

# The Christian and Taxes

## BIBLE CHRISTIAN

“Submit yourselves to every ordinance of man for the Lord’s sake: whether it be to the king, as supreme; Or unto governors, as unto them that are sent by him for the punishment of evildoers, and for the praise of them that do well. For so is the will of God, that with well doing ye may put to silence the ignorance of foolish men: As free, and not using your liberty for a cloke of maliciousness, but as the servants of God. Honour all men. Love the brotherhood. Fear God. Honour the king.”

I Peter 2:13-17

*True Christians fear God, love the Lord Jesus Christ, and believe the Bible as the only rule for life. They submit cheerfully to government and pay all taxes for the Lord’s sake. They know obeying civil authorities is the will of God. They never use their gospel liberty to cheat government or give the gospel a bad name. They pray for their rulers and trust their King, the Lord Jesus Christ. They use every benefit or privilege the government offers, knowing God sent it for them. They despise patriots and their reprobate games.*

## CHRISTIAN PATRIOT

“But chiefly them that walk after the flesh in the lust of uncleanness, and despise government. Presumptuous are they, selfwilled, they are not afraid to speak evil of dignities. Whereas angels, which are greater in power and might, bring not railing accusation against them before the Lord. But these, as natural brute beasts, made to be taken and destroyed, speak evil of the things that they understand not; and shall utterly perish in their own corruption.”

II Peter 2:10-12

*So-called Christian patriots walk in the flesh and promote sedition in Christ’s name! Conspiracies interest them more than Jesus Christ. They despise government, speak evil of dignities, and are arrogantly selfwilled. The New Testament has no patriots, and not even angels rail on the worst human rulers. These frauds mind earthly things and are Christ’s enemies. They disgrace Christianity. They have no Bible for their actions. They are ignorant beasts that do not know what they talk about and will drown in their folly.*

## **Taxes Are A Necessary and Legitimate Part of Government**

- A. The blessed God of heaven warned His people about the universal need and tendency of governments to tax their citizens (Deut 17:16-17; I Sam 8:11-20).
- B. Due to their obligation to be continually about the business of ruling, governments must rely on revenue from their subjects (Rom 13:6-7). There is actually little difference between governments raising revenue to be about their business of ruling and the Levites, priests, and New Testament ministers raising revenue to be about their business of religion (I Cor 9:3-14; I Tim 5:17-18).
- C. Neither John the Baptist nor Jesus Christ rebuked the tax collectors of their day for their profession: they had a legitimate job, even though they collected taxes for a foreign, pagan, tyrannical, and persecuting government; but they were not to abuse their power as tax collectors for any personal gain (Luke 3:12-13; 5:27; 19:1-9). The Lord Jesus Christ understood and taught that part of the circulating currency obviously belonged to Caesar (Matt 22:15-22).

## **Taxes Are a Personal and Painful Result of Government**

- A. The taking of money by force for persons or programs either distant or disagreeable is a difficult aspect of submission to civil authority, but one you must accept (I Sam 8:18; I Kgs 12:1-4).
- B. The love of money is the root of all evil, which causes many to chafe and complain and conspire against taxes and the taxing authority out of sheer covetousness and greed (I Tim 6:6-10). This is the reason you seldom (actually never) see so-called patriots using lawful means to bring about change. They do not have a matter of law or principle at stake; they have their all-important toys at stake.
- C. Men are hateful rebels by nature (Titus 3:3), and they do not like to be told what to do, especially when it involves their money! But we are to submit out of conscience toward God (I Peter 2:19).

## **Taxes Are the Duty of Christians**

- A. Paul taught the saints in Rome to submit to their pagan government and pay the taxes (Rom 13:1-7).
  - 1. If you have not met a patriot-anarchist, you likely cannot believe some apply this text to pastors!
  - 2. This passage plainly teaches that God ordained civil authority and Christians must submit to it.
    - a. God's sovereign rule over the nations leaves only those in power that He wants in power!
    - b. The "powers that be" at that time was the Roman Empire, the *de facto* government of the known world, regardless of what a national constitution might have said to the contrary, regardless of what nationalistic patriots might have thought of their iron-shod conquerors.
    - c. God had prophesied of this great empire centuries before (Dan 2:36-45; 7:16-22; 11:36-45).
    - d. To resist a government is to resist the ordinance of God, for God ordained it and installed it.
    - e. Paul's doctrine here was identical to that of Jesus taught a few years earlier (Matt 22:15-22).
  - 3. "Tribute" is an unlawful tax imposed by a conqueror on a conquered nation, and the word of God clearly teaches Christians to pay such taxes, for Paul wrote it twice for emphasis (Rom 13:6-7).
  - 4. "Custom" is toll or duty paid on commodities, which will surely cut your business profitability; but Christians were to pay those as well, without using their liberty to circumvent the tax.
  - 5. For any other form of taxation, Bible Christians in Rome were ordered to pay all their "dues."
    - a. Whatever tax a government levies – all their dues, from federal to local to excise to import to sales to probate to property to income, a Christian must pay it to obey the God of heaven.
    - b. What is due to a government has no relation to what you think they deserve or need.
    - c. What is due to a government has no relation at all to your interpretation of any law.

- d. What is due is what they expect, whether they have justified it sufficiently to you or not.
6. Keep in mind that this pointed instruction was for God's chosen people under pagan Rome.
  - a. The Jews had some decent constitutional rights – based on the Old Testament Scriptures!
  - b. As Christians, they had even greater rights: they were free citizens of the kingdom of heaven!
  - c. The Romans did not use the money in any godly way. Check out Roman history. In fact, tribute to Caesar from Judea probably paid for Pilate to crucify the Lord Jesus Christ!
  - d. And Paul wrote these instructions after the Christians knew that Rome had crucified Christ!
  - e. Why should Christians pay taxes to a pagan government? Because they were the *de facto* government of the world by the ordaining power of the sovereign God of heaven!
7. There are two principal reasons for this submission of “free” Christians to a pagan ruling power.
  - a. For conscience sake of obeying God, Who ordained civil power and installed the Romans.
  - b. For wrath's sake of saving yourself, for the Roman government had the sword to punish.
  - c. But notice carefully the singular “this cause” of Romans 13:6. Pay taxes to please God!
- B. Peter taught that true Christians obey every ordinance of man, including tax laws (I Peter 2:13-17).
  1. The reason Christians obey all civil ordinances is for the Lord's sake, not for any political sake.
  2. Though strangers and pilgrims on earth, they want to shut enemies' mouths (I Peter 2:11-12,15).
  3. Obeying a pagan government and paying taxes is well doing and the will of God by this passage.
  4. They know they have no right to use their freedom in Christ to be malicious to civil authorities.
  5. They submit as the servants of God without exercising their divine freedom as the sons of God.
  6. The fear of God and honoring the king go together. God commands it, and He ordained the king.
  7. There is no way around these very plain verses, but rebellious “patriots” will defy Jesus the Lord.
- C. Paul told Titus to teach Christians to be subject to government and obey its demands (Titus 3:1).
  1. This doctrine of Christ is part of the process of renewing our minds to please God (Rom 12:1-2).
  2. Subjection and obedience to civil government, offices high and low, is a good Christian work.
  3. It is impossible to be a Christian and not pay taxes in subjection and obedience to government.
  4. Faithful servants of the Lord Jesus Christ are ordered by this passage to preach paying of taxes.
- D. Joseph and Mary paid tribute – an unlawful tax of a usurping conqueror – to Rome (Luke 2:4-5).
  1. Joseph was David's son. He did not owe Rome money! He had rights! The law was on his side!
  2. Joseph was a Jew! From the tribe of Judah! He was a free citizen of Zion, God's land and people.
  3. Taking Mary when she was due to deliver was a clear violation of human rights! But they went!
  4. The Holy Spirit tells us Joseph was a just man: godly men pay unlawful tribute (Matthew 1:19).
- E. If someone objects that this is a minor Bible issue, they are very wrong on two important counts.
  1. There is much written against civil rebellion in the Bible, which only the willfully blind miss; and some of the strongest language in the New Testament is reserved for anti-government rebels.
  2. Even if civil rebellion were the least commandment, faithful saints do and teach it (Matt 5:19).
  3. It is an order from the apostle to the Gentiles that bishops teach saints to pay taxes (Titus 3:1).

### **Jesus Christ Required Taxes to Caesar**

- A. The Lord Jesus Christ settled the tax issue once and for all 2000 years ago, when He confirmed the legitimacy of *de facto* governments and the sovereignty of the monetary authority (Matt 22:15-22).
- B. Consider the two parties that came together to trap Jesus Christ in a political and tax controversy.
  1. Accusations of sedition have long been a tool against God's saints (Luke 23:2; Acts 17:7).
  2. Bible Christians never give their enemies anything to work with (Acts 25:8; I Peter 2:11-17).
  3. Consider the flattering lies about our Lord's noble character to get Him to freely speak His mind.
  4. The Herodians were most likely a group loyal to Herod that supported tribute to Caesar, by whom Herod had his appointment as tetrarch of Galilee, including some “royal” prerogatives.

5. The Pharisees were the most conservative Jewish sect and despised paying tribute to a foreign conqueror, though most had not gone as far as the Zealots in taking up arms against Rome.
  6. If Jesus said taxes were not due Caesar, the Herodians would be on Him for civil disobedience.
  7. If Jesus said taxes were due Caesar, the Pharisees, being zealous nationalists, would slander Him and turn the people against Him as being a Roman sympathizer and enemy of God's promises.
- C. They questioned Jesus as to the legality or lawfulness of Caesar's taxing of the Jews in Israel.
1. This is precisely how patriot-anarchists think – their interpretation of the U.S. Constitution frees them from the IRS. If you have never heard their arguments, you are missing a great joke!
  2. The Pharisees and Herodians were waiting for Him to appeal to the Jewish Old Testament or the *de facto* rights of conquerors, respectively. The opposing party would then condemn Him.
  3. There were plenty of references in the Old Testament to give the Jews legal rights and divine courage against Rome and Caesar and Herod (Gen 13:14-17; 15:18; 17:8; Deut 17:15; etc.).
  4. There were plenty of references in the Old Testament supporting *de facto* governments, for Israel had been subjugated under God's chastening rod many times before (Jer 27:1-17; 29:4-7).
  5. If men have ever had a "lawful" argument against taxes, then it was right here with the Jews, who could appeal to the Old Testament and despise the pagan tyranny of the Roman power.
  6. If you add "freedom" for disciples of the King of kings, which Christians have as the sons of God, you double the legality of not paying taxes to the persecuting power of Caesar's Rome!
  7. Legal quibbling over such things is rebellion, sedition, treason, and variance, for citizens have no more right to question government than children do parents and wives husbands (Prov 24:21-22).
  8. The Jews were fiercely rebellious, as there was a faction called Zealots that wanted to restore their constitutional government and throw off Rome by force; they were perfectly comparable to the patriot-anarchists of today (Luke 23:18-19; Acts 1:13; 5:36-37; 18:2; 24:5).
  9. Jesus had the perfect opportunity right here to (a) take a stand, (b) be a patriot, (c) put his country before his comfort and security, (d) support "principle," and (e) oppose tyranny. But He did not!
- D. The Lord Jesus Christ asked to see their money, establishing at least two points of political doctrine.
1. He avoided all the worthless wrangling and questions about the legality of this or that, which is merely the caviling of children not wanting to take a nap when their nanny tells them to.
  2. He recognized and confirmed a universal principle of jurisdiction among the earth's nations.
  3. The general use of a particular money by any people indicates (1) voluntary submission to that monetary authority, (2) acknowledgement of the sovereignty of that government, and/or (3) the reception of benefits from that monetary and governing authority.
  4. When considering the importance of circulating money and its political implications, remember the seriousness of counterfeiting as a crime, the degree of rule and dominion evidenced by tribute, and the images and inscriptions of the conquering rulers on the coinage
  5. The control of a people is best done by economic power, and it provides the greatest benefits.
  6. The measure of a ruler's power is his taxing authority, as Rehoboam discovered (I Kgs 12:18)!
  7. The common use of Caesar's money was clear evidence the Jews of Israel had been conquered.
  8. Jesus did not answer their foolish question designed to trap Him. He asked for their money, and then He asked whose image and inscription was on the money (though He already knew!).
  9. His two questions and application prove (a) the legitimacy of *de facto* governments in the site of God and (b) the sovereignty of a monetary and governing authority by the circulating money.
- E. A basic argument of modern tax protesters is the unconstitutionality of the income tax and the IRS.
1. Arguing about the legality of the income tax or the IRS is a total waste of time for Christians, and it is sedition anyway! Even a "patriot" knows what he would do to children doing the same!
  2. The Lord Jesus Christ brilliantly went past such wicked squabbling to the only issue that counts.
  3. When dealing with patriot-anarchists, simply ask to see their money, just as Jesus Christ asked.
  4. What money do patriot-anarchists use? They use Federal Reserve Notes – which are unlawful money by the Federal Reserve's own admission on the bills as late as 1962 and the Constitution.

5. Use of Federal Reserve Notes is an admission of a *de facto* government over the U.S., for the Constitution denies any money but gold and silver coin (Article 1; Section 10).
  6. If the Constitution were truly “king,” as the patriot-anarchists claim, then such unlawful money as Federal Reserve Notes would be plainly outlawed, or any one of them could get it outlawed!
  7. True patriots would not use such unlawful money, no matter how convenient, to be “lawful” and hold true to their “principles.” But you have never met a true patriot like that, and you never will!
  8. They love Federal Reserve Notes and the benefits they bring ... like dinner, rent, gas, and toys!
  9. They will cash a Social Security check into Federal Reserve Notes faster than anyone you know!
  10. The transacting of business in terms of a plainly fraudulent form of money is manifest evidence that the existing power over the U.S. includes the Federal Reserve and the IRS.
  11. Both entities came into existence in 1913 as a part of the continuing deterioration of America.
- F. Jesus Christ summarized the Christian position by granting Caesar the “de facto” right to taxes.
1. Every citizen of every nation, no matter how unintelligent or poorly informed, understands this principle by instinct and nature; but it is far above patriot-anarchists (Prov 24:7; 26:12).
  2. “De facto” is a Latin phrase meaning, “in fact, in reality, in actual existence, force, or possession, as a matter of fact. Very frequently opposed to *de jure*. Used also as an *adj.* = ‘actual, actually existing’, and then sometimes so far anglicized as to be prefixed to its noun.” [Oxford English Dictionary]
  3. “De jure” is a Latin phrase meaning, “of right, by right, according to law. Nearly always opposed to *de facto*; like that also (though less usually), treated as an *adj.* = ‘legal’, and placed before the noun.” [Oxford English Dictionary]
  4. It did not matter Caesar was a foreign, pagan, oppressive, tyrannical, occupying, and persecuting power, for it was obvious by the circulating money that he had *de facto* rights to taxation!
  5. Our glorious Saviour totally avoided their childish games about legality and cut to the chase!
  6. Of course, believers know that a *de facto* government is God’s choice at any point in time, and any foolish or unlearned questions or wrangling about “legality” is mere drivel and twaddle!
  7. Jesus Christ gave Caesar his *de facto* rights as conqueror and God his *de facto* and *de jure* rights as God, which are determined by His eternal power and Godhead in the creation and the Bible!
  8. Paul taught the very same lesson of *de facto* sovereignty when he wrote the powers that “be” (the pagan, Christ-hating Romans) were ordained of God and rightful authorities (Rom 13:1-7).
- G. The Federal Reserve, the IRS, and the income tax are all *de facto* powers, if you are ignorant and stubborn enough to deny their *de jure* authority by amendments and acts of Congress.
1. The income tax and Internal Revenue Service came into being in 1913 by the Sixteenth Amendment to the United States Constitution.
  2. The Federal Reserve, circulating Federal Reserve Notes and inflating the nation’s money supply at will, proves the *de facto* legitimacy of the related institutions, the IRS and the income tax.
  3. Opposing them is opposing God’s ordinance, for He ordained the defeat of the Constitution, if you believe it has been overthrown and the United States no longer operates according to it.
  4. They are the powers that *be*, present tense, as Paul wrote of the Romans (Romans 13:1-7).
  5. The government wields the sword in their defense, and rightfully so, by either *de jure* or *de facto* authority, whether you accept constitutional amendments or not. You lose one way or the other!
- H. His opponents went away marveling, for He had easily shamed them in their ungodly ignorance.

### **Jesus Christ Paid an Unlawful Tax to Avoid Offence**

- A. The Lord paid a tax that He was not bound to pay to avoid offence to the Jews (Matthew 17:24-27).
- B. The tribute tax here was the annual poll tax on every Israelite to support the operations of the tabernacle or temple (Exodus 30:11-16; 38:26).

- C. Jesus reasoned with Peter about the principles of equity and history that exempted Him from paying.
  1. Kings of the earth have never taxed their own children or households for their maintenance.
  2. Kings of the earth charge custom and tribute of strangers – those outside their family and houses.
  3. Therefore, the children of the king authorizing the tax are free from it by practice and tradition.
  4. The temple tax here was authorized by His Father in heaven, so our Lord was exempt from it.
  5. The whole discussion was a further lesson to Peter that Jesus was the Son of God (John 6:67-69).
- D. The Lord Jesus Christ, ever the perfect example of righteousness, paid a tax He did not owe!
  1. He clearly shows His exemption from the tax by stating to Peter, “Notwithstanding ...”
  2. The Lord Jesus sacrificed “principle” to avoid offence: we should follow the holy example.
  3. The Lord Jesus did not stand up for His “rights” to avoid offence; we should follow His example.
  4. The Lord Jesus paid a tax that was not “lawful” for him to pay; we should follow His example.
  5. Paul, also an example, was made all things to all men to save some (I Cor 9:19-23; 10:31-33).
  6. We are to abstain from all appearance of evil and any dishonesty (I Thess 5:22; II Cor 8:21).
  7. Peter very clearly taught the importance of our reputations before the world, and he taught it in a context of obeying the civil authority, which certainly means taxes (I Pet 2:11-17; 3:14-17).
  8. Though examined thoroughly before both Herod and Pilate, Jesus was not guilty of tax rebellion or sedition against Caesar, though those charges were falsely laid against Him (Luke 23:1-15).
  9. Christians cannot use their liberty maliciously, as Jesus did not use His (I Peter 2:16; Jude 1:4).
  10. Patriot-anarchists do not even have a “principle” like Jesus had to claim; and they are extremely offensive, for even unbelieving pagans know that every citizen owes taxes to its government.
  11. It is a slanderous lie when they claim to be Christians while despising authority and not paying.

### **Other Bible Arguments for Paying Taxes**

- A. Rebellion against civil authority is severely condemned in the Bible (II Peter 2:10-12; Jude 1:8-10).
  1. Peter and Jude blasted patriot-anarchists as ignorant, reprobate, rabid dogs that need to be shot!
  2. Even the angels do not bring railing accusations against the devil or the worst rulers on earth!
  3. How in the world do these patriot-anarchists despise dominion and speak evil of dignities!
  4. Here is the harshest language of the New Testament for false teachers opposing government.
  5. Sedition is a work of the flesh and sin against the God that ordained authority (Gal 5:19-21).
  6. There are ways to address our monetary and taxing problems without rebellion and sedition, if a carnal Christian were so inclined to waste his time in such a foolish and vain project.
  7. Christians pray for their pagan leaders; they do not pray against them (Jer 29:4-7; I Tim 2:1-2).
- B. Solomon blasted those that want political change and those that meddle with them (Prov 24:21-22)!
  1. Of course, this is another of the texts that patriot-anarchists have not discovered in their reading.
  2. Fearing God and the king go together, as Bible Christians know, for God ordained the king.
  3. Bible Christians are prohibited by the word of God from even associating with “patriot” types.
  4. God will severely judge both the “patriot” types and those that associate with them. Amen!
- C. The Bible evidence is that God’s saints do not get involved in such rebellions as not paying taxes.
  1. When Daniel was scrutinized by his enemies, they could find nothing to accuse him (Dan 6:1-5).
  2. Joseph, a just man, took Mary to Bethlehem to be taxed by a foreign, pagan king (Luke 2:1-5).
  3. John the Baptist only required honesty of the tax collectors that came to him (Luke 3:12-13).
  4. Jesus chose a tax collector to be a disciple and accepted Zacchaeus as one (Luke 5:27; 19:1-9).
  5. Paul was examined most carefully, but they could raise no facts of sedition (Acts 24:10-13).
  6. A true Christian that reads the Bible knows that his conflict is spiritual, not political (Eph 6:12).
  7. The New Testament does not hint of Christians being patriots, political heroes, or reformers.
  8. Christians are without offence before the world, which precludes anti-government activities.
  9. Claiming Christ means nothing; only Christian living counts (John 8:30-44; Titus 1:16).

- D. Suffering wrongly, or paying unlawful taxes to an oppressor, is an opportunity to show faith in God!
  - 1. The issue of right or wrong with those in authority matters little, but submission matters much.
  - 2. Peter plainly taught that only submission to froward masters is worth praise (I Peter 2:18-22).
  - 3. It is by bearing wrong treatment out of conscience toward God that we show our faith in God!
- E. The time involved in political controversies is not a wise use of time (Gal 4:18; Eph 5:16; Heb 13:9).
  - 1. Satan is constantly at work to divert and distract us from godly and wise priorities for our lives.
  - 2. "Political prophets," false teachers emphasizing conspiracies and anti-government rhetoric, have destroyed many good men and families by distracting them from the real battle (Eph 6:12).
  - 3. The "perilous times" of the last days are not even related to politics or the IRS (II Tim 3:1 – 4:4).
- F. Prudence dictates that wise men will foresee danger and hide themselves from it (Prov 22:3; 27:12).
  - 1. If you do not pay taxes, you will go to jail, because the government has the sword (Rom 13:4-5).
  - 2. It is hilarious to see tax rebels go to jail in the name of "freedom," which they obviously missed!
  - 3. Refusing to file an income tax return or being seditious in talk or activities is patently idiotic.
  - 4. If the time ever comes for defying a government to obey God, covert methods work much better.
- G. Patriot-anarchists expect their wives and children to obey them without question or comment!
  - 1. It is amazing to hear them pontificate about wives submitting while defying civil government!
  - 2. What goes around comes around, so they better expect rebellion and sedition in their own homes.
  - 3. An axiom of Jesus Christ is simple: whatsoever a man soweth, that shall he also reap (Gal 6:7).
  - 4. This author has not witnessed a functional Christian home among many tax rebel "patriots."

### **Arguments against Taxes by Unlearned Men**

- A. "But my tax money is spent for ungodly and wicked activities like abortion, the NEA, the UN, etc.!"
  - 1. Have you read anything so far? Jesus, Paul, and Peter all required taxes to be paid to Rome!
  - 2. Rome makes the U.S. on its worst day look like a very noble and virtuous nation in comparison.
  - 3. The taxes paid in Judea by Joseph, Jesus, Paul, and Peter hired Pilate and Herod to crucify Jesus!
  - 4. The taxes paid in Macedonia, Achaia, and Asia were used to persecute and punish the Christians!
  - 5. You do not intend your money for sin, and God does not hold you accountable for their use of it.
  - 6. Most every man's profession is used indirectly for sin, but God does not condemn such things!
  - 7. Elisha told Naaman to go in peace, even though he had to bow before Rimmon (II Kgs 5:18-19)!
- B. "Wages are not income, and therefore they are not taxable as income by the IRS!"
  - 1. Really? Where have you been living? There is not another thinking person that agrees with you!
  - 2. There is no encouragement in the Bible at all for you to interpret the law for the government!
  - 3. If you were right, your legal technicalities are all irrelevant by the *de facto* power of the IRS!
  - 4. But you are not right, or you would write a letter to the Commissioner and change the IRS!
  - 5. But you are not right, or you would sue the IRS and win a unanimous Supreme Court decision!
  - 6. How many tax accountants agree with you? IRS agents? And tax-paying neighbors? Get lost!
- C. "The Constitution is my King." "I am a citizen of the Republic of Texas." "I'm a permanent tourist."
  - 1. Even if you could find a *de jure* basis for these inane remarks, which you cannot, the *de facto* state of affairs in this country show them to be absurd, offensive, rebellious, and seditious.
  - 2. The Lord Christ condemned *de jure* claims as ridiculous in light of *de facto* changes in power.
  - 3. The Lord Christ rejected "constitutional rights" when His constitution was the Old Testament!
  - 4. The Lord Christ condemned such ignorance as that of brute beasts (II Pet 2:10-12; Jude 1:8-10).
  - 5. Jesus required paying taxes to a foreign, pagan, persecuting *de facto* ruler (Matthew 22:15-22).
  - 6. The Zealots, nationalist seditionists in Israel like modern patriot-anarchists, obtained no favor, approval, or endorsement from Jesus or the apostles. In fact, they damned them as reprobates.

- D. “What about Paul Revere and the goal of being a Christian patriot fighting for a Christian America?”
1. Who is Paul Revere? Why not follow Job, David, Paul, Aquila, and Timothy as just Christians?
  2. Get a concordance and discover that there is not a single “patriot” verse in the New Testament.
  3. America is only a Christian nation in the minds of those willfully ignorant of the natures of both.
  4. The Republican Party is no more a Christian party than are the Libertarians and Communists.

### **The Bottom Line**

- A. Christians pay all taxes required by the government and reject the company of those who do not!
1. Tax rebellion, either in word or action, is clearly an excludable offence of the New Testament.
  2. Christians are not ashamed or reluctant to take any benefit that Caesar or the IRS offers them.
  3. They agree with the IRS that using tax loopholes is legal tax avoidance, not criminal tax evasion.
  4. Despising government or speaking evil of dignitaries proves a base, ignorant, reprobate spirit.
- B. Christians only disobey civil government when it clearly crosses one of two very serious lines.
1. An innocent life is at stake. Consider dozens of examples like the midwives and Rahab.
  2. A clear command of God is at stake. Consider the great example of the apostles (Acts 5:29).
  3. There are many examples you can review in the written outline, “The Ordinance of Authority.”
- C. Learning about government deception, fraud, or conspiracies is not necessarily a sin, but ...
1. It is generally a total waste of time, which we are to be redeeming for godliness and wisdom.
  2. It is a very dangerous communication that can corrupt good Christian manners (I Cor 15:33).
  3. It has never been shown to be accompanied by spiritual mindedness and fruits of godliness.
  4. Meddling with those given to change will bring God’s swift destruction (Proverbs 24:21-22).
- D. Involvement in the political process is not sinful, though it will create its own set of temptations.
1. A Christian may hold a political office i.e. Joseph, Naaman, Daniel, Zacchaeus, Cornelius, etc.
  2. A petition drive like Howard Jarvis in California in 1978 is a legitimate way to change tax laws.
  3. However, in all of these matters, time and our duties before God should take precedence.

### **For Further Study**

1. The sermon outline, [“God Bless the IRS!”](#) details how God raises up kings and queens to be the nursing fathers and mothers of His people, which includes the IRS benefits for Christian families.
2. The written outline, “The Ordinance of Authority,” studying authority in all aspects from the Bible.
3. The Proverbs commentary, [“Proverbs 24:21,”](#) which condemns those seeking political change.
4. The Proverbs commentary, [“Proverbs 24:22,”](#) which condemns those seeking political change.
5. The sermon outline, [“They Promise Them Liberty,”](#) reveals false teachers and opens II Pet 2:10-12.