



A Statement from John and the Elders of Grace

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Christ, not Caesar, Is Head of the Church

by John MacArthur

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 [Biblical Case for the Church's Duty to Remain Open](#)



Christ is Lord of all. He is the one true head of the church ([Ephesians 1:22](#); [5:23](#); [Colossians 1:18](#)). He is also King of kings—sovereign over every earthly authority ([1 Timothy 6:15](#); [Revelation 17:14](#); [19:16](#)). Grace Community Church has always stood immovably on those biblical principles. As His people, we are subject to His will and commands as revealed in Scripture. Therefore we cannot and will not acquiesce to a government-imposed moratorium on our weekly congregational worship or other regular corporate gatherings. Compliance would be disobedience to our Lord's clear commands.

Some will think such a firm statement is inexorably in conflict with the command to be subject to governing authorities laid out in Romans 13 and 1 Peter 2. Scripture does mandate careful, conscientious obedience to all governing authority, including kings, governors, employers, and their agents (in Peter's words, "not only to those who are good and gentle, but also to those who are unreasonable" [[1 Peter 2:18](#)]). Insofar as government authorities do not attempt to assert ecclesiastical authority or issue orders that forbid our obedience to God's law, their authority is to be obeyed whether we agree with their rulings or not. In other words, Romans 13 and 1 Peter 2 still bind the consciences of individual Christians. We are to obey our civil authorities as powers that God Himself has ordained.

However, while civil government is invested with divine authority to rule the state, neither of those texts (nor any other) grants civic rulers jurisdiction over the church. God has established three institutions within human society: the family, the state, and the church. Each institution has a sphere of authority with jurisdictional limits that must be respected. A father's authority is limited to his own family. Church leaders' authority (which is delegated to them by Christ) is limited to church matters. And government is specifically tasked with the oversight and protection of civic peace and well-being within the boundaries of a nation or community. *God has not granted civic rulers authority over the doctrine, practice, or polity of the church.* The biblical framework limits the authority of each institution to its specific jurisdiction. The church does not have the right to meddle in the affairs of individual families and ignore parental authority. Parents do not have authority to manage civil matters while circumventing government officials. And similarly, government officials have no right to interfere in ecclesiastical matters in a way that undermines or disregards the God-given authority of pastors and elders.

When any one of the three institutions exceeds the bounds of its jurisdiction it is the duty of the other institutions to curtail that overreach. Therefore, when any government official issues orders regulating worship (such as bans on singing, caps on attendance, or prohibitions against gatherings and services), he steps outside the legitimate bounds of his God-ordained authority as a civic official and arrogates to himself authority that God expressly grants only to the Lord Jesus Christ as sovereign over His Kingdom, which is the church. His rule is mediated to local churches through those pastors and elders who teach His Word ([Matthew 16:18-19](#); [2 Timothy 3:16-4:2](#)).



Therefore, in response to the recent state order requiring churches in California to limit or suspend all meetings indefinitely, we, the pastors and elders of Grace Community Church, respectfully inform our civic leaders that they have exceeded their legitimate jurisdiction, and faithfulness to Christ prohibits us from observing the restrictions they want to impose on our corporate worship services.

Said another way, it has never been the prerogative of civil government to order, modify, forbid, or mandate worship. When, how, and how often the church worships is not subject to Caesar. Caesar himself is subject to God. Jesus affirmed that principle when He told Pilate, “You would have no authority over Me, unless it had been given you from above” ([John 19:11](#)). And because Christ is head of the church, ecclesiastical matters pertain to His Kingdom, not Caesar’s. Jesus drew a stark distinction between those two kingdoms when He said, “Render to Caesar the things that are Caesar's, and to God the things that are God's” ([Mark 12:17](#)). Our Lord Himself always rendered to Caesar what was Caesar's, but He never offered to Caesar what belongs solely to God.

As pastors and elders, we cannot hand over to earthly authorities any privilege or power that belongs solely to Christ as head of His church. Pastors and elders are the ones to whom Christ has given the duty and the right to exercise His spiritual authority in the church ([1 Peter 5:1-4](#); [Hebrews 13:7, 17](#))—and Scripture *alone* defines how and whom they are to serve ([1 Corinthians 4:1-4](#)). They have no duty to follow orders from a civil government attempting to regulate the worship or governance of the church. In fact, pastors who cede their Christ-delegated authority in the church to a civil ruler have abdicated their responsibility before their Lord and violated the God-ordained spheres of authority as much as the secular official who illegitimately imposes his authority upon the church. Our church’s doctrinal statement has included this paragraph for more than 40 years:

We teach the autonomy of the local church, free from any external authority or control, with the right of self-government and freedom from the interference of any hierarchy of individuals or organizations ([Titus 1:5](#)). We teach that it is scriptural for true churches to cooperate with each other for the presentation and propagation of the faith. Each local church, however, through its elders and their interpretation and application of Scripture, should be the sole judge of the measure and method of its cooperation. The elders should determine all other matters of membership, policy, discipline, benevolence, and government as well ([Acts 15:19-31](#); [20:28](#); [1 Corinthians 5:4-7, 13](#); [1 Peter 5:1-4](#)).

In short, as the church, we do not need the state's permission to serve and worship our Lord as He has commanded. The church is Christ’s precious bride ([2 Corinthians 11:2](#); [Ephesians 5:23-27](#)). She belongs to Him alone. She exists by His will and serves under His authority. He will tolerate no assault on her purity and no infringement of His headship over her. All of that was established when Jesus

“I will build My church; and the gates of Hades will not overpower it” ([Matthew 16:18](#)).

Christ's own authority is "far above all rule and authority and power and dominion, and every name that is named, not only in this age but also in the one to come. And [God the Father has] put all things in subjection under [Christ's] feet, and gave Him as head over all things to the church, which is His body, the fullness of Him who fills all in all" ([Ephesians 1:21-23](#)).

Accordingly, the honor that we rightly owe our earthly governors and magistrates ([Romans 13:7](#)) does not include compliance when such officials attempt to subvert sound doctrine, corrupt biblical morality, exercise ecclesiastical authority, or supplant Christ as head of the church in any other way.

The biblical order is clear: Christ is Lord over Caesar, not vice versa. Christ, not Caesar, is head of the church. Conversely, the church does not in any sense rule the state. Again, these are distinct kingdoms, and Christ is sovereign over both. Neither church nor state has any higher authority than that of Christ Himself, who declared, "All authority has been given to Me in heaven and on earth" ([Matthew 28:18](#)).

Notice that we are not making a constitutional argument, even though the First Amendment of the United States Constitution expressly affirms this principle in its opening words: "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof." The right we are appealing to was not *created* by the Constitution. It is one of those unalienable rights granted solely by God, who ordained human government and establishes both the extent and the limitations of the state's authority ([Romans 13:1-7](#)). Our argument therefore is purposely not grounded in the First Amendment; it is based on the same biblical principles that the Amendment itself is founded upon. The exercise of true religion is a divine duty given to men and women created in God's image ([Genesis 1:26-27](#); [Acts 4:18-20](#); [5:29](#); cf. [Matthew 22:16-22](#)). In other words, freedom of worship is a command of God, not a privilege granted by the state.

An additional point needs to be made in this context. Christ is *always* faithful and true ([Revelation 19:11](#)). Human governments are not so trustworthy. Scripture says, "the whole world lies in the power of the evil one" ([1 John 5:19](#)). That refers, of course, to Satan. [John 12:31](#) and [16:11](#) call him "the ruler of this world," meaning he wields power and influence through this world's political systems (cf. [Luke 4:6](#); [Ephesians 2:2](#); [6:12](#)). Jesus said of him, "he is a liar and the father of lies" ([John 8:44](#)). History is full of painful reminders that government power is easily and frequently abused for evil purposes. Politicians may manipulate statistics and the media can cover up or camouflage inconvenient truths. So a discerning church cannot passively or automatically comply if the government orders a shutdown of congregational meetings—even if the reason given is a concern for public health and safety.

The church by definition is an *assembly*. That is the literal meaning of the Greek word for "church"—*ekklesia*—the assembly of the called-out ones. A non-assembling assembly is a contradiction in terms. Christians are therefore commanded not to forsake the practice of meeting together ([Hebrews 10:25](#))—

and no earthly state has a right to restrict, delimit, or forbid the assembling of believers. We have always supported the underground church in nations where Christian congregational worship is deemed illegal by the state.

When officials restrict church attendance to a certain number, they attempt to impose a restriction that *in principle* makes it impossible for the saints to gather *as the church*. When officials prohibit singing in worship services, they attempt to impose a restriction that *in principle* makes it impossible for the people of God to obey the commands of [Ephesians 5:19](#) and [Colossians 3:16](#). When officials mandate distancing, they attempt to impose a restriction that *in principle* makes it impossible to experience the close communion between believers that is commanded in [Romans 16:16](#), [1 Corinthians 16:20](#), [2 Corinthians 13:12](#), and [1 Thessalonians 5:26](#). In all those spheres, we must submit to our Lord.

Although we in America may be unaccustomed to government intrusion into the church of our Lord Jesus Christ, this is by no means the first time in church history that Christians have had to deal with government overreach or hostile rulers. As a matter of fact, persecution of the church by government authorities has been the norm, not the exception, throughout church history. “Indeed,” Scripture says, “all who desire to live godly in Christ Jesus will be persecuted” ([2 Timothy 3:12](#)). Historically, the two main persecutors have always been secular government and false religion. Most of Christianity’s martyrs have died because they refused to obey such authorities. This is, after all, what Christ promised: “If they persecuted Me, they will also persecute you” ([John 15:20](#)). In the last of the beatitudes, He said, “Blessed are you when people insult you and persecute you, and falsely say all kinds of evil against you because of Me. Rejoice and be glad, for your reward in heaven is great; for in the same way they persecuted the prophets who were before you” ([Matthew 5:11–12](#)).

As government policy moves further away from biblical principles, and as legal and political pressures against the church intensify, we must recognize that the Lord may be using these pressures as means of purging to reveal the true church. Succumbing to governmental overreach may cause churches to remain closed indefinitely. How can the true church of Jesus Christ distinguish herself in such a hostile climate? There is only one way: bold allegiance to the Lord Jesus Christ.

Even where governments seem sympathetic to the church, Christian leaders have often needed to push back against aggressive state officials. In Calvin's Geneva, for example, church officials at times needed to fend off attempts by the city council to govern aspects of worship, church polity, and church discipline. The Church of England has never fully reformed, precisely because the British Crown and Parliament have always meddled in church affairs. In 1662, the Puritans were ejected from their pulpits because they refused to bow to government mandates regarding use of the Book of Common Prayer, wearing of vestments, and other ceremonial aspects of state-regulated worship. The British Monarch still claims to be the supreme governor and titular head of the Anglican Church.

But again: *Christ is the one true head of His church*, and we intend to honor that vital truth in all our gatherings. For that preeminent reason, we cannot accept and will not bow to the intrusive restrictions government officials now want to impose on our congregation. We offer this response without rancor, and not out of hearts that are combative or rebellious ([1 Timothy 2:1-8](#); [1 Peter 2:13-17](#)), but with a sobering awareness that we must answer to the Lord Jesus for the stewardship He has given to us as shepherds of His precious flock.

To government officials, we respectfully say with the apostles, “Whether it is right in the sight of God to give heed to you rather than to God, you be the judge” ([Acts 4:19](#)). And our unhesitating reply to that question is the same as the apostles’: “We must obey God rather than men” ([Acts 5:29](#)).

Our prayer is that every faithful congregation will stand with us in obedience to our Lord as Christians have done through the centuries.



Updated at 9:45am

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Below we want to answer the primary question we have received in response to the statement: *Why did you submit to the original government order, citing Romans 13 and 1 Peter 2?*

The elders of Grace Church considered and independently consented to the original government order, not because we believed the state has a right to tell churches when, whether, or how to worship. To be clear, we believe that the original orders were just as much an illegitimate intrusion of state authority into ecclesiastical matters as we believe it is now. However, because we could not possibly have known the true severity of the virus, and because we care about people as our Lord did, we believe guarding public health against serious contagions is a rightful function of Christians as well as civil government. Therefore, we voluntarily followed the initial recommendations of our government. It is, of course, legitimate for Christians to abstain from the assembly of saints *temporarily* in the face of illness or an imminent threat to public health.

When the devastating lockdown began, it was supposed to be a short-term stopgap measure, with the goal of “flatten the curve”—meaning they wanted to slow the rate of infection to ensure that hosp.

weren't overwhelmed. And there were horrific projections of death. In light of those factors, our pastors supported the measures by observing the guidelines that were issued for churches.

But we did not yield our spiritual authority to the secular government. We said from the very start that our voluntary compliance was subject to change if the restrictions dragged on beyond the stated goal, or politicians unduly intruded into church affairs, or if health officials added restrictions that would attempt to undermine the church's mission. We made every decision with our own burden of responsibility in mind. We simply took the early opportunity to support the concerns of health officials and accommodate the same concerns among our church members, out of a desire to act in an abundance of care and reasonableness ([Philippians 4:5](#)).

But we are now more than twenty weeks into the unrelieved restrictions. It is apparent that those original projections of death were wrong and the virus is nowhere near as dangerous as originally feared. Still, roughly forty percent of the year has passed with our church essentially unable to gather in a normal way. Pastors' ability to shepherd their flocks has been severely curtailed. The unity and influence of the church has been threatened. Opportunities for believers to serve and minister to one another have been missed. And the suffering of Christians who are troubled, fearful, distressed, infirm, or otherwise in urgent need of fellowship and encouragement has been magnified beyond anything that could reasonably be considered just or necessary. Major public events that were planned for 2021 are already being canceled, signaling that officials are preparing to keep restrictions in place into next year and beyond. That forces churches to choose between the clear command of our Lord and the government officials. Therefore, following the authority of our Lord Jesus Christ, we gladly choose to obey Him.

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The Surrender and Betrayal of the Church

The Unholy Union of the Church with the State thru Incorporation and Tax Exemption

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A great and treacherous apostasy has taken place in the churches of America to which most Christians are totally oblivious, but which almost every church in America has fallen prey to. Though the New Testament Church has been called out to be the faithful bride of her one and only husband, the Lord Jesus Christ, she has **betrayed** her espoused head. The Apostle Paul said to the church at Corinth, *“For I am jealous over you with a godly jealousy; for I have espoused you to one husband, that I may present you as a chaste virgin to Christ. But I fear, lest by any means, as the serpent beguiled Eve through his subtilty, so your minds should be corrupted from the simplicity that is in Christ”* (2 Cor. 11:2-3). But sadly, just as Old Testament Israel was unfaithful to her husband and went “whoring” after other gods, so have the churches in America for the most part corrupted themselves, and as the Apostle feared, have indeed been beguiled by the Serpent as was Eve. Like the church at Ephesus they have left their first love, and joined themselves in an adulterous affair with another head, the *civil government*, otherwise known as the **state**, and have thereby been legally neutralized from being the “salt” of our society (Matt. 5:13). This betrayal has taken place by: (1) re-organizing the churches into fictitious **corporations** which by law are created by and therefore **controlled** by the state, and by: (2) entering into a traitorous contract with the government to limit their message and influence in society in exchange for **tax exemption**. Though the Bible clearly teaches that Christ is to be *“head over all things to the church”* (Eph. 1:22), the churches have taken the idolatrous position that the Lord Jesus must share his lordship over his Church with the state; and they are furthermore, except for a few brave souls, refusing to see how great and abominable this sin is, or to repent and correct their error. In this exposé the following facts will be conclusively shown:

1. Incorporated “churches” are not and cannot be true New Testament churches, in that:

- Corporations are created by the state, not by the Lord Jesus;
- Their head and master by law is the state, not the Lord Jesus;
- The Bible cannot be the sole authority for faith and practice in their organization, since their supreme written authority by law is their corporate charter and statute law, including the Internal Revenue Code, **not the Bible**;
- Their pastors do not have Biblical authority (per Heb. 13:7, 17; etc.) over their flocks but are mere hirelings (John 10:12) under authority of the corporate trustees, **and**:

2. Tax Exemption for “not-for-profit” organizations (for corporations, trusts **and** unincorporated associations) under Internal Revenue Code sec. 501(c)3 is a **trap** used by the government to control the churches and **silence** the preachers of America from influencing our government and society, and from crying out against wicked government policies, politics and politicians. For the churches to enter into such a treacherous contract with the state constitutes a grievous, abominable **SIN**. In fact, for all practical purposes it is a sin very similar to taking the “mark of the beast” (Rev. 13) upon the Church, in **betraying the Lordship of Christ by bowing to the supremacy of the state**.

The civil government has always, from the first century onward, attempted to control and subjugate the Church of the Lord Jesus Christ. The Jewish Sanhedrin asked Peter of his authority to preach and heal in Acts 4:7, *“By what power, or by what name [(i.e., By whose*

authority]), *have ye done this?*” This was essentially the same question they had asked the Lord Jesus in Matt 21:23: “*By what authority doest thou these things? and who gave thee this authority?*” They wanted the disciples to ask them for **their** permission or authority to preach. They may have let them preach **about** Jesus, but only under **their** authority. It has been the same down through the ages, through the days of intense and bloody persecution of the true church by the Roman Caesars and then for many centuries by the Roman Papacy, after the *apostate* church entered into an unholy marriage compact with Roman emperor Constantine in the fourth century. The issue has always been who would control the Church; civil/ecclesiastical government, or the Lord Jesus.

One of the primary reasons God had so blessed America is that under our Constitutional system and Bill of Rights, the Church could for the first time in history function unhindered by the state. Before that time, even in America, most of the 13 colonies had their own state churches, which often persecuted those of dissenting denominations. Patrick Henry’s timeless quote, “*I know not what course other men may take, but as for me, give me liberty or give me death*” was inspired when he witnessed a man being publicly flogged in Culpepper, Virginia, in March of 1775. The man was of one of twelve Baptist preachers jailed for preaching without a license from the state (Episcopal) church. In 1789 there were many delegates to the Constitutional Convention who were still of the belief that the nation must select and support a state church. It was primarily at the insistence of the Baptists of Rhode Island, assisted by Madison and Jefferson of Virginia, that the First Amendment was adopted guaranteeing that no particular denominational sect would be sanctioned by the government. During Madison’s presidency the Episcopal Church sought incorporation through Congress. Madison vetoed the legislation, saying that if the government incorporated the Episcopal Church it would have created a state church. For over a hundred years after the adoption of the Bill of Rights, the Church stood rightly as the “watchdog” over the government, holding government accountable to the Word of God (Ps. 149:5-9). Legislation in Christian America back then had to pass the “pulpit test”; if it wouldn’t preach well from the pulpits it would surely not pass in the legislature. Sadly, those days are now long gone and the churches have in many ways been effectively silenced. They *have* become incorporated, they have acknowledged another lawgiver and another ruler, and thus they have, to their shame, become state churches.

A CORPORATION CANNOT BE A CHURCH

A true New Testament church **cannot** organize as a corporation, because **a corporation cannot be a true New Testament church**. What exactly is a corporation? Black’s Law Dictionary (6th. Ed.) defines a corporation as “*an artificial person or legal entity created by or under the authority of the laws of a state. An association of persons created by statute as a legal entity.*” By law, corporations are created by the **state** and are therefore by law under the state’s jurisdiction and control. To affirm this point, in the landmark case of *Hale v. Hinkle*, 201 U.S. 43 (1906), the U.S. Supreme Court made the following very revealing declaration (emphasis added):

“A corporation is a creature of the state. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises and holds them subject to the laws of the state and the limitations of its charter. Its powers are limited by law. It can make no contract not authorized by its charter. Its right to act as a corporation are only preserved to it so long as it obeys the laws of its creation. There is a reserved right in

the legislature to investigate its contracts and ascertain if it has exceeded its power.”

It should be **obvious** to every thinking Christian that every statement in the above legal definition of a corporation is diametrically opposed to the Biblical definition of the Church and to the lordship of Christ over His church. Consider these statements one by one: “**A corporation is a creature of the state...**” Our copyright and patent laws are based on the legal maxim that the creator always has ownership and control over his creation. By law whatever the state **creates**, the state **controls**. A New Testament church **cannot** be a creature of the state; Jesus founded the church and said **He** would build **His** church. “**...It is presumed to be incorporated for the benefit of the public...**” The Church exists for the benefit of its members (1 Cor. 12) and its head, the Lord Jesus Christ, NOT the public. Jesus promised us that the world (the public) would HATE the Church (John 15:18-19). **Corporate** churches must by law exist for the benefit of the public, which is exactly why the IRS says they cannot publicly preach any “propaganda” contrary to established public policy. “**...It receives certain special privileges and franchises...**” (the Church exists and functions as a matter of **right**, not of privilege; by order of the Lord Jesus’ commission in Matthew 28:18-20, not by permission from the government) “**and holds them subject to the laws of the state and the limitations of its charter [(not the Bible)]. Its powers are limited by law [(not the Bible)]. It can make no contract not authorized by its charter [(not the Bible)]. Its right to act as a corporation are only preserved to it so long as it obeys the laws of its creation.**” By law the first and **final authority** for the corporation is the corporation’s charter (corporate constitution and by-laws) and corporate statute law, not the Bible. “**There is a reserved right in the legislature to investigate its contracts and ascertain if it has exceeded its power.**” Regarding this right, the court also said: “**the right of visitation [by government] is for the purpose of control and to see that the corporation keeps within the limits of its powers.**” A corporate church has no privacy in its membership, financial or other business records, which may be ordered at any time to be open to public scrutiny and control. Incorporated churches are therefore informants for the government regarding the finances and contributions of its members. Corporate churches are required to conduct regular business meetings and maintain minutes from those meetings, also open to public scrutiny. Also, by corporate law, all property owned by the corporation is held in trust by the trustees for the **beneficiary** of the trust, which is the state; i.e., the property is ultimately owned by the state. Under corporate law, Biblical church government is turned on its head as the trustees run the corporation on behalf of the **State**, and are **over** the pastor in authority. The church is converted to a **business**, the pastor is reduced to a CEO of the business and is now a mere a hireling under corporate authority of the trustees (John 10:12).

Consider the glaring contrast between the above quote from the *Hale v. Hinkle* ruling and the 1st Amendment to the Constitution: “**Congress shall make no law respecting the establishment of religion, or prohibiting the free exercise thereof.**” That means Congress can neither **protect** nor **restrict** the Church’s activities. While no church member is free to commit any common law crime, Congress has **no jurisdiction** to make **any law** which applies to the Church itself. Conversely, as stated in *Hale v. Hinkle*, corporations cannot exist or function *apart from* statute law! When a church incorporates, it is then seen in the eyes of the law (by the courts) as a **corporation**, not a church. As such, **incorporated churches are not protected under the First Amendment to the Constitution**, but are entities over which the courts and the legislature may take jurisdiction and command to perform according to their orders. That is how the courts can hand down decisions against incorporated churches that *seem* to violate the First Amendment, when actually the First Amendment does not even apply! **Incorporated “churches” have no 1st Amendment rights**; they have willingly given up First Amendment protection in exchange for corporate privileges and

government subsidies, just as Jacob's older brother Esau traded his birthright for a mess of pottage. Beyond this, however, and by far the most critical issue, is that the head of every incorporated "church" is the State, not the Lord Jesus.

TAX EXEMPTION vs. TAX IMMUNITY

As if incorporation itself wasn't bad enough, the incorporated "church" then goes to the state to humbly beg for **tax exemption** as a "Non-Profit Charitable Organization" (see Jer. 2:11, "*but my people have changed their glory for that which doth not profit*"). The true Church, protected under the 1st Amendment, is actually **non-taxable**; it is *immune* from taxation and needs no *exemption*, which is only a privileged exception extended to *taxable* entities at the government's expense. As such, the Supreme Court ruled in the Bob Jones University case that tax exemption for non-profit organizations is a **government subsidy**. Regarding their Supreme Court ruling, Dr. Bob Jones III wrote the following summary (emphasis added), clearly showing that tax exemption is a **trap**:

"From 1971 until 1983 Bob Jones University was in controversy with the IRS over its tax-exempt status. The issue culminated in a 1983 ruling against this institution by the U.S. Supreme Court declaring that since we held views that were contrary to **prevailing federal public policy** we would forfeit our exemption...the court ruled in our case that **tax exemption was a subsidy**...and that religious organizations had to yield their religious beliefs in favor of '**overriding government interests**.'

In case you missed it, that quote said tax exemption is a **government subsidy**. What the government *subsidizes*, it also *controls*. Tax Exemption is a **trap**, which has been intentionally baited and sprung by the government to lure and draw the churches *outside* of Constitutional protection, and thereby to control the churches and pulpits of America and prevent them from speaking out against established government policy. To receive tax exemption the corporate "churches" must enter into a treacherous covenant with the IRS to preach **public policy** and remain **silent on all issues before the legislature**. This "*new covenant*" for the corporate church, otherwise known as Internal Revenue Code section **501(c)3**, reads as follows:

Sec. 501. Exemption from Tax on Corporations, Certain Trusts, etc...

(c). List of Exempt Organizations...

(3). Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on **propaganda** [?] or otherwise attempting to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in, (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office. (emphasis added)

By seeking tax exemption under IRC 501(c)3 the incorporated churches have lumped themselves together with secular and pagan organizations (most of which are allowed to lobby to influence legislation under an exception clause *not offered to churches*; see 501(h)(5)); and have made an agreement with the government not to "carry on propaganda" (not defined in the IR Code,

but defined in the BJU case quoted above as speaking out against "prevailing Federal public policy") or to "attempt to influence legislation." If an issue such as homosexual rights or child pornography or abortion rights is being considered in Congress, pastors of 501(c)3 incorporated churches are not allowed to tell their people to call their congressmen to voice their views, as that is attempting to influence legislation. They are not allowed to take out ads in the local news media to inform Christians on legislative issues. Technically, IRC 501(c)3 can be interpreted to completely disallow preachers from even preaching from their own pulpits on political issues. The day will soon come that the "propaganda" forbidden by 501(c)3 will include preaching the Gospel that the only way to heaven is through the Lord Jesus. Actually, under current "hate crime" legislation, that day is already upon us. For preachers to say (as many do when confronted with the issue) that they can make such an agreement without intending to keep it constitutes **fraud**, and is exactly parallel to taking the mark of the beast with their fingers crossed behind their backs. Also, any Christian who believes the Church should be confined to its own four walls and should not influence government or society needs to re-read his Bible, particularly such passages as Matt. 5:13-14, Matt. 28:18 ("all authority in heaven **and in earth**"), Rev. 5:10, Is. 9:6-7, Ps. 2:8-12 and Ps. 149:5-9 which shows that all of God's saints have the honor of holding kings and nobles accountable to the two-edged sword, the word of God (Heb 4:12). Since Jesus is the "king of kings" then all civil authorities answer to him (Rom 13:6). He is presently working on this earth through His Church, which is to be the salt of the earth.

THE BIBLE SUBJECTED TO THE TAX CODE

No incorporated tax-exempt "church" can honestly claim that it is operating under the fundamental doctrine of the Sole Authority of the Scriptures. Incorporated tax-exempt churches have by their contract not only placed the Bible **under** their corporate charter, but also under the **Internal Revenue Code** in authority. Consider the following quote from the opening statement of the Constitution and By-laws of an independent, fundamental Baptist church in Land O' Lakes, Florida:

Section 2 - Purpose

A) This congregation is organized and incorporated as a church **exclusively** for charitable, religious, and educational purposes within the meaning of Section 501(c)3 of the **Internal Revenue Code** of 1986 (or the corresponding provision of any future United States Revenue law)... (emphasis added)

In case you missed it, that said "**exclusively**" within the meaning of the **Internal Revenue Code**! This blatant apostasy and treacherous betrayal is not unique to this church but is fairly common as this very wording has been promoted by the lying deceivers of the CLA, the "Christian Law (*Lie*) Association." This is an outright betrayal of the blood of the martyrs through the centuries who were tortured and burned at the stake for standing on the sole authority of the scriptures. It is also a betrayal of another of the main distinctive doctrines of the Baptists held throughout history, a doctrine of which modern-day Baptists seem to be sadly ignorant: the doctrine of the Separation of Church and State. (*Note: historically Baptists were the few that believed it is not the Church's job to control the government, neither is it the government's job to control the Church. History was dominated from the 4th through the 18th centuries first by the Popes and then by the Protestants enforcing false doctrines by the edge of the sword and persecuting, torturing and murdering the Baptists.*) This is not just a Baptist issue, but Baptists must wake up and see that **any**

preacher that pastors an incorporated, 501(c)3 tax-exempt (state-sponsored) church, and at the same time preaches against worldly attire, worldly music, smoking, or other *personal* compromises is straining at gnats when he has **swallowed a camel** (Matt 23:24). He can preach against the NIV or NASV on behalf of the King James Bible, but his first and final authority is the **IRC** (Internal Revenue Code) and his corporate constitution and by-laws, **not the Bible**. He can *preach* against sexual immorality and adultery, but he has committed **spiritual adultery** by marrying the bride of Christ to another husband. He can *call himself* Baptist, but he has compromised and betrayed both Baptist distinctive doctrines of the *Sole Authority of the Scripture* and the *Separation of Church and State*, and is unworthy of the name **Baptist** and those doctrines for which many thousands of saints courageously and willingly gave their lives.

NO MAN CAN SERVE TWO MASTERS. And neither can the Church. Many pastors and churches have awakened and repented of their blatant, willful ignorance and now see that it is **wrong, immoral, idolatrous, unbiblical and sinful** to allow the Church to be organized as a 501(c)3 tax-exempt corporation (or any other similar statutory tax-exempt organization) and are now standing up for the Lordship of Christ over His Church no matter what the cost. The main reason for their conviction is the premise that **Christ alone is the one and only authority over the Church**, as found in Ephesians 1:19-23:

*“And what is the exceeding greatness of his power to us who believe, according to the working of his mighty power, Which he wrought in Christ, when he raised him from the dead, and set him at his own right hand in the heavenly places, Far above all principality, and power, and might, and dominion, and every name that is named, not only **in this world**, but also in that which is to come: And hath put all things under his feet, and gave him to be the **head over all things to the church**, Which is his body, the fullness of him that filleth all in all.”*

The central issue concerning church incorporation, based on Ephesians 1:22, (also Matt. 16:18, Col. 1:18, and Eph. 5:23) is that **the Lord Jesus Christ has sole jurisdiction and authority over the Church in all matters**; therefore:

THE CHURCH CANNOT ANSWER TO ANY AUTHORITY OTHER THAN THE LORD JESUS CHRIST.

Jesus is head over **all things** to the church. That means the civil government has **no authority whatsoever** over the church. To **report to, answer to, or grant authority** over the church to **anyone** other than the Lord Jesus is denial of Ephesians 1:22 and is idolatry. America’s founding fathers understood this, when they wrote in the 1st Amendment to the Constitution, “**Congress shall make no law respecting the establishment of religion, or prohibiting the free exercise thereof.**” Congress has **no jurisdiction to restrict or tax** the Church in any way. As the Supreme Court has stated, “**the power to tax involves the power to destroy.**” Congress does NOT have authority to destroy the Church through any form of taxation. Congress cannot tax the Church because **the government cannot tax God** or take His tithe. This is why the Church is **non-taxable** and does not need any “exemption.” Even if the 1st Amendment had not been written, if Congress made any law apply to the Church, the Church would be duty-bound to **ignore** the law, because **the State has no authority over the Church**. This principle applies to local government as well as federal. For the Church to go to local government for occupancy permit, marriage license or any

other permit or license is to acknowledge another head over the Church. **We cannot take a license from government to do what God commands.** This is why during the 1600's, John Bunyan, author of "*The Pilgrim's Progress*," spent 13 years in jail - at great price to his wife and children - for preaching the gospel without a license from the Anglican state church. This is why Baptist preachers were persecuted in Virginia and other colonies even up until the 1770's; for preaching the gospel without a license from the state church. 1st century Christians were martyred by Rome *not* because they were Christians, but because they refused to accept Caesar's lordship and seek *permission* ("licit") from Caesar to *be* Christians. In going to the government for incorporation and tax exemption, the churches have done what the martyrs refused to do; they have asked the state to *license* the church, and thereby have voluntarily surrendered Jesus' lordship over the church to the government, "*even denying the Lord that bought them*" (2 Pet 2:1).

"But they're not telling *me* what to preach!"

This is the typical position most preachers take when confronted with this information. They say that when they *are* told what to preach (which in fact they already are), they will simply not honor their contract and will preach what they want to anyway. As stated, accepting tax exemption with this dishonest mindset constitutes fraud, and may even qualify as illegal tax evasion. Far more important than that however, is this fact of eternal consequence: *the issue is not in how strictly the government is enforcing their contract; the issue is the preachers' idolatrous willingness to give the government jurisdiction over the Church that only belongs to Jesus!* "*Know ye not, that to whom ye yield yourselves servants to obey, his servants ye are to whom ye obey; whether of sin unto death, or of obedience unto righteousness?*" (Rom. 6:16). Again, incorporating a church and applying for tax-exemption involves the **same sin** as taking the mark of the beast; both acts deny the exclusive lordship of Christ by bowing to the supremacy of the state. The church cannot serve two masters. While God "winks" at the sins we commit in ignorance (Ac. 17:30, 1 Tim. 1:13), the pastors of America must now **repent** and free their churches from the wicked covenants they have made with the state, and return their churches to the Lord Jesus. "***Remember therefore from whence thou art fallen, and repent, and do the first works; or else I will come unto thee quickly, and will remove thy candlestick out of his place, except thou repent***" (Rev 2:5). It is time for the Church to be the Church; for the Bible to once again be our sole authority for faith and practice, and for the Lord Jesus Christ to once again be our **only** Lord and Master. Amen.