to read this, you realize that it is talking about none other than Satan. And, again, Satan is identified with the king of Tyre, as Lucifer was identified with the king of Babylon. And another prince of Persia is identified with the underworld of demon hosts. Well, all of this lets us know that Satan is a pervasive influence in the nations of the world.

Now you can go back to Romans chapter 13. You can get further detail on that by listening to the tapes that we did on that passage in our study through the Book of Daniel.

But Satan is a pervasive world power influencing individuals and systems of men. We need to know that. Now here's the paradox that I'm bringing us to. National governments, while they are ordained by God...Romans 13:1, "The powers that be are ordained of God." National governments, by...while they are ordained of God, are nonetheless expressive of and infiltrated by Satan's system of influence and activity. They are filled with demonic activity. Now, it is kept in bounds by those governments. And, yet, in a sense, the governments themselves are under some controls of Satan, as well. It is an interesting paradox. God has ordained government for the preservation of man. But because man is basically evil, and everything about man is evil, his government is evil, as well. And Satan is active and aggressive in human government. And, yet, he is limited by God who has set the boundaries of government to maintain a preserving influence in human society.

So the nations of the world, then, while we say they are ordained by God as to government, we are not saying that they are necessarily being run by God or are reflective of God's will. Since man has unlimited potential for evil incited by the world and the flesh, government is an essential restraint. And God has ordained it to restrain the inherent satanic activity that is within a national group of people...

You go back to Genesis chapter 6, and you read about the Flood, and it says that the wickedness of man had reached an absolute limit, and God drowned the whole world. There were some limited elements of social order before the Flood. There were no national governments as we know them. But there were families, and families were really responsible for holding society together. But, basically, it wasn't sufficient, and the whole world went amok, and God had to drown the entire world in the Flood. And after the people came back out of the Flood and began to repopulate the earth, the Lord instituted capital punishment, which is the first major emphasis of human government. Because it was proven by man's sinfulness that a social order based upon man's control within a family couldn't...couldn't handle it. So God instituted a governmental authority with the right to take a life of one who took a life. And, of course, it developed from there.

So I just want you to know, as we approach Romans 13 again, that while government is an institution of God, it is basically ordained to confine the activity of sin, which is almost limitless in man, and the activity of Satan, which is equally limitless in terms of its potential for evil.

So God ordains government, and what does He call us to do? Remember back in verse 1? First thing is to be subject. We are to submit. The second thing is we are to support, verses 6 and 7. We submit to government because it is ordained of God. That doesn't mean that it isn't satanic. That doesn't mean that it reflects the will of God. It simply means that God has ordained it to hold in check the rather limitless evil of Satan, his demons, and men, as well.

And so we are called then, in verse 1, to submit to those that are in authority, "For there's no power but of God; the powers that be are ordained of God." And we've gone through that. But I wanna give

you just a little bit of an illustration further of that principle. So go back to the 16th chapter of Numbers, because it's, again, back to the Pentateuch, where God is...is sort of laying down the guidelines for governments and how men are to respond. And you get a little picture of how God feels about rebellion. It is a very serious sin.

We can't read the whole chapter. I think there are 50 verses, yes. Lemme just tell you what happens in the 16th chapter and pinpoint some verses. Moses was designed by God to be the ruler of this...this entity of...of government in which the people of Israel existed. He was the judge of the nation. He was the ruler. But there were some people who wanted to lead an insurrection against Moses. There were people who wanted to overthrow Moses. In verse 2, it says, "And they rose up before Moses."...It names them in verse 1, Korah, Dathan, and Abiram, and then it names others and mentions in verse 2 that there were "two hundred and fifty princes of the assembly, famous in the congregation and men of renown."

So Korah, Dathan, and Abiram really pulled together a coup to turn...to thy to throw Moses out as the leader. They enlist about 250 key leaders who are famous men of renown. They gather themselves together...verse 3 says...against Moses. They complain that Moses had too much authority. They did not like the fact that he had unilateral authority, at least in some degree, and they wanted it differently. They complained about his authority. And then they began to undermine Moses. In verse 13, for example, they would speak about Moses like this, "It is a small thing that you have brought us up out of a land that flows with milk and honey to kill us in the wilderness, except thou makest thyself altogether a prince over us?"

In other words, they say, "It's no big thing that you brought us out of Egypt, the land where we had everything, to let us die in the wilderness." They began to undermine Moses and question what he had done. Small thing that he had done, and they say he did it to elevate himself, so that he could be their leader. So they are systematically undermining him.

In verse 16, it says, "And Moses said to Korah, 'Be thou and all they company before the Lord, thou and they and Aaron, tomorrow." I'll meet you before the Lord, he says, and we'll let the Lord decide. The whole rebellion ended suddenly when Moses proposed they all come before the Lord, and we'll let the Lord choose whether He wants me to be the leader or whether He wants you to be the leader. And, as you know, remember the story? The Lord chose Moses, and the ground opened up and swallowed up everybody else. Verse 31, "Came to pass, as he had finished speaking all these words, the ground split open that was under them; the earth opened its mouth, swallowed them up, and their houses and the all the men that appertained unto Korah, and all their goods. They and all that appertained to them went down alive into the Sheoul, and the earth closed upon them; and they perished from among the congregation."

That is a frightening scene. You talk about the San Andreas fault. I don't know what in the world that was, except that the ground opened up, and they went right down to death in the grave, and it closed over the top of them...And it says, "All Israel that was round about them fled at the cry of them, for they said, 'Lest the earth swallow us up also!' And there came out a fire from the Lord and consumed the two hundred and fifty men that offered incense."

So the whole rebelling group was just literally consumed in a moment of time...Oh, God was giving a good illustration of what He thinks about rebellion, insurrection. Seemed as though the people didn't learn too well. In verse 49, the Lord had to send a plague and kill "fourteen thousand seven hundred more of them, besides the one that died about the matter of Korah." Do you know why? Because the very next day after the ground had swallowed these people up, and after the fire had come and consumed the 250, the people started complaining against Moses. They complained about the previous day's holocaust. They complained about what had happened the day before, and so the Lord just came down and killed 14,700 of the complainers.

Now God was getting a message across, and the message was simply this: You don't rebel against the authority. And by the way, Moses went back to ruling after that. The message is very clear. We are to submit.

Now, let's look at Romans 13. We understand then two things in...in an introduction tonight. First of all, we understand that Satan is very active in the nations of the world, even though they are ordained by God, governments are, to keep things in some level of control. And, secondly, we learn that God looks very, very seriously on rebellion as illustrated in the rebellion of Korah from Numbers chapter 16.

Now, we've been learning that then we are submit in the first five verses. And then in verses 6 and 7, that we are to support the government. We submit. We support. Both are very essential. The principle, do you remember it verse 6? "For, for this cause pay ye tribute also." The principle is pay your taxes. It is an unqualified command. And last time we considered a rather wide range of Biblical teaching that supports that command and gives fullness to our understanding of it, both in the Old and New Testament.

Sanctified citizenship involves paying your taxes, and that is a result of justification. The great theme of justification beginning in chapter 3, ending in chapter 11. The great section of dedication in chapter 12 leads us to good citizenship as Christians and that involves paying our taxes. Now, the principle then was in verse 6, pay your taxes. The purpose, please notice it in verse 6 again. "For this reason." And what is the reason? For they...that is they who collect it...are God's ministers attending continually on this very thing. So we are to pay our taxes for the reason, the purpose that these who collect it are God's ministers.

Now, this takes us right back to where we were, doesn't it, in verses 1 to 5. Do you remember it? It says, in verse 4, "For he is the minister of God to thee for good." And later on, it says, "He is a minister of God and avenger to execute wrath upon him that does evil." In other words, those who are in authority are either ministers of God for good, or ministers of God for wrath, depending on how you handle them. How you respond to them. But they are ministers of God.

And it is a beautiful word used here in verse 6, minister. It is the word liturgass, and we get the word liturgy from it. It is a word that speaks of religious service, of service to God. It is used in, for example, Hebrews chapter 1 of the service of angels. Hebrews 1, it says in verse 7, "Of the angels He says, 'Who makes His angels spirits and His liturgass a flame of fire.'" Angels there are called ministers in the sense of a liturgical ministry to God. Verse 14, it says angels are "ministering spirits, sent forth to minister." And again he uses the same word. And there are different words for ministry, but it is the chosen word that refers to a ministry specifically to God, a religious service.

And so what we learned then in verses 1 to 5 is that public servants who exercise authority in a national government are in a very unique sense serving God. It is an act of religious service of sorts. That is because government is ordained by God and resistance to government, then, is resistance to God.

So we are to support government in paying our taxes, because they are serving God. Government is ordained by God for the preservation of life and property, and those who serve in it to collect our taxes, to keep the government going do so as ministers of God. Now that isn't to say they're all Christians. That isn't to say they all do everything they oughta do. It is to say that, in the design of government, they serve a divine purpose.

And Robert Culver, who has written a very, very helpful book, basically a book on civil government according to the Scripture, is correct when he says this, "Where theistic religion grows weak, that is where religion related to God grows weak, justice will weaken. Crimes, then, are defined as antisocial activity which, in turn, then is merely what the majority says it is. Then punishments seem to be the result of the majority's ganging up on the minority. This, in turn, seems inconsistent with democratic feelings. The result is a decline in uniform application of penalties for crime, resultant miscarriages of justice, trampling on the rights of law-abiding people, together with an increase in what oughta be called crime." End quote.

He's right. It's a very clear presentation. As soon as government, as soon as the principles of government are detached from God, and it is not seen as a reflection of the divine mind, then justice weakens, and we're seeing it in our society, aren't we? We've seen justice weaken. Crimes are defined not anymore as crimes, but as antisocial behavior. And now it is a question...it's not a question are you guilty. It is a question of were you psychologically sound when you did it.

The Bible knows nothing of that, absolutely nothing of that. You commit a crime, you pay a penalty. Whether or not you are psychologically sound is not an issue. But it is an issue now, because we see crime as antisocial behavior rather than a reaction against a holy law, because we have, no longer, a holy standard. We have no longer a God behind our law. And as a result, just as Culver says, "Punishment seems to be the result of the majority ganging up on the minority, and then everybody wants to fight for the rights of the criminal...And all of a sudden, there are miscarriages of justice and an increase in crime." We're living in the day when it's happening all around us.

You see, every principle of justice and every principle of social order must be based on a creed, on a foundational rock bed of righteousness. And when that foundation of what is right and wrong is gone and removed, and all you've got is majority opinion, the result is a loss of justice. And everything goes amok. So government really should be government, not only as a service to God, but government by the standards that God has established. Because of this divine purpose behind government, we ought to do all we can to maintain a godly standard. And that's why we take issue with the morality of our time when it...when it begins to decline, because we lose our foundation.

But the fact of the matter is, even when government abandons the divine and Biblical foundation, or orders are the same, and they are to submit and support with our taxes. So the Apostle Paul, you see, is pulling Christianity right out of the insurrectionist, Judaistic attitude that says we're gonna rebel against the government. And it shows that Christians are bound together by a common commitment to be models of order and peace. And they were in the early church. In spite of hostile governments and persecuting governments, the Christians maintained a marvelous testimony of integrity in submitting to the government and paying their taxes.

There was a man who lived in about 100 to 163 AD by the name of Justin Martyr. He's well...well-known and well-read among theologians. And in a particular thing that he wrote, which is called his Apology, he said this, "Everywhere we...and he was speaking as a Christian...more radically than all men endeavor to pay to those appointed by you, both the taxes ordinary and 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 and rulers of men and praying that, with your kingly power, you may be found to possess also sound judgment." End quote.

Now that's the Christian's attitude. We give our worship to God, but we'll support our government also. Tertullian, who was a Carthaginian theologian who lived in 160 to about 230 AD wrote this, "Without ceasing for all our emperors, we offer prayer. We pray for life prolonged, for security to the empire, for protection for the imperial house, for brave armies, for a faithful senate, a virtuous people, the world at rest, whatever as man or Caesar, our emperor, would wish, the emperor is called by the Lord to his office."

Now, what an attitude. Even in a time when the empire was hostile toward Christians. Toward the end of the first century, a leader in the Roman church, remembering Nero's persecution, prayed in a way as to reveal to attitude of Christians at that time. His prayer is a beautiful prayer. Listen to it. "Guide our steps to walk in holiness and righteousness and singleness of heart, and to do those things that are good and acceptable in Thy sight and in the sight of our rulers. Yes, Lord, cause Thy face to shine upon us in peace for our good, that we may be sheltered by Thy mighty hand and delivered from every sin by Thine outstretched arm. Deliver us from those who hate us wrongfully. Give concord and peace to us and to all who dwell on earth, as Thou didst to our fathers when they called on Thee in faith and truth with holiness. While we render obedience to Thine almighty and most excellent name, and to our earthly rulers and governors," and he continued to pray. "Thou, O Lord and Master, hast 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, therefore...speaking of the leaders...O Lord, health, peace, concord, and stability, that they may, without failure, administer the government which Thou has committed to them. For Thou, O heavenly Master, King of the Ages, dost give to the sons of men glory and honor and power over all things that are in the earth. Do Thou, O Lord, direct their counsel according to what is good and acceptable in Thy sight, that they administering in peace and gentleness with godliness the power which Thou has committed to them may obtain Thy favor. Amen."

Now, this is the spirit that Paul is after, and the spirit that did reside in these leaders of the early centuries of the church and should reside in us as well. Paul says, "What Jesus taught, we are to respect the government." And Paul adds, "Because they are the ministers of God." Now, we have to keep in mind that all authority held by anybody in government of any kind is delegated from the Lord, right? That's the point. And it is important for us to remind our leaders of that. That they have a divine trust. That they are granted what they are granted because God has granted it to them. In a sense, they rule under Him.

Turn in your Bible for a moment to Psalm 92, and there's a most interesting section in the Psalms. It really runs from 92 to 99...And there's a recurring theme through these Psalms 92 through 99, testifying to the nations, testifying to the world that God is the only true sovereign. That God is the one true king, and all other authority is simply delegated from Him. For example, and we could look at a lotta verses, but just a few. In Psalm 92 verse 8, "But Thou, Lord, art Most High for evermore." Ninety-three, a couple of verses at the beginning, "The Lord reigns. He is clothed with majesty. The Lord is clothed with strength, wherewith He hath girded Himself. The world also is established, that it cannot be moved. Thy throne is established of old. Thou are from everlasting." Psalm 94, "O Lord God, to whom vengeance belongs - O God, to whom vengeance belongeth, show Thyself. Lift up Thyself, Thou judge of the earth." Psalm 94 again, I think it's verse 10, "He who chastises the nation, shall He not correct? He who teaches man knowledge, shall He not know?"

And, again, God is always exalted as the sovereign. In the 95th Psalm verse 3, "The Lord is a great God, and a great King above all gods. In His hands are the deep...In His hand are the deep places of the earth; the strength of the hills is His also. The sea is His, and He made it; His hands formed the dry land. O come, let us worship and bow down. Let us kneel before the Lord our Maker, for He is our God, and we are the people of His pasture and the sheep of His hand." Psalm 96 follows the same theme, beginning in verse 3, "Declare His glory among the nations, His wonders among all peoples. For the Lord is great and greatly to be praised. He is to be feared above all gods. For all the gods of the nations are idols, but the Lord made the heavens. Honor and majesty are before Him; strength and beauty are in His sanctuary. Give unto the Lord, O ye kindreds of the people; give unto the Lord glory and strength. Give unto the Lord the glory due His name. Bring an offering, and come into His courts. O worship the Lord in the beauty of holiness; fear before Him, all the earth. Say among the nations that the Lord reigneth."

It's this current theme, right here in this section of Psalms, that affirms the sovereignty of God. Psalm 97 is the same, verse 1, "The Lord reigns, let the earth rejoice!" Verse 5, "The hills melt like wax at the presence of the Lord, at the presence of the Lord of the whole earth." He is the Lord of the whole earth. "The heavens...verse 6...declare His righteousness, and all the people see His glory."

Psalm 98, it's the same thing again. Verse 2, "The Lord has made known His salvation; His righteousness has He shown in the sight of the nations openly." Verse 6 follows the same thing. Verse 9 says, "He comes to judge the earth." And...and that's...that's the essence of that whole section of the Psalms. To affirm to the world that God is the ultimate sovereign. We could even back up from there, and I just remembered. I was reading this week the 83rd Psalm, and it's basically the same thing. It...it affirms again that God is the sovereign. "Keep not Thou silence, O God; hold not Thy peace, and be not still, O God. For lo Thine enemies make a tumult, they that hate Thee have lifted up the head. They have taken crafty counsel against Thy people, consulted against Thy hidden ones. They have said, 'Come and let us cut them off from being a nation, that the name of Israel may be no more in remembrance.' For they have consulted together with one consent. They are confederate against Thee."

Here are all the nations lining up against Israel and God. "The tabernacles of Edom and the Ishmaelites, Moab, The Hagarines, Gebal, Ammon, Amalek, the Philistines, the inhabitants of Tyre." It goes on naming all of them...and then in verse 13, "O my God, make them like a wheel, like the stubble before the wind." Why? "Let them be troubled...verse 17...let them be ashamed and perish, that men may know that Thou, whose name alone is the Lord, art the Most High over all the earth." You see.

It is God who is the ultimate sovereign. Are you reminded also when you think of that verse in Psalm 83, of the marvelous prophecy of Daniel? Where Daniel comes to Nebuchadnezzar in chapter 4 verse

32, and says, "You're gonna be driven from men. Your dwelling is gonna be with the beasts of the field. You're gonna eat grass like oxen. Seven times shall pass over you, and you will know that the Most High rules in the kingdom of men, and gives it to whosoever he will. You see, Nebuchadnezzar thought he was invincible. He thought he got his own kingdom by his own power and wisdom, and he was going to learn a lesson by being a raving maniac, living like an animal. His...his hair growing like a bird's feathers, and his claws, his fingernails, like eagles' claws, he would learn that God gives and takes the Kingdom according to His will.

It appears again in chapter 5 in verse 21, "Till he know that the Most High God rules in the kingdom of men and appoints over it whomsoever He will." If a person is in a position of authority, it is by God having delegated that right to him. And it is a divine privilege, and it is a divine occupation. And so, on the one hand, I wanna introduce this to your thinking tonight. We have been saying all along that we're to submit to government. And tonight I wanna turn the table a little bit and say government has got to wake up to what its calling is. And its calling is a...a divinely appointed representation of God in human society...They need to know that. That's a heavy responsibility.

All rulers, then, have authority delegated from God. And so will you notice back in Romans 13, he says, "They are God's ministers attending continually upon this very thing." What thing? The service of ruling, the service of leading people, protecting them, collecting their taxes, doing their duty. All civil matters for the public good. They are to be attending to that...and we need to...to...when we have a chance and an opportunity to choose officials, we need to choose those who are competent and committed to that. If you find somebody who's in office who is unfaithful to that and isn't continually attending to that, but is continually attending to something else, and some of us have seen the absentee records of some of our congressmen and senators, and we wonder what they do spend their time doing. We need to take stock of that. We need to find people that are competent. It would be best if they were Christians. But sometimes we don't have that alternative, and so we choose someone who's competent. I mentioned to someone earlier that, if I was going to have heart surgery, it would be wonderful to get a...a heart surgeon who was a Christian. But if I had my choice between a nice Christian and good, unsaved heart surgeon, I'd take a good, unsaved heart surgeon. The Christian might mean well, but I'd rather survive.

And there may come a point in government...there may come a point in government where our choice is between a competent person and an incompetent person. There may be times, even, when...and the Christian is the incompetent person, and unfaithful to what he should be doing. We have to be careful that we understand who it is we're selecting. We want those people who do attend themselves continually to this matter. Who understand something of the...of the dilemma of Moses in Exodus chapter 18, who couldn't get all the work done. He took a look at everything that he had to do in judging Israel, and he just couldn't handle it. And that's when his father-in-law came along and said, "You gotta divide the responsibility up." And he gave himself to his father's advice and selected people to handle all of the varying responsibilities, divided up the load, and was able to do it and do it

well...

Government is called upon to do what it does well. To attend itself continually to the responsibility of ruling and protecting its people. And just to...to satisfy my own heart and mind, I...I spent some time this week looking through the minor prophets, as well as the major prophets. Because they had so much to say to leaders, this text talks to us. But I think it only balanced, as we look at the text, to kinda go the other direction. We've been saying we're gonna be willing to submit, and we're gonna be willing to pay our taxes. That's our part. And it oughta be said what their part is. First of all, to recognize that they are what they are because God has put them there, and they need to know that. They are delegated to that responsibility by divine authority, and they certainly should take stock of a divine standard in their function, and they ought to be faithful, knowing their accountability is to God in that sense.

Furthermore, the Scripture is very, very explicit about the kind of people they are to be who are in leadership in government. And if you read the prophets, whether you're reading Isaiah, Jeremiah, Ezekiel, Daniel, or whether you're reading Hosea, Joel, Amos, Obadiah, Jonah, Micah, Nahum, Habakkuk, Zephaniah, Haggai, Zechariah, Malachi. Whether you're reading all those prophets, you find, as you read through those prophets, that they spoke not only to Israel, but to all the nations around Israel. They were calling for leaders of all different nations to conform to a divine standard. It wasn't just Israel. Not at all...

For example, let's look at some of the prophets. Go to Jeremiah chapter 1, and I wanna just give you some principles that we need to lay upon our leaders if they're going to be faithful to their part...of the responsibility. In Jeremiah chapter 1, I want you to notice verse 9 and 10..."Then the Lord put forth His hand and touched my mouth...Jeremiah said...And the Lord said to me, 'Behold, I have My words in thy mouth.'...now listen to the next verse. 'See I have this day set thee over Israel...is that what it says? What does it say?...the nations and over the kingdoms to root out, pull down, destroy, throw down, build, and plant."

In other words, Jeremiah's message went far beyond just Israel...God required things of all national leaders, not just those in Israel. And it was so not only with Jeremiah, but with many of the other prophets. And what does God require of the rulers of nations? Lemme give you a little list. First, He requires them to know that they serve a divine purpose. That's what I've been saying. He requires them to know that they serve a divine purpose. It was God who said to Nebuchadnezzar, "You are going to learn the hard way that God is the Most High Ruler who gives the kingdom to those He wills." And I believe any ruler from the president down to a local assemblyman needs to know that his responsibility is a God-given privilege. They need to know that...

Secondly, the prophets made it very clear, and by the way, I only gave you one of several passages in which that same principle is reiterated. The principle of God gives the kingdom to whomsoever He

will. It's at least three or four times in Daniel. It's repeated in Jeremiah, so forth. The second thing that I believe the prophets call leadership to is to be humble, serious, diligent, loyal to truth and justice. In other words, it's a real commitment to the truth and to justice. They are to be humble. They are to be serious. If they really know they serve a divine purpose, they oughta serve in a manner that reflects that knowledge.

Let's look at a couple illustrations of that. Isaiah chapter 13 is a very helpful one...And here, Isaiah is giving prophecies against the nations, all the way from chapter 13 on into the late 20s of Isaiah. He's prophesying toward the nations. It particularly concerns Babylon here, a pagan nation. And in Isaiah chapter 13 and verse 9, "Behold, the day of the Lord comes, cruel, both with wrath and fierce anger, to lay the earth desolate; and He shall destroy the sinners out of it." Verse 11, "I will punish the world...not just Babylon, but even beyond...for its evil and the wicked for their iniquity; and I will cause the arrogancy of the proud to cease, and I will lay low the haughtiness of the ruthless."

In other words, God says, "I am going to judge those proud and haughty and evil leaders who have led those nations." Over in the 14th chapter, would you notice? We alluded to it...earlier. But we look at it again in reference to the king of Babylon. Verse 4, "Thou shalt take up this proverb against the king Babylon. 'How hath the oppressor ceased! The golden city ceased! The Lord has broken the staff of the wicked and the scepter of the rulers. He who smote the people in wrath with a continual stroke, he who ruled the nations in anger, is persecuted, and none hindered."

In other words, God has come in in sweeping judgment against the king and the leaders. Why? Verse 11, "Thy pomp is brought down to Sheoul." Instead of being humble, the leader was proud, and he is characterized like Lucifer. He says in his heart, "I will ascend into heaven. I will exalt my throne above the stars of God. I will sit upon the mount of the congregation." In other words, there's no place in government for ambition and pride and self-seeking, and so forth...

Daniel rebuked Nebuchadnezzar for his pride in Daniel 4:25 and 26. He rebuked Nebuchadnezzar in Daniel 4:27 for oppressing the poor. He pronounced judgment on Belshazzar for pride and failure to glorify God. You see, God indicts the leaders beyond Israel. Now, what I'm saying is this. I believe, while we submit to our rulers, our rulers are called to an accountability before God also. And I believe that, while we're willing to submit, we also have to be willing to confront their evil, if, indeed, it needs to be confronted. In a prophetic voice. In a prophetic way.

So we are going to be faithful, and we are going to be the right kind of citizens, and we are going submit. But when it is a question of morality and evil and vice and wickedness and self-seeking, and so forth, I believe we have to take a prophetic voice.

There's a third principle that the prophets bring to bear upon this matter of ruling. And that is that the prophets teach that they should maintain order by a just and firm enforcement of the law. The

prophets indict the nations for failing to enforce the law. In other words, letting people get away with crime without punishment. And you see this particularly in Jeremiah's prophecy. There's some fascinating indications of it in Jeremiah...

Perhaps we, well, for the sake of time, look at Jeremiah chapter 34 and verse 8, and just briefly look at this. "This is the word that came to Jeremiah from the Lord, after King Zedekiah made a covenant with the people who were at Jerusalem to proclaim liberty unto them: that every man should let his manservant and every man his maidservant, being a Hebrew or a Hebrewess, go free, that none should enslave them. To wit, a Jew, his brother." In other words, there was a covenant and a decree made to free these people. But verse 11 says, "Afterwards, they changed their mind, caused the servants and the handmaidens whom they had let go to return, brought them into subjection for servants and for handmaidens." Now the people were supposed to let their servants go. They didn't. They took 'em back. And the rest of the story chronicles the fact that there was no enforcement of the covenant. There was no enforcement of the law. And because of that, because there was no enforcement, because no one, including the king, ever said, "This isn't right. We're gonna make it right." God says in verse 16, "You polluted My name, and I'm gonna judge you." In verse 22, "I will command, says the Lord, and cause them to return to the city and fight against it and take it and burn it with fire and make the cities of Judah a desolation without an inhabitation...without an inhabitant."

One of the reasons for the terrible captivity that came was because of the fact that they were not enforcing the law. They were not enforcing the covenants that they had made. Leaders are responsible to enforce the law, firmly and justly.

Fourth thing that I see in the prophets, and we alluded to it earlier, is the fact that leaders are not to seek their own welfare. They are not to be concerned and preoccupied with their own welfare, their own position. Jeremiah 22:13, "Woe to the one who builds his house by unrighteousness and his chambers by wrong, who uses his neighbors service without wages and gives not for his work, who says, 'I will build myself a wide house and large chambers and cut out windows, and it is paneled with cedar and painted with vermillion.' Shalt thou reign because thou closes thyself in cedar? Did not thy father eat and drink and do justice and righteousness, and then it was well with him?"' This is the message to the evil, wicked Jehoiakim. "But thine eyes and thine heart are not but for thy covetousness and shedding innocent blood and oppression and violence."

In other words, where you have a leader who is covetous and self-seeking and violent and oppressive, the judgment of God falls. They are not to seek their own welfare at the expense of others. There are leaders around the world that do that. They are under the condemnation of Scripture.

Further, another thing the prophets made clear is that leaders are to sympathize with the needy. It should be a mark of those who are in official capacity that they care for people who have needs. And

you literally find this all throughout the message of the prophets. A great concern with people in need. Isaiah 10:1, "Woe to them who decree unrighteous decrees, who have, who write grievousness with which they, and who write grievousness which they have prescribed to turn aside the needy from justice and take away the right from the poor of My people, that widows may be their prey, and they may rob the fatherless." Israel had leaders that were unbelievably brutal, taking things away from people who had absolutely nothing. Depriving the poor and the needy and so forth.

Amos chapter 2 verses 6 and 7 talks about the same thing, and so do some of the other minor prophets. So what are we saying? What is a faithful leader to do? One, to know he serves divine purpose. Two, to be humble, serious, diligent, and loyal to truth and justice. Three, to be sure that he maintains order with a just and firm commitment to law enforcement. Four, he must not seek his own welfare. Five, he must sympathize with the needy. Six, that we could add this very close to the last one, he must treat others with kindness. There should be a spirit and an attitude of basic decency toward people. This, of course, is violated by the tyrants of the world, the despots, the murderous Idi Amins and the ilk that come along in his path.

Amos has so much to say about that. That is expressed in verse 13 of Amos 1. It's incredible. They ripped up the women with child in Gilead. They found pregnant women and just ripped open their womb, their wombs. Horrible things. Not even basic decency.

A sixth, or seventh, rather, they must speak truth. Leaders must speak truth. God hates lying lips. And in Amos chapter 2 verse 4, "For three transgressions of Judah, and for four, I will not turn away its punishment." He says, "I'm gonna punish Judah." Why? "Because they have despised the law of the Lord, have not kept His commandments. Their lies cause them to err, after which their fathers have walked. I'll send a fire on Judah and devour the palaces of Jerusalem." And He's particularly concerned with indicting the leaders for they lying. Their lying tongues.

And then one more. They must enforce public morality. Leaders who serve continually...in a delegated authority from God, in order to be faithful to the task, must enforce a public morality. And we see them failing to do that so much today. God sent Jonah over to Nineveh and said, "Cry against that city, for its wickedness is great before Me." God indicted that city and all of its leaders for tolerating wickedness, and God came with a promise of devastating judgment had that city not repented...

You look at Isaiah 13, 14, 15, all the way to chapter 23, I think it is, and you'll find that entire section is a cry against the leaders for a failure to call the people to a high moral standard...

So the Scripture spells out some very specific things that leaders are to do and be involved in. That's a whole other study. We could really get deeply involved in that. But I just suggested them to you. Those are the things that God demands of leaders. Let me just briefly review them, so you'll have

them in mind. One, to know they serve a divine purpose. Two, to be humble, serious, diligent, loyal to truth and justice. If they know their service is rendered to God, then they oughta take it with great seriousness. Three, to maintain order by a just and firm enforcement of the law. To not seek their own welfare. To sympathize with the needy. To treat others with kindness. To always speak the truth, and to enforce public morality. That's their responsibility.

Now we'll go back to Romans chapter 13 and just very quickly wrap up our look at these two verses. These are they of whom verse 6 says, "They continually attend or attend continually upon this very thing." And this is how they're to do it, as we have seen outlined for us in the prophets.

Back in 1898, there was a series of lectures called the Bampton Lectures, given by a man by the name of Robert Lawrence Ottley. He had some interesting things to say that relate to what we're looking at now. He said this: "The Old Testament may be studied as an instructor in social righteousness. It exhibits the moral government of God as attested in His dealings with nations rather than with individuals. And it was their consciousness of the action and presence of God in history that made the prophets preachers to the world at large. There is indeed significance in the fact that, in spite of their ardent zeal for social reform, they did not, as a rule, take part in political life or demand political reforms. They desired not better institutions, but better men." End quote.

And I believe in our day the church and its preachers have to rise to the level, not to seek political reform, but to call for better men. Not to try to manipulate the system, but to confront its evil. And while I have said all along and sorta saved this for the last, that we wanna be submissive, at the same time, we will not be silent when the role of leadership is abused...

So we support government by paying our taxes, because we realize they are God's ministers, called to attend continually on this. If they don't attend continually on it, we are responsible to bring that to their attention...

Let's look, last of all, we saw the principle and the purposes at the particulars in verse 7. In this matter of paying your taxes, he just gives us some particulars. The first command in verse 6 is a general one, "Pay your taxes." And now he sorta splits it out a little bit to make sure we really understand the fullness of the obligation. Render is an interesting word. It's the word oppaditamy. It means to give back something that you owe. Did you get that? That's what you do when you pay your taxes. You owe that. It isn't a gift. You don't say, "Dear Uncle Sam, I've just been so encouraged by what you're doing this year, and I'd just like to send you a little gift." No. No, you owe it. The word "render" is to pay back something that is a debt. That is how the word is used, particularly does Matthew use it that way in chapter 5, chapter 18, chapter 20, chapter 22. It means to pay back. "Render therefore to all their dues." And the word "dues" othaylay means a debt or an obligation. Pay your debt. We owe the government. It's just that simple. It's a moral obligation.

Look at verse 8. we're gonna get into this next time. But it says, "Owe no man anything," and that includes the government. There's no real gap in thinking between verse 7 and 8. Pay your debt. And it says, "Render therefore to all their obligation, all their debt, all of it." Taxes are debts owed. And if you don't pay, you're a robber. Paul says, "Owe no man anything, pay your debts." And then he gets specific, "Tribute to whom tribute." And that, he's just gonna sorta give us some breadth here. Tribute is forroose. It's a poll tax. It's a land tax. They had another kinda tax called kensas. I mentioned it to you. That was a head tax. Every person paid that. It was a set fee for every person. That was the census. Every individual paid a, I guess it was a flat rate...

Then they had this poll tax, which was like our income tax. An assessment was made on your land and your property and your slaves, your capital. And the taxable amount of your possessions was determined. The tax rate then figured out, and you were charged a certain tax. That was an income tax. So he says, "Pay that. Pay your income tax."

"Custom to whom custom." The word "custom" tellos had to do with revenue raised by merchandise or goods. In other words, this would be duty or sales tax, anything attached to a commodity. Pay your sales tax. Pay your duty. Don't smuggle things in and out. Pay what's fair. And you know what they did, don't you? They set tax collectors at all the crossroads, and when you were moving back and forth, and that's what Matthew did, sitting at the...at the crossroads collecting taxes, duties, from people transferring goods here and there. Pay that.

And then I...I love this. "Fear to whom fear." The word is fobbas which we get phobia from. It's a word that can mean anything from respect to sheer terror depending on how its used. In fact, I think in this very passage it's used as the word terror where it says that rulers are a terror, not to those who do good, but to those who do evil, back in verse 3. That's the same word fobbas. So it can mean anything from terror to respect. It means respect here. In other words, you oughta have a healthy respect for the people who collect your taxes. A healthy respect for your leaders, and that healthy respect translates into giving them what you owe them, realizing that they have a...a right to that for the service rendered.

First Peter 2:17 says, "Honor all men. Love the brotherhood. Fear God. Honor the king. Be subject to your masters," and so forth and so on. "Honor all men. Love the brotherhood. Fear good, and honor the king." Show 'em respect for the position of authority that they possess. And then he comes to that last one, "Honor to whom honor." And that's an interesting word, timeh. It sometimes means money. "Give the money to whom the money is due," can mean what...can be what it means. It can also mean respect again. So it's perhaps best to see here that he has two words. One is tax. The other is duty, income tax, duty, and then two words that demonstrate attitude "Pay your taxes. Pay your duty, and have respect and show honor."

The honor here is an attitude. An attitude of respect. An attitude that says, "This is the right thing." It implies the payment of money. Notice an illustration that's perfect, because he uses the same word. First Peter, pardon me, 1 Timothy 5, 1 Timothy 5 says, "Let the elders that rule well be counted worthy of double timeh, same word, double honor." An elder that rules well is to be worthy of double honor. What is the double honor? Well, first, don't muzzle... the Scripture says, "Don't muzzle the ox that treads out the grain." In other words, if you expect an ox to tread the grain, you better feed him, right? So it's saying, first of all, if you have an elder that rules well, pay him money. And then verse 19 says, "And against an elder receive not an accusation." And that means show him respect. So the double honor is the money and the respect...We give the money and the respect. We aren't gonna play favorites in the case of 1 Timothy, and as he goes on to say, "If he does sin, rebuke him before everybody." We're not talking about playing favorites, but double honor would be respect and money. Give them money when it's due, and give the respect.

So, as Christians, we're called to pay our taxes, respect our leaders, give them the honor that is due to them. So we wanna do the things that are right in terms of giving honor to whom honor is due and respect to whom the respect is due, paying our taxes and our duty, and living as Christians should live for the glory of our Lord.

I wanna close our little series by reading you something I think is so wonderful. Listen to it. It just kinds sums up all of our obligations as Christians to the government. It was written long ago. It's called "The Epistle of Diaconatus." Comes out of early Christianity and is quoted in a Catholic edition of the "Fathers of the Church," a new translation. In the fifth chapter of this most interesting document...it gives us insight into the early Christians and how they lived. I found it fascinating. Here is a person evaluating Christians in the early years of the Christian church.

Listen to what he says in describing Christians. "Christians are not different from the rest of men in nationality, speech, or customs. They do not live in states of their own, nor do they use a special language, nor adopt a peculiar way of life. Their teaching is not the kind of thing that could be discovered by the wisdom or reflection of mere active-minded men. Indeed, they are not outstanding in human learning as others are. Whether fortune has given them a home in a Greek or foreign city, they follow the local custom in the matter of dress, food, and way of life. Yet, the character of the culture they reveal is marvelous, and it must be admittedly unusual. They live, each in his native land, but as though they were not really at home there. They share in all duties like citizens and suffer all hardships like strangers. Every foreign land is for them a fatherland, and every fatherland a foreign land. They marry like the rest of men, and beget children, but they do not abandon the babies that are born. They share a common board but not a common bed. In the flesh, as they are, they do not live according to the flesh. They obey the laws that men make, but their lives are better than the laws. They love all men, but are puse...persecuted by all. They are unknown, and yet they are condemned. They are unknown, and yet they are condemned." Yes.

"They are put to death, yet are more alive than ever. They are paupers, but they make many rich. They lack all things, yet in all things they abound. They are dishonored, yet glory in that dishonor. They are maligned, and yet are vindicated. They are reviled, and yet they bless. They suffer insult, yet pay respect. They do good. They are punished with the wicked. When they are punished, they rejoice as though they were getting more of life. They are attacked by the Jews as Gentiles, and persecuted by the Greeks. Yet those who hate them can give no reason for their hatred." Quite a testimony, isn't it, to those who live as God would have them live in human society.

Gracious Father, thank You for the privilege of serving You and representing You in this world. We bless Your name. Help us to be the kind of Christians that the world takes note of. We thank You for the privilege. In Christ's name. Amen.

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