*Northwest Bible Church – May 8, 2005                 Worship Service – Alan Conner***Rom. 13:5-7***Truths about Taxes*

**INTRO**  
**I. RESPONSIBILITY: “submit to the authorities” (v. 1a).**  
**II. REASONS:**    Reason #1 – they are appointed by God (v. 1b).  
  
    Reason #2 – they are servants of God (vv. 3-4).   
  
        1) Rulers are ministers of God (v. 4 twice).   
  
        2) Rulers praise the good (v. 3), minister for the good (v. 4).  
  
    Reason #3 – for conscience’ sake (v. 5).  
  
         Conscience is the result of our being made in the image of God and the law of God being implanted in our nature by creation. It either accuses us or defends our actions in light of God’s inner law (Rom. 2:15). Here, Paul has in mind that our conscience is supposed to understand the truth of Rom. 13 and the role government plays in society, that they are appointed by God and serve as His ministers.   
  
**III. RESPONSES (vv. 6-7).**  
    A. Truth about Taxes.  
  
        1) Christians must their taxes (vv. 6-7a).   
  
            a) Taxes in the first century.   
  
                Roman taxes were very oppressive.  
  
                Paying taxes is rooted in the teachings of Christ, Lk. 20:25.  
           
  
          
            b) Taxes now.  
  
                Taxes are still high and often wasted.  
  
                Tax evasion is rampant in America and a sin.  
  
        2) Taxes are paid to (v. 6b).   
  
            “servant” (v. 6) is different from v. 4. Here the word is leitourgos which is frequently used in the LXX to refer to those who served in the temple and in the NT it refers to those who are ministering for the sake of the Lord (Phil. 2:25), Paul even uses it for himself in Rom. 15:16, angels (Heb. 1:7) and of the Lord Himself as our high priest (Heb. 8:2). In other words, Paul may be calling government rulers in effect religious servants in that they are serving God.   
  
        Thus, paying taxes is like paying . Both government and church are supported by God’s people. Both are ministers of God, one ministers the Word of God, the other the wrath of God.  
  
  
    B. Summary of obligations (v. 7).  
  
  
        “Render to all what is due them” –  
  
            tax –  
  
            custom –  
  
            Fear –   
  
            Honor – One way to honor them is to pray for them.  
  
  
    C. How are to Christians to respond when government goes bad?  
                  
  
**CONCLUSION**  
    Government is ordained by God. Christians are to be law-abiding and tax paying citizens.