

CHAPTER 11

PAY YOUR TAXES

In Chapters 8 and 9 I said, “It seems clear to me that in the mind of God, giving is the most important principle of handling money.” Those two chapters survey the Old and New Testaments on the subject of giving. If you can read those two chapters, or better still read through the Bible, and not come to that conclusion, I would be surprised. Assuming I am correct in this conclusion, a logical question is, “What is the second most important principle of handling money?” Jesus Christ, the apostle Paul and the apostle Peter all answered this question, and did so in the form of clear, direct commands.

THE SECOND MOST IMPORTANT PRINCIPLE OF HANDLING MONEY

Jesus was first to command us to pay our taxes, and it seems obvious to me that Paul’s and Peter’s teachings are simply commentary and application of Jesus’ command.

And the scribes and the chief priests tried to lay hands on Him that very hour, and they feared the people, for they understood that He spoke this parable against them. And they watched Him, and sent spies who pretended to be righteous, in order that they might catch Him in some statement, so as to deliver Him up to the rule and the authority of the governor. And they questioned Him saying, “Teacher, we know that You speak and teach correctly, and You are not partial to any, but teach the way of God in truth. Is it lawful for us to pay taxes to Caesar, or not?” But He detected their trickery and said to them, “Show Me a denarius. Whose likeness and inscription does it have?” And they said, “Caesar’s.” And He said to them, “Then render to Caesar the things that are Caesar’s, and to God the things that are God’s” [Luke 20:19-25 (NASB)].

Here Jesus commands paying taxes to the Roman government of His day, even though it was one of the most godless and pagan governments in the history of mankind. In Matthew 17:24-27, we learn that Jesus and His disciples paid a tax to Rome. But what is more

interesting to me is that Jesus here puts paying taxes on an equal level with paying God what is due Him. “Render to Caesar the things that are Caesar’s and to God the things that are God’s.” By the way this is worded, one is no more important than the other. But we get more insight and understanding as we examine Paul’s commentary on Jesus’ command.

Everyone must submit himself to the governing authorities, for there is no authority except that which God has established. The authorities that exist have been established by God [Romans 13:1].

This verse tells us that God has ordained human government for the good of mankind. We have human governments because God intended for us to have them. And even though a particular government may be godless and pagan, God has delegated certain authority to that government.

Consequently, he who rebels against the authority is rebelling against what God has instituted, and those who do so will bring judgment on themselves [Romans 13:2].

To violate a law of the government to which you answer is equivalent to violating a law of God. It is actually an act of disobedience against God Himself.

For rulers hold no terror to those who do right, but for those who do wrong. Do you want to be free from fear of the one in authority? Then do what is right and he will commend you [Romans 13:3].

I think you could boil verse 3 down to one simple statement keep the law and you’ll get along all right.

For he (the one in a position of authority in the government) is God’s servant to do you good. But if you do wrong, be afraid, for he does not bear the sword for nothing. He is God’s servant, an agent of wrath to bring punishment on the wrongdoer [Romans 13:4].

Not only has God ordained human government for the good of man, but He has delegated the government the right to punish people who violate the law.

Therefore, it is necessary to submit to the authorities, not only because of possible punishment, but also because of conscience [Romans 13:5].

As Christians, we don't obey the law just to avoid being punished. We obey the law because it's the right thing to do, or as Paul states it, because of conscience.

This is also why you pay taxes, for the authorities are God's servants, who give their full time to governing [Romans 13:6].

The Roman government which Paul refers to here was a godless and pagan government. The Caesar in charge actually claimed to be God.

So against that background, would we not expect the apostle Paul to advise those early Christians to withhold taxes from this ungodly government? Or perhaps to support a tax revolt, or join the underground economy? Paul does exactly the opposite, having given us his reasons in the first five verses. Now it may be very difficult for you and I to think of the tax collector as a servant of God. But he is, because he's carrying out a God ordained function.

Give everyone what you owe him. If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor [Romans 13:7].

This passage is saying in very simple language that God has ordained government for the good of mankind, and it costs money to operate the government. Therefore, God has also ordained the payment of taxes to underwrite the cost of government. And to withhold taxes is an act of disobedience directly against God. Robbing the government of taxes is equivalent to robbing God. That means that any believer who cheats on his income tax in any way, is robbing God, and will be accountable to God for his sin.

Even though we may disagree with a lot of the things the government does with our taxes, and we have the right to register our disagreements, we can certainly feel more comfortable about paying taxes to the United States of America than these early Christians must have felt about paying taxes to Rome.

The apostle Peter also commanded us to submit to the governing authorities.

Submit yourselves for the Lord's sake to every authority instituted among men: whether to the king, as the supreme authority, or to governors, who are sent by him to punish those who do wrong and to commend those who do right [1 Peter 2:13-14].

SQUARE ONE, OUR AUTONOMY-LUST AND PAYING TAXES

The Bible is clear in what it says about paying taxes. It is my personal conviction that as far as the disbursement of money is concerned, God assigns the highest priorities to giving and paying taxes, and they should be so considered in any financial plan based on the Bible. And both have to do with the respect for authority. Every Christian is a citizen of two kingdoms, an earthly kingdom, or nation, and a heavenly kingdom. We're under the authority of two different regimes, and we must pay our share of the cost of operating each.

Notice the vital link with the foundational truths taught in the first two chapters. It's difficult enough to surrender our autonomy-lust to God, and submit to His authority over us. It is more difficult and nearly impossible for some Christians to submit to the government, and yet that is what we are commanded to do.

Many Christians believe we are no longer a "Christian nation," and to a large extent they are correct. Remember that the Roman government that Jesus and Paul commanded submission to was totally pagan. But that's not the point. For us to be able to humbly submit to our government today, we must draw heavily on the truth of Square One, that is, God is in control and He has our best interest at heart. We must remember that no person, government nor circumstance can touch our lives without the permission of God, and any which do are His agents

in our lives, placed there by Him to accomplish His purposes. As Paul stated it in Romans 13:4, “For he is God’s servant to do you good. But if you do wrong, be afraid, for he does not bear the sword for nothing.”

So, unless we invest our faith in Square One, and surrender our autonomy-lust and submit to God, no financial plan will succeed. If we can get this settled in our hearts, and put giving and paying taxes as the highest priorities for our spending, we will have taken a giant step toward financial success as the Bible defines it. And let me just note in passing, paying taxes does not violate the command to not presume on the future. We are not asked to pay taxes on money we have not yet earned.

Yes, this is one of the most difficult areas in which we are asked to surrender our thirst for control. May God give us the conviction, the strength and the humility to do it.

