

Paying Your Dues

I Pledge Allegiance – Part III

Romans 13:5-7

Introduction

Open a newspaper on any given day and you will read yet another story that reveals the downward plunge of our culture into greater and greater sin and defiance of God’s standard. Without a doubt, the believer could grow frustrated, worried and even angry!

We have watched over the years as:

- Public courts have sanctioned as alternate lifestyles, what we know to be sinful homosexual behavior – and liberal churches and seminaries are carrying that torch.
- A public uproar arose over the suggestion of the recently elected Pope that homosexual men not be allowed to enter Catholic seminaries – which is hard to imagine, given the multiple tens of millions of dollars the Catholic church has lost because of the pervasive homosexual pedophiles within the priesthood.
- Reproductive freedom, which interpreted means a woman’s right to have an abortion – which grants freedom for her, but death for her baby – has become the accepted viewpoint not only of the courts of our land, including the Supreme Court, but of thousands of people in our country who claim to be Christians.
- The average school and government agency has promoted the practice of safe sex, as if sexual activity outside of marriage can ever be considered safe, while sexual promiscuity

and its resulting diseases have reached epidemic proportions.

- “Freedom of speech” has been used to defend pornographic literature, film and art exhibitions in which Jesus Christ is depicted as blasphemously as the artist chooses, while any true depiction of Christ has become unacceptable.

It is certainly understandable for the believer to be troubled. We are watching Romans, chapter 1, unfold in our nation, much like the first century believer saw the final stages of it unfold in Rome.

Our society is on a trajectory toward destruction, and the only hope is the only hope any society has ever had – and that is, the gospel. We just happen to be the generation that is experiencing the transition from a society that upheld many of our biblical values to a pluralistic society that believes truth is no longer absolute, nor is it captive to any one person’s view.

The church, in the last twenty to thirty years, has responded to this transition in a variety of ways. One of the most popular ways, cycling through a variety of name changes and leaders, is Christian activism.

During the past twenty-five years, well-meaning Christians have organized powerful coalitions, activist organizations and political muscle machines to combat the digression of evil in our American culture. Two individuals deeply involved in the process admitted to making no ground. Now, years later, listen to these men who gave their lives to Christian political activism.

- Gary Bauer, former president of the Family Research Council, an offshoot of Focus on the Family, who eventually ran under the Christian banner for President, said, “There is virtually nothing to show for an 18-year commitment.”ⁱ
- Cal Thomas, another leader, was a key architect in building Jerry Falwell’s activist movement, which was known as the Moral Majority in the 1980’s. That philosophy has now been repackaged in The Christian Coalition. By the way, the Moral Majority was attributed by even the secular media, as the coalition which brought Ronald Reagan and a conservative majority to the Senate. Cal Thomas, who wrote about their incredible victory and belief that the necessary power was in place to halt America’s moral landslide, said this a few years ago, “Two decades after conservative Christians charged into the political arena, bringing new voters and millions of dollars with them in hopes of transforming the culture through political power, it must now be acknowledged that [it] failed.”ⁱⁱ

It seemed that progress was being made. Battles were won on the political front. Pro-life candidates were elected. Surely the evil slide of our culture would be stopped, or at least, slowed down.

However, it did not happen. Now, in the twenty-first century, well-meaning Christians are trying again with the same tactic, the same passion, the same strategy.

It reminds me of Robert Perry who, on one of his many polar expeditions, headed north with one of his dog teams. At the end of the day, when he stopped to take a bearing on his latitude, he was amazed to discover that he was actually further south than he had been at the beginning of the day – even though he had been hustling north all day long with his dog-sled. The mystery was eventually solved when he discovered that he had been traveling on a gigantic ice floe. Ocean currents were pulling him south faster than the dog team could travel north.ⁱⁱⁱ

Do you ever feel like that? The faster you go, the more behind you get.

What a picture of our culture – the ice floe. No wonder Bauer and Thomas, now, twenty-five years later, say we are further south than when we started. We thought we were moving north.

However, after two decades of involvement and millions of dollars and man hours, sin is more predominant than ever. Homosexuality is not disapproved – we now have openly homosexual leaders. Sin is more openly approved than ever before and the church, in the meantime, has developed a reputation of being only one more political voting bloc to contend with on election day. In the eyes of the world, we are clamoring for the same power, the same podium, the same position as the world.

May I remind the church that God is actually in control of the ice floe! He has set it on its course. This country and every country that has ever existed and will ever exist is under the pleasure and purpose and power of God.

We have already learned in Romans, chapter 13, that God appoints political leaders – godly and ungodly – to ultimately fulfill His purposes.

Through Jeremiah,

... This is what the Lord Almighty, the God of Israel, says, “Tell this to your masters; with my great power and outstretched arm I made the earth and its people and the animals that are on it, and I will give it to anyone I please.”

“And who are You going to give it to, Lord?”

“... I will hand all your countries over to my servant Nebuchadnezzar king of Babylon . . .” (Jeremiah 27:4-6a NIV)

“Wait a minute! You mean pagan, idolatrous, wicked, ruthless Nebuchadnezzar – he’s Your candidate? Wait! Did I hear You call him, ‘Your servant’?”

“Yes, My servant, who will do My bidding.”

God has not abandoned the times and boundaries of this land to us to determine. He appointed its borders and seasons before the universe was created! And He has placed us here, at this moment, at this point in its trajectory toward His purpose, to deliver the gospel and make disciples.

It is a flawed belief that because America began with an acknowledgement of a creator God and a respect for the Bible, it is somehow guaranteed favored status with God. It is flawed as well, to believe that to protect America is equal to protecting God; to defend America is equal to defending Christ’s cause. And the belief that to keep America from embracing secularism, humanism and liberalism is essential or we will lose our identity and our

mission, is to bind the hope of the Christian to a voting booth.

Should we vote? Yes! In fact, not to do so would be to display a lack of gratitude for whatever amount of religious freedom and moral boundary our government yet endorses.

Remember, however, that Jesus Christ did not say, “I will build My country,” even though I love my country. He did not say, “I will build this nation,” even though I am so grateful for this nation. No, Jesus Christ said,

. . . I will build My church; and the gates of Hades will not overcome it. (Matthew 16:18b)

While we may fail to respond correctly to our culture, God has not and will not fail.

Does this mean we do not speak out against the evils of our society and government? Certainly not.

We stand like John the Baptist who pointed his finger at Herod and called him an adulterer for marrying his sister-in-law. Herod protected John for a while and, Mark’s gospel records,

. . . was afraid of John, knowing that he was a righteous and holy man . . . (Mark 6:20a)

This is like John Knox of old, who called Bloody Mary a sinner – challenging her for her sinful ways. Queen Mary once said that she did not fear the armies of any empire, but she feared the prayers of John Knox.

Ladies and gentlemen, I personally believe that political leaders of our day may fear Christian pastors and ministry leaders, not because we are righteous or because we are willing to speak the truth regardless of political correctness in our culture or our congregation.

Christian leaders today are not feared for their prayers, they are feared because they have an ability to deliver the votes.^{iv}

Voting power has replaced preaching power – and praying power. If this is the case, then what the church is actually saying and what our world is actually hearing, is the message that prayer is not sufficient, the gospel is not fast enough, discipleship is too slow – it might have been God’s idea in the first century, but we are in the twenty-first century now.

Do we not care that our world is on an ice floe destined for destruction? Yes!

Therefore the ultimate issue will never be whether you are:

- pro-life or pro-choice;
- pro-gay or anti-gay;
- pro-gun or anti-gun;
- pro-military or anti-military;
- Democrat, Republican or Independent;
- pro-recycling or just put it all in one trash bag.

The ultimate issue is whether a person hears, understands and accepts the primary message that only the Christian can deliver – the gospel of Jesus Christ.

So how do we, as Christians, live? How do we respond to government?

How Do Christians Respond to Government?

Let us go back to Romans, chapter 13, and finish this paragraph, in verses 1-7, and find a few more answers.

We could easily outline this paragraph with two words:

- verses 1-5 – submit;
- verses 6-7 – support.

Submit

We have already learned that Christians make the best citizens. We are to submit to the governing authority.

Paul tells us the reason why. Let us read Romans 13:1-5.

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 to you for good. But if you do what is evil, be afraid;

for it does not bear the sword for nothing; for it is a minister of God, an avenger who brings wrath on the one who practices evil.

Therefore it is necessary to be in subjection, not only because of wrath, but also for conscience' sake.

The role of government

From these verses, we can easily summarize that the role of government is three-fold.

1. First, the government is to discourage evil.

Romans 13:3a says,

For rulers are not a cause of fear for good behavior, but for evil. . . .

This Greek word for “fear” gives us the English word “phobia”. In other words, the government creates a sense of phobia – all sorts of fears in the lives of those who commit evil deeds.

This is only further proof that even ungodly, worldly rulers have a basic awareness of good and evil. So to hinder the digression of any culture into total anarchy, God has established government.^v

2. Secondly, the government is not only to discourage evil, but to encourage good.

Paul writes in Romans 13:3b,

Do what is good and you will have praise from the same;

In other words, obey the laws of the land, and as a general rule, you will be appreciated as good citizens.

3. Thirdly, the government, whether it knows it or not, is the minister of God to enforce punishment.

Paul writes, in Romans 13:4, of government,

. . . for it does not bear the sword for nothing; for it is a minister of God, an avenger who brings wrath on the one who practices evil.

The sword is a reference to the weapon used to maim and kill. Paul says it is the symbol of the government’s right to punish crime – even to the penalty of death.

God instituted the death penalty early in human history. He said,

Whoever sheds man’s blood, by man his blood shall be shed, for in the image of God He made man. (Genesis 9:6)

The apostle Paul further legitimized capital punishment in Acts 25:11a, when he said in the Roman court as he appealed to speak before Caesar,

If, then, I am a wrongdoer and have committed anything worthy of death, I do not refuse to die. . . .

In other words, it would only be right to have my life taken in judgment if I am guilty of crimes punishable by death.^{vi}

Maybe you think mankind is not really that bad and government should not have that kind of role, which it can, and certainly has, misused over the course of human history. But it remains God’s instrument and the rule is that the governing of mankind hinders evil, encourages good and should punish evil.

Robert Haldane wrote a over a century ago,

The world, ever since the fall, . . . has been in such a state of corruption and depravity, that without the powerful obstacle presented by civil government to the selfish and malignant passions of men, it would be better to live among the beasts of the forest than in human society. As soon as its restraints are removed, man shows himself in his real character.^{vii}

That is true.

Look at the riots of Paris, France, over the last few weeks. Read the reports of rape, theft and murder in the streets of cities following the flood waters of Katrina.

Turn off the lights in some major city for just one hour – and watch humanity that has no fear of accountability or justice reveal its utter depravity and live as beasts.

When is it right to disobey government?

Maybe you are wondering if it is ever right to disobey the government. Yes! When the government demands that we do something that God says we should not do, or when the government demands that we not do something that God tells us to do.

Three examples recorded in the Bible would be good for you to study on your own.

1. The first one is in Exodus 1, regarding the protection of human life. The Hebrew midwives were commanded to kill the Hebrew baby boys and they refused.
2. The second one is in Daniel 3, regarding the issue of worship.

3. The third case study is in Acts 5, regarding the proclamation of the gospel.

Other than in those instances, the Christian is to submit to the governing authorities.

This is the first categorical word – submit!

Support

If you thought submitting was hard to swallow, try the second word, which is support.

Notice Romans 13:6.

For because of this you also pay taxes, for rulers are servants of God, devoting themselves to this very thing.

I'll say they are! They are extremely devoted to my support!

Maybe you are saying, "Yea, that old Infernal Revenue Service is after me again."

Perhaps one of your favorite indoor sports is beating the government out of what is due! You may think, "They'll never spot that! There's no record of that income – ha! They'll never be able to disprove that expense! Those crooked tax-collectors!"

Is it not ironic that one of Jesus Christ's twelve disciples was Matthew – a converted tax collector? Maybe the Lord did include him to show that the power of the gospel really was miraculous!

Nonetheless, the tax system of Paul's democratic society was certainly frustrating to the first century believer.

In its final years, the Roman Empire deteriorated into a huge welfare state in which the working class supported more and more people who did not work. It was not unusual for Roman officials to use tax revenue to support pagan religious activities throughout the empire.^{viii}

Without a doubt, the Christians living in Rome wanted to know the answer to this question, "Since we are now citizens of another country, and our citizenship is ultimately in heaven, and our allegiance is ultimately to God, do we have to pay taxes?"

Paul wrote in Romans 13:7a,

Render to all what is due them: tax to whom tax is due; . . .

The word Paul used in this verse for "tax" settled the question. It is the word "phoros," and it referred to tax on houses, land, property, and even income tax.^{ix}

This word covered the gamut. In fact, the context indicates that Paul is referring to any and every kind of tax levied by the government.

For us today, this includes sales tax, utility tax, property tax, capital gains tax, inheritance tax, tax on perishables, automobiles, clothing, etc., etc., etc., etc.

You know the old saying, "There are two certainties in life – death and taxes."

Someone said, "I just wish they came in that order!"^x

Within legal allowances, you may arrange your finances in such a way that you limit the amount of taxes you pay. So far, our country actually allows us to deduct from our taxes any and all charitable giving. Paul knew nothing of that!

Still, the average person wants to get out of paying taxes, right?! In fact, according to a 2005 IRS Oversight Board Special Report, the percentage of Americans who now actually approve of cheating on their income taxes is 19%!

The troubling thing about this statistic is not that one out of five Americans cheat on their taxes, or that one out of five admit it, but that one out of five has reached the point in his thinking that it is actually the right thing to do. They think breaking the law, in this instance, is not only acceptable, it is advisable.

Jim George is a Christian leader and writer. His wife, Elizabeth George, is also an author who came to speak at our church ladies' conference recently. Jim wrote a magazine article not long ago in which he told the story of trying to sell a used boat trailer in the middle of the winter.

It was below freezing outside and no one was interested in boating. Then a potential buyer contacted him and said he was willing to pay the full asking price! But there was one catch. He wanted Jim to put only half the price of the trailer on the bill of sale. That way, the buyer would only have to pay half the state sales tax, which would save him hundreds of dollars. The buyer said, "You know, that's the way we do it around here."

Jim wrote, "I really wanted to sell that trailer, and if I said no, he might back out. If I agreed, I'd be lying, breaking the law, but who would know? I knew what I should do, but I was having this inner struggle. Finally, I told him I was a Christian and couldn't do anything illegal. The man went ahead and bought the trailer anyway, and I declared the full amount on the bill of sale."^{xi}

I have read that the amount of income taxes never paid to the government comes to more than ninety three billion dollars a year!

My question is, “Is some of that your money?”

Paul does not stop with taxes. He goes on in Romans 13:7 to mention,

Render to all what is due them: . . . custom to whom custom; . . .

For rendering “custom,” the word is “telos (τελος),” which refers to, “a duty, a toll,” or, as we would understand it, a custom [fee] paid on goods that are being transported.^{xii}

Paul then mentions, further in verse 7, to render, . . . ***fear to whom fear; . . .***

The word “fear” refers to, “respect or courtesy”.

Finally, Paul mentions to render,

. . . ***honor to whom honor.***

This is the word “timen (τιμην),” which is translated “honor”. It means, “to pay the esteem due to one in authority or leadership”.

One author writes:

- First and foremost, we are told to honor God, “To Him be honor and glory forever.” (I Timothy 6:16)
- The word honor is also used in commanding us to, “Honor your father and your mother” (Exodus 20:12).
- It is used in “honoring the elderly”; Moses wrote in Leviticus 19:32 to, “show respect for the elderly and revere your God”.
- We are also told to honor church leaders, as Paul wrote through Timothy to the congregation to, “give twice the honor to diligent elders who direct the affairs of the church well, especially those whose work is preaching and teaching” (I Timothy 5:17).
- The word is used in reference to honoring our political leaders (I Peter 2).^{xiii}

We are to submit to government and support the government.

It has been said that this list of duties represents not only our action but our attitude.^{xiv}

Conclusion

Let me make two conclusions as we wrap up this series of studies.

1. First, paying taxes to the offices of government is worthy!

Because paying taxes is commanded by God and thus is the privilege of the believer, you can take pleasure in it!

When April rolls around, just remember – it is the will of God. And obedience to the will of God is action that will one day be rewarded by Christ at the Bema seat.

Imagine – you will one day be rewarded for paying your taxes. Think of it as the ultimate tax refund!

However, even now, take note the next time you hike or camp in a national park, or enjoy food inspected by our national system, or walk down a busy hallway and trust the center for infectious diseases to do their governmental task, or enjoy the city library, or have an emergency in which you need to call the police or firefighters to your home, or take your sixteen year old son to get his drivers license – at least he is enjoying it! Take even greater pleasure in the fact that as you obeyed God, you contributed to these and a thousand other benefits within this culture *because* you paid your taxes.

2. Secondly, not only is paying taxes to the offices of government worthy, but acting graciously to the officials of government is a winsome witness!

Listen to Justin Martyr, who lived in the midst of tremendous persecution in the first century, as he wrote to his political leaders:

Everywhere we, more readily than all men, endeavor to pay to those appointed by you the taxes, both ordinary and extraordinary, as we have been taught by Jesus Christ. 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 [will have] sound judgment.^{xv}

Wow! What a winsome witness for Christ – with quiet dignity and great theology – that God alone is sovereign.

How do we live with the spirit and attitude of Justin Martyr? By pledging allegiance to the divine Emperor, and the government which is upon His shoulders, whose kingdom is unparalleled and eternal.

We are headed there and as Spurgeon preached in London, England, in 1862, “Let us remember that we

are simply passing through this earth, and should bless it in our transit, but never yoke ourselves to its affairs. [It is passing away] We are as British subjects living for a while in Spain . . . knowing that we will soon be traveling home.”^{xvi}

So what is this home like?

John the apostle wrote,

. . . [there is] a river of the water of life, clear as crystal, coming from the throne of God and of the Lamb,

in the middle of its street. On either side of the river was the tree of life, bearing twelve kinds of fruit, yielding its fruit every month; . . .

There will no longer be any curse; and the throne of God and of the Lamb will be in it, and His bond-servants will serve Him;

they shall see His face, and His name will be on their foreheads.

And there will no longer be any night; and they will not have need of the light of a

lamp nor the light of the sun, because the Lord God will illumine them; and they will reign forever and ever.

And behold, I am coming quickly. . . .

(Revelation 22:1-5,7)

God’s definition of quickly is different than mine! It is 2,000 years past, but He is coming!

We, who long for that eternal country; that kingdom of justice and joy, goodness and grace, say, “Even so, come, Lord Jesus.”

Come now! But until You do, we shall bless earth with holy lives as we journey through it as worthy citizens and as wonderful, winsome witnesses to the glory and honor of Your name –

King of Kings,

Emperor of Emperors,

President of Presidents,

Caesar of Caesars,

Lord of Lords!

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ⁱ New York Times (Mar. 1998).

ⁱⁱ Ed Dobson and Cal Thomas, Blinded By Might (Zondervan, 1999), back cover.

ⁱⁱⁱ Erwin Lutzer, Twelve Myths Americans Believe (Moody Press, 1993), p. 181.

^{iv} Dobson and Thomas, p. 112.

^v John MacArthur, Why Government Can’t Save You (Word Publishing, 2000), p. 42.

^{vi} Ibid., p. 46.

^{vii} Ibid., p. 45.

^{viii} Ibid., p. 54.

^{ix} Woodrow Kroll, Romans: Righteousness in Christ (AMG Publishers, 2002), p. 212.

^x Joey Adams, Christian Reader, vol. 32, no. 3.

^{xi} Jim George, God’s Man of Influence (Harvest House Publishers, 2003).

^{xii} Fritz Rienecker, Linguistic Key to the Greek New Testament (Zondervan, 1980), p. 378.

^{xiii} James Montgomery Boice, Romans: Volume 4 (Baker, 1995), p. 1675.

^{xiv} Kroll, p. 212.

^{xv} R. Kent Hughes, Romans (Crossway Books, 1991), p. 245.

^{xvi} MacArthur, p. 147.