

Romans 13: Pay What You Owe

I'm sure you've heard it said that there is nothing certain in life except death and taxes, and frankly neither of those options are popular. Naturally we try to avoid death, and it isn't just the rich and the powerful who try to avoid taxes. If we could, we'd all like to do it. Perhaps that's why Robin Hood is seen as such a hero in English folklore. And with that backdrop in mind, a sermon on this topic, where paying taxes and obeying the laws of the land will be two of the clear teaching points, might not be very well received. So I wonder if you are already wishing you hadn't come this morning.

But of course in the context of our studies in Romans these words from Paul fit perfectly don't they? Having spent the first half of the book explaining our desperate need of salvation and God's wonderful work of grace, through the death of Jesus on the cross, to provide the means by which sinful people like us could be forgiven, it's only right and proper that they should be a response from us to God's goodness. That's where Romans 12 verse 1 kicks in. *"Therefore, in view of God's mercy offer your souls and bodies as a living sacrifice."*

Paul's point, as Dan unpacked for us two weeks ago, is that the proper response to God's mercy is to give ourselves to God. We are to dedicate our whole lives to God in thankful obedience to him, using the gifts he has given for God's glory.

But as we saw last week it doesn't stop there. This isn't just about our relationship with God and being spiritually dedicated to him. As brothers and sisters in Christ we are to be loving siblings. Our love for God needs to turn into love for others. That love should be a practical, faithful and dedicated kind of love. It's the kind of God-given, gospel-fuelled love that puts the needs of others before ourselves. It's the kind of love that gives

and doesn't count the cost. It's the kind of love that reaches out in grace and peace and forgiveness even to our enemies, as Peter explained last week.

But in our passage today we see that Paul has an even greater challenge in mind. As well as being living sacrifices to God and loving siblings to one another we are to be loyal citizens of the state.

Now you may not think that this is a huge challenge. But remember the context here. Paul is not writing to Christians living in a benign society where they can freely live out their lives and share their faith without fear of persecution: Paul is writing to Christians in Rome. At the time Paul was writing there was a growing cult of Emperor worship; a cult which would eventually lead to widespread persecutions and a large number of Christian martyrs. But a quick glance through the book of Acts will tell you that even before that was fully realised Christians faced difficulties on every side. They were ridiculed, hated, rejected, persecuted and even by this point in history there had already been a number of Christians sent to their deaths by Roman rulers. For Paul to tell the Christians in Rome to be loyal citizens of the state, to pay whatever they owe to the Emperor, was not straightforward. It was a huge deal. I hope you can see that.

But for Paul it is a natural outworking of the fact that Christians now belong to God and that the whole of their lives should be lived in obedience to him. And that meant, as we'll see in a moment, that Christians need to be faithful, loyal, law-abiding citizens of whatever state they find themselves in.

Now we will come to some difficult issues in a little while and I'll hopefully show you that Paul's teaching here does leave room for exceptional circumstances. But they are exceptions for exceptional circumstances, not

easy get outs from paying what we owe. And I would suggest that for the moment at least, those exceptions do not apply to us.

So what does Paul say that we owe the state? Three things: We are to obey the laws of the land, to pay our taxes, and show respect and honour to those in authority over us.

Now I doubt very much if many of us are serious lawbreakers. One or two of us may have had chequered pasts when we've done things we regret and have paid the penalty for those. The wonder of the gospel is the God forgives all who truly repent, no matter what we've got on our police records.

But I suspect the challenge for us is to make sure that as Christians we obey all the laws of the land, even the ones we consider small or insignificant. That means not copying or downloading music illegally. That means not using your mobile phone when you're driving. That means keeping to the speed limits. That means not claiming any benefits to which you are not entitled. It means not engaging in slander or taking illegal drugs or driving whilst under the influence of alcohol. It means not claiming more over time than you are due; not dropping litter; not trespassing; and it means not helping yourselves to a few grapes as you wander round the supermarket so that you end up paying slightly less when you get to the checkout.

Paul says as Christians we need to obey the laws of the land: The big things as well as the little things; not make excuses for our failures. I know I've got some work to do here- especially with my sometimes scant regard for speed limits especially on motor ways, and I suspect many of you do as well. As part of our response to God's grace and mercy to us we are to be law-abiding citizens.

Secondly, we are to pay our taxes. Now Donald Trump has made much of the fact that he hasn't done anything illegal by not paying any federal income tax over the last 15 years or so. There's been a lot of coverage in this country too of corporations and some of the mega-rich who bend the tax codes further than they can reasonably be stretched to ensure they pay as little tax as possible. I think that kind of behaviour is unbecoming of Christians. If there are allowances, then by all means claim them. If there are clear and honest ways of reducing your tax burden, then use it. But pay what you owe. Own up to the money you've been earning, even on the side as cash in hand. And don't wriggle out your responsibilities. Jesus himself said that we need to render to Caesar what is Caesar's, and to God what is God's. If you are a Christian then pay your taxes.

Thirdly, we are to pay respect to those governing us.

Now I know that there are some politicians that we find very hard to like and whose behaviour in office or the policies they pursue fills us with shock and shame. Once again, Donald Trump comes to mind. But so does Bill Clinton. In our own country, Margaret Thatcher is perhaps the most polarising Prime Minister we have ever had. But whatever we think about the behaviour or policies of these people Paul wants us to make sure that we at the very least we respect the office they hold. I'll explain more about that in a moment. But the more we denigrate politicians the less engaged we become with politics. We've seen that happening over the last few decades. As Christians we need to respect our leaders, even if we disagree with them, or we will end up distancing politicians from those they are there to serve.

So that's what Paul expects from us as Christians, and he's clear as well just why we need to behave like that.

Firstly he says because it's right.

Verses 1 to 3 make it absolutely clear that all governing authorities are established by God. This is another example of God's complete sovereignty over the world. God is the one who raises up political leaders and political movements and he's the one who brings them down. God is in charge of his world. Even evil regimes are used to further the purposes of God. There are lots of Old Testament examples of that, not least in the way that God uses Assyria and Babylon to bring judgement on his people for their disobedience.

So if we rebel against the governing authorities we need to realise that we are rebelling against God. Jeremiah makes that point to the Israelites in Jeremiah 29. Some of the Israelites were in captivity in Babylon where they were resisting any attempts to feel at home or to cooperate with the state to the point of outright resistance. But through Jeremiah, God tells them to settle down. They are to build houses, plant gardens, have children and to seek the peace and the prosperity of the city to which he had carried them into exile. They were even to pray for the Babylonian leadership. Fighting against God-established authorities means fighting against God. And we will always lose that particular battle.

Secondly we are to be loyal and obedient citizens because it is wise.

Paul's point is an obvious one isn't it. If we don't want to fear arrest or imprisonment or a knock on the door in the middle of the night, then the simplest way is to do nothing wrong.

If you never use your mobile phone whilst driving, you are not going to lose your licence for doing so. If you never fiddle your taxes you're never going to worry about an investigation by the Inland Revenue. The reason the state wields the sword, as Paul puts it in verse 4, is to punish those who break the law, not those who keep it. If you don't engage in any

illegal activity, why would you worry about a police investigation? Law-abiding citizens have nothing to fear from the state.

Thirdly we are to be loyal and obedient citizens because it's fair. Now we might enjoy poking fun at our leaders, although I'm not sure that's very helpful, but whether we like it or not government is absolutely necessary. From time to time governments may pass laws that we don't like or find inconvenient, but without a government and the rule of law there would be anarchy. Instead of the state wielding the sword, everyone would wield the sword and enforce their own will on those around them. Can you imagine how dreadful that would be?

No, whether we like it or not, government is necessary for a society to live in peace and for people to be able to get on with their own lives. And because it is a huge responsibility and a difficult challenge, it is only fair that we not only pay our taxes so that our government can function but we respect those who stand up to the plate and willingly take on this task.

We are to be loyal, law-abiding, and committed citizens because it is right, it is wise and it's fair.

Towards the end of this chapter Paul gives two other compelling reasons as well, and I will finish with those in a moment or two. But before I come to them I want to answer some of the questions that no doubt are raging in your minds right now. They will be questions about whether there is a line beyond which Christians cannot submit to the ruling authorities and what happens when leaders or governments cross that line.

Well I think the line is pretty obvious actually. Paul makes it clear in Chapter 13 that God is the one who establishes authorities. Therefore, they are subject to his rules and his commands. They are not his equals. Their task, if they are to do it well, is to reflect God's commands in the laws they enact and to reflect God's character in the way they rule with the

delegated authority they have been given. All that means that if the government or president or ruling authority makes laws which clearly contradict the commands of God then they have over-stepped the authority they have been given. And in that case Christians not only are allowed to disobey the laws of the land but are compelled by their obedience to Christ to break the law.

Let me give you a few examples. The Bible is very clear that Christian should meet together to pray and to study God's word. So if you find yourself in a country which forbids Christian gatherings, you are to break the law. If you find yourself in a country which forbids the possession of a Bible or demands that you worship another god or that outlaws Christian witnessing, then, no matter what the penalties that you might face, if you are a Christian you need to obey God first and not man.

Now there are plenty of examples throughout the Scriptures where this happens. Over the summer we looked at the story of Shadrach, Meshach and Abednego who would not bow and worship the golden statue Nebuchadnezzar had set up, and the story of Daniel who refused to pray to anyone except God even when the penalty for praying to God meant being thrown into the den of lions. In the New Testament as well, we find Peter and John being forbidden from speaking about Jesus. And how do they respond to the Jewish authorities? Acts 4: 19 *"but Peter and John replied, "which is right in God's eyes: to listen to you, or to him? You be the judges! As for us, we cannot help speaking about what we have seen and heard."*

Scan through the websites of the Barnabas fund or Christian Solidarity worldwide and you'll see plenty of contemporary examples too: Examples from societies which outlaw the commands of God and where Christians, recognising the higher authority that God has over them, break the law of the land in order to be faithful Christians.

But what you will also see in all of those situations is how respectful the Christians are even whilst they are disobeying their earthly rulers. They are never smug, or brash or rude instead they are fearless and respectful in their disobedience.

Across the centuries hundreds of thousands of Christians have gone to their deaths with that kind of attitude. And whilst you may think that is a terrible tragedy, and in many ways it is, don't be fooled into thinking that somehow the state has won. Even if the state wrongly wields the sword to punish a Christian who is simply living out their faith in obedience to Christ, their punishment will turn out for the Christian's good. On a grand scale it's often been said that the blood of the martyrs actually serves to grow the church, but for the individual Christian persecution almost always leads to a strengthening of their faith and a greater experience of God's love and mercy than ever before. And if they die well, then they will be raised with Christ with a crown of glory that befits someone who has walked the path of Christ to the very end.

So with that caveat in mind, and I'm certain it's something that Paul would make clear if he hadn't thought it wasn't obvious from the rest of Scripture, he then gives two other reasons why Christians need to be law-abiding and loyal citizens of the state in which they live.

In the first is love. In verse 8 he says *"let no debt remain outstanding, except the continuing debt to love one another."* You see technical law-abiding, keeping to the letter of the law, if you like, isn't enough for the Christian. Lawful obedience, grudging tax payments, even silent respect doesn't go far enough for Paul. He says that for the Christian there is another law which overrides those and it is the law of love.

Love doesn't just look to stay out of trouble or stay out of jail, love does no harm whatsoever to those amongst whom we live and work. So technically

we might not be breaking any laws by having a stream of parties in our house or inviting rowdy friends round to share a meal with us. But if those things cause harm to our neighbours then the exercise of our legal freedom has gone too far. We haven't shown love. Love does no harm to a neighbour.

So whilst you might have the right to park outside your neighbour's house, if that means that they have to park three roads away, then although you are being law-abiding you are not being loving. As Christians we should be willing to give up our rights in the cause of love. That, after all is what Jesus did for us.

1 John 4:10: *"This is love, not that we loved God, but that he loved us and gave his son to be an atoning sacrifice for our sins."* 1 John 3:16 *"this is how we know what love is: Jesus Christ lay down his life for us. And we ought to lay down our lives for our brothers and sisters."*

So, Paul says, we are not just to be loyal, law-abiding, citizens of the state we are to go further and be agents for good, agents of grace, spreaders of goodwill, bringers of peace, servant of all as we serve Christ.

And we are to do that, finally, because we know that ultimately our true citizenship lies elsewhere. In verses 11 to 14 Paul wants to point his readers, and us, to the eternal kingdom of which we belong if we are Christians. And his point is clear. If, through faith in Christ, we are citizens of Heaven, then we need to live like it now. We are to put away deeds of darkness because we are children of the light. Our standards of behaviour as Christians should not just be legal, but holy. So no more drunkenness and carousing: No more sexual immorality: No more arguing and jealousy. Do you see how he is raising the bar here? We are to be salt and light in our society; living and breathing examples of the transforming power and love of Jesus.

So instead of the sinful patterns of behaviour we are to clothe ourselves with the Lord Jesus Christ and not to think about how to gratify the desires of the flesh.

It's been a long time since I've been to a formal ball, but during my times at university I had the privilege of going to a number of them, one at the invitation of the Mayor of Lincoln. And when you are dressed up like Fred Astaire or Ginger Rogers you behave differently don't you. You even walk differently. It's the same with brides on their wedding day. The moment they get into that dress something changes. There's a kind of serenity and they float about as the guests of honour on a glorious occasion.

And Paul is saying here that Christians need to be dressed in Christ. Spiritually, of course, that is already the case. As forgiven children we are dressed in his robes of righteousness that cover up our sin and shame. And Paul wants us to live in that reality. With our eyes fixed on heaven and the glory of the kingdom to come, we are to live as if Jesus was ruling not just the universe, which he is, but was the Prime Minister of our country now. We are to grow in his character, growing in the fruit of his Spirit, living lives in humble obedience to him.

That's where Paul ends here. By reminding us that ultimately Jesus is our king and our Lord, he gives us both the imperative and the means to live out lives of humble, joyful, loyal obedience to our secular rulers so that ultimately Jesus gets the glory.

We are servants of King Jesus so let's be law-abiding loyal citizens who pay their taxes and respect their rulers. And let's do it all in grace and love, to show that we are citizens of a different kingdom and help point others to Jesus.