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Enjoying God Ministries

Romans #53

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## **God, Government, and Taxes, in a Time of Social Unrest**

### **Romans 13:1-7 (2)**

It's been many years since this incident occurred, but I can still remember the story of Joan Andrews, a small, soft-spoken Roman Catholic. On March 26, 1986, she entered an abortion clinic in Pensacola, Florida, and attempted to damage a suction machine used to perform abortions. She was arrested, charged, and convicted of criminal mischief, burglary, and resisting arrest without violence. The prosecution asked for a one-year sentence, but the Judge gave her five years. She was taken to the Broward Correctional Institute, a tough maximum security women's prison where she was placed in solitary confinement. She served 2 ½ years of her sentence.

She later intervened in an abortion clinic in Pittsburg and was again arrested. This was yet another of the approximately 200 times Andrews was arrested. The Judge in the case put her on probation, on the condition that she promise never again to interfere at an abortion clinic. She refused, and the Judge had her incarcerated.

The story of Joan Andrews is a graphic illustration of the tension that often exists between the state and one of its citizens. There is, on the one hand, the authority of the government and, on the other, the conscience of the Christian. There are numerous questions that this and other similar incidents raise, such as: Where does the state get its authority? How much authority does it have? What is the Christian's responsibility to the civil government? What is the state's responsibility before God? Is the Christian ever morally and biblically justified in disobeying the laws of the state?

I can't recall in my lifetime a season when the Christian's responsibility and relationship to civil government was so very much at stake and so very much a topic of controversy, as it is today, in 2022. Although the efforts of people like Joan Andrews are rare these days, the issue of governmental authority and Christian freedom is still with us. The Covid-19 pandemic has forced us to reevaluate the nature and extent of our obligation to submit to the governing authorities. Is the Christian ever allowed to disobey the dictates of the state? If so, when and why?

The divisive debate over mask and vaccine mandates is a case in point. Does this constitute an unbiblical intrusion of the government into the life of the local church? Does it violate the autonomy and authority of the family? Or is it an entirely legitimate exercise of the government's responsibility to safeguard the physical welfare of its citizens? And on what basis do we make that determination? Does the government, be it local, state, or national have the authority to forbid Christians from meeting in corporate celebrations?

Although most mandates have been lifted, the question still exists as to what should we make of, and how should we respond to, the demand in certain states (and countries outside the U.S.) that when Christians gather for worship they should not sing? Singing is commanded repeatedly in Scripture as an expression of our private and corporate praise of God. Does the government have a legal right to prohibit singing should it be demonstrable that such an activity poses a threat to public and private health? Or does this fall within the purview of that authority given to local church Elders? And if a civil authority prohibits singing, ***is the Christian justified in disobeying a secular mandate in order to obey a biblical one?*** These and other questions all pertain to the relationship of the believer to the civil government.

The Bible recognizes two reasons for the existence of the state. One may be designated the *provocative* cause, namely, the entrance of sin into the world and the consequent social chaos. Thus, the state originates as a device to restrain sinners. Had the destructive power of sin not entered this world, the state would have been unnecessary. The second cause for the existence of the state may be called the *efficient* cause. By this I have in mind the gracious ordinance of God by which the state and its rulers are invested with authority for the creation and enforcement of law.

As we turn our attention to Paul's instruction it's important to remember the distinction between what we are to do as individuals, in terms of our interpersonal relationships with others, on the one hand, and what the government alone can do, on the other. Whereas we are forbidden from retaliating and seeking vengeance, the government has been ordained by God to do precisely that.

#### *Why Does Paul Teach this in Romans 13?*

Why does Paul take up this theme of the authority of the state and our responsibility to submit to it? It may be that his counsel in Romans 12:2 that Christians not be conformed to this world had the potential to put the church on a collision course with secular society. Some might have drawn the unwarranted conclusion from Romans 12:2 that Christians should always stand in an adversarial relationship with the state.

Likewise, Peter says, "Beloved, I urge you as sojourners and exiles to abstain from the passions of the flesh, which wage war against your soul" (1 Peter 2:11). Some might appeal to the fact that Christians are aliens and exiles in America to justify their disobedience to the governing authorities. Yes, we are citizens of heaven (Phil. 3:20) and consequently we must always put on display the counter-cultural nature of our lives. But we must be careful not to provoke unnecessary conflict between the earthly, secular state and the Christian church.

We must never forget that "all authority" in heaven and on earth is invested in King Jesus. Every government on earth is subservient to him, whether it recognizes his Lordship or not. Christians, too, and especially so, must always live under the ultimate spiritual authority of the risen Christ (Matt. 28:18).

You may also recall back in Romans 8:35-38 that Paul spoke of the very real possibility that earthly powers and governors and emperors might kill Christians. So, Paul wanted to make sure that believers understand how to relate to those earthly political powers that often seek to suppress and kill followers of Jesus. Then there is Acts 18:2. We read there that Priscilla and her husband Aquila had been forced to flee

to Corinth because the emperor Claudius “had commanded all the Jews to leave Rome” (Acts 18:2). This would have included Jewish Christians. Once again, the question might be asked, “How are we to respond to pagan authorities who make such rulings?”

### *Five Principles*

Before I launch into the five principles that I see in this text, it’s important to keep in mind something that few recognize in our country. ***The ultimate governing authority in the United States is not our Governor, a Senator, a President, or even the combined bodies of Congress. The United States is governed by the Constitution.*** That wasn’t true in Paul’s day. The Roman Empire was governed by a dictatorship, together with the Roman Senate. This sheds considerable light on how we should respond to Paul’s instruction in this passage. What happens when an elected official or an elected legislative body issues a demand or even a law or an executive order that violates the Constitution? Are Christians obligated to obey such individual, elected officials even when they act in violation of the Constitution? I’m not skilled enough in this matter to pass dogmatic judgment. I simply raise this question to help us think more deeply about the nature of our obligation to obey the governing authorities.

Obviously, the Constitution establishes guidelines and rules according to which governing authorities are elected or, in the case of the Supreme Court, appointed and then approved by Congress. But the question remains: What is the Christian to do when it is obvious that elected officials or appointed justices of the Supreme Court violate the Constitution?

***(1) All governmental authority comes from God.*** We see this in Romans 13:1, 4, 6. Earlier in Romans 9:17 Paul said that God “raised up” Pharaoh and invested him with power in Egypt, even though Pharaoh was evil and oppressive. Jeroboam was one of the most wicked kings of Israel, and 1 Kings 12:15 explains how he came to power: “It was a turn of affairs brought about by the Lord.” Daniel was speaking to the wicked Babylonian king Nebuchadnezzar when he said that God “removes kings and sets up kings” (Dan. 2:21). Again, Daniel described Nebuchadnezzar as “the king of kings, to whom the God of heaven has given the kingdom, the power, and the might, and the glory” (Dan. 2:36). He later rebukes Nebuchadnezzar for his failure to recognize “that the Most High rules the kingdom of men and gives it to whom he will” (Dan. 4:25). When Jesus stood before Pontius Pilate he said, “You would have no authority over me at all unless it had been given you from above” (John 19:11).

This is why even unbelieving pagans in power are called God’s “ministers” (Rom. 13:4) and his “servants” (v. 6). These terms describe a function, not a personal relationship to God. God referred to the pagan king Cyrus as “his anointed” one, raised up to serve a specific purpose (Isa. 45:1). Clearly, then, the state itself is not evil. Governmental authority per se, is not evil. But the possibility still exists for a government or a ruler to do evil things. Of course, this does not mean that God is himself personally responsible for the evil that such wicked rulers commit. They alone will be held accountable for the way in which they wielded the authority given to them by God.

Furthermore, nowhere does the Bible suggest that a government lacks authority based on the way a person came into possession of power. If a person stole an election or gained power through an assassination or act of war, or a king appoints his son to rule once he’s dead, the responsibility of the Christian remains the same. The bottom line is that people did not create government. God did. The authority of civil rulers and our responsibility to obey them was God’s idea. But never give reverence to

earthly rulers that belongs only to God. Peter said it clearly, “Be subject *for the Lord’s sake* to every human institution” (1 Peter 2:13).

**(2) Because all governmental authority comes from God, all Christians are to live in subjection to it.** “Let every person be subject to the governing authorities” (v. 1). Again, in v. 5, “Therefore one must be in subjection.” The apostle Peter made the same point:

“Be subject for the Lord’s sake to every human institution, whether it be to the emperor as supreme, or to governors as sent by him to punish those who do evil and to praise those who do good” (1 Peter 2:13-14).

Of course, this language raises the important question: *What is our responsibility when the state or government rewards those who do evil and punishes those who do good?* In other words, what happens when the state does precisely the opposite of the purpose for which God raises it up? Paul doesn’t explicitly answer that question, but other texts in both the OT and NT will demonstrate that our “submission” or “subjection” to civil authority is not necessarily absolute and unqualified, as if there were no circumstances that might yield exceptions.

**(3) Because all governmental authority comes from God, to resist “it” is to resist “him” (v. 2).** Paul appears to be saying that since the state is God’s minister, having been appointed by God, in general, a crime against the state is a sin against God. And this sort of sin, depending on its severity, incurs God’s judgment. In v. 4 Paul refers to this judgment as an expression of God’s “wrath” (v. 4b). The same word is used again in v. 5. But there may be exceptions to that principle, as in *those cases where one must commit a crime in order to obey God*. More about that later.

But the avoidance of God’s judgment is only one reason why we should obey the government. There is yet another reason. It is also *“for the sake of conscience”* (v. 5). We have a responsibility to obey God irrespective of the consequences of our behavior. Too often we make ethical decisions based solely on what we anticipate will be the punitive consequences of our action. But here Paul says that our obedience is a matter of principle and not mere pragmatism. How often we say to ourselves and to our children and friends that they should not do certain things because of the punishment that may well follow. But Paul says, “Obey the government because it is morally right to do so, and it is morally wrong not to do so.” The “conscience” is that facet of the image of God in men and women that alerts us to the moral status of our actions. It stings us with the revelation that we have violated God’s will. It also affirms and encourages us when we do what God has required.

**(4) The purpose of government is two-fold: to promote and praise that which is good, and to punish and prohibit whatever is evil (vv. 3, 4).** The primary purpose of civil government is public morality, justice, and the punishment of the offender. Last week we saw that the “sword” that the civil ruler bears may well include the ultimate penalty of capital punishment.

Contrary to what many Christians suggest, *it is not the purpose of the state to promote the gospel*. That is the purpose of the church. However, it is the purpose of the state to provide a legal and moral atmosphere in which the church can do its work:

“First of all, then, I urge that supplications, prayers, intercessions, and thanksgivings be made for all people, for kings and all who are in high positions, that we may lead a peaceful and quiet life, godly and dignified in every way” (1 Timothy 2:1-2).

This pertains to the on-going debate about the relationship between church and state. Some believe that the state should promote Christianity. Others actually contend that the state should suppress Christianity. Neither perspective is biblical. The first amendment in our Bill of Rights is not designed to inhibit in any way the life and ministry and testimony of the church. It is simply designed to prevent the government from establishing any one denomination or church as the official religion of the United States. Some have mistakenly concluded that it means religious and spiritual values should be kept out of politics and affairs of our nation. No.

Earlier, in our study of Romans 12:17-21, I argued that we as individuals in our interpersonal relationships with other individuals are forbidden from avenging ourselves: “Beloved, never avenge yourselves” (v. 19a). But now, in Romans 13:4, Paul describes the civil authority as “the servant of God, an avenger who carries out God’s wrath on the wrongdoer.” Clearly, then, what you and I are forbidden from doing as individuals, God has ordained and authorized the government to do. The government, as God’s “servant”, can do what you and I cannot. If there is any doubt in your mind, please note that the verb form in Romans 12:19 (*ekdikeō*) is directly related to the noun form in 13:4 (*ekdikos*). The “avenger” (13:4) is the one who “avenges” (12:19).

**(5) It is the right of government to levy taxes and the obligation of its citizens to pay them (vv. 6-7).** Of all the things Paul says in this passage, my guess is that this is the one you like the least! That “very thing” in v. 6b to which the government gives its attention is the collection of taxes. And they do so as God’s servants. The word translated “taxes” in v. 7 refers to what is levied on persons and property. The word translated “revenue” refers to levies on imported and exported goods. But observe that it isn’t enough for us merely to pay our taxes. We must also show the respect and honor due to those men and women for fulfilling their God-ordained responsibilities. The “respect” and “honor” here refers primarily to the attitude we should have toward those who serve as “ministers of God” in collecting legitimate taxes.

“Whoa! Wait a minute! Sam, are you saying that we are required by Scripture to respect and to honor the IRS?” To the extent that the IRS as an agency of our government rightfully and lawfully does its job, yes. So, should we pay taxes to Christ-denying, atheistic governments? Yes, you should. But what if those taxes are then used to support and sustain anti-biblical policies and laws? I wish I had the wisdom to answer that question. But limitations of time and space and my own ignorance do not permit it! I would simply remind you that when Jesus was asked about the paying of taxes, he commanded us to “render unto Caesar the things that are Caesars.” And Caesar was a pagan ruler who made use of that revenue to support unbiblical practices and even to oppress the people of God.

### *Six Questions*

**(1) Does Paul or any other biblical author endorse a particular form of government?** No. The Roman government under which Paul lived was a dictatorship. Paul knew nothing of a democracy or voting in free elections. Some countries have been ruled by a hereditary monarchy. History, common sense, and

experience would suggest, in my opinion, that a form of government such as we have in America is by far and away the best and most efficient. But Scripture nowhere explicitly endorses such. People often debate whether we are a democracy or a republic. The answer is that we are both. We have a system of government in which the leaders are elected by the people. And that, I believe, is the best and most efficient form of government for any nation.

**(2) *Are Christians ever free to publicly criticize their government or their elected officials? Yes.*** Being “subject” to the governing authorities does not mean your voice must remain silent when you see the government engaging in immoral or unbiblical activities. Although God ordains that there be human government and invests it with authority, Paul does not mean that government is therefore free to do as it pleases. Governments and their official leaders are subject to God. Government is not morally autonomous. Government is “God’s servant” (v. 4). Several examples from Scripture demonstrate that no government is above criticism or immune from being challenged:

“It is an abomination to kings to do evil, for the throne is established by righteousness” (Prov. 16:12).

“Woe to those who decree iniquitous decrees, and the writers who keep writing oppression, to turn aside the needy from justice and to rob the poor of my people of their right, that widows may be their spoil, and that they may make the fatherless their prey!” (Isa. 10:1-2).

Daniel twice rebuked the kings of Babylon. To Nebuchadnezzar he said:

“Therefore, O king, let my counsel be acceptable to you: break off your sins by practicing righteousness, and your iniquities by showing mercy to the oppressed, that there may perhaps be a lengthening of your prosperity” (Dan. 4:27).

He said much the same thing to Belshazzar:

“You . . . Belshazzar, have not humbled your heart, though you knew all this, but you have lifted up yourself against the Lord of heaven. And the vessels of his house have been brought before you, and you and your lords, your wives, and your concubines have drunk wine from them. And you have praised the gods of silver and gold, of bronze, iron, wood, and stone, which do not see or hear or know, but the God in whose hand is your breath, and whose are all your ways, you have not honored” (Dan. 5:22-23).

John the Baptist referred to King Herod as a “fox” (Luke 13:31-32) and rebuked him for carrying on an adulterous affair with his brother’s wife (Mark 6:18). Pharaoh, Nebuchadnezzar, Belshazzar, and Herod were all pagans, unbelievers, and yet clearly they are held accountable to God for violating his will. So, don’t ever think that just because a governor or president or senator is an unbeliever that he/she is exempt from being held accountable to the revealed will of God.

**(3) *Should Christians labor within the political process to change its structures and implement more biblically-based laws?*** I believe we should do everything that *our conscience dictates* to influence the political landscape of our country. And that will vary from person to person. If you have the power and

opportunity to see that the principles of God's Word, the Bible, are applied and implemented into the legislative process, and your conscience calls on you to do so, fine.

This is why I prayed and argued for the defeat of the Supreme Court decision in 2015 to legalize so-called same-sex marriage. The Bible clearly forbids it and that is why I don't want it legalized in our country. For the same reason, I would labor for the end of abortions in our land, and I will vote for that candidate who is decidedly and consistently pro-life. By the way, that is as close as I will ever come to endorsing a particular political party or candidate.

"But Sam," you say, "that's legislating morality." Well, yes, of course it is! ***All legislation is an expression of a moral standard.*** Every law that is put in place is saying that if you disobey this law, you are wrong and if you obey it, you are right. A law by definition is declaring that certain actions are wrong and others are right. The only question is which or whose morality is to be put into law.

But one thing is clear from Scripture. Whatever means we employ to see that Christian principles of right and wrong and good and evil are reflected in our laws, we must never seek to secure them by physical force. Jesus said to Pilate, "My kingdom is not of this world. If my kingdom were of this world, my servants would have been fighting" (John 18:36). The kingdom of God grows by faith in Christ, not by physical coercion.

So, if you are wondering whether and to what extent you should be involved in the political process, that is entirely up to each individual Christian conscience. For some of you, voting is all you feel obligated to do. For others, campaigning for a candidate may be what weighs on your heart. And then some of you may even be led to run for office. The Bible does not dictate anything in terms of the degree to which we should or should not be personally engaged with the operations of civil authority and legislation. Perhaps one example from the life of the apostle Paul will settle the matter. While in prison in Caesarea he stood before Felix, the Roman governor:

"After some days Felix came with his wife Drusilla, who was Jewish, and he sent for Paul and heard him speak about faith in Christ Jesus. And as he [Paul] reasoned about righteousness and self-control and the coming judgment, Felix was alarmed and said, 'Go away for the present. When I get an opportunity, I will summon you'" (Acts 24:24-25).

It is clear that Paul exerted a spiritual and redemptive influence on the pagan governor Felix, not only in the hope that he would be saved, but also that he would rule with righteousness and self-control and justice.

***(4) Are Christians ever free or justified to engage in civil disobedience?*** Yes. Neither the authority given to the state nor the obligation of the Christian to obey it are absolute and unqualified. Some push back and say, "But wasn't Nero the emperor of Rome when Paul wrote his letter to the Romans? If the apostle commands subjection to someone as barbaric and wicked as Nero, how can civil disobedience ever be justified? After all, few if any modern rulers are as evil and tyrannous as Nero was." Of course, we have seen several in the past 100 years who could rival Nero: Hitler, Stalin, Mao, Pol Pot, and perhaps even Vladimir Putin.

But we must remember that the first five years of Nero's reign were famous for their enlightenment, justice, and equity. During these first five years Rome was under the influence of Seneca and Burrus, who served as counselors to Nero. Only later did Nero rule alone. It wasn't until around 59 a.d. that Nero began to display his sadistic and malicious tendencies. Paul wrote Romans in early 56 a.d., some three years before Nero went off the rails. Therefore, Paul is in fact commanding obedience to what was at the time of his writing a good government.

Under what circumstances, then, is a Christian justified in disobeying the government? It would appear that *when the state prohibits us from doing what the Bible commands, or commands us to do what the Bible forbids, we are justified in disobeying*. Note that Paul says we are to be "subject" (v. 1) to the governing authorities. One can be "subject" to the authority of the state in general, recognizing its legitimacy, and still refuse to comply with a particular law that Scripture says is unjust. Consider these examples.

The Israelite midwives openly defied and disobeyed Pharaoh's order that all newborn males be killed.

"But the midwives feared God and did not do as the king of Egypt commanded them, but let the male children live. . . So God dealt well with the midwives. And the people multiplied and grew very strong. And because the midwives feared God, he gave them families" (Exod. 1:17, 20-21).

Daniel's three friends, Shadrach, Meshach, and Abednego defied Nebuchadnezzar's order that all bow down before the golden image erected in his honor:

"Shadrach, Meshach, and Abednego answered and said to the king, 'O Nebuchadnezzar, we have no need to answer you in this matter. If this be so, our God whom we serve is able to deliver us from the burning fiery furnace, and he will deliver us out of your hand, O king. But if not, be it known to you, O king, that we will not serve your gods or worship the golden image that you have set up'" (Dan. 3:16-18).

The officials who served king Darius persuaded him to issue an order that prohibited anyone from praying to any other god:

"When Daniel knew that the document had been signed, he went to his house where he had windows in his upper chamber open toward Jerusalem. He got down on his knees three times a day and prayed and gave thanks before his God, as he had done previously" (Dan. 6:10).

When Peter and John were expressly forbidden by the authorities to speak to anyone in the name of Jesus, they replied:

"Whether it is right in the sight of God to listen to you rather than to God, you must judge, for we cannot but speak of what we have seen and heard" (Acts 4:19-20).



When the apostles were later arrested and charged not to teach in the name of Jesus, they replied:

“We must obey God rather than men” (Acts 5:29).

Although I’ve heard that this law has been altered, there was a time in China when families were prohibited from having more than one child. This is clearly a violation of the freedom God has given to families. In such cases, the believer is not bound to obey the dictates of the state. Of course, there may be extenuating circumstances in a society that make a limitation on the number of children a wise decision. But that is a decision that rests with a husband and wife, not the government. Unless something has changed in recent years, it is still against the law in Sweden, Norway, Finland, and Denmark for parents to spank their children. You may have a different opinion, and that’s fine, but I believe the Bible endorses spanking for the good of children. If a law forbidding it were passed in America, I would feel justified in disobeying it.

When rightly exercised, civil disobedience is divine obedience. But there are also guidelines that must be observed when we choose to disobey our government.

First, the law you are resisting must be unjust and immoral and clearly contrary to the will of God as revealed in Scripture. You can’t disobey a law just because you don’t like it. You may not like the fact that the speed limit is 60 mph on the Broadway Extension, but that doesn’t give you the right to disobey it.

Second, before you disobey a law, make sure you have exhausted all legal means of changing it. “Civil disobedience should be seen as a method not of first resort, but rather of last resort, when legal channels have already been pursued” (J. J. Davis, 217). Davis reminds us that “when Christians were required to cooperate in a program of the extermination of Jews in Nazi Germany, appeal to the existing legal system would have been futile. Consequently, the significance of this particular criterion will vary according to the context of the action” (217).

Third, “the act of disobedience must be public rather than clandestine” (Davis, 217).

Fourth, if you choose to engage in an act of civil disobedience, you should be willing to accept the penalty for breaking the law.

***(5) Are Christians ever justified and free to engage in armed revolution?*** Let me say from the start that there is a difference between civil disobedience and revolution. In civil disobedience the legitimacy of an existing government is not in question. In the case of revolution, it is. The only scenario in which I can envision us justifying a wholesale revolution is if a government has largely abandoned the role assigned to it by God. In other words, if a government consistently rewards evil and punishes good, and if there is no other recourse available to a citizenry, revolution *may* be justified.

If a revolution is called for, it must be for a just cause and not merely because of oppressive or inconvenient conditions. As John J. Davis says, “The existing government in question should be one that persistently threatens or kills innocent human life and denies fundamental human rights such as freedom of worship, speech, and assembly” (224). But the revolution should also be a means of last resort. “Peaceful means of achieving a more just situation should have been exhausted” (224). Furthermore, “the

leaders of any just revolution are not engaging in private action, but intend to act with the best interest of the society as a whole in view” (224).

Davis cites two additional conditions. First, “there should be a due proportion between the good to be achieved and the probable evil effects of employing violent means” (225). Simply put, the cure should not be worse than the disease. Second, “the revolutionary actions must be rightly conducted through the use of right means” (225). That is to say, some forms of revolutionary violence are not permitted, such as the use of torture or the intentional and avoidable killing of innocent citizens.

### *Conclusion*

The Bible is quite clear about the origin and authority of civil government. It is also clear that our ultimate allegiance is to Jesus Christ. When and for what reasons a Christian might feel in his/her conscience an obligation to violate a civil statute is a matter for thoughtful, humble prayer, and considerable attention given to the biblical text.