

The Christian Life: Sanctification

Should Christians Pay Taxes Used for Ungodly Purposes?

By Dr. Paul M. Elliott

Should Christians pay taxes to a government that uses them to fund abortions, pay bribes, subsidize obscene "art", or persecute believers?

In this series of articles we're addressing questions from readers on the subject of the Christian and taxation. In previous installments we discussed the question of excessive taxation, and we examined the ungodly environment in which Christians' obligations as taxpayers were stated in the New Testament.

Today we'll look more closely at the Christian's responsibilities as taxpayer and citizen, even when those tax monies are to be used for ungodly purposes.

To Caesar, Caesar's

As we saw in our last article, in Matthew 22:15-22 Jesus asserted that Caesar (civil government) has the right to assess and collect taxes. Christians are to "render" — literally, "give what is due" — to Caesar in Caesar's realm of authority. This is because it is God who ordains that authority. Scripture makes it clear, repeatedly, that no earthly government or ruler comes to power, or remains in power, apart from God's direct choosing:

"I have made the earth, the man and the beast that are on the ground, by My great power and by My outstretched arm, and have given it to whom it seemed proper to Me." (Jeremiah 27:5)

"For exaltation comes neither from the east nor from the west nor from the south. But God is the Judge: He puts down one, and exalts another." (Psalm 75:6-7)

"And He changes the times and the seasons; He removes kings and raises up kings..." (Daniel 2:21)

"...the Most High rules in the kingdom of men, gives it to whomever He will, and sets over it the lowest of men." (Daniel 4:17)

"...the Most High rules in the kingdom of men, and gives it to whomever He chooses." (Daniel 4:25 and 32)

"He loosens the bonds of kings, and binds their waist with a belt." (Job 12:18)

Saul or David, Napoleon or Jefferson, Hitler or Churchill, Obama or Reagan; Luis Filipe of Portugal who reigned for twenty minutes, or Louis XIV of France who reigned for seventy-two years; the debauched Caligula or the God-fearing Rutherford Hayes who banned liquor from the White House; theocracy, autocracy, or democracy; slave or free; war-mongering or peace-loving; God-denying or God-honoring — the Lord of the universe ordains them all, and they exist and exercise authority under His sovereignty.

To God, God's

What, then, is our duty as Christians according to God's Word? In the same passage in Matthew where Jesus said, "Render therefore to Caesar the things that are Caesar's," He also said, "and to God the things that are God's." Just as Caesar's denarius bore the name and image of the emperor, signifying the authority of imperial Rome, every Christian bears the name and image of Jesus Christ, signifying His ultimate authority not only in the universe but in our lives as individuals:

"...I bow my knees to the Father of our Lord Jesus Christ, from whom the whole family in heaven and earth is named." (Ephesians 3:14-15)

"For whom He foreknew, He also predestined to be conformed to the image of His Son, that He might be the firstborn among many brethren." (Romans 8:29)

"Now the Lord is the Spirit; and where the Spirit of the Lord is, there is liberty. But we all, with unveiled face, beholding as in a mirror the glory of the Lord, are being transformed into the same image from glory to glory, just as by the Spirit of the Lord." (2 Corinthians 3:17-18)

The Christian as Citizen and Taxpayer

What, then, are the duties of the Christian as citizen and taxpayer? Scripture leaves no room for doubt:

"Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God. Therefore whoever resists the authority resists the ordinance of God, and those who resist will bring judgment on themselves. For rulers are not a terror to good works, but to evil. Do you want to be unafraid of the authority? Do what is good, and you will have praise from the same. For he is God's minister to you for good. But if you do evil, be afraid; for he does not bear the sword in vain; for he is God's minister, an avenger to execute wrath on him who practices evil. Therefore you must be subject, not only because of wrath but also for conscience' sake. For because of this you also pay taxes, for they are God's ministers attending continually to this very thing. Render therefore to all their due: taxes to whom taxes are due, customs to whom customs, fear to whom fear, honor to whom honor." (Romans 13:1-7)

"Therefore submit yourselves to every ordinance of man for the Lord's sake, whether to the king as supreme, or to governors, as to those who are sent by him for the punishment of evildoers and for the praise of those who do good. For this is the will of God, that by doing good you may put to silence the ignorance of foolish men — as free, yet not using liberty as a cloak for vice, but as bondservants of God. Honor all people. Love the brotherhood. Fear God. Honor the king." (1 Peter 2:13-17)

The Christian is responsible before God to pay the taxes he owes to the government. Those in government are responsible before God for the uses to which they put that money. Each answers to God for his own deeds.

Christians also have the right — and I would say, the responsibility in the face of ungodliness in government — to pay the minimum in taxes that they legally owe. If there are opportunities within the law for you to shelter money from taxation or otherwise reduce your tax burden — not for the sake of greed, but to honor God — the believer should by all means take advantage of them.

Christians who are blessed to live in societies that still have at least a semblance of democratic or republican government also have other basic privileges and responsibilities. We must exercise the right to seek to elect men to office who will uphold God's moral law. We must exercise the right to respectfully "speak truth to power" when those in authority act in ungodly ways and use tax monies for ungodly purposes. But we must remember that the weapons of our warfare are not those of mere flesh, and that having done all we can in the battle against evil, we are to maintain our stand for Christ and His Word no matter what the outcome (Ephesians 6:10-18) — and that means living in submission even to ungodly outcomes. The greatest antidote to ungodliness in government and society is righteousness in

Christ's true church. The Western world is in its present crisis not primarily because governments have failed, but because the church has failed.

You May Say, "Yes — But..."

Your response may be, "Yes, that is all well and good — but look at the kinds of rulers we have today!" Well, consider the kinds of rulers of which Jesus spoke, and of which Paul and Peter wrote under divine inspiration!

History records that the Roman emperor Tiberius, who reigned during most of the life of Christ on earth (14 to 37 A. D.) was notoriously paranoid, cruel, and vengeful. Historical accounts include lurid tales of his sexual perversity, both private and public. Tiberius arrested and summarily executed many of his political opponents without the judicial trial stipulated by Roman law. In many of his dominions he appointed the most corrupt governors imaginable. It was under Tiberius that the public persona of the emperor shifted from that of a priest of the pagan gods to that of a god himself. But it was of this emperor that Jesus said, "Render to Caesar the things that are Caesar's."

Caligula, who ruled from 37 A.D. to 41 A.D., was notoriously cruel. He engaged in and publicly promoted adultery and all sorts of sexual perversion, including homosexuality and incest. Caligula was one of the major figures in the establishment of the worship of the emperor as a god. Although it did not come to pass, Caligula made plans to have a statue of himself erected at the temple in Jerusalem so that he could be worshipped there.

Caligula's successor Claudius (41-54 A.D.) was likewise a cruel man, promoted the cult of emperor deification, and opposed the attempts of Christians to win others to their faith as illegal "proselytizing."

The emperor Nero (54-68 A.D.) instituted a program of extensive persecution of Christians who refused to say that "Caesar is Lord," including torture and execution by the most horrible means. According to later Christian writers such as Eusebius (late third century) the apostles Paul and Peter were both executed during Nero's bloody reign.

Christians in today's Western world "have not yet resisted unto bloodshed, striving against sin" (Hebrews 12:4). Unless the Lord is merciful, if the West's present decline continues that day may well come. But our constant duty as Christians under all kinds of rulers is to pray for our rulers, give them the honor they are due. We are also to obey God rather than men when man's law clearly conflicts with God's Word (Acts 4:19, 5:29). And Christians living under constitutional governments have a duty to pray, work, and vote for the election of those who honor God, and to pray that God in mercy would thwart the evil plans of evil rulers.

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