

Romans: Verse-by-Verse

Romans 13:6-7

As we come to this next passage, I confess that teaching on paying taxes can seem like walking into Daniel's lion den! Many 21st century Christians have a decided attitude about both government and taxes, especially the latter.

Given this reality, shouldn't we ask, "What does the Bible say about paying taxes?" That's what Paul is going to instruct us about in verses 6-7.

Let's look at what he says, and then dive into the material.

"This is also why you pay taxes, for the authorities are God's servants, who give their full time to governing. Give everyone what you owe him: If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor."

To give this passage a fair examination, we need to remind ourselves of what Paul has been saying up to this point in Romans 13.

After urging us to consider our bodies as a living sacrifice, as well as transform our minds by the Word of God- he has shown us our correct relationship to government.

Paul has told us what a transformed life looks like with respect to the believer's relationship to the State. He's made it clear that the State is, in fact, God's instrument for doing good and punishing evil wrongdoers.

If we translate that to our American form of government, any governmental official who does not fulfill this responsibility will be held accountable by God. Senators, representatives, judges, governors, and presidents have a high calling in God's plan for governance.

Given these realities, Paul has stressed the fact that Christians are to submit to government. While this is not *carte-blanche*, it remains the primary view we are to have about authorities.

Paul is going to link this instruction to the subject of paying taxes. He actually gives us four categories. He says, "If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor."

As you can see, this is much more than just simply paying our taxes. Revenue, respect, and honor speak to a broader view. It is not a paying of taxes while despising those who are in charge of the process. That would only engender a spiteful attitude towards the very authorities Paul says God has established for our own good.

Here's another question we should ask about Paul's statements on paying taxes: "Was paying taxes established in the Old Testament as well as the New?"

Before I go further into verse 6, I think it would be helpful to review some history on this. It will help us see why Paul raised no objections to Christians paying taxes to a secular government.

- **Taxation in the Old Testament**

There are numerous references to taxes in the Old Testament. Genesis 47 indicates that during Joseph's rule in Egypt, a 20% income tax was imposed during the great famine.

When hard currency became scarce, people began to pay their taxes to Pharaoh with land and livestock. This resulted in the government owning both the land and the means of production.

What about the post Exodus Israelite? Did they pay taxes? Yes, in Exodus 30 and 2 Chronicles 24, we learn that everyone 20 years and older were required to pay a half-shekel each year for the maintenance of the tabernacle, and later the temple (Exodus 30:1-16, 2 Chronicles 24:6).

This head-tax became known as the "temple tax". By Jesus' day this was still required.

Let me read you a story from Matthew 17:24-27:

After Jesus and his disciples arrived in Capernaum, the collectors of the two-drachma temple tax came to Peter and asked, "Doesn't your teacher pay the temple tax?" "Yes, he does," he replied.

When Peter came into the house, Jesus was the first to speak. "What do you think, Simon?" he asked. "From whom do the kings of the earth collect duty and taxes—from their own children or from others?"

"From others," Peter answered. "Then the children are exempt," Jesus said to him. "But so that we may not cause offense, go to the lake and throw out your line. Take the first fish you catch; open its mouth and you will find a four-drachma coin. Take it and give it to them for my tax and yours."

In that story, Jesus recognizes the validity of the Temple Tax, even though he indicates that He should be exempt from it. He has Peter go fishing and a miracle takes place. Still, Jesus paid the tax.

Going back to Israel as an Old Testament theocracy, the Israelites were commanded to give one-tenth of their gross domestic product to the Lord each year. You can find the details in Leviticus 27:30-32.

While we may call these "tithes", they were in practice taxes. They went to the support of the Levitical Priesthood, as evident from Numbers 18 and Malachi 3. In addition, major projects, such as the building of the tabernacle, were underwritten through free-will offerings. (Exodus 25:1-9)

When Israel demanded a human king to rule them Samuel warned them about the taxes that be levied against them. In part, he said,

"He will take the best of your fields and vineyards and olive groves and give them to his attendants. He will take a tenth of your grain and of your vintage and give it to his officials and attendants. 16 Your male

and female servants and the best of your cattle[c] and donkeys he will take for his own use. He will take a tenth of your flocks, and you yourselves will become his slaves.” 1 Samuel 8:14-17

This pattern of taxation, both by domestic rulers and foreign governments carried on throughout Israel and Judah's history. Centuries later, when a remnant of Israelites returned from the Assyrian captivity and rebuilt Jerusalem, they were still subject to Assyrian rule and taxation as recorded in Nehemiah 9:36.

Now, notice this: Not once in the Bible do we read anything that sanctions withholding taxes -- whether they were religious or governmental.

As Paul demonstrates in Romans 13, the government has the right to impose taxes, and Christians are commanded to pay them.

We might ask, “But what about when the government uses those taxes to fund un-biblical purposes, such as abortion? The Bible does not say, “Pay your taxes if you agree with what they are going to be used for.” It just says, “Pay your taxes”.

Let me ask you something. Do you think the 1st century Roman government was circumspect in its spending? Do you think the Romans only used the Empire's taxes to fund morally correct programs? And yet, Jesus taught his followers to pay taxes.

Let me take you to Matthew 22. We are told, “Then the Pharisees went and plotted how they might entangle Him in His talk. And they sent to Him their disciples with the Herodians, saying, 'Teacher, we know that You are true, and teach the way of God in truth; nor do You care about anyone, for You do not regard the person of men. Tell us, therefore, what do You think? Is it lawful to pay taxes to Caesar, or not?’”

Now the context is clear. The Pharisees are once again trying to get Jesus to incriminate himself. Jesus knows this, but he goes far beyond their question. As the story continues, listen to what Jesus says:

"Why do you test Me, you hypocrites? Show Me the tax money.' So they brought Him a denarius. And He said to them, 'Whose image and inscription is this?' They said to Him, 'Caesar's.' And He said to them, 'Render therefore to Caesar the things that are Caesar's, and to God the things that are God's.'"

It's significant that the Pharisees raised the question of this particular tax. Here's why: The poll tax was used to finance the Roman army's occupation in Palestine.

The coin used for the poll tax was also important to the discussion. The silver denarius was equal to a Roman soldier's daily pay. The coins had an image of Caesar's face on one side and an image of Caesar sitting on his throne on the other. The Jews considered the coin itself an idolatrous image.

Of all the Roman taxes, this is the one the Jews hated the most. Why? This "head-tax" implied that Rome owned both Israel and its people.

Since the Jews viewed Israel as their rightful possession and themselves as God's special people, this was particularly offensive to them. So what did they expect Jesus to say?

If Jesus answered, "No", the Herodians could charge Him with treason against Rome. If He said "Yes," the Pharisees would accuse Him of disloyalty to Israel and God.

So what does Jesus say to them? He asks whose image and inscription are on the coin and they tell him, "Caesar's." Jesus then says, "Render therefore to Caesar the things that are Caesar's, and to God the things that are God's.' "

Jesus recognized Caesar's right to assess and collect taxes. He tells his followers that they are to "give what is due" to Caesar, because the taxes belong to Caesar's realm of authority.

Romans 13 is an extension of Jesus' own instructions on paying Caesar what is due to Caesar and paying God what is due to God. It has

nothing to do with the legitimacy of the government's policies or how believers feel about them.

For Paul, if the governing authority is God's instrument to promote the good, then you should pay taxes to help the govern authority promote the good. As such, Paul covers several points.

First, he assumes that his audience is already paying taxes to the secular authorities. The Greek construction of verse 6 carries with it the idea that the believers' payment of taxes means they implicitly recognize that the state has tax authority.

Second, he recognizes that the reason we pay taxes is so that the government can carry out its responsibility to punish evildoers.

Third, Paul indicates that we owe more to the governing authorities than just our taxes. By virtue of the government's role as ministers in the civil sphere to promote order and the common good, we owe our leaders respect and honor.

I must point out ... this is sadly lacking in our current culture. The watershed of the 1960's is that, at times, Americans carry a very unhealthy amount of suspicion towards all authority. It's evident in the generations that are following us.

Does this mean we cannot question the government? Does it mean we cannot challenge government when its actions are clearly violating our Christian standards? No, but it does require us to show respect- even when we challenge the government's policies.

Paul's teaching recognizes the State is part of God's moral order. When we submit ourselves its authority, we are submitting ourselves to God.

At the same time, when we are forced to confront the State, we should be prepared to suffer whatever consequences will come with that confrontation.

The apostles certainly understood that. In Acts 3, Peter healed a lame beggar. The Sanhedrin, Israel's highest council, arrested Peter and John and left them in jail overnight.

The next day, the Sanhedrin question Peter and John about the miracle and sent them back to their cell. After holding a closed-door session, here's what happened:

"Then they called them in again and commanded them not to speak or teach at all in the name of Jesus. But Peter and John replied, "Which is right in God's eyes: to listen to you, or to him? You be the judges! As for us, we cannot help speaking about what we have seen and heard." – Acts 3:18-20

The confrontation wasn't over. In Acts 5, the Sanhedrin had them arrested again, and put them in jail. During the night, an angel appeared to them and unlocked their cell. He told them to go to the city square and keep preaching the message.

The Sanhedrin learned of their release and had them rearrested. Acts 5:40-42 tells us,

"They called the apostles in and had them flogged. Then they ordered them not to speak in the name of Jesus and let them go.

The apostles left the Sanhedrin, rejoicing because they had been counted worthy of suffering disgrace for the Name. Day after day, in the temple courts and from house to house, they never stopped teaching and proclaiming the good news that Jesus is the Messiah."

Even though Peter and John were illegally flogged, they continued to preach that Jesus was the Messiah. They recognize God's authority over them, but they also recognized that confrontation might result in punishment.

Paul was no stranger to this principle. He still tells us, "This is also why you pay taxes, for the authorities are God's servants, who give their full time to governing. Give everyone what you owe him: If you owe

taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor.”