

XLIX. The Believers Response to Government - Pt 2 - Paying Taxes

A. God's Principle - vs 6a

1. For because of this

- a. refers to the previous 5 verse
- b. also indicates part of the general obligation

2. you also pay taxes

a. *phoros* - a load (as borne), a tax, tribute.

- i. an individual assessment on persons or property
- ii. Usually paid by those subjugated by foreign rulers

b. *teleo* - to end, complete, execute, conclude, discharge (a debt):--accomplish, make an end, expire, fill up, finish, go over, pay, perform. Where we get *tetelestai*

3. God's instituted taxes

a. The tithe - Le 27:30 - used to support the Levitical priesthood - Nu 18:21-24; **paid for theocratical government expenses**

b. The annual festival tithe - used for sacrifices, supporting the tabernacle and then the temple - De 12:10-19; **Paid for cultivating national life**

c. The third year tithe - collected every third year, used to help the alien, orphan, widow - De 14:29; **Paid for welfare services**

d. The temple tax, levied on every male 20 years and older - Ex 30:14

e. 2 other indirect taxes

- i. unharvested crops for the poor - Le 19:10
- ii. every 7th year leaving cultivated ground unplanted, any volunteer plants left for the poor and livestock

f. Total of the 6 taxes was approx. 24% per year

4. 1st century circumstances were different b/c of the exile and subsequent subjugation to Greece and then Rome

a. Rome did allow Israel to levy religious taxes

b. Christ's example - Mt 17:24-27

- i. tax collectors asked Peter if Jesus paid the temple tax; Peter said yes
- ii. Jesus provided miraculously by sending Peter to fish
- iii. Jesus explains to Peter that as the Son of God, He had no obligation to

pay to support God's house

iv. Jesus explains to Peter that as the Son of man, He did so in order to not give offense and be an example

c. What if we disagree with how the tax is used?

- i. Jesus knew of the corruption within the religious elites - Jo 2:14-16
- ii. He paid money to a system that would shortly thereafter put Him to death with 30 pieces of silver from the temple treasury
- iii. When asked about paying taxes to Caesar - Mt 22:15-22

5. NT Giving

a. Give one's self first - 2 Co 8:5

b. willingly according to what one has - 2 Co 8:12

c. as they purpose in their heart, not grudgingly, but cheerfully - 2 Co 9:7

d. give on the first day of the week - 1 Co 16:2

e. Part of laying up treasures in Heaven - Mt 6:20

f. Fruit for one's heavenly account - Phil 4:17

## B. God's Purpose - vs 6b

### 1. for they are God's ministers

a. **leitourgos** - a public servant, a functionary in the Temple or Gospel, or a worshipper (of God) or benefactor (of man):--minister(-ed).

i. used of angels - Heb 1:7,14

ii. Used of Paul as a minister to the Gentiles - Ro 15:16

iii. Used of Christ as a minister of the true tabernacle - Heb 8:2

iv. Where we get the word liturgy

b. Paul is saying this of Rome whom he probably chafed under their despised rule as a Pharisee

### 2. attending continually to this very thing.

a. **proskartereo** - to be earnest towards, (to a thing) to persevere, be constantly diligent, or (in a place) to attend assiduously all the exercises, or (to a person) to adhere closely to (as a servitor):--attend (give self) continually (upon), continue (in, instant in, with), wait on (continually).

i. has the idea of devoted to

ii. a description of their job, not their practice

b. As believers, we should be reminding public servants of their duty and responsibility as God has listed them - Ps 92:8; 93:1-2; 94:10; 98:9

c. For God's own purposes,

i. sometimes He reminds them - Da 4:30-34

ii. Requires humility, Is 13:11; Dan 4:25; 5

- mercy, compassion, - Dan 4:27

- and justice

- to maintain order - Ro 13:4; 1 Pe 2:14

d. Choosing public servants

i. are they aware of the civic responsibilities

ii. Re they faithful to them - Isa 10:1-2

## C. The Particulars - vs 7

### 1. Render therefore to all their due:

a. **apodidomi** - to give away, up, over, back, deliver (again), give (again), (re-)pay(-ment be made), perform, recompense, render, requite, restore, reward, sell, yield.

i. carries the idea of paying back what is owed

ii. Reinforced by the next phrase - all their due

b. their due - **opheile** - indebtedness, a sum owed; obligation, (conjugal) duty:--debt.

### 2. In the Financial realm

a. taxes to whom taxes are due - **phoros** - see page 1

b. customs to whom customs, - **telos** - the toll on goods

### 3. In the realm of attitude

a. fear to whom fear, - **phobos** - in context deals with respect

b. honor to whom honor. - **time** - refers to high esteem that is genuine