

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

The Christian and Taxes

Scripture: Romans 13:6-7

Code: 80-365

Well thank you for coming tonight, you are a noble group to come tonight and find out that you should pay your taxes. I was afraid we'd empty the place with the subject, but we're glad you're here and ready, as always, to hear the Word of the Lord.

We've been trying to get a bit of an understanding on the themes of the believer's relationship to the government, for obvious reasons, because we're living in a time when our own government is very volatile, governments in the world are even more volatile than our own situation. There are all kinds of voices shouting at us out there, all kinds of attitudes being propagated that people would like us to hold toward those who are in authority over us. This is a good time for us to do a reality check on what the Word of God expects of us, what God expects of us as citizens in our own nation. And so, we've been looking at this a couple of times, and then we took a few weeks break while I was gone, and now we're back to Romans 13 again.

Let me read the opening seven verses to you of Romans 13. This is really the watershed, the benchmark passage on the believer's relation to the government. It says, "Every person is to be in subjection to the governing authorities, for there is no authority except from God and those which exist are established by God. Therefore, whoever resists authority has opposed the ordinance of God, and they who have opposed will receive condemnation upon themselves, for rulers are not a cause of fear for good behavior but for evil. Do you want to have no fear of authority? Do what is good and you will have praise from the same for it is a minister of God...that is governmental authority...to you for good. But if you do what is evil, be afraid for it doesn't bear the sword for nothing, for a minister of God it is an avenger who brings wrath on the one who practices evil. Therefore, it is necessary to be in subjection not only because of wrath but also for conscience sake, for because of this, you also pay taxes for rulers are servants of God, devoting themselves to this very thing. Render to all what is due them, tax to whom tax is due, custom to whom custom, fear to whom fear, honor to whom honor."

Now here are more unqualified statements such as the statements we've already covered in the first part of this passage, that there is no authority, verse 1, except from God and those which exist are established by God. It is also an unqualified statement to say that every person is to be in subjection to the governing authorities, whoever and whatever they may be.

Part of this then comes down to the practical matter of paying taxes. Now we would all agree that it's a sort of basic right of human behavior to complain about paying taxes. Whether you pay a little or a lot you seem to think it's a privilege that comes with the paying of the taxes to complain about it. We have been burdened in our own nation with escalating taxes for a very long time. Our taxes are escalating at a very rapid rate and threaten to go up even more.

There are people who think and they could well be right that this thing is so out of control that it has reached the level of being ridiculous. And there are people who would be accurate in assuming that when we take money from the people who earn it and give money to people who don't work, we're not helping them, we're only making matters worse.

The matter of taxation is before us all the time. Every time you put gasoline in your car, you're very much aware of how much of that is tax. Every time you purchase something and they ring up the tax, every time you eat a meal out, you understand this. Tax bills come to your house and my house all the time. And for those who are dutiful and faithful to pay all the taxes that are imposed upon them, it's easy to understand why some of this seems burdensome to us and extremely distasteful.

We are very much aware of the fact, aren't we, that we have different agendas as Christians than the national government has and they're using our money to do things that we would not want them to do if we were given the choice. We are told that more crimes are committed in this country in the category of Income Tax than in any other category or perhaps all other categories. The statistics are varied in terms of their accuracy because we can't get an actual fix on it, but a great proportion, certainly more than a fourth and maybe a third of all people cheat on their Income Taxes and a survey done indicated that about half the people in America thinks everybody cheats. So we know at least half cheat, or they wouldn't think everybody cheated.

You understand the other day that the government is about to hire another five thousand, one hundred IRS agents to find the cheaters and to recover the hundreds of billions of dollars that are defrauded from the government here in America every year. We face a very difficult situation in being commanded by the Word of God to pay these taxes and at the same time understanding that this is burdensome, this is over-taxation, and that the effect of this is not helpful to people who allowed to be indifferent to work and lazy and indolent and still find support.

Social scientists without regard for the Bible have done studies on this, some of them you can find in the American Enterprise Institute which indicate that this kind of thing is devastatingly destructive to the people who are the recipients. But if this is bad for us, it really wasn't any different in the New Testament time.

The Roman government of Paul's day deified Caesar. We could then conclude that it was a blasphemous pagan government. The Roman government of Paul's time ran a welfare system, a

welfare state, supported slavery and used government money to sponsor pagan worship and pagan ritual. There was no such thing as separation of church and state. There's only been one country in history that's ever done that, that's America. We set that in motion, other countries have followed since then, but we were the first country in human history to separate religion from government. Everything else was some form of a religious state.

Tax collectors in Jesus' day were essentially criminals who strong armed extortion by charging people way more than what was required by the Roman government, keeping all the proceeds. It was so gross that even Zacchaeus when he came to faith in Christ repaid people four times what he had stolen from them in an effort to make some sensible reparations.

So, you don't want to assume that if you lived in Israel at this time, or if you lived in Rome at this time to whom this is written, or any other city in the Mediterranean area, you were going to somehow be in a better situation as to what the government did with the money they took. It wouldn't have been any better. Taxes were burdensome, inequitable and anything but democratic.

So what is instructed here for them works for us and while our taxes may be considered burdensome, they certainly aren't as bad as other cultures and other societies and other nations throughout history have been. We look at these two verses, verses 6 and 7, just from three perspectives...one...the principle, then the purpose, and then the particulars.

The principle is simple, in verse 6, "Because of this you also pay taxes." Or we could even make it an imperative. "Because of this, you are to pay taxes." "You are subject to the powers that be...as we read back in verse 1...we are subject to the governing authorities, they are ordained by God for this place and this time and this people in history and we are commanded to pay taxes, *phoros* refers to a tax on individual people, the Greek word. We are commanded to pay tax. This is an unqualified command, no statement could be more unequivocal, it is a very simple statement...pay tax to whom tax is due...verse 7...custom to whom custom is due.

Now this isn't introducing anything new...not at all. Taxation is very old. It goes way back into the book of Genesis. You find issues with regard to taxation all through the Old Testament. For example, in the case of Nehemiah chapter 5 verse 4, it says, "We have borrowed money for the king's tax and that on our lands and vineyards."

In other words, there was a level of desperation on the part of the people in Nehemiah's day because they had to pay taxes to the king and they didn't have the money so they literally borrowed against their own property and their own crops to pay the king's tax. That's burdensome, that's oppressive.

In Ezra chapter 4 verse 13, we read, "Be it known unto the king that if this city is built," remember they went back to rebuild in the time of Ezra and Nehemiah, rebuild the city of Jerusalem after the captivity

was over..."If the city is built and the walls are set up again, they will not pay tax." This was a criticism that was sent to the king...the king from whom they had been released. If you let this city...these are the people who tried to stop the Jews from rebuilding Jerusalem...if you let them build this city, they're going to stop paying those taxes to you. You won't get a tax. You won't get custom. And it's going to..it literally said in the letter, it will damage your revenue. What this tells us is there were taxes on the people again as we read in Nehemiah that were from an alien empire, from an alien king, nothing to do really with them. Taxes could be so burdensome that they would be actually divisive, 1 Kings 12:3, speaks of excessive taxes. "Speak unto Rehoboam saying, 'Your father made our yoke grievous, now therefore make the grievous service of your father and his heavy yoke which he put on us lighter and we will serve you.'" They pled with Rehoboam to lighten the load of the taxes and he refused and the kingdom divided over excessive taxes.

There was even a time, according to 2 Kings 23:35, when Pharaoh...Pharaoh placed his own king in the land of Israel. His name was Eliakim and it was changed to Jehoiakim, and the man that Pharaoh put in for the benefit of Egypt, it says in that verse, 2 Kings 23:35, taxed the land to give money according to the commandment of Pharaoh. He exacted the silver and the gold and the people of the land and everyone according to his taxation and his evaluation.

This again is oppressive. This is burdensome. This is alien. The writers of the Scripture know all of this, they understand all of this. It was true in the ancient times. It was abusive. It was true in the time of the Apostle Paul. It has been true at all points in time throughout human history. It is true in our own world today. And yet the command stands. Pay your taxes. And the actual biblical teaching on the whole issue of taxation begins before the Mosaic Law. In Genesis you have the establishing of taxation and it's very interesting. It's in Genesis chapter 41 and following and it has to do with Egypt.

You remember back in that period of time Pharaoh had a dream about seven thin cows, remember that? And seven fat cows and the thin cows devouring the fat cows and the thin ears of grain devouring the fat ears of grain. And this was an analogy to express the fact that seven years of plenty would be followed by seven years of famine. So how is Egypt going to deal with this? Joseph is there at the time.

To deal with this, they developed the first biblical record of an income tax and it was really designed by the Lord Himself, according to Genesis 41:34 and the tax was twenty percent, one fifth was collected to support the nation. This became a law by the time you get into Genesis chapter 47.

So here's the first institution by national government of the Income Tax. And interestingly enough, it is a fifth which used to be the basic standard for the American Income Tax as well. Since government is the institution of God, and it has the duty protecting those who do good, and punishing those who do evil, it is to be supported by the people. And the concept them of the Income Tax, at least first of all, appears in a pagan environment in the land of Egypt.

Now getting past that, let's get into the era of Moses. Let's get in past the arrival of Moses to giving the Law and here we get another picture of taxation and this would be in the theocratic kingdom which God established in Israel over which He was the ruler.

In Leviticus chapter 27 and verses 30 to 33, you can just jot that down, Leviticus 27:30 to 33, there is the first tithe required. Tithe is a word that means a tenth...a tenth. This is the first taxation and it was one tenth. That's just the first. We're going to show you some others, but that's where it begins in the book of Leviticus.

Let me just read verse 30. "If a man wishes to redeem part of his tithe, he shall add to it one-fifth of it, for every tenth part of a herd, whatever passes under the rod, the tenth one shall be holy to the Lord, he's not to be concerned whether it's good or bad, etc." It goes on to talk about the responsibility that they have to pay the tithe. "These are the commandments which the Lord commanded Moses for the sons of Israel at Mount Sinai." There was the requirement of one fifth and it could be redeemed by adding a fifth to that. This is the Lord's tithe. It is also called the Levites Tithe since according to Numbers 18 it was given to the Levites. Now the Levites were the basic government officers. They were the people who ran the government. They were the agents and rulers and judges and leaders of the nation. They were the civil rulers or leaders in government.

The other eleven tribes then supported the tribe of Levi since they had no land and they served the people in religious and judicial and civil matters. They were the agents of theocracy.

All right, just hurrying. In Deuteronomy 12 there is added another tithe, another ten percent. Here was another tax, an annual tax, the one in Leviticus 27 was an annual tax, a tenth. And then the annual tax in Deuteronomy 12, very specifically was to provide food and all the necessary resources for the national festivals. In fact, it was kind of really the tax for the national pot luck. It was called the Festival Tithe. Whenever they came together, which they did for all their convocations, and all their feasts and festivals, the people would bring a portion and that way the whole nation would have plenty. This was for the enrichment of national life and for the enrichment of religious celebration.

In Deuteronomy 14 verse 28, there's a third tenth...a third tenth...the welfare tithe. This tenth was only paid every three years. Every third year you paid this tenth. So breaking it down, you had a ten percent...I think I may have said a fifth...a ten percent, a ten percent, and then every year three and a third percent, if you will, taking the ten for three and breaking it down into three years, three and a third each. So, every year essentially the Income Tax of the theocratic kingdom was 23 and a third percent...23 percent, not far from what Egypt established and not far from what used to be the basic standard here in America. These three tithes provided the resources for government salaries and provisions for the national life, the national religious life, celebration, and also took care of those who were in need.

Now that's not all. According to Leviticus 19:9 and 10, you couldn't harvest the corners of your field. When the harvesting came, you had to leave the corners unharvested and that would be collected by the poor. Also, according to Exodus chapter 23, every seventh year you had to let the land rest. And so, in a sense, that was a tax because it deprived you of growing something and earning income. And then according to Nehemiah 10 and Exodus 30 there was a coin tax that was to be paid at the temple. In Exodus it's half a shekel. In Nehemiah it's a third of a shekel because by Nehemiah's time the people were much poorer coming back from captivity.

So you have 23 and a third, plus leave the corners of the field, plus let the land rest every seventh year, plus pay the temple tax. This had nothing to do with giving. This had nothing to do with freewill giving. That was a completely different matter. And that's a very important distinction to make. There are all kinds of things in the Old Testament that talk about freewill giving, give whatever's in your heart, whatever you desire to give bring out of your wealth, out of your riches, whatever you want to give the Lord. You have illustrations of that in Exodus, Deuteronomy, Numbers, 1 Chronicles, Proverbs, all of those things.

But this is not that. This is the taxation of the theocratic kingdom and in Malachi 3 you hear people quote that in connection with Christian giving, Malachi 3:8 says, "Will a man rob God? Yet you're robbing Me. But you say, how have we robbed you? In tithes and offerings. You're cursed with a curse, you're robbing Me, the whole nation of you. Bring the whole tithe into the storehouse. Bring your tithe."

That's not talking about freewill giving. That's saying pay your taxes. The nation, of course, throughout most of its history was an apostate nation but didn't change the responsibility of the people to pay their taxes.

The Lord recognizes this. Now we'll move from that in to the New Testament and some familiar places in the New Testament. First of all, Matthew chapter 17. And in Matthew 17 you will recall the incidents recorded verse 24. They came to Capernaum and those who collected the two drachma tax came to Peter. This is Jesus and His Apostles. And they said, "Does your teacher not pay the two drachma tax? He said, 'Yes...Yes, He pays.' And when He came in to the house, Jesus spoke to him first saying, 'What do you think, Simon? From whom do the kings of the earth collect customs or poll tax, from their sons or from strangers?' When Peter said from strangers, Jesus said to him, 'Then the sons are exempt.'" There was every reason to think that Jesus was exempt.

However, "So that we do not offend them, go to the sea, throw in a hook, take the first fish that comes up. When you open its mouth you'll find a shekel. Take that and give it to them for you and me."

The background here is really important. Jesus had told the disciples that He would die violently at the hands of the Jewish authorities in chapter 16, it was already announced. They knew what was coming. They knew about His death.

Back up to verse 22 in Matthew 17. “The Son of Man is going to be delivered into the hands of men, they’re going to kill Him.” They were the same authorities that were going to kill Jesus and pay off Judas who were asking for money for the temple tax. The money given at the temple went into the hands of the people that ran the temple and the people that ran the temple were the people essentially that led the attack on Jesus. They were the ones who corrupted that temple and the reason that He went in there and threw them out during Passion Week. So the money they collected from Jesus and Peter that day would be money to go fund the corrupt religion of the temple.

Jesus had also told them that worship at Jerusalem’s temple was ending...it was ending. The temple, for all intents and purposes, was history. It was going to come crashing down.

And Jesus said early in His ministry that the time is coming when you’re not going to worship in Jerusalem or at Gerizim as the Samaritans did, but you’re going to be worshiping the way God wants you to worship, in spirit and in truth. And yet here’s a Jewish tax, not a Roman tax, the drachma that he’s talking about is a Jewish tax, it’s related to the temple which was very expensive to operate, part of the reason for the extortion in selling the animals for exorbitant prices and disqualifying the animals that people brought, part of the reason for overcharging them for the coin exchange was to make up the money that filled their pocket as the High Priest and the leaders of that place and all the people who are part of that system. Every male Jew had to pay a half shekel, two Greek drachma, called the double drachma tax, equal to about two days wages. The tax could be absolutely obligatory to every Jew, no matter what was done with the money. The coin required was not in use so it was customary for two men to go together to pay one because the coin that made up the two was in circulation, a *didrachma* or sometimes called a *stater*. This was to be done before the Passover and when they said that, “Peter, does your Master pay this tax?” He said yes...yes, He pays it.

He should be free. It is the house of God and He is the Son of God. God doesn’t tax His Son, that’s the point, anymore than a father taxes his son. So you would expect the man to tax the stranger, but not to tax his son. You would expect God to tax a stranger but not to tax His Son, but to show submission and response and to set an example for all of us, Jesus said pay the tax. Now admittedly, He had a novel way to get His tax money that we don’t have.

The Lord then is putting a tax, listen to this, into an apostate system, a den of thieves. He called it that, cave of robbers. But He supports government because government is an institution of God.

Turn to Matthew 22 and verse 15. The Pharisees come together, we’re back in Passion Week where we’ve been in Mark here. They’re trying everything they can to bring Jesus into a trap and have Him

executed. So they're plotting together, according to verse 15, to trap Him in what He said. They sent their disciples to them along with the Herodians saying, "Teacher, we know that You are truthful and teach the way of God in truth." That's just flattery. "And you defer to no one, for You're not partial to any." That was all true but it was flattery. Why the Herodians? Why did the Pharisees get together with the Herodians? The Pharisees hated the Herodians, the Herodians hated the Pharisees. And the Pharisees were legalists, they were in to the Law of God. The Herodians were basically pro-Herod Jews and that wasn't good because Herod wasn't even a Jew, he was an Idumaeen and he was simply a foil for Rome. He had whatever petty power he had because he had accommodated the Romans and the Romans had allowed him to exercise his modest rule, completely based on Roman will

The Herodians then were pro-Herod. They were a political party who wanted to curry favor with the Romans. They were despised by the Jews because the Jews, the pure Jews, the Pharisees hated the Romans and thus they hated Herod as well. The anti-Roman Pharisees, however, needed the Herodians, though they hated them. They needed them because they wanted to confront Jesus. And the Herodians would see Jesus when they got done with this confrontation as an insurrectionist against Rome if they played this thing right. Then the Herodians would go back and report to the Roman authorities who would then have to deal with Jesus. That's the idea.

So the Pharisees, together with Herodians, come to Jesus in verse 16, "Teacher, we know You're truthful," and they flatter Him with all of that. Verse 17, "Tell us then what do You think? Is it lawful to give a poll tax to Caesar or not?" They not only paid a temple tax, they had to pay all these taxes including a poll tax to the Romans. "Is it lawful to pay this personal head money, census money?" This is essentially a tax for just being there. The Romans had all kinds of taxes imposed upon the Jews...they had a land tax, they had a grain tax, they had an oil tax, they had a wine tax. It could be paid in substance or it could be paid in money. They had a tax on the transporting of all goods at harbors, piers, gates, entrances to cities. They had an Income Tax. They had a one percent wage tax. And they had a one denarius poll tax which is this one. The Jews hated the Roman taxation.

In fact, Judas of Galilee in 6 A.D. led a rebellion against this saying God was their only ruler and told the Jews not to pay the tax. However, he died and his followers scattered. But the sentiment was still alive. Josephus says it was rekindled in 66 A.D. and it was the resistance to paying taxes that led to the revolt that the Romans crushed in 70 A.D. So when we talk about the destruction of 70 A.D., we're talking about crushing a tax revolt in part.

These people who hated Rome and who didn't want to pay the taxes sort of eventually became associated with a group called the Zealots and the Zealots were a group of Jews who went around stabbing Romans. They were the terrorists.

Well Jesus knows their hypocrisy. He perceived their malice, verse 18, their evil intent and said, "Why are you testing Me, you hypocrites?" That's pretty direct. "Show Me a sign, show Me the coin used for the poll tax." They brought Him a denarius. They probably couldn't get it out fast enough. He said to them, "Whose likeness and inscription is this?" They said to Him, "Caesar's." Then He said to them, "Then render to Caesar the things that are Caesar's, and to God the things that are God's." And hearing this they were amazed, leaving Him they went away.

Essentially said, "Pay your tax...pay the tax," *apodidomi*, same verb is in Romans 13, pay the tax...pay. It's a debt. It's an obligation. You don't owe the government divine favor, that's for God. But you do owe the government tax.

Now understanding that, from the Old Testament and from the life of our Lord, let's go back to Romans chapter 13 and we shouldn't be surprised when we hear Paul say what he says. He's taking his cues from his own Lord. Paying tax is an act of submission to the governing authorities that is required in verse 1. And as we saw, generally speaking, it doesn't matter what the nature of the government is, it certainly wouldn't have been a democracy in ancient times. It doesn't matter what form of monarchy or what form of empire it might have been. The government did exist to protect good people and to punish evil people. And it needed to be supported as such because without that kind of control, all hell would break loose, anarchy and death would reign. We get a little glimpse of that these days, don't we, in the Middle East. So the principle is clear, pay your tax.

Now behind this is the purpose or the reason. Let's go back to verse 6 again. "Because of this...because of this..." Because of what? Go back to the purpose of government, verse 4, "It is a minister of God to you for good, and if you do what is evil, you should be afraid cause it doesn't bear the sword for nothing. It is a minister of God, an avenger who brings wrath on the one who practices evil. Therefore it is necessary to be in subjection, not only because of wrath but for conscience sake. So because of this...that is because of the role that government plays in restraining evil, pay your tax."

One can make an argument philosophically here that government is to be minimalist, that its primary responsibility is to protect good people from evil people. And you would be absolutely right.

But you can also see from the Old Testament pattern that there was a tax given to help the poor and the corners of the field, etc., etc. There are elements within the tax purpose to help those who cannot help themselves, not those who will not. We have to keep in mind that when we talk about the government, we're talking about an instrument that God has ordained for the well-being of man. You might not like Hosni Mubarak, but if you just obey the laws of Egypt, you'll be fine. If you ride in the streets, you're liable to be dead cause government exists to maintain order.

This takes us back to something that is really hard for us sometimes to understand, but government's agents are ministers of God. They're not gospel ministers. They're not spiritual leaders. They provide, however, a divine service. Government is by divine design. Government is by divine decree. Resistance is resistance to God and rulers have been placed there as God's servants. So it is because of this then that we pay our taxes. This is the purpose for the principle. Tax allows the government to equip itself for the protection of its people from evil doers. That would include police and that would include, because there can be internal evil, and that would include an army because there can be external evil. A minimalist form of government is certainly advocated here in which the government provides protection. This would be true of any government.

Years later, after the New Testament, when Christians were being persecuted by governments, the Christians who were being persecuted didn't change their view. Justin Martyr, second century, in his Apology wrote this, "Everywhere we more readily 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 bound to use good judgment."

Even when believers were being persecuted, they were praying for the wisdom of their leaders and paying their taxes. Tertullian wrote, "Without ceasing," an early church father, "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, the family of the emperor, for brave armies, a faithful senate, a virtuous people. We pray for the world at rest, whatever as man or Caesar, an emperor could wish." The emperor is called by the Lord to his office. That is the noble Christian perspective.

Till the end of the first century, a leader in the Roman church remembering Nero's persecution prayed in a way so as to reveal the attitude of Christians at that time. That has continued to be available, that prayer. And it's the same exact kind of prayer. The persecution breaks out and this noble Christian pours out his heart on behalf of his ruler. They are God's ministers.

And furthermore, please notice, back to verse 6, they're devoting themselves to this very thing. These rulers are the ministers of God. They are the servants of God. And they are literally continually devoting themselves to this. That's what the verb is saying. Their service of protection is constant, that's what they do.

The Old Testament prophets, I think, give us a little help here as we kind of wrap some of this up. The Old Testament prophets give us some insight into how the rulers are to rule. What God requires of them. If they're going to be ministers of God, what does God ask of a ruler? This in itself would be a great study, and you can find information on this in many of the prophets. Isaiah, Jeremiah, Ezekiel, Daniel, Joel, Amos, Zephaniah, Haggai, Zechariah, Obadiah, Jonah, Nahum, Habakkuk all make reference to nations around Israel and to what God requires of those nations.

But let me just kind of sum it up for you. If we pull together those prophets and drew out, here would be their responsibilities. One, to know they serve a divine purpose...to know they serve a divine purpose. Nebuchadnezzar came to the realization of that, didn't he, that God is the ultimate ruler and that He is the one who has ultimate authority and He calls the shots. Rulers need to understand that they serve the divine purpose. That's Romans. They are ordained of God. It doesn't mean they're godly. They may be there, they may be as wicked as wicked can be, like Gaddafi, like Hussein. They may be as wicked as wicked could be but they're there. They're there for a divine purpose of order in a society. They will give an account to God for their own personal immorality and sin, they will also give an account to God for how they handled that responsibility.

If you read Isaiah 13, Isaiah 14, you see a second thing that is required of rulers, they are to be humble, serious, diligent...listen to this...truthful and just. It would be an interesting thing in our nation if everybody who had authority would just tell the truth...just tell the truth...just speak the truth.

Daniel rebuked Nebuchadnezzar for his pride. And then he rebuked Nebuchadnezzar for oppressing the poor, all in Daniel 4. Then he rebuked him for suppressing the truth. There's a side of this in which rulers need to wake up to their responsibility. Daniel pronounced judgment on Belshazzar for laziness, stupidity, sacrilege, drunkenness, dereliction of duty, pride and failure to glorify God...Daniel 5. Daniel wasn't done with him, he went on to Darius and denounced and rebuked him as well.

So submission, listen, doesn't mean silence against the sins of rulers. Okay? Submission, pay your taxes, doesn't mean silence against the sins of rulers.

Thirdly, when you put together what the prophets have said about what rulers should do, they should maintain order by just and firm law enforcement. They should maintain order by just and firm law enforcement.

I wish I had time to dig in to all of that. I don't at this point in time. You can check the archives of our studies in the past on Romans 13 and get more detail on this. But Jeremiah chapter 34 lays out how important it is to have just and firm and swift judgment. Failure to enforce the law is a crime among rulers...a crime among rulers. That would go for judges, too.

I saw on the news the other night that a man was convicted for the murder of his forty-ninth victim...murdered 49 people and the judge determined to give him life instead of the death penalty. Rulers need to be told that they are accountable to God for a just and firm enforcement of the law.

Fourthly, rulers are warned not to seek their own welfare...not to seek their own welfare. Again Jeremiah addresses this. And as I said, I'm not going to be able to dig into all of these chapters, but if you look at Jeremiah 22, it is in that chapter that Jeremiah speaks to this issue, that no ruler is to do

what...well let's just take what Mubarak has done. His personal wealth is 70 billion dollars, so he has managed to stuff his own coffers as a ruler.

In Jeremiah 22:13, I'll just read this...a little of this. "Woe to him who builds his house without righteousness and his upper room without justice, who uses his neighbor's services without pay and doesn't give him his wages." He says I'll build myself a roomy house with spacious upper rooms and cut out its windows. In other words, he's building himself palaces, and that's essentially what Mubarak has done all over the place. "Woe to the ruler who does that." In fact, in that same section it says he will be buried with a donkey's burial.

Number five, warning to rulers, they must sympathize with the needy...they must sympathize with the needy. Isaiah 10, Amos 2, "There must be compassion in the heart of a ruler, compassion in the heart of a leader."

Following that, number six, we could say, "They must treat others with kindness." That heart of compassion must demonstrate itself in basic decency. That's the message of Amos 1 and Amos 2.

And this one I do want to emphasize, I already hinted at it because it is so absolutely important. Rulers are required to speak the truth...the truth. In fact, they should be required to speak the truth as God has revealed the truth. "For three transgressions of Judah," Amos 2:4, "and for four, I will revoke its punishment because they rejected the law of the Lord, they have not kept His statutes, their lies also have led them astray, those after which their fathers walked. I will send fire on Judah and consume the citadels of Jerusalem." From the leaders on down, the country was...the nation was filled with liars.

Last one would be maybe number eight, they must enforce public morality...they must enforce public morality. Now you can just take Isaiah, you could start in chapter 13 and just keep going and see the instruction given there that is essential to the ruler to maintain morality, public morality. "The Word of the Lord came to Jonah, the son of Amittai saying, 'Arise, go to Nineveh the great city and cry against it for their wickedness has come up before me.'" What a horrendous, horrendous failure to allow a city to be wicked so that the stench of its wickedness arises to the nostrils of God. I will tell you this, this nation is going to have to give an account and its leaders are going to have to give an account to God for the way this nation has tolerated wickedness, corruption, immorality and talked about it as an alternate life style.

So there is much in the Scripture, and I've just hinted at these things, to lay out the responsibility that is given to rulers. And on the one hand, we pay the tax. We submit to the government. That doesn't mean we're silent, we speak the truth of God to those who are our rulers.

Robert Lawrence Otley in 1898 gave some lectures and 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 the 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.

People sometimes criticize me...well not sometimes, a lot of the time. Just a couple of weeks ago there was a big stir when I was going to go speak at Liberty University because I don't get involved in political action. But this gentleman writing in 1898 is exactly right. I don't seek better institutions, I seek better men and better men are the product of the gospel. But men who are evil in leadership need to be confronted about their evil. You pay your tax, you support the government, that doesn't...that doesn't equal silence. We call the rulers to be what rulers must be.

Some specifics them, we call the particulars in verse 7, "Render to all what is due them." This again is this unqualified blanket statement...Render, *apodidomi*, give back something owed. It's a debt. You owe this, it's a debt. "Render to all what is due," *opheilo*, what is an obligation, a moral obligation. Verse 8 even adds, "Owe nothing to anyone. Pay your debts, even this kind of debt." Taxes are debts. Tax to whom tax is due. Custom to whom custom, fear to whom fear, honor to whom honor. These are the particulars.

Tax...again these specifics that we've been talking about, whether it's an assessment on land, whether it's an assessment on persons as a poll tax was, whatever it is, on income, wages, crops...pay it. Custom to whom custom to do, *telos*, that is usually associated with distribution of goods. This would be a sales tax, or a business tax, or an import tax, or an export tax. Fear to whom fear is due, *phobos*, that is you must regard everyone who is in a position of authority. You are to have a healthy fear of rulers. This is really respect...respect your rulers. This is what Peter said in 1 Peter 2, we went through that last time, didn't we? You honor the king and all who are in authority over you. Give honor to whom honor is due, whatever that might be.

Honor sometimes can refer to money, such as when the faithful servant of the Word is worthy of double honor.

Well, I think you've got it now, right? It's all here. We are called to respect and remunerate our government, our leaders, but not to ignore their faults as the prophets testify. We submit, we pay taxes, but we speak the truth about their sins, their injustices, their iniquities, their immorality, and their lies. And they will be accountable to God as will all people.

Why do we do this? Because we want, as Peter said, to silence the criticisms. We want to live, as Paul said, quiet and peaceable lives because God will have all men to come to the knowledge of the truth. It's a gospel witness. It's a gospel witness. You can't get too caught up in the world because 1 Corinthians 7:31 says, "The fashion of this world is passing away." We're not caught up in that. That's why we work for better men through the gospel rather than better institutions.

Well, I had some more I was going to say but that's enough, you get the message.

Father, we thank You for again a wonderful day and just some time tonight to enjoy worshipping with one another and hear these wonderful testimonies that we heard. Thank You for the work You're doing in many lives. Thank You for the 150 people who came into the church this morning and we're welcome...we're just so thankful, we're so blessed. You have continued to draw people to us. Lord, we thank You for the time we've had tonight to be together. We pray now that our fellowship would be sweet even now as we part and we give You the praise for all that You've accomplished in Your Son's name. Amen.

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