

- honour to whom honour!”
5. It Was Benjamin Franklin:
 - Who - After Putting His Signature:
 - On The Newly Written Constitution Of The United States:
 - Famously Wrote In 1789:
 - “Our new Constitution is now established, and has an appearance that promises permanency; but in this world nothing can be said to be certain, except death and taxes!”
 - And It Is One Of Those Certainties:
 - That The Apostle Paul Addresses Next:
 - In Romans 13:
 - Taxes!
 6. Now - Of All The Responsibilities:
 - That We Have As Dual-Citizens:
 - In This World:
 - Paying Taxes:
 - Is Probably One Of The Least Favorite!
 - However - As We Will Find In These Verses:
 - It Is Also One Of The Most Important Displays:
 - Of Submission:
 - To Both Our:
 - Earthly & Heavenly Authorities!
 - 7. In Fact - Like He Does In:
 - Every Other Area Of Our Lives:
 - Jesus Christ & His Gospel:
 - Can Transform:
 - Acts Of Secular Duties:
 - Like Paying Taxes:
 - Into:
 - Acts of Sacred & Spiritual Devotion:
 - To The Lord!
 - Even Taxes!
 - And So - In These Verses:
 - We Find That There Are:
 - Three Additional Reasons:
 - Why, As Christians, We Are To Submit To Our Superiors:
 - Especially When It Comes To Paying Our Taxes!
 - There Are:
 - Some Personal Reasons!
 - Some Public Reasons! And:
 - Some Practical Reasons!
 - So - Lets First Turn To:
 - The Personal Reasons:
 - That We Find In 13:5!
 - 1. ***There Are Good Personal Reasons To Submit To Superiors!***
 - In 13:5 Paul Reiterates The Principle:
 - That We Were Given In 13:1 - And Says:
 - “Wherefore ye must needs be subject, not only for wrath, but also for conscience sake!”
 - Here - Paul Explains That:
 - Submission To Authority:
 - Is Necessary For Christian Living!
 - As We Considered Last Week:
 - How You Respond To:
 - Earthly Authority Will Reflect:
 - Your Response To:
 - Your Heavenly Authority!
 - And So - Paul Gives Us:
 - To Very Good Personal Reasons:

- To Submit Ourselves To The Authorities God Has Placed In Our Lives!
 - First - To Avoid - When At All Possible:
- External Punishment!
 - Or - "For Wrath" - As He Writes In 13:5!
 - This Is One Of The Primary Functions:
 - That God Has Given Government!
 - If We Back Up To:
 - 13:4 - We Find That Government:
 - "Beareth Not The Sword In Vain: For He Is The Minister Of God, A Revenger To Execute *Wrath* Upon Him That Doeth Evil!"
 - So - The First Personal Reason:
 - That Paul Gives Us - Even As Christians:
 - To Submit To Authority:
 - Is To Avoid Punishment!
 - Now - Even Though:
 - This Doesn't Sound Like A Very *Spiritual* Reason:
 - It Is A *Good* Reason!
 - Because It Shows To Us That:
 - God Punishment:
 - Was Designed By God:
 - To Act As A Deterrent:
 - For Those Who Might Follow After The Bad Examples Of Others!
 - But - As We Will See:
 - In Each Verse We Come To This Morning:
 - Paul Doesn't Just Leave Things:
 - On This, Rather Earthly & Secular Level!
 - Instead - He Goes Deeper:
 - To The Personal, Spiritual Level:
 - To Show That Jesus Christ:
 - Can Transform:
 - Acts Of Secular Duties:
 - Into:
 - Acts of Sacred Devotion:
 - To The Lord!
 - Because - Then He Adds:
- Internal Peace:
 - As Another Reason & Even The Best Reason:
 - To Submit To Authority!
 - "But Also For Conscience Sake!"
 - Now, God Has Given Every Person In This World:
 - A Conscience!
 - Which Can Be Described As:
 - "The Voice Of God In The Soul!"
 - But - That Conscience:
 - Is Already Defective:
 - When We Are Born Into This World!
 - And - That Defect Will Only Get Worse With Time:
 - As We Ignore God's Voice & God's Will & God's Law!
 - But Here - Paul Is Talking About:
 - The Conscience Of Christians:
 - Which Was Quickened By The Holy Spirit:
 - When You Were Saved!
 - Your Conscience Will Never Work:
 - As God Intended:
 - Unless & Until You Receive Pardon For Your Sin:
 - Through Jesus Christ!
 - Gospel!
 - But - When You Believe In Christ:

- Your Conscience Can Now Be Used By The Holy Spirit:
 - To “Check” Your Spirit When You Are Tempted To Disobey The Lord!
- And - As Christians - We Need To Constantly:
 - “Exercise Ourselves, To Have Always A Conscience Void Of Offense Toward God, And Toward Men!” (Acts 24:16)
 - This Means That You Need To Regularly Inform Your Conscience & Prepare Your Conscience:
 - With God’s Truth - So That When You Are In The Crucible Of Decision Or In The Heat Of The Moment:
 - You Can Pay Attention To The Holy Spirit As He Uses Your Conscience:
 - To Guide Your Attitude & Actions!
 - In Fact - The Holy Spirit Is The One:
 - Who Not Only Will Purify Your Conscience:
 - He Is Also The One Who Will:
 - Pacify Your Conscience & Prompt Your Conscience:
 - When You Need It!
- And So - For A Christian:
 - The “Norm” Of Your Life:
 - Should Be Submission & Obedience:
 - To The Authorities God Has Placed In Your Life!
 - And Anything Apart From The “Norm”:
 - Ought To Be The Cause Of:
 - Serious & Prayerful Consideration:
 - According To A Well-Informed Conscience!
 - However - When You Disobey Authority - Or:
 - Are Defiant Against Authority:
 - And There Is No “Check” Or “Conviction” In Your Spirit:
 - Then There’s Something Wrong With Your Conscience!
- And These Are Some Good Personal Reasons:
 - To Submit To Your Superiors:
 - As A Christian!
 - To Avoid:
 - External Punishment! And:
 - To Enjoy:
 - Internal Peace:
 - Before God, With A Clear Conscience!
 - Romans 13:5 - “Wherefore ye must needs be subject, not only for wrath, but also for conscience sake!”
 - But Then - We Come To:
 - 13:6 - Where We Find Also That:

2. ***There Are Good Public Reasons To Submit To Superiors!***

- 13:6 - “For for this cause pay ye tribute also: for they are God’s ministers, attending continually upon this very thing!”
 - Here - Paul Introduces The Wonderful Topic:
 - Of Paying Taxes!
 - Here - He Calls It - “Tribute!”
 - Tribute Was A Direct Tax Instituted By The Roman Authorities:
 - That Is Like Our Property Taxes - On Our Homes, Cars, Etc!
 - And - I’m Sure In Rome Itself:
 - There Were Taxes To Be Paid!
 - Just Consider All Of The Buildings:
 - Like The Coliseum & Forum & Temples!
 - But Here - Paul Wants Them & Us:
 - To Realize That Paying Taxes:
 - Can Be “One Of The Most Conclusive Evidences Of Submission To The Government!” (Sheed)
 - However - I Think It Can Also Be:

- One Of The Most Conclusive Evidences Of Subversion To The Government:
 - When You Don't Pay Your Taxes!
 - **IE:** Wasn't This One Of The Ways The Colonies Rebelled Against The Crown Before The American Revolution?
- But There Are Some Very Public Reasons:
 - To Submit To Authority - And:
 - To Pay Your Taxes! First - Because Of:
- The Public Service:
 - That Governments Provide To Its Citizens!
 - 13:6 - "They Are . . . Ministers!"
 - The Word Translated "Ministers" Is Different Than In 13:4!
 - Here - It Describes Governments Designed Role As A "Public Servant!"
 - So - Not Only Are They To:
 - Serve God (13:4) - They Are Also To:
 - Serve The People!
 - Government Is Meant To Be An Extension:
 - Of God's Grace & Gifts To Mankind!
 - To Serve The Public Would Include Services:
 - Of Protection & Progress & Promotion:
 - Of The Welfare Of The People!
 - And All Of These Things:
 - Not Only Benefit Society As A Whole - They Also:
 - Cost Money!
 - So - We Have A Responsibility:
 - To Pay Our Share Of Those Expenses!
 - Another Public Reason Is Because Of:
- The Public Stewardship:
 - That We Find In The Last Part Of:
 - 13:6 - "Attending Continually Upon This Very Thing!"
 - This Simply Means That:
 - God Has Given The Desire & Gifts:
 - Of Leadership:
 - To Certain People:
 - To Not Only Focus On Public Service:
 - But To Also Do So With Diligence!
 - Have You Ever Wondered - Like I Have:
 - Why Anyone Would Want To Get Into Politics?
 - Well - It Is A Gift From God!
 - Not A Spiritual Gift - But:
 - A Public Gift That Can & Ought To Be Used Properly!
 - But - Sadly - All Too Often:
 - Those Who Have That Gift:
 - Abuse It - Until The Lord Choses:
 - To Take Their Gift & Authority Away!
 - But - We Need To Recognize That:
 - Public Service Is A Big Responsibility!
 - And We Ought To Thank God For Those:
 - Who Are Good Stewards Of That Responsibility!
 - And Pray For Them Regularly!
 - But - Also - Pay For Their Services:
 - Cheerfully - Even Through Our Taxes!
- But - Once Again - Paul Doesn't Leave Things:
 - On This Earthly & Secular Level!
 - Instead - He Goes Deeper Still:
 - To The Personal, Spiritual Level!
 - To Show That Jesus Christ:
 - Can Transform:
 - The Acts Of Secular Duties:

- Like Taxes!
- Into:
 - Acts Of Sacred Devotion:
 - To The Lord!
- Because Of:
- The Public Significance:
 - Of Government!
 - We Need To Remember That Public Servants Are:
 - 13:6 - “God’s Ministers!”
 - This Is Primary Reason:
 - Paul Gives Us:
 - For Paying Our Taxes!
 - Just Like The Work You Do:
 - To Make A Living In This World:
 - As We Find In Ephesians 6:5-7:
 - When Paul Addresses The Christian Servants & Slaves In A Household:
 - He Tells Them - “Servants, be obedient to them that are [your] masters according to the flesh, with fear and trembling, in singleness of your heart, as unto Christ; / 6 Not with eyeservice, as menpleasers; but as the servants of Christ, doing the will of God from the heart; / 7 With good will doing service, as to the Lord, and not to men!”
 - When You Work:
 - Jesus Christ Transforms It:
 - From Something Secular:
 - Into Something Sacred!
 - So - When You Work:
 - You Work:
 - “As Unto Christ!”
 - “As The Servants Of Christ!”
 - And - “As To The Lord!”
 - So It Is When You Pay Your Taxes / Tribute Also:
 - You Pay It - As Unto The Lord!
 - And These Are Some Good Public Reasons:
 - To Submit To Your Superiors:
 - As A Christian - And:
 - To Pay Your Taxes!
 - 13:6 - “For for this cause pay ye tribute also: for they are God’s ministers, attending continually upon this very thing!”
 - But Then - We Come To:
 - 13:7 - Where We Find Also That:

3. *There Are Good Practical Reasons To Submit To Superiors!*

- 13:7 - “Render therefore to all their dues: tribute to whom tribute [is due]; custom to whom custom; fear to whom fear; honour to whom honour!”
 - Here - Paul Tells Us To:
 - Pay Whatever You Owe:
 - To The Authorities:
 - That God Has Placed Over You!
 - And - For These Practical Reasons!
 - Because Of:
 - The Purpose Of Authority!
 - “Tribute To Whom Tribute Is Due!”
 - The Authorities Who Receive:
 - Your Direct Taxes:
 - Use That Revenue:
 - To Fulfil The Functions Of Government!
 - Of Course - We Know That:
 - They Spend More & Tax More:
 - Than They Really Need:

- For Which They Will, One Day Be Held Accountable!
- And - By All Means:
 - Submission To Authority:
 - Is Not The Same Thing:
 - As Silence!
- We Can & Ought To:
 - Bring God's Word To Bear:
 - Upon Our Authorities:
 - With Whatever Voice We Have Been Given!
- But - In The End:
 - We Are To Pay Our Taxes:
 - And Leave The Rest:
 - In God's All-Wise & Capable Hands!
- Another Practical Reason Is:
- The Provision Of Authority!
 - "Custom To Whom Custom Is Due!"
 - "Customs" Are A Different Form Of Tax:
 - An Indirect Tax:
 - On Merchandise - Like Excise Taxes Or Even Sales Tax!
 - One Again:
 - There Are Services From Government:
 - That Even Christians Benefit From:
 - And Should Pay For!
 - But - There's More To The Story:
 - Even Here In 13:7!
 - Because - Once Again:
 - Paul Wants To Gets To The Heart Of The Matter!
 - And This Is Because - He Know That:
 - Jesus Christ Transforms For The Christian:
 - Acts Of Secular Duties:
 - Into Acts Of Sacred Devotion:
 - To The Lord!
 - And So - Another Practical Reason Is:
 - The Power Of Authority!
 - "Fear To Whom Fear; Honor To Whom Honor!"
 - These Aren't External Obligations:
 - They Are Internal!
 - You Don't Pay These Things:
 - With Your Hands - But:
 - With Your Heart!
 - Even The Powers & Positions:
 - Of Government:
 - Have Been Derived From God:
 - And Ought To Be Honored:
 - In That Way!
 - But - Of Course - This Reminds Us Of Jesus' Words:
 - In The Gospels:
 - "Render therefore unto Caesar the things which be Caesar's, and unto God the things which be God's!"
 - Ultimately:
 - It Is God:
 - We Are To Fear & To Honor:
 - And That Will Be Displayed:
 - In Our Obedience To Him & His Authority In Our Lives!

Conclusion:

1. So - Even Though:
 - The Reasons Why We Are To:

- “Render Unto Caesar The Things That Are Caesars”:
- May Be:
 - Personal Reasons! Or:
 - Public Reasons! Or:
 - Even Practical / Pragmatic Reason!
- 2. For A Christian:
 - The Lord Jesus Christ:
 - Transforms What Seems:
 - Merely Secular:
 - Into Something Sacred!
 - And So - Even When You:
 - Pay Your Taxes:
 - Realize That You Are Doing So:
 - Not Just For:
 - Your Own Personal Good! Or:
 - The Public Good! Or Even For:
 - The Practical Good & Benefits:
 - You Receive!
- 3. No - You Are Doing So:
 - Ultimately:
 - For The Glory Of God!
 - Even As We Are Told In:
 - 1 Corinthians 10:31 - “Whether therefore ye eat, or drink, or whatsoever ye do, do all to the glory of God!”
- 4. Because:
 - It Is Jesus:
 - Who Transforms:
 - The Secular:
 - Into Something Sacred & Special:
 - For The Lord!

Grace Baptist Church
Stephen Elmer, Pastor
4245 North 200 West
Greenfield, Indiana 46140
317-326-2362
www.sermonaudio.com/wordofgrace
www.growatgrace.org
pastor-elmer@hotmail.com