

Romans – Gospel of God Exalted

Facilitated by Sister Patricia Weaver

Zoom Meeting ID:

 [828 7580 6094](https://zoom.us/j/82875806094) ► Thursday May 29, 2025

Women of Excellence

Bible Study 7pm

Memory Verse

Romans 14:7-8 (NLT) ⁷ For we don't live for ourselves or die for ourselves. ⁸ If we live, it's to honor the Lord. And if we die, it's to honor the Lord. So, whether we live or die, we belong to the Lord.

The Christian's Response to Government—part 2

Paying Taxes

Romans 13:6–7 (NLT) ⁶ Pay your taxes, too, for these same reasons. For government workers need to be paid. They are serving God in what they do.

⁷ Give to everyone what you owe them: Pay your taxes and government fees to those who collect them, and give respect and honor to those who are in authority.

Romans 13:6–7 (NASB95) 6 For because of this you also pay taxes, for *rulers* are servants of God, devoting themselves to this very thing. 7 Render to all what is due them: tax to whom tax *is due*; custom to whom custom; fear to whom fear; honor to whom honor.

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POINT 1 - THE PRINCIPLE

For because of this you also pay taxes, (13:6a) NASB95

For because of this refers, of course, to the previous five verses, in which Paul has set forth the Christian's obligation to submit to human authority. This **also** indicates that paying taxes is part of that general obligation.

Taxes most commonly was used of taxes paid by individuals, especially those paid by citizens of a nation to their foreign rulers. This levy probably was a combination income and property tax. The context, however, indicates that Paul used the term to represent **taxes** of all kinds, all of which the Christian is to **pay**.

The first biblical reference to taxation is found in the account of the great famine in the Near East when Joseph was made prime minister of Egypt. Because of the pharaoh's dreams that symbolically depicted seven years of abundant crops followed by seven years of famine, Joseph ordered that, during the seven years of abundance, a fifth of the grain produced would be stored and kept in reserve, "so that the land may not perish during the famine" (**Gen. 41:36, 48–49**). Some years later, when another famine gripped that region, Joseph enacted a permanent law requiring that a fifth of the produce of the land henceforth be paid to the pharaoh each year (**47:26**). Because Joseph was so uniquely directed by God, it seems reasonable to assume that this standard of paying twenty percent tax to human government was at least divinely sanctioned, if not divinely authored.

As alluded to above, when God established the nation of Israel, He instituted a specific and detailed system of taxation for His chosen people. The first tax was a tithe, or tenth. "Thus all the tithe of the land, of the seed of the land or of the fruit

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of the tree, is the Lord's; it is holy to the Lord" (**Lev. 27:30**). This tithe was devoted entirely to the support of the priestly tribe of Levi (**see Num. 18:21–24**), which had no land allocated to it and had no means of self-support. It was therefore sometimes referred to as the Levite's tithe.

In addition to being the spiritual leaders of Israel, the priests, in particular the chief priests and high priest, were also the nation's civil rulers. This tithe, therefore, was essentially a tax to support Israel's theocratic government.

Another divinely-instituted tax was the annual festival tithe, which was used for sacrifices, for supporting the tabernacle and then the temple, for cultivating social and cultural life, and for fostering national unity (**see Deut. 12:10–19**).

It was for failure to contribute their tithes that the Lord strongly rebuked His people through Malachi, declaring, "Will a man rob God? Yet you are robbing Me! But you say, 'How have we robbed Thee?' In tithes and offerings" (**Mal. 3:8**). He then gave the well-known promise: " 'Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this,' says the Lord of hosts, 'if I will not open for you the windows of heaven, and pour out for you a blessing until it overflows' " (**Mal. 3:10**).

A third tax also was a tithe, but since it was levied only every third year, it amounted to 3.3 percent a year. The proceeds were used to help "the alien, the orphan and the widow who are in your town, [who] shall come and eat and be satisfied, in order that the Lord your God may bless you in all the work of your hand which you do" (**Deut. 14:29**).

The first tithe paid for government expenses, the second tithe was used for cultivating national life, and the third tithe supported welfare services.

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DISCUSSION QUESTION

1. What stood out to you in this section of the lesson?

POINT 2 - THE PURPOSE

for rulers are servants of God, devoting themselves to this very thing. (13:6b)

Government authorities, here referred to collectively as **rulers**, have a much greater responsibility than they and the rest of the unbelieving world realize. Regardless of their political rank, personal qualification, or even their morality, spirituality, or personal awareness, officials who collect taxes **are servants of God**. Like every other civil officer, the tax collector “is a minister of God … for good” (**Rom.13:4**), and it is for that reason that we are to pay our taxes.

Servants, the most common New Testament term for servant, which originally was used of a person who served in a public office at his own expense, was later used of all officials, much in the same sense that the term *public servant* is used today. Elsewhere in the New Testament, however, this word is sometimes rendered *minister*, and is used of angels (Christ’s “ministers,” **Heb. 1:7, 14**), of Paul himself (“a minister of Christ Jesus to the Gentiles,” **Rom. 15:16**), and even of Christ (“a minister in the sanctuary, and in the true tabernacle, which the Lord pitched, not man,” **Heb. 8:2**). It is used in the New Testament and in the early church to represent a religious *servant*, a minister of God, that it eventually came into the English language, which refers to a prescribed religious service.

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Having been the most zealous of Pharisees (**Phil. 3:5–6**), Paul (then known as Saul) despised Roman rule and resented every denarius he was forced to pay for its support. But now that he was submissive to Christ as His Lord, he knew that he must also be submissive to the institution of government, which his Lord had ordained. His point in the present text, therefore, is that, because their authority is from God, all *civil* servants—from the least to the greatest, from the best to the worst—also are **servants of God**. Despite the fact that the great majority of civil leaders would reject the idea that they are **devoting themselves** to God’s service, Paul makes clear that they nevertheless represent a divine institution as well as a human mission.

As noted in the previous chapter, Christians have every right to use whatever legal recourse may be available to contest a civil law or policy, including what they consider to be wrongful tax assessments. But when those appeals have been exhausted, we are obligated to pay whatever final amount the government demands, even if it is unjust or excessive.

It is important for Christians to remind their leaders that civil responsibilities are a divine trust, granted and superintended by God. We should remind them of, and remember ourselves, the many declarations in the Psalms of God’s sovereign rule over the affairs of men. In **Psalm 92:8**, He is addressed with the words, “Thou, O Lord, art on high *forever*.” In **93:1–2** the psalmist speaks of God as the supreme and eternal Ruler: “The Lord reigns, He is clothed with majesty; the Lord has clothed and girded Himself with strength; indeed, the world is firmly established, it will not be moved. Thy throne is established from of old; Thou art from *everlasting*.”

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When King Nebuchadnezzar of Babylon boasted, “Is this not Babylon the great, which *I myself* have built as a royal residence by the might of *my* power and for the glory of *my* majesty?” The Lord brought immediate judgment on his arrogant self-esteem. “While the word was in the king’s mouth, a voice came from heaven, saying, ‘King Nebuchadnezzar, to you it is declared: sovereignty has been removed from you, and you will be driven away from mankind, and your dwelling place will be with the beasts of the field. You will be given grass to eat like cattle, and seven periods of time will pass over you, until you recognize that the **Most High** is ruler over the realm of mankind, and bestows it on whomever He wishes’ ” (Dan. 4:30–32). The once proud monarch was sincerely humbled and confessed, “I, Nebuchadnezzar, raised my eyes toward heaven, and my reason returned to me, and I blessed the Most High and praised and honored Him who lives *forever*; for His dominion is an everlasting dominion, and His kingdom endures from generation to generation” (Dan. 4:34).

Christians need to affirm before the world that God is the ultimate and only Sovereign. We should respectfully remind our human leaders that the Lord “chastens the nations” (Ps. 94:10), and that “He is coming to judge the earth; [that] He will judge the world with righteousness, and the peoples with equity” (Ps. 98:9). As His people, we should “tell of His glory among the nations, His wonderful deeds among all the peoples. For great is the Lord, and greatly to be praised; He is to be feared above all gods. For all the gods of the peoples are idols, but the Lord made the heavens” (Ps. 96:3–5).

The founding fathers of the United States were well aware of that danger, and the furthest thing from their minds was establishing a system of government that did not recognize God’s Word as the basis of good civil law, not to mention a government that would exclude Him altogether. Whenever the principles of

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government are detached from God and are not seen as a reflection of His divine mind, justice suffers to the extent that He is disregarded.

Christians should choose government officials who are faithful to their civic responsibilities. It is certainly desirable to have genuine Christians in public office, but the mere fact of being a Christian does not qualify a person for any public position. In some cases, a non-Christian may be more qualified for public service than his Christian opponent.

As **servants of God**, civil authorities not only should realize that they serve by God's sovereign permission but that they are therefore held accountable by Him for serving responsibly on behalf of society.

The Lord requires humility in government leaders, perhaps the most uncommon characteristic found among them, especially among those who use considerable power as a weapon or tool. God promises to **"put an end to the arrogance of the proud, and abase the haughtiness of the ruthless"** (**Isa. 13:11**).

The Lord also requires justice, mercy, and compassion. Speaking of an unidentified king of Babylon, He declared, "How the oppressor has ceased, and how fury has ceased! The Lord has broken the staff of the wicked, the scepter of rulers which used to strike the peoples in fury with unceasing strokes, which subdued the nations in anger with unrestrained persecution.... Your pomp and the music of your harps have been brought down to Sheol" (**Isa. 14:4–6, 11**).

Daniel rebuked Nebuchadnezzar for his pride (Dan. 4:25) and for his not "showing mercy to the poor" (**v. 27**). He rebuked Belshazzar for his laziness, stupidity, blasphemy, disrespect, drunkenness, pride, and for failing to glorify God (Dan. 5).

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The Lord requires that rulers maintain order by just and firm enforcement of the law. The Old Testament repeatedly accused kings, governors, and other officials for not doing so. When the people of Judah reneged on their covenant with the Lord to release all Jewish slaves after six years of service, they were not punished by King Zedekiah and the other civil authorities. God therefore declared a terrible judgment on those officials for their neglect of duty, as well as on the disobedient slave owners they failed to chastise (Eze. 34:12–22). Refusal to release such slaves was one of the sins for which God delivered Judah into the hand of King Nebuchadnezzar of Babylon, who at that very time was preparing to lay siege to Jerusalem (Dan. 1:1–3).

In addition to those standards, the Lord charges rulers not to seek their own welfare at the expense of their subjects. Through Isaiah, He warned the leaders of Judah, “Woe to those who enact evil statutes, and to those who constantly record unjust decisions, so as to deprive the needy of justice, and rob the poor of My people of their rights, in order that widows may be their spoil, and that they may plunder the orphans” (**Isa. 10:1–2**). “But your eyes and your heart are intent only upon your own dishonest gain, and on shedding innocent blood and on practicing oppression and extortion.” (**Jer. 22:13–17**)

The Lord demands truthfulness from human rulers, and they are subject to His divine wrath when their lies lead the people astray (**Amos 2:4**).

Finally, civil authorities are accountable for enforcing public morality and decency. Although Christians are to be submissive to civil leaders, they also are compelled, like those prophets, to speak out against authority that is unrighteous.

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POINT 3 - THE PARTICULARS

Render to all what is due them: tax to whom tax is due; custom to whom custom; fear to whom fear; honor to whom honor. (13:7)

In his final comment on the Christian's submission to human government, Paul mentions several particulars about paying taxes.

First, we are to **render to all what is due them**. **Render** carries the idea of paying back something that is owed, and that meaning is reinforced by the phrase **what is due them**. Taxes are not voluntary or optional offerings given for the support of government, and paying them is the unqualified obligation of every citizen. Christians not only have a moral but a spiritual responsibility to pay taxes, because they know, or should know, that God requires it of them. Cheating on taxes is a crime against government and a sin against God.

This **tax** is the same term mentioned in verse 6, probably referring to a combination income and property tax paid by individuals to their foreign rulers, which made its payment burdensome duty. Yet the command is clear: Christians are to pay **tax to everyone to whom tax is due**.

The **custom** was a form of toll or goods tax, paid directly to Roman governors or officers such as King Herod. Assessments such as those are also to be paid unbegrudgingly **to whom** they are legally due.

The next two obligations mentioned in this verse do not relate to paying taxes but to a Christian's attitude toward public officials.

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First, Paul says, we are to render **fear to whom fear** is due. **Fear** was used to refer to everything from reverence to maximum terror. In this context, it probably means having sincere respect for civil authorities who collect taxes.

Second, we are to render honor to whom honor is due. **Honor** refers to high esteem that is genuine, not merely pretended. The **honor** we render to those in authority, including those who collect taxes from us, should itself be honorable.

DISCUSSION QUESTION

1. What attitudes does God expect from us toward those in authority?

How do you apply it to your life?

2. What stood out to you in this lesson?

Closing Prayer