

What Christians Owe to Government
Romans 13:5-7
August 24, 2022

Immediate Context

13:1-7 is about submission to government

Every person, without exception, is responsible before God to be subject to the governing authorities (1a).

We are to be subject to all governing officials who are in positions of authority over us, including federal, state, and local authorities.

Being subject to them includes obedience as to the Lord, acknowledgment of their authority over us, and genuine honor and respect.

Civil government has been instituted by God, and all governing authorities without exception have been sovereignly appointed by Him (1b).

God has conferred on every ruler the authority they possess, making their authority a delegated authority.

Whoever resists the governing authorities (the opposite of being subject to them and includes disobedience to their laws and directives¹) resists God (2a). In doing so, a person makes himself liable to divine judgment through the agency of the governing authority (2b).

By God's design, rulers evoke in us fear of punishment for evil conduct. In this way God is restraining evil (3).

Whether he is aware of it or not, a ruler is God's servant, carrying out God's purpose, a purpose which includes our good (4a).

God has given civil government authority to punish those who violate its laws, even with capital punishment for the most serious violations. We are to fear the punishment if we were to do wrong. When rulers punish those who do wrong in God's sight, those rulers are agents of God's wrath. Civil punishment is designed by God as administration of justice, administration of appropriate retribution (4b).

¹ The same Greek word for "resist" (*antitasso*) is used in the Greek translation of Esther 3:4, where Mordecai's disobedience to the king's orders is spoken of as "resisting" his commandments. (Esther 3:4 in *The Lexham English Septuagint* says, "...So they informed Haman that Mordecai was resisting the commandments of the king...")

Why we must be in subjection to the governing authorities (5)

This verse sums up the two main reasons given in verses 1-4 for being subject to the governing authorities:

1. To avoid God's wrath (refers back to verses 2b-3, 4b)

Refers to God's wrath that is manifested in the punishment inflicted by governing authorities (4b)

2. For the sake of conscience (refers back to verses 1-2a, 4a)

This is the more fundamental reason

Before interpreting this verse, consider what the rest of the Bible teaches about the conscience.

1. *Question:* Why is it important to maintain a clear conscience (verse 5)?

2. *Question:* How are we to inform our conscience?

The apostle is saying that we are to be in subjection because it is right in God's sight.

This is similar to **1 Pet. 2:13–14** “Be subject **for the Lord's sake** to every human institution, whether it be to the emperor as supreme, or to governors as sent by him to punish those who do evil and to praise those who do good.”

Even when we are confident we would not be caught, we are to resist the temptation to disobey the government, because it would be wrong in God's sight, and as Christians it is vital that we maintain a clear conscience before God.

While this passage teaches that for the sake of conscience we are to submit to our governing authorities, it is also true that for the sake of conscience we are to submit to God as the supreme authority. Therefore, when these two authorities are in contradiction, for the sake of conscience it is God whom we must obey (Acts 5:29).

Our responsibility to pay taxes (6)

“because of this”

- May refer back to conscience (5b), or our obligation to submit to the civil authorities (5a), or the main ideas the apostle has stated in verses 1-5.

“you also pay taxes”

1. Taxation is *the* concrete sign of the authority of a state.²
2. If the government is to perform the ministry given them by God, they must be given the material means to do so. Therefore, God has given government the right to tax its subjects, and it is our duty before God to pay the taxes our government demands from us.

“attending to this very thing”

- Probably refers broadly to the ministry given them by God, which the apostle has been discussing since verse 1

What our government does with our taxes does not alter our God-given responsibility to pay our taxes.

Jesus is our example in **Matthew 17:24-27**.

What we owe the governing authorities (7)

This verse brings the general call for submission to rulers in verses 1-6 to a concrete, practical conclusion.

“Pay”

- Same Greek word as in **Mark 12:17** “Jesus said to them, ‘**Render** to Caesar the things that are Caesar’s, and to God the things that are God’s.’”

“to all”

- In context, all our governing authorities

“taxes...revenue”

1. Together, these similar terms encompass all the taxes levied by our government
2. “taxes” literally means “tribute,” and seems to refer especially to taxes levied on persons and property (comparable to our income and property taxes)
3. “revenue” seems to refer especially to taxes levied on goods (comparable to our sales tax, custom duties, etc.)

“respect...honor”

1. “respect” is literally “fear” (NASB 1995)
2. Together, both terms encompass our attitude, words, and conduct

² Douglas Moo, *The Epistle to the Romans*, 806.

3. Does not mean we cannot protest against our government's policies, laws, and actions, but means we must do so in a way that shows respect for our government's God-given authority

All of these are "owed" by us to our governing authorities, and we are to "pay" what we owe.

Conclusion

Near the end of the first century, Clement of Rome wrote the following prayer:

"Guide our steps to walk in holiness and righteousness and singleness of heart, and to do those things that are good and acceptable in Thy sight, and in the sight of our rulers. Yes, Lord, cause Thy face to shine upon us in peace for our good, that we may be sheltered by Thy mighty hand and delivered from every sin by Thine outstretched arm. Deliver us from those who hate us wrongfully. Give concord and peace to us and to all who dwell on earth, as Thou didst to our fathers, when they called on Thee in faith and truth with holiness, while we render obedience to Thine almighty and most excellent name, and to our earthly rulers and governors.

"Thou, O Lord and Master, hast given them the power of sovereignty through Thine excellent and unspeakable might, that we, knowing the glory and honor which Thou hast given them, may submit ourselves to them, in nothing resisting Thy will. Grant them therefore, O Lord, health, peace, concord, and stability, that they may without failure administer the government which Thou hast committed to them. For thou, O heavenly Master, King of the ages, dost give to the sons of men glory and honor and power over all things that are in the earth. Do Thou, O Lord, direct their counsel according to what is good and acceptable in Thy sight, that they, administering in peace and gentleness with godliness the power which Thou has committed to them, may obtain Thy favor."³

³ 1 Clement ix.2-lxi.2. Cited in John MacArthur, *Romans 9-16*, 235.