

The Christian and Caesar

Romans 13:1-6

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Paul's letter to the Romans has unveiled the gospel of Jesus in all of its richness and glory. Chapters 1-11 are deeply theological. Heady. A lot that makes you go, *Hmm*. In some ways, we may like chapters 1-11 more than 12-16. For sinners, what's better than knowing how to be positionally righteous forever before a holy God? We may like the positional righteousness content more than the practical righteousness living. Chapters 12-16 are the application chapters. The "so what" chapters. The "do this in real life" chapters.

Why might we not like these chapters as much? Because these step on our toes and stomp on our feet and today's portion of Romans may feel like that to you. Why? Because Paul explains that the gospel makes Christians good citizens, the best citizens, of whatever nation they inhabit. In one sense, we are all for good citizenship theoretically, *you know, as long as the government is doing things the way I like*.

But if the current Caesar isn't the one I like, or if Caesar requires me to do something I don't want to do, then I'm no longer thinking citizenship, I'm thinking revolution. Down with authority. You can't tell me what to do! But that's not what Paul wrote to Christians who were living in a politically anti-Christian Rome led by pagan god-worshiping, sexually immoral, utterly corrupt, and deranged Caesars. Here is what he writes,

"Let every person be subject to the governing authorities. For there is no authority except from God, and those that exist have been instituted by God. Therefore whoever resists the authorities resists what God has appointed, and those who resist will incur judgment. For rulers are not a terror to good conduct, but to bad. Would you have no fear of the one who is in authority? Then do what is good, and you will receive his approval, for he is God's servant for your good. But if you do wrong, be afraid, for he does not bear the sword in vain. For he is the servant of God, an avenger who carries out God's wrath on the wrongdoer. Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience. For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing" (Romans 13:1-6 ESV).

Last week we looked at this passage for the role of government. Government is *God's common grace for the organizing of human society*. It has three primary purposes seen here. It oversees society, it promotes and approves good in society, and it must restrain and punish evil in society. This is God's design and purpose for government. We saw from Genesis, even if there was no sin, there would still be human government. The Godhead has governance. The perfect, sinless angels have governance. The new heaven and earth will have governance. Government itself is not the problem. Sinners governing sinners is always the problem. We never have angels running for public office.

This is true today and it was true in the time Paul wrote Romans to the church at Rome. Rome was ruled by terribly corrupt senators and emperors. They used taxation to expand and enforce their rule over the world. It was an empire of slavery, idolatry, brute military force, and sexual immorality on a scale that would make Las Vegas blush. Just the kind of government you want to send you tax dollars too, right?

In spite of the corruption, in Romans 13, Paul highlights three responsibilities Christians have to the government over us and two reasons. Three whats, two whys. Here are the three "whats": Submit. Do what is good. Pay your taxes. Here are the two "whys": Governing authority comes from God. For the sake of conscience.

A Christian's Duty to Caesar

Be subject

"Let every person be subject to the governing authorities" (Romans 13:1).

Be subject. This is in the passive tense. The active tense is translated *submit*. A fair summary is "obey." The Greek word means "to fall in line behind." It's a military term; think of a military parade where soldiers are marching behind their leader. As much as we may want to find some wiggle room here, Paul doesn't give us any. *"Let every person be subject to the governing authorities."* Every person. Any governing authority.

Peter says it similarly in 1 Peter 2, *"Be subject for the Lord's sake to every human institution, whether it be to the emperor as supreme, or to governors"* (1 Peter 2:13-14). This list isn't intended to be exhaustive like, *I'll submit to the emperor and the governor, but not the sheriff or the mayor.* No. Peter says, be subject to every human institution. Jesus was asked about whether first-century Jews should pay taxes and he replied, *"Render to Caesar the things that are Caesar's, and to God the things that are God's"* (Mark 12:17). All three of these consistently urge Christian citizens to be law abiding, Caesar-obeying citizens. We will see in a future message this means obeying Caesar in the realms God has assigned to Caesar. We also believe in rendering to God what is God's. More on that later.

Submit is both what you do and how you do it. It means coming under authority in action but also in attitude. We can think of a child who is told to do something and stomps off in anger. He does it, but would we call that submission? No. Submission is a glad surrender. The self-surrender of my self-rule and the aligning of my attitude under governing authorities.

Don't hear this as a summons to merely obey only the laws and politicians we like. Remember the context, the Roman empire. This wasn't the rule of Moses or King David. Governance by the wise King Solomon. This was nutso Nero. Nero who goes down in history as the maniacal Christian- and Jew-hating Emperor. A ruthless emperor who killed Christians with lions for sport in the Colosseum. The brutal emperor who impaled Christians on poles and lit them on fire like streetlamps in the city of Rome. *Paul, you can't mean nutso Nero, can you?*

Say what you want about president so and so or governor so and so, none were as bad as Nero. Depending on which historical narrative you believe, the very same Nero Paul urges them to submit to, was the very emperor who would behead Paul himself. Paul didn't know this at the time, but it begs the question, do we have to submit to even the crazy political leaders? Or ones I dislike? Disagree with? Even despise?

"Be subject to the governing authorities" (Romans 13:1). There is not a lot of room for personal preference there. Christian citizenship calls us to obey the laws of the land.

Do what is good/approved

"Would you have no fear of the one who is in authority? Then do what is good, and you will receive his approval, for he is God's servant for your good" (Romans 13:3).

It's easy to extrapolate our current constitutional democracy onto a statement like this and forget that Paul is writing to an empire like Rome. If an Indiana state senator says, *"Shine my shoes,"* I might be like, *"I don't have to."* But if I'm in the Roman empire and the emperor says, *"Wash my feet..."* *"OK, would you like a pedicure as well?"* So, these principles have to be understood in context. The point here is that "doing what is good" is equated with "doing what is approved" by the authorities over us.

Here's the third responsibility. Are you ready for it?

Pay your taxes

"For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing" (Romans 13:6).

Jesus' answer to the same question of paying taxes to Caesar was, *show me a denarius.* (Mark 12:15) On the denarius was the image of Caesar. His answer was brilliant beyond comprehension, *"Render to Caesar the things that are Caesar's"* (Mark 12:17). Clearly Jesus says, yes, pay the taxes. Jesus even paid the temple tax which he says he didn't have to pay as the Son of God. Yet, he paid it anyway.

This relationship between church and state and between Christians and state always has money and taxes as the flash point. I remember years ago there was a church in Indianapolis that famously didn't pay employer taxes for its employees and refused to do so. They fought the state for years. It was perpetually in the news for NOT paying taxes. Just what you want your church to be known for.

It's hard to argue for that point in light of Romans 13. We should pay our taxes. Why does he pick taxes? He could have picked some other civic duty, *make sure you get your driver's license! You must celebrate national holidays!* He only mentions one, but let's be honest, it's the hardest one. Our least favorite day of the year is April 15. Caesar loves April 15. Citizens easily resent April 15. In ways, this is an argument from the greatest to the least. If I have to submit to the tax law, which costs me the most, then I need to submit to the easier ones as well.

Does that mean we should pay the maximum tax we possibly can? Ignore legitimate tax breaks and provision? Crank it up as painful as it can possibly be? No. Caesar sets the tax rules. This means that tax avoidance is a stewardship issue and tax evasion is a sin issue. There is a big difference. If Caesar gives a tax break, by all means take it. I say this in the incredibly complex and confusing tax code we live with. It creates awkward decisions. Some years ago, I was stuck in a tax ambiguity. I wasn't sure if I actually owed it or not, but it seemed the answer was more yes than no. For me it was a large sum of money and I had to decide what to do. In that case I decided to take a big swallow and pay it. We should pay taxes we owe without seeing Romans 13 calling to overpay the taxes we owe or pay taxes Caesar says we don't owe. Let Caesar set the rules and let Caesar's rules guide your conscience. I hope that's helpful.

Why should we do this, Paul? Why support government that so often mishandles money and politicians who are so easily corrupted?

Why Submit to Government Authorities?

All human authority is from God

A Christian understanding of government authority begins with a higher authority that endows the lesser with authority. Human government is a lower throne. A much, much lesser authority than God but with a delegated and derived authority from God.

A Christian is called to submit to the lesser authority as an act of obedience to the higher authority, God himself. This doesn't mean our hope is in government any more than a wife's ultimate hope is in her husband, or church members' ultimate hope is in church leaders. The same Greek for *submit* is used for those relationships. It will be a disappointed wife and a disappointed church that puts their ultimate hope in any human authority.

We do it for Jesus' sake. Peter's admonition says, "*For the Lord's sake*" (1 Peter 2:13). In other words, how we relate to earthly authorities is an act of worship to God's authority. Paying taxes shows as much who we truly worship as going to church on Sunday. "*For there is no authority except from God, and those that exist have been instituted by God*" (Romans 13:1). Along with paying taxes, we can include a host of civic obligations which Caesars in some countries require: including serving in the military, or meeting educational standards for our kids, or wearing a seatbelt.

How absolute is this? *Even Jesus submitted to earthly authorities.* Hear that, even the Son of God submitted to earthly authorities.

God powerfully used the example of Jesus during a difficult time in my life years ago. I'll tell you about it, but here's the situation in John 19. It is in the early morning hours of the day Jesus is to be crucified. The Roman governor Pilate is interrogating Jesus. Jesus is remaining quiet. This prompts Pilate to point out that he has authority to release Jesus or kill Jesus.

"When Pilate heard this statement, he was even more afraid. He entered his headquarters again and said to Jesus, 'Where are you from?' But Jesus gave him no answer. So Pilate said to him, 'You will not speak to me? Do you not know that I have authority to release you and authority to crucify you?' Jesus answered him, 'You would have no authority over me at all unless it had been given you from above'" (John 19:8-11).

See that Jesus affirms that Pilate has real authority over him. Really? Jesus is the Son of God, how can Pilate have authority over him? In this moment, in Jesus' humanity, Pilate had governing provisional authority over Jesus given him by God the Father. Jesus doesn't pull rank and Jesus doesn't remain silent. Rather, he affirms Pilate's authority, but points out to Pilate that this has nothing to do with him, but what has been given him by God.

This truth should keep our governing leaders humble. When a politician allows that power to go to their head or heart, they feel entitled to it or think their positional power is an indication of their own greatness. Remember Nebuchadnezzar failed to acknowledge God had given him the Babylonian kingdom (Daniel 4:28-33). God caused him to lose his mind for seven years to remind him where his greatness came from.

So, here's my story with John 19. Many, many years ago in my pre-Bethel days, I had a boss who had it out for me. And he didn't hide it. He wanted to take me down or take me out. Can anyone relate to ever having a boss like that? If the church staff would lower their hands...

I resisted him. I would do what he said but my attitude was awful. I wasn't used to an employer not liking me. I resisted him until one day I read John 19. God deeply convicted me about my lack of submission and my angry attitude. I thought, *if Jesus submitted to crazy Pilate, who do I think I am thinking I don't have to submit to this guy?* Through tears I confessed to him and told him from that day forward I was going to be the best employee he ever had.

I suspect we all can relate in some way to what I'm talking about here. Why is it when the boss shows up at the worksite, everyone suddenly works harder? When the gym teacher says, "Do sit-ups till I get back," do PE students suddenly start when he returns? This is what it looks like when submitting to authority is NOT an act of worship. This is why Paul gives a second and devastating reason to obey authorities.

For the sake of conscience

"Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience. For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing" (Romans 13:5-6).

Why should we obey the law? We don't want to get caught and punished. Yes, that's certainly a deterrent. But for the Christian who wants to please God, not getting caught and punished is only the surface reason. For us, it's a matter of the heart and the conscience.

"They show that the work of the law is written on their hearts, while their conscience also bears witness, and their conflicting thoughts accuse or even excuse them" (Romans 2:15).

The conscience. What is it? The inward moral compass which God places in every image bearer. It is what inwardly tells us what we did was right or what we did was wrong. So, what Paul does here regarding obedience to authorities is take it from the outward and the known to the inward and what is only known by us. This is a question of integrity. Integrity is who you are in the dark. How we act when no one is watching or when there is no chance of being caught.

If the IRS declared a year with no agents and no audits, would you pay your proper taxes? The Romans 13 Christian would because it's not just a question of getting caught or punishment; we care what God thinks and I care what my conscience tells me.

Does paying my taxes make me a Christian? Does respecting the authority of the police officer or county commissioner or middle school principal or my boss or church elder make me a Christian? No. Romans 13 comes after Romans 12. *"I appeal to you therefore, brothers, by the mercies of God, to present your bodies as a living sacrifice, holy and acceptable to God, which is your spiritual worship"* (Romans 12:1). What does that look like?

It looks like obeying the laws of the land you live in. It looks like Christian citizenship that seeks to do good in society. It looks like paying taxes and praying for whomever is Caesar over us. Christians get authority. We are OK with it because we love and worship the one who is the source of all human authority. We submit to the one because we reverence and love the other.

Are you struggling with this in some way? Work? School? Society? Submit as an act of worship. We don't have to agree with it. We could think it's stupid. There's a lot in the tax law I personally think is pretty stupid. Pay it anyway. Why? *For Jesus' sake.*

So, let's review. The Christian and Caesar. There are three things we have to do and two reasons to do it. Submit to authority. Do what is civically good. Pay taxes and obey all the easier laws. Why? All human authority comes from God. For the sake of conscience.

Wait. Aren't there some exceptions to this? Yes, there are some exceptions, yet they are rare exceptions. What are they? You're going to have to keep coming back to find out.

Finally, government can organize, oversee, and govern, but it can't save anyone. Salvation isn't by government, so don't put your hope in it. Salvation is only by faith in Jesus "*for there is no other name under heaven given among men by which we must be saved*" (Acts 4:12).

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