

Sermon Title: Paying Taxes
Biblical Text: Romans 13:5-7
Teaching Series: Justified by Love
Preaching Date: February 19, 2023
Preacher: Jason C. Helveston

Romans 13:5-7

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. Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed, respect to whom respect is owed, honor to whom honor is owed.

Today we're going on a tangent. I love tangents. A tangent is, of course, a path which takes you away from your destination. But a good or relevant tangent only seems so. A good tangent takes you away from the objective so that it can change you, so that when you arrive you recognize, understand, or enjoy your destination more fully.

Ironically in order to go on our tangent today we have to resist the urge of a much less interesting tangent. Paul is going to talk about taxes. But he's not really talking about taxes. *You know what I mean?* Paul is going to say, again, that we should be in subjection to governing authorities (v.5). He's going to say that this subjection

manifests in really practical ways like paying a fair price for things, giving respect to respectable people, and ... yup ... paying taxes.

While discussing taxes at length would be a tangent, seemingly disconnected to Paul's over all correspondence to Rome ... it's not really all that interesting. What *is* interesting though is what Paul is really talking about. You see, he gets this teaching from Jesus. That's the tangent I'm interesting. That's what I'd like to talk about today. *Why does Jesus want us to pay our taxes? Why does he care?* That digression promises to take us to the heart of God.

Here's how we'll organize our time, well look to Romans 13 ... then Matthew 22 ... then back to Romans. *You see?* A tangent. Two movements ...

- ***Two*** ways to pay taxes
- A ***third*** way to pay taxes

And remember, we're not talking about taxes.

[Pray]

Movement 1: Two Ways to Pay Taxes (vv.5-7, Matthew 22:15-19)

Okay, let's talk about the *two* ways to pay taxes. Look at v.5. *Read Romans 13:5 ...*

Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience. Paul begins with another 'therefore' as he did in v.2.

Remember, a 'therefore' connects what's just been said with what's about to be said.

When we look back we read that God has a design and desire for the rulers of the world. He has designed them to bring order. Namely by being a *terror to bad conduct*, Paul says (v.3). His desire for governing authorities is that they would serve him and his purposes. That's why three times he calls them his servants (twice previously and once in our current passage).

Therefore ... in light of God's desire and design for those in positions of social authority ... Christians should "*be in subjection*" to them. The meta reason for this instruction is that their authority is a reflection of God's authority. And so our response to earthly authority is a reflection of our response to divine authority. *With me?* The Apostle Peter put it this way, *Read 1 Peter 2:13 ... 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.* But now Paul goes deeper. He gives us two more reasons—one negative and one positive—for subjection which further our understanding of Paul's instruction to the church in Rome.

Both are in v.5 ... First, we should be subject to avoid God's wrath. Second, we should be subject for the sake of conscience. He's saying we should be in subjection to prevent something bad (wrath) and because it's good (morality). Paul goes on to explain what this looks like. He gets real specific. Check out v.6. ***Read Romans 13:6-7 ... For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing. Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed, respect to whom respect is owed, honor to whom honor is owed.*** He says, because of "this" ... *What's this?* Because of these two reasons, consequence and conscience ... we should pay taxes.

Do you see?

Two ways.

The plainest reading of this text tells us that we should pay our taxes ... for fear of government and fear of God; to prevent something bad and because it's good; wrath and morality; consequence and conscience. Two ways. Paul carries this duality on through revenue, respect, and honor. We should pay a fair price because of wrath and morality. We should respect or honor someone for the same two reasons, wrath and morality. These are the two ways we pay taxes, but we're not really talking about taxes.

So, let's go on a tangent ...

Please meet me in Matthew 22 ...

If we're not careful Paul's teaching falls into a very clean and spiritually sterilized framework of right and wrong. The same is true of any and every rule or regulation or instruction we read in Scripture. If you pay taxes, you're right. If you don't pay taxes, you're wrong. If you pay respect, you're right. If you don't pay respect, you're wrong. And so on. But when we go back and listen to Jesus' teaching on the matter, we're invited into a third way.

Matthew tells us some religious folks came to Jesus one day. It was a group comprised of two smaller groups. There were some there who were disciples of the Pharisees religious sect. Others were part of a sect called the Herodians. They didn't like each other and disagreed about a lot of things. But in Jesus, they find a common enemy. Together they ask Jesus a question. Look at v.16. ***Read Matthew 22:16-17 ... "Teacher, we know that you are true and teach the way of God truthfully, and you do not care about anyone's opinion, for you are not swayed by appearances. Tell us, then, what you think. Is it lawful to pay taxes to Caesar, or not?"*** Notice, their intentions aren't pure. Neither is their complement. They're trying to trap Jesus. They want to force him into an impossible choice. They want to know what he'll say about paying taxes. But, remember, we're not talking about taxes. You see, these two groups had different views about government. And specifically taxes. The Pharisees wanted nothing to do with Rome. They viewed the governing authorities as oppressive and greedy. The Herodian's we beholding to Rome. Their very name bore their association with King Herod, revealing their allegiance to the ruling powers.

Now, they both likely paid taxes. One group did so because they feared God. The other because they feared government. One was motivated by conscience. The other by consequence.

Their question was about a particular tax. It was called the "poll tax". Unlike property or sales tax in our day or other taxes which pay for common benefits and maintenance of civil society, poll taxes were part of a corrupt mechanism to take money from citizens and fill the emperor's coffers with no social impact. The poor got poorer and the rich got richer. It was a wildly unpopular tax. And so it was a really important social and theological question of the day. This was likely a questions teachers of the Jewish Law were constantly asking one another and debating ... *should God's people pay it?*

Obviously they frame it as a yes-or-no question, *right?* They ask, *is it lawful? Is it proper? Is it right? Yes. Or no.* If Jesus says "yes" ... the Herodians would presumably be pumped but the Pharisees would not be happy. If Jesus says "no" ... the Pharisees would love it, but he'll likely incite a rebellion and Jesus would catch serious and premature heat from the government. *Do you see? We're not really talking about taxes.*

Movement 2: A Third Way to Pay Taxes (vv.5-7, Matthew 22:18-22; 23-24)

In his response, Jesus teaches us a third way. Look at v.18, Matthew 22. **Read Matthew 22:18 ... *But Jesus, aware of their malice, said, “Why put me to the test, you hypocrites?*** Jesus sees through their ploy. He knows they're not talking about taxes. The problem is not what to do with this poll tax. Not only does Matthew tell us that Jesus was aware of their malice or *evil intentions*, but Jesus says they're putting him to the test and calls them hypocrites. *Why's he do that?* Because they are not being genuine. Hypocrisy is wearing a lie. They're not seekers, they're hucksters. They're not curious, they're presumptuous. They're not being honest, they're being deceptive. He's saying that while they might be motivated by morality and wrath, behind that motivation is a selfish intention. He's saying we're not talking about taxes.

Jesus continues. **Read Matthew 22:19-21a ... *“Show me the coin for the tax.” And they brought him a denarius. And Jesus said to them, “Whose likeness and inscription is this?” They said, “Caesar’s.”*** He gets a coin. It's called a denarius. It's the equivalent of a days' wage for a laborer. He asks whose image and name are on the coin. Well, a denarius bore the portrait of the emperor on one side and the words "God and High Priest" on the other. Pious Jews saw one side as the breaking of the second commandment, *make no graven images*. They saw the other side as breaking the first commandment, *no other gods*. This seemingly innocuous

question is teeming with spiritual implications. Jesus is being tested, and we can almost sense the crowd leaning in at this point to see how he'll respond ...

Here's how Jesus responds. *Read Matthew 22:21b-22 ... Then he said to them, "Therefore render to Caesar the things that are Caesar's, and to God the things that are God's." When they heard it, they marveled. And they left him and went away.* The question: *should God's people pay the poll tax?* Jesus answer: *Give to Caesar what's Caesar's. Give to God, what's God's.* It's profound. It's clear. It's simple. Yet, for two thousand years Bible readers have been trying to unpack it's meaning. Immediately those who hear Jesus' answer are amazed. The Herodians and Pharisees walk away without saying a word. *What happened?*

Well, these religious hypocrites ask Jesus what they think is a two-sided question. Who's right? Who's wrong? And Jesus in essence writes a third way on the edge of the coin. That's how I heard someone put it this week. It's brilliant. *You're both right and you're both wrong.* Yes, you should pay the tax, but we're not talking about paying taxes. We're talking about your hearts.

Church, *do you know you can do the right things and still be wrong? Do you know you can pay your taxes in accordance with the governing authorities out of morality or wrath and still not be in subjection to God? Do you know you can obey and disobey at the same time?* We can obey and still be hypocrites. We wear a lie. We're pretending. That's what Jesus is getting at. That's why we're not talking about taxes. We're talking about the heart. That's the third way.

In the next chapter of Matthew, Jesus goes off. It's a monologue known as the "Seven Woes". Matthew, like much of the gospel accounts are not chronological. That's particularly true of Matthew. Therefore we can learn a lot through the way he's ordered his writing. It's thematic. Matthew 23 makes connection with Matthew 22. In the "Seven Woes" Jesus details the idea of hypocrisy over and over and over again. Look at Matthew 23:23-24. ***Read Matthew 23:23-24 ... "Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the others. You blind guides, straining out a gnat and swallowing a camel!"*** Notice, it's not evil to tithe your spices. Jesus says, *these you ought to have done*. It's extreme, but it's not wrong. In many ways it was moral and, likely, they were doing it because they feared wrath. However, there's a third way. You see, they were tithing their spices to the neglect of justice, mercy, and faithfulness. Their habits were right but their hearts were wrong. That's why they're hypocrites. They were sure to do the visible acts of righteousness but not the interior work of the heart. *Are you with me?*

That's the tangent.

Let's see if it's good and relevant ...

Back in Romans Paul's instruction seems pretty straightforward. Be in subjection. Pay your taxes. Pay respect and respect and honor. Our motivations are consequence and conscience. Two ways. Yet, all his instruction comes within

context of his original charge in Romans 12:1-2. *Read Romans 12:1-2 ... 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. Do not be conformed to this world, but be transformed by the renewal of your mind, that by testing you may discern what is the will of God, what is good and acceptable and perfect.* We're not talking about paying taxes. We're talking about worship. We're talking about transformation. We're talking about renewal. We're talking about the heart.

I think we should pay our taxes. But not because it's right, not simply because it's moral. Rather, I think we should pay our taxes because God is bringing healing to the world. And if we are unwilling to do the basic work of sharing in the common expenses and courtesies of our neighbors, then why should we expect them to listen to us about the weightier matters of the law ... like justice and mercy and faithfulness?

Right now the integrity of our witness is fragile. For far too long we've been happy to be a religion of rights and wrongs, rather than a people of healing and transformation and love. Laura shared a conversation with me this week. It was with Brene Brown and Franciscan Father, Richard Rohr. Among other things, they were discussing the purpose of the Christian Church. I found the conversation deeply encouraging and frustrating. *So it was good.* In it Father Rohr explained that the church has become a place of learning and no longer a place of healing. Jesus is saying, *truth you should have done without neglecting healing.* In other words, we

are committed to truth to the neglect of beauty. That's hypocrisy. Truth and beauty belong together. I think this dichotomy is expressed in our response to this teaching today.

Some of us are tempted not to be subject to the governing authorities and only do the work of love. For others of us, it's the opposite. We relish in the clear lines of rights and wrongs, and neglect being a people of grace and mercy. And it's like we're going to Jesus and asking, *who's right? Who's wrong? Yes or no?* And ... he writes a third way on the side of a coin.

Church, Jesus did not die to help you do the right things and avoid the wrong things. He died to make you new. He rose to heal and restore and love you. *Can you imagine? Can you even imagine if we lived not like people who were right but like people who were loved?*

Religion is an uninteresting tangent that has nice black and white answers about right and wrong. It sees two ways to live. Jesus takes us on a much more interesting journey, not simply of good and evil, but of worship and healing and love and surrender. He points us to a third way. Religion's a wide-road tangent. Jesus' way is narrow. Go the narrow way. Pay your taxes. So we can seek justice, mercy, and faithfulness. *You see? We're not talking about taxes, are we?*