

Does God Think We Should Pay Taxes?

Turn in your Bibles, if you will, to **Romans 13**. We'll pick up on our study today in verse 6, but to give those of you who haven't been with us some background, I'll begin reading at verse 1:

1 Let every person be subject to the governing authorities; for there is no authority except from God, and those authorities that exist have been instituted by God.

*2 **Therefore whoever resists authority resists what God has appointed, and those who resist will incur judgment.***

3 For rulers are not a terror to good conduct, but to bad. Do you wish to have no fear of the authority? Then do what is good, and you will receive its approval;

*4 for it is God's servant for **your good**. But if you do what is wrong, you should be afraid, for the authority does not bear the sword in vain! It is the servant of God to execute wrath on the wrongdoer.*

*5 Therefore one must be subject, not only because of wrath but also **because of conscience**.*

*6 For the same reason you also pay taxes, for **the authorities are God's servants**, busy with this very thing.*

7 Pay to all what is due them—taxes to whom taxes are due, revenue to whom revenue is due, respect to whom respect is due, honor to whom honor is due.

Anybody here like to pay taxes? You know we pay taxes all the time, not just on April 15. Every time you buy gasoline, or groceries, or clothing, you pay taxes. In fact most of us probably pay some form of tax every day. And I wouldn't be surprised if the largest number of crimes committed in the United States fell into the category of taxes. The government employs thousands upon thousands of people for the sole purpose of trying to find the people who cheat on their taxes. So we live in a country that doesn't like to pay taxes.

What then should the attitude of a Christian be toward paying taxes? After all isn't there a lot of waste in government? We've all heard about such things as the \$600 toilet seats at the pentagon and other such unjustifiable expenses. Why should Christians support that kind of waste when they could spend that money taking care of the poor? But the Bible is very explicit about this matter. It says to pay your taxes. The circumstances make no difference.

You might find it interesting to know that the first tax system instituted by a government was implemented by a servant of God. You may remember that when Joseph was sold into slavery in Egypt by his brothers, Joseph eventually became prime minister under

Pharaoh. You may also remember that Pharaoh had a dream and Joseph was the only one able to interpret the dream which foretold of a seven year famine that would come upon Egypt. So if you'll turn in your Bibles to **Genesis 41:34-36**, you'll see what God's servant, Joseph, recommended the nation do in order to prepare for the famine:

*34 Let Pharaoh proceed to appoint overseers over the land, and take one-fifth of the produce of the land of Egypt during the seven plenteous years.
35 Let them gather all the food of these good years that are coming, and lay up grain under the authority of Pharaoh for food in the cities, and let them keep it.
36 That food shall be a reserve for the land against the seven years of famine that are to befall the land of Egypt, so that the land may not perish through the famine.”*

Joseph was the one responsible for implementing a 20% tax for a period of seven years. Then if you'll go forward a few pages to Genesis 47:26, you'll see that the tax was so successful in dealing with the famine that:

26 Joseph then made it a law throughout the land of Egypt—and it is still the law—that Pharaoh should receive one-fifth of all the crops grown on his land. But since Pharaoh had not taken over the priests' land, they were exempt from this payment.

Joseph made the 20% tax a permanent part of Egyptian life. So **we see God's servant**, Joseph, establishing the first governmental tax system. I bet you never thought that taxes were ordained by God. God was setting a pattern for future governments whereby they could take the resources from the people who had them and distribute them back to the people when they were needed. So government was the institution of God and it included taxation.

Now when God established the nation of Israel, did He have a tax system? Go to Leviticus 27:30-32:

*30 “A tenth of the **produce of the land**, whether grain or fruit, belongs to the Lord and must be set apart to him as holy.
31 If you want to redeem the Lord's tenth of the fruit or grain, you must pay its value, plus 20 percent.
32 The Lord also owns every tenth animal counted off from your herds and flocks. They are set apart to him as holy.*

They were to give a tenth of everything each year. This was called *the Lord's tithe*. This tithe was given to the Levites. We see that in Numbers 18:21,24:

*21 As for the tribe of Levi, your relatives, I will pay them for their service in the Tabernacle with the tithes from the entire land of Israel.
24 because **I have given them the Israelites' tithes**, which have been set*

apart as offerings to the Lord. This will be the Levites' share. That is why I said they would receive no inheritance of land among the Israelites."

Now who are the Levites? Levi was one of the twelve tribes of Israel and when the land was divided among the tribes of Israel, the Levites did not receive any land because they were not to be farmers and herdsman, they were to be priests and tend to the matters of worship. So they were supported by the people. These priests were the functioning **rulers, judges, and leaders** of the nation. You'll remember during Christ's ministry that it was the **chief priests** who were in charge. If one did not give this 10% tithe it was a serious sin according to Malachi 3:8-10:

8 "Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and offerings.

9 You are cursed with a curse, For you have robbed Me, Even this whole nation.

10 Bring all the tithes into the storehouse (treasury),¹ That there may be food in My house, And try Me now in this," says the Lord of hosts, "if I will not open for you the windows of heaven and pour out for you such blessing That there will not be room enough to receive it."

God says that if you rob Him, you've cheated yourself out of blessing. Keep in mind that the Old Testament tithe had nothing to do with free-will giving, giving a gift to God out of the generosity of your heart. It was a tax. Now let's take a look at Deuteronomy 12:10,11,17:

10 You will soon cross the Jordan River and live in the land the Lord your God is giving you as a special possession. When he gives you rest and security from all your enemies,

11 you must bring everything I command you—your burnt offerings, your sacrifices, your tithes, your special gifts, and your offerings to fulfill a vow—to the place the Lord your God will choose for his name to be honored.

17 "But your offerings must not be eaten at home—neither the tithe of your grain and new wine and olive oil, nor the firstborn of your flocks and herds, nor an offering to fulfill a vow, nor your freewill offerings (in addition to the tithe), nor your special gifts.

18 You must eat these in the presence of the Lord your God at the place he will choose. Eat them there with your children, your servants, and the Levites who live in your towns, celebrating in the presence of the Lord your God in all you do.

This is known as *The Festival Tithe*, another annual tax of 10% of grain, wine, oil, first born of the herds and flocks, etc. So they have to give another tenth. A tenth to be taken down to Jerusalem to be eaten by their family and the Levites. It was kind of like a

¹ Parentheses added.

national pot-luck dinner. They would have these festivals several times a year, the purpose of which was to support national worship and bring about national unity.

So the first tenth they paid went to support the national government. The second tenth went to cultivate the culture and the national life. Now let's go to Deuteronomy 14:28,29:

28 *"At the end of every third year bring the tithe of all your crops and store it in the nearest town.*

29 *Give it to the Levites, who have no inheritance among you, as well as to the foreigners living among you, the orphans, and the widows in your towns, so they can eat and be satisfied. **Then the Lord your God will bless you in all your work.***

Every time God gave them a tax He promised them blessing if they paid it.

This is a third tax for a tenth and this one was on their crops and they had to pay at the end of every third year. So in effect they had to pay about 23.5% of their income in taxes each year. Very similar to the tax Joseph initiated in Egypt. This could be classified as *The Welfare Tithe* because it took care of the poor, orphans, and widows.

The purpose of these three taxes was to make the nation what the nation ought to be.

Now there were some other provisions made for sharing so that the nation might be able to enjoy its life together. Leviticus 19:9,10:

9 *"When you harvest your crops, **do not harvest the grain along the edges of your fields**, and do not pick up what the harvesters drop.*

10 *It is the same with your grape crop—**do not strip every last bunch of grapes from the vines**, and do not pick up the grapes that fall to the ground. Leave them for the poor and the foreigners who live among you, for I, the Lord, am your God.*

This was to provide for the very poor who had very little and needed food to keep from starving. Then in Exodus 23:10,11 we see even yet another provision for the poor:

10 *"Plant and harvest your crops for six years,*

11 *but let the land rest and lie fallow during the seventh year. Then let the poor among you harvest any volunteer crop that may come up. Leave the rest for the animals to eat. The same applies to your vineyards and olive groves.*

Every seventh year they were to let the land rest and not plant a crop. Have you ever seen

a field or even a garden that was planted year after year and then one year wasn't planted? What happens? Very often things come up here and there anyway. And what the poor didn't take the animals could have. It was yet another way of sharing the blessing of resources with those who were less privileged. So the Jews were taxed what averaged to be approximately **25% of their income**.

Now when we get into the New Testament we find Jesus upholding the same standard. Look at Matthew 17. Jesus and His disciples have just come to the town of Capernaum, where Peter lived. They that received the taxes came to Peter and asked him if his master paid taxes. Now the background here is important. Jesus had told the disciples that He was going to die, verses 22 and 23:

22 One day after they had returned to Galilee, Jesus told them, "The Son of Man is going to be betrayed.

23 He will be killed, but three days later he will be raised from the dead."

And the disciples' hearts were filled with grief.

How is He going to die? Well, Jesus told them that back in Matthew 16:21. The elders, chief priests, and scribes are going to kill Him. So they know that Jesus is going to be killed by the Jewish leaders. Now here come these very same leaders asking for money. And what they're asking for here is the temple tax. They're not asking Him to support the Roman government. This is not the Roman taxation system. Here are men collecting money to put into the temple treasury. Thirty pieces of silver will be paid to Judas to betray Christ Himself. So I don't think you could find a better example of why someone wouldn't want to pay a tax. Here is Jesus putting money in a treasury that will be used for His own execution and for a temple which He knows will soon be destroyed. What's going to be His response? Remember that every Jew was required to pay a half shekel temple tax, about the equivalent of two days wages. So when these men come and ask Peter if Jesus' pays the temple tax, what did Peter say? Verses 25 and 26 NRSV:

25 He said, "Yes, he does." And when he came home, Jesus spoke of it first, asking, "What do you think, Simon? From whom do kings of the earth take toll or tribute? From their children or from others?"

*26 When Peter said, "From others," Jesus said to him, "**Then the children are free.**"*

Jesus is saying that the children are free from taxation. Now the illustration is a perfect one because the issue is the Temple tax and the Temple was supposed to be the House of God, and Jesus is the Son of God, so God wouldn't tax Jesus. Nor would God tax any of His own children. Jesus is saying that in the truest sense as children of God we're free because we're in His family and we really wouldn't have to pay this tax. But, verse 27 Jesus says:

*However, **so that we do not give offense to them**, go to the sea and cast a hook; take the first fish that comes up; and when you open its mouth, you will find a coin; take that and give it to them for you and me." The coin*

was a shekel, one-half for Jesus Tax and one-half for Peter's tax.

What Jesus has demonstrated here is that He was not obligated to pay this tax, but He paid it so as not to offend these Jewish leaders.

Jesus was giving His money to an apostate religion that ultimately would execute Him; to a place that held public services that were a mockery to God, a place that was a den of thieves. But because taxation was designed by God, Jesus was not about to start a tax revolt and offend everybody and divert attention from His mission. So He paid the tax. Christians are not to place their energies in developing a tax revolt, or any other kind of revolt for that matter. They are to be seen by the world as followers of Christ conducting themselves in the same manner that Christ did. Pay your taxes and try to win the tax collector over to Jesus and do it by not offending him/her. Let our focus, our purpose, and our message always be clear by everything we do and say. I like the fact that Jesus paid the tax to the Temple when that was the right thing to do, but He also took a whip and cleansed the Temple when that was the right thing to do.

Just because we pay the tax doesn't mean we can't speak against the abusive uses of the tax. We live in a democracy and are guaranteed that right. We pay it and then say what needs to be said at the right place and at the right time. Now look at Matthew 22:15,16. Jesus is in the Temple during Passion Week and the Pharisees are confronting Him:

15 Then the Pharisees met together to think of a way to trap Jesus into saying something for which they could accuse him.

16 They decided to send some of their disciples, along with the supporters of Herod, to ask him this question:

The Pharisees and supporters of Herod hated each other with a passion. The Herodians were avid supporters of the Roman government and the Jews detested the Roman government. But there was one thing on which they agreed. They both wanted Jesus out of the way. If the Herodians could get Jesus to affirm that He was protesting taxation and didn't pay His taxes because He didn't think that Rome should be acknowledged, then the Herodians would go to the Romans and report it. If the Pharisees went to the Romans and reported it the Romans would think it was some kind of trick. The Pharisees wouldn't want to tell the Romans anything that would help them. But the Herodians would. So the Jews enlist the Herodians to try and trap Jesus in His words. So they come to Jesus with **all this flattery** and say, continuing in verse 16:

"Teacher, we know how honest you are. You teach about the way of God regardless of the consequences. You are impartial and don't play favorites.

They really lay on the flattery and then tell Him that because He's so wonderful, what does He think about paying taxes. Verse 17:

*17 Now tell us what you think about this: **Is it right to pay taxes to the***

Roman government or not?"

The Jews would answer this question by saying, *"Absolutely not! Don't pay Rome your tax because that's putting money into the Roman government. They say Caesar is a god and that's idolatry. It isn't right to pay taxes to Caesar."* They hoped Jesus would say the same thing so that the Herodians would go and report Him. In fact there were all kinds of tax revolts by the Jews during the first century and that was part of the reason the Romans came in and destroyed the entire city in 70 AD. So they ask Jesus the question that they hope will trap Him into being regarded as an insurrectionist, and thus get rid of Him. But Jesus knew what they were trying to do. Verses 18-21:

"You hypocrites!" he said. "Whom are you trying to fool with your trick questions?"

19 Here, show me the Roman coin used for the tax." When they handed him the coin,

20 he asked, "Whose picture and title are stamped on it?"

21 "Caesar's," they replied. "Well, then," he said, "give to Caesar what belongs to him. But everything that belongs to God must be given to God."

Jesus told them to pay their taxes to Caesar and give their worship to God. If Jesus was willing to pay taxes to an apostate government in order not to offend them, we should be willing to pay our taxes to a government whose policies we don't always agree with. Government, any government, no matter how bad it is, is better than no government at all, and is instituted by God for the protection and preservation of life and property. Remember that by doing what is right Christians have the potential to influence governments and even to convert them over to their way of living. That happened in the Roman Empire in 313 AD, when Constantine declared Christianity to be a valid religion of the Roman Empire. By the end of the fourth century, Christianity had become the accepted religion in the Roman Empire. So pay your taxes and you can be certain God will bless you.

Now with all the problems that exist in our country we have a number of people who think they have solutions to these problems. For the most part they consider the causes of these problems to be political or economic or social or whatever. They feel that if these problems were corrected we would all find ourselves in a happier condition. But the truth of the matter is that all of our problems stem basically from two things: **sin** and **Satan**. We learned in Romans 1-3 that mankind is totally engulfed in sinfulness and people do the things they do because of that sinfulness. Satan is the one who promotes the sin because he has a way of stimulating the senses in such directions. I think we find confirmation of this in Ephesians 2:1-3:

1 Once you were dead, doomed forever because of your many sins.

*2 You used to live just like the rest of the world, full of sin, obeying Satan, the mighty prince of the power of the air. **He is the spirit at work in the hearts of those who refuse to obey God.***

3 All of us used to live that way, following the passions and desires of our evil nature. We were born with an evil nature, and we were under God's anger just like everyone else.

Satan is in charge of the kingdoms of the world and has the power to give them to whomever he chooses according to John 12:30,31. We want to keep this in mind because it's closely connected with Romans chapter 13. Satan is a world power influencing individuals and governments. Now here's where we've been heading. National governments, while ordained by God (Romans 13:1), are nonetheless expressive of and infiltrated by Satan's system of influence and activity. All governments are filled with demonic activity. It's kept in bounds by those governments because of certain regulations but yet the governments themselves are under some control by Satan's legions. It's an interesting paradox. God has ordained government for the preservation of mankind. But because mankind is basically evil, the governments of mankind are evil as well and Satan is active and aggressive in human government. However, he is limited by God who has set the boundaries of government to maintain His (God's) influence in human society. The bottom line here is that government is an institution ordained by God to basically confine the activity of sin in mankind and the activity of Satan in terms of their potential for evil.

In Romans 13:1-5 we were called to submit to the government, to those who are in authority. In Romans 13:6,7 we are called to support the government. Let's read again Romans 13:6,7 NRSV:

*6 For the same reason you also pay taxes, for **the authorities are God's servants**, busy with this very thing.*

7 Pay to all what is due them—taxes to whom taxes are due, revenue to whom revenue is due, respect to whom respect is due, honor to whom honor is due.

In verse 6 we see again that those who serve in government are **God's servants**. They are serving God. That doesn't mean they're all Christians but in God's design of government they serve a divine purpose. Robert Culver has said this:

“Where theistic religion grows weak, that is where religion related to God grows weak and justice will weaken. Crimes then are defined as anti-social activity which in turn then is merely what the majority says it is. Then punishment seems to be the result of the majority ganging up on the minority. This in turn seems inconsistent with democratic feelings. The result is a decline in uniform application of penalty for crimes, resultant miscarriages of justice, trampling on the rights of law-abiding people, together with an increase in what ought to be called crime.”²

² Robert Culver, *Were the Old Testament Prophecies Really Prophetic?* Chicago, Moody Press, 1971; P.131.

Culver is absolutely right. As soon as government becomes detached from God and it is no longer seen as a reflection of the divine mind, then justice weakens, and we're seeing that right now in our country. Instead of being considered crimes, many crimes are now seen as anti-social behavior. It's not a question of guilt but it's a question of whether you were psychologically sound when you did it. The Bible says that if you commit a crime, you pay a penalty. We no longer have God behind our laws. As a result, as Culver said, "*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.*" All of a sudden there are miscarriages of justice and an increase in crime. We're living in a day and time when this is happening all around us.

Every principle of justice and every principle of social order must be based on a foundation of righteousness. When that foundation of right and wrong crumbles and all you have left is majority opinion, the result is a loss of justice and everything begins to unravel. So government should not only be a service to God but should function by the standards God has established. Because of the divine purpose behind government, we ought to do all we can to maintain a godly standard, and that's why we need to take issue with the morality of our time. We need to try to keep the foundation from crumbling.

In spite of all this, however, our orders remain the same. We are to submit to and support the government with our taxes. Christians are bound together by a common commitment to be models of order and peace. And in the early Church they were. In spite of governments that persecuted them, Christians maintained a testimony of integrity in submitting to the government and paying their taxes. We give our worship to God and support the government. But it's time government wake up to what its calling is, which is a divinely appointed representation of God in human society. All rulers have authority delegated from God. That's a heavy responsibility. Romans 13:6 said:

For the authorities are God's servants, busy with this very thing.

What thing? The service of ruling, the service of leading people, protecting them, collecting their taxes. They are to be attending to all the civil matters for the public good. That's what they should be attending to. Look at Daniel 4:17:

*17 For this has been decreed by the messengers; it is commanded by the holy ones. The purpose of this decree is that the whole world may understand that **the Most High rules over the kingdoms of the world and gives them to anyone he chooses—even to the lowliest of humans.**"*

When we have a chance to elect officials, we should elect those that are committed to that. It doesn't matter what party they belong to. And the Bible has a lot to say about their part of the responsibility as well. Based on many of the passages which are repeated over and over in the Scripture, let us give you a list of what God requires of the rulers of nations:

- 1) He requires them to know that they serve a divine purpose.
- 2) To be humble, serious, diligent, and loyal to truth and justice. There's no place in God's government for ambition, pride, and self-seeking.
- 3) Maintain order by just and firm enforcement of the law.
- 4) Leaders are not to seek their own welfare and position.
- 5) Leaders are to sympathize with the needy.
- 6) Leaders are to treat people with kindness and decency.
- 7) Leaders must speak truth.
- 8) Leaders are to enforce public morality.

If anyone would like a list of passages covering these principles we can provide one for you. However, with a little effort and a good Concordance, this might provide you with a good personal Bible study.

Although we are to be submissive to the government and pay our taxes, **we are not to be silent when the role of leadership is abused.** It is our responsibility as Christians to bring that to their attention with all possible respect for their positions. Romans 13:7:

7 Pay to all what is due them—taxes to whom taxes are due, revenue to whom revenue is due, respect to whom respect is due, honor to whom honor is due.

Pay your debt you owe the government. Taxes are debts due. Don't owe anybody anything. Pay all the different kinds of taxes required. Have a healthy respect for those who collect the taxes. As a matter of fact respect all those in authority. Do all these things because it is the right thing to do and it will please God. What better motivation could any believer have? So when you send in your taxes in the next couple of days, instead of grumbling, whisper a prayer of thanksgiving and pray for the government leaders to use the money appropriately and wisely. Take heart that you are being obedient to the will of God.