



CANYON HILLS

COMMUNITY CHURCH

Series: Mark

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Christians Paying Taxes

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As we are preparing to give, let's get our Bibles as well and get them open to Mark, chapter 12. While you're doing all that, let me just give you a little update. For some of you, this isn't an update. It may be the first time you've heard this since you're newer to Canyon Hills, but all the way back before the holidays, kind of mid-fall, last season, our elders determined and announced to the church that we are going to be seeking a second location for Canyon Hills.

Just by the sheer demand we are putting on this building in three services, we knew the time had come for us to begin looking for an additional location for our church. In the meantime, we added a fourth service, just kind of as a short-term solution. We just wanted to update you on that.

Although a lot of the infrastructure and leadership organizational parts of an endeavor like that are well underway and mostly really ready to go, we are still looking for that building, that location, to purchase. We have brokers working around the clock trying to identify anything that could be available.

The location is going to be north of here, probably in North Mill Creek, Everett, or somewhere just directly north. We're trying to just be open and broad to the idea of where we can plant that church. So far, nothing has come up. We've chased a few leads. They didn't turn out very well. So, we just want to remind you.

We're still looking. We haven't forgotten. There just hasn't been anything yet to tell you. So, if you remember, please pray that God would show us, provide, drop it out of heaven, or however God wants to do it. We are open to considering that. There you have it. Not much to say, but we just didn't want you to think we had forgotten about all that. No, we still are going full steam ahead.

Bible open today... The topic today is Christianity and the IRS. We're going to try to answer the question...*What's the appropriate Christian response to paying taxes?* Now, this is kind of an odd topic for a Sunday morning. I get that. In fact, I'm almost positive that if you would have

known this was the topic today, you would definitely be attending Bedside Baptist or Pillow Presbyterian or something today instead of being here, so that's why we didn't tell you ahead of time what this was going to be about.

This is what preaching through books of the Bible verse-by-verse forces us to do. It keeps us from talking just about the easy or easier things or the popular things to talk about. It keeps the preacher from just focusing on all of his hobbyhorse topics and it really keeps us from avoiding the difficult and not-so-popular subjects we find in Scripture.

The topic of taxes certainly wouldn't draw a crowd to church, by any means, but it is the topic and it is a topic Jesus, the apostle Paul, and the apostle Peter all believed we need to get right in our discipleship. Surprisingly, it's in the Scripture more than once.

As we work our way through the gospel of Mark, we've arrived in Mark, chapter 12. Just by way of context, Jesus has just confronted and condemned the hypocritical religious authorities of his day. They had turned the loving laws of God into unbearable burdens for the people. They were making God out to be an unreasonable and harsh brute, all the while exempting themselves from the same laws and rules they were demanding all the people keep.

The religious establishment hated Jesus, but the crowds loved him, and the people who were believing in him were growing in numbers exponentially, so in order to get rid of him, they had to find a way to turn the crowds against him. They had to find a way to get him to ruin his credibility in front of the people.

In Mark, chapter 12, they actually think they have the perfect plan. So, with your Bibles at Mark, chapter 12, let's stand and read the Word of God together. We left off at verse 12 last Sunday, so let's pick it up in verse 13.

"And they sent to him some of the Pharisees and some of the Herodians, to trap him in his talk. And they came and said to him, 'Teacher, we know that you are true and do not care about anyone's opinion. For you are not swayed by appearances, but truly teach the way of God. Is it lawful to pay taxes to Caesar, or not? Should we pay them, or should we not?'

But, knowing their hypocrisy, he said to them, 'Why put me to the test? Bring me a denarius and let me look at it.' And they brought one. And he said to them, 'Whose likeness and inscription is this?' They said to him, 'Caesar's.' Jesus said to them, 'Render to Caesar the things that are Caesar's, and to God the things that are God's.' And they marveled at him." That's an understatement!

Father in heaven, we, as well, marvel at the goodness, wisdom, holiness, and strength of our Savior, Jesus Christ. We pray, God, that with this topic, we confess that it would not be one we would have chosen, but it's in your Word. Therefore, it matters to you and it matters to us, and so, God, teach us today.

I pray that by the time we leave here, Lord God, we will be trusting you more. We will know you more, and we will love you more. I pray, God, for those in this room whose hearts are filled with much heavier topics and circumstances. I pray, God, that even today you will comfort them. Remind them of your love, sovereignty, and power. Give them hope. I pray in Christ's name, amen.

Well, that's their diabolical plan. Trick number one: if Jesus answered, "No, don't pay your taxes to Caesar," they could have reported him to Pilate and he would have been immediately arrested for treason against the Roman government.

Trick number two: if Jesus answered "Absolutely pay your taxes to Caesar," he would run the risk of alienating many of his followers because they hated the heavy and oppressive hand of the Roman Empire and the Roman government, and they were very vocal about their hopes of Jesus being the one who would lead the revolt and bring them to deliverance from the evil Roman Empire.

So, they felt like they had the perfect trick. Once again, Jesus confounds them, and he answers, "Give to Caesar what is Caesar's and to God what is God's." In other words, Jesus is saying, "Yes, it is entirely lawful and right for the people of God to pay the tax to Caesar because it belongs to the things in his domain."

So, here we are, with April 15 looming, almost perfect timing: the deadline for all of us to have our taxes done. I want to give you several reasons why it's always right and good to pay our taxes. Are you ready for this? You're not, but I'm going to give them to you anyway. Here you go. Let me give you some reasons why this is so important.

1. *It is our divine duty to pay our taxes.* In verse 17, Jesus says, "Give to Caesar what is Caesar's. Give to God what is God's." That little Greek word *give* there is *apodidōmi*, and it means to pay back or give back. It implies a debt that's being repaid. It's the idea that this is a responsibility that is not optional. That's what that word means when Jesus says, "Absolutely. Give back; pay back what is Caesar's. Give back, pay back what is God's."

Jesus offers no exemptions or loopholes. He declares that paying taxes is perfectly legal and morally obligatory for God's people. So, what we see here is Jesus giving the state or the government the divine right to assess taxes and its citizens the divine responsibility to pay them. There it is. With that settled, let's move a little deeper. There are other reasons why it's always right and good to pay our taxes.

2. *This is about our loyalty to God.* It sounds weird, but paying our taxes is to be motivated by our love for God. When was the last time you put together those two thoughts in one sentence or one thought? "Love God, pay my taxes." I know none of you have ever done that. I've never done that, honestly, but I have to keep being reminded that there's a connection between loving God and paying taxes.

I want us to see what the apostle Peter has to say about this. While Jesus gives us our divine duty, the apostle Peter kind of supports it with a little more thought, so turn to 1 Peter, chapter 2. I want you to see this with your own eyes. You're going to see as Peter takes what Jesus says and just adds to it. We're going to pick it up in verse 13.

"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." Peter says here, "Submit to governing authority for the Lord's sake." Don't forget, this is the Peter who was crucified upside down not too long after he wrote this.

He says to submit. All of our submission and obedience to authority, especially governing authority, is for the Lord's sake. This is his way of saying, "Human governments may rule us in this life, in this world, but ultimately, God rules all governments of this world, which means when we submit to and obey government, we're submitting to and obeying the Lord. It is for his sake that we do it."

Now, look at verse 16. **"Live as people who are free, not using your freedom as a cover-up for evil, but living as servants of God."** See, Peter is saying, "When we realize we are free, that our permanent citizenship is already in heaven, nothing and no one in this world owns us. We already belong to God. So now, we are free to pay our taxes to the government as part of our service to God."

Look at verse 16. **"...living as servants of God."** All of that is in the context that starts in the verses above it. Be subject or submissive to the governing authorities in our lives. Wow! See, that would also tell us that refusing to pay our taxes on the basis that we belong to God and we shouldn't have to do that because we're Christian is actually a sin against God.

I think for some we are tempted with a heart of rebellion when our authorities or our government doesn't line up with our political or social views. We are tempted, as believers, to think, "I don't agree. Therefore, I don't have to submit," or, in this case, pay our taxes. This would not be true, because it's about our loyalty to God first.

3. *It's our fool-silencing testimony.* What in the world does that mean? Paying our taxes honestly and faithfully has a muzzling effect. Look at verse 12 with me, in 1 Peter 2. **"Keep your conduct among the Gentiles [unbelievers] honorable, so that when they speak against you as evildoers, they may see your good deeds and glorify God on the day of visitation."** Then, look at verse 15. **"For this is the will of God, that by doing good you should put to silence the ignorance of foolish people."** These verses should be encouraging to us.

There will always be tensions as we try to live in this worldly kingdom, but as weird as it sounds, verse 12 is saying that honorably submitting to authority (and this includes paying our taxes) just may be the shocking light of our trust in God that could lead someone to eventually repent of their sin, turn their hearts toward him, and put their trust in him as their God and King.

That's what verse 12 is saying. He's saying, "Make sure you live as servants of God. Make sure you conduct yourselves honorably, because they may actually see you, watch you, and listen to you, and they may end up glorifying God on the day of Jesus' return." Wow! You didn't realize paying taxes was such a huge witnessing tool, did you? That's what he's saying here.

In verse 15, he's reminding us there are always going to be foolish people who are going to want to point the fingers at Christians if they can catch us doing or saying anything or behaving in any way that might look unlawful or rebellious. There are always going to be people like that. Peter says, in verse 15, "Hey, you Christians. Be good citizens and shut their mouths, at least on this topic."

You see, there's enough anger, cynicism, resistance, and anarchy in the world, isn't there? Followers of Jesus don't need to be adding to that. Christians are not anarchists. Ultimately, the government is not our archenemy.

Right about now, some of you are wisely thinking, "Wait a minute. Hold on here. Whoa, whoa, whoa. Back that up, Pastor. What about evil governments? What about dictators and their oppression of human rights? What about governments that are anti-Christian and morally corrupt?" How do we process this? How do we make sense of not only Jesus' words and Peter's words, but what about Paul's words in Romans 13?

Let's go after that for a minute. In fact, why don't you turn to Romans 13? Keep a place there in 1 Peter, chapter 2. We're going to actually get back to it in just a minute, but let's look at Paul and what he says in Romans 13. That's even more difficult to process. When we bring into the equation evil, wicked, morally corrupt, ungodly, and godless governments, does this still apply? Look at Romans 13.

"Let every person be subject to the governing authorities. For there is no authority except from God, and those that exist have been instituted by God. Therefore whoever resists the authorities resists what God has appointed, and those who resist will incur judgment. For rulers are not a terror to good conduct, but to bad.

Would you have no fear of the one who is in authority? Then do what is good, and you will receive his approval, for he is God's servant for your good. But if you do wrong, be afraid, for he does not bear the sword in vain. For he is the servant of God, an avenger who carries out God's wrath on the wrongdoer.

Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience. For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing. Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed, respect to whom respect is owed, honor to whom honor is owed."

"Okay, Paul. This is obviously a description of good government governing as the servants of God to reward good behavior and to punish wrong. Yet again, Paul, the reality is that many

governments are wicked. Many men and women turn against God, lacking in respect and honor. Who is this Paul?"

Certainly Paul understood that governments could be wicked. He himself was being arrested and beaten basically every other week, thrown in jail simply for preaching the gospel. He could have been in jail when he wrote Romans 13, and yet he wrote it anyway. Jesus was brutally tortured and crucified to death by the Roman government. Just days before, he gave his answer about paying taxes to Caesar.

So, once again, we're back at the question. How do we process all of this in the face of government and authority that doesn't match up to the description of the servants of God that Paul attaches to government? This is exactly what the question was back in Mark 12. The Jewish people were sick of this centuries-old Roman oppression.

They were looking for every opportunity to rebel, to rise up, to stop giving money to the very ones who were making it nearly impossible for them to honor God and to be his children without Rome sticking its nose into all their business. They were, I think, secretly hoping Jesus would say, "You don't have to pay your taxes to these people! They're wicked! They're evil!"

Probably, the crowds would have cheered and rose up. He could have just stood up and he would have had an instant army, but he didn't answer it that way. So, how do we deal with it? How do we pay our taxes and submit to authority and government authorities, even those that are godless? I want to address this from three different angles. It's not a simple answer, but I believe it's crystal clear.

A. *We are going to always trust in the sovereignty of God.* In other words, we live in a time and a place that God has set for us. I have no idea why God didn't call you and me to live in a time and place like North Korea, Saudi Arabia, Stalin's Russia, or Hitler's Germany. I don't know why he allowed us to be born now and here, but I do believe his Word. In Acts, chapter 17, we read,

"...he himself gives to all mankind life and breath and everything. And he made from one man every nation of mankind to live on all the face of the earth, having determined allotted periods and the boundaries of their dwelling place, that they should seek God, and perhaps feel their way toward him and find him. Yet he is actually not far from each one of us..."

The writer of Acts 17 is basically saying every human being was born when and where according to God's will. In that when and where, God divinely timed and placed us so we would have a way to seek him and find him. For some of these, they would have to seek him and find him sovereignly through the grace of suffering and oppression.

For others, their birth would be timed and placed so they would seek him and find him through the grace of peace and freedom. By the way, which one of those two might be most accountable to God? We have to trust in the sovereignty of God, that he has determined the time and the place for every human being to be alive. So, it starts there, but it must grow from there.

B. *We must trust in the justice of God.* This world is broken, church. You hear us talk about this all the time. It's broken because of the unchecked evil that resides in the hearts of unregenerate mankind. We know the world's only hope is to be born again with our hearts supernaturally forgiven, cleansed, and renewed in the image and Spirit of Jesus Christ.

We know that. We understand that. We believe that's the only hope for any of us, especially our world. But for those governments who hate Jesus and his followers, there will be a day of absolute reckoning. This is where we have to trust in the justice of God. All the way back in Psalm 2, listen to what the psalmist wrote.

"Why do the nations rage and the peoples plot in vain? The kings of the earth [the government] set themselves, and the rulers take counsel together, against the LORD and against his Anointed, saying, 'Let us burst their bonds apart and cast away their cords from us.'" In other words, "Let us gather them up! Let's conquer them! Let's kill them!" The psalmist is saying, "Why do the rulers think they can do that?" It's because...

"He who sits in the heavens laughs; the Lord holds them in derision. Then he will speak to them in his wrath, and terrify them in his fury, saying... Now therefore, O kings, be wise; be warned, O rulers of the earth. Serve the LORD with fear, and rejoice with trembling. Kiss the Son, lest he be angry, and you perish in the way, for his wrath is quickly kindled."

We have to rest in the truth that even though it looks like evil is winning all around the world (and it is, honestly), that victory is only temporary. It is only temporary, church. The utter destruction of all evil rule is coming. Some of it has already come upon the face of the earth in the history of mankind.

We have seen the evil regimes of horrific governments. As we look back in history, we have seen God come in, and many of them have been wiped off the face of the earth, but there still are many who may or may not incur the wrath of God in this life, but there will be a day of reckoning. Listen to that day of wrath that is coming for those. In Revelation 19, the apostle John was given this vision and he recorded it for us in the Bible.

"Then I saw heaven opened, and behold, a white horse! The one sitting on it is called Faithful and True, and in righteousness he judges and makes war. His eyes are like a flame of fire, and on his head are many [crowns], and he has a name written that no one knows but himself. He is clothed in a robe dipped in blood, and the name by which he is called is The Word of God.

And the armies of heaven, arrayed in fine linen, white and pure, were following him on white horses. From his mouth comes a sharp sword with which to strike down the [governments], and he will rule them with a rod of iron. He will tread the winepress of the fury of the wrath of God the Almighty. On his robe and on his thigh he has a name written, King of kings and Lord of lords."

The day is coming, and there will be a day where we may have to put more of our trust in the coming justice of God than we are in the goodness of man. That is for sure. Is it any wonder the apostle Paul could write, in Romans 12, right before Romans 13, "**...never avenge yourselves, but leave it to the wrath of God, for it is written, 'Vengeance is mine, I will repay, says the Lord'**"? We must trust in the sovereignty of God as well as the justice of God.

C. *We also must trust in the example of Jesus.* You see, until the justice of God is poured out, we also trust that the doctrine of God's sovereignty does include our suffering at the hands of evil governments. Let me see if I can reword that. Even though we trust in the sovereignty of God and the justice of God, under the umbrella of the sovereignty of God of the time and place in which we live and are alive comes the doctrine of suffering.

There may be some of us who are alive today who are going to experience the kind of governmental or authority suffering that comes from evil men and evil people. So, what do we do then as we're waiting for the justice of God? We need to go back to Peter, in 1 Peter 2. Would you turn there with me? We're going to pick it up in verse 18.

"Servants, be subject to your masters with all respect, not only to the good and gentle but also to the unjust. For this is a gracious thing, when, mindful of God, one endures sorrows while suffering unjustly. For what credit is it if, when you sin and are beaten for it, you endure? But if when you do good and suffer for it you endure, this is a gracious thing in the sight of God. For to this you have been called..."

What? Okay, Peter. We're with you right up until here. Be subject not only to the good authority, but to the bad, even when you are being punished for doing good. If he would have ended the sentence there and just gone into the next chapter, we would have said, "Whoa, that Peter. He's something. He's amazing. Hope that worked out for him." It didn't; he was crucified upside-down. Yet it's the next sentence that puts it together and gives us our application. Verse 21:

"For to this you have been called, because Christ also suffered for you, leaving you an example, so that you might follow in his steps. He committed no sin, neither was deceit found in his mouth. When he was reviled, he did not revile in return; when he suffered, he did not threaten, but continued entrusting himself to him who judges justly."

Peter says, "God is sovereign. All government really is under his rule. God is just. If they turn and treat God's people wickedly, they will pay. If you happen to be those who will suffer under the wicked treatment of wicked government, it's at that point you must look at Jesus, the one who would hang from a cross, perfectly innocent, who never committed one crime, who willingly suffered because the purpose of his suffering was eternal. In that suffering, he not only provides forgiveness of our sins, but he provides us an example by which to live."

You see, being mistreated or wronged by government, authority, or anyone, really, doesn't send any of us to hell. Let's just put it in perspective. Being mistreated or persecuted by authority doesn't send any of us to hell, but choosing to live a rebellious, bitter, unlawful, violent, and

unruly life can send a person to hell. So, we put our trust in God, not in man. When that gets difficult, we remember the sovereignty and justice of God and the example of Jesus.

D. *We trust in the absolute authority of God.* By now, I think some of you have been thinking, "Whoa, whoa, whoa. Is this blind trust? Is this blind submission? Is this blind obedience to the teacher, adult, parent, law officer, or government that is going to force us to sin against God and sin against each other? Are you saying this includes that as well?"

Any government, teacher, adult, parent, spouse, or religious leader that uses the authority card to make us do something that is illegal, immoral, or anything against the loving, supreme rule of God, can be and must be disobeyed. That's what we mean by trusting in the absolute authority of God.

In Acts, chapter 5, it says, "**...Peter and the apostles answered, 'We must obey God rather than men.'**" You see, the apostles preached the gospel when the rulers ordered them to stop. They kept preaching because Jesus ordered them to go. They said, "We have to obey God rather than you." When Nebuchadnezzar passed the law that you had to and could only pray to him, Daniel went home, knelt at his window, and prayed to God. When Shadrach, Meshach, and Abednego were being forced to bow down to the golden image, they said, "No."

The consequences of civil disobedience can be serious. They can be painful. They can be devastating. If and when we get to that point, we must remember the words of Paul, who wrote Romans 13: "**...to live is Christ, and to die is gain.**" If it comes to disobeying God or obeying God, we would rather die than obey man's command to sin against God.

How in the world can we even say that? I confess, saying it and preaching it I pray takes enough root in all of our hearts that if we had to apply it we would be ready, but when you know that all is God's, then any taxes we pay, we pay for God's sake. Any government authority to whom we submit, we do so for the sake of God's greater authority.

Any suffering we endure at the hands of worldly authority, we willingly suffer, mindful of God's sovereignty, his eternal love, example, and salvation he has provided for us in Jesus, and his justice that will be his eternal vengeance for all who do evil.

Amazing, isn't it? I doubt any of us came to church today connecting April 15 to our discipleship, but there's just enough there for us to remember how we speak of, support, and deal with obediently our government within the realm of what's legal, good, and right has a huge effect on our testimony and our witness. Let's be those people who actually shut the mouths of ignorant, foolish people and lay out the light of our trust in a sovereign, loving God, even when we pay our taxes. Let's pray.

God, that's my prayer for your people here at Canyon Hills: that everything we do, we do it for your glory. We do it for the fame of your name. We do it for the hopeful spread of your gospel and the good news of the death and resurrection of your Son. God, may we be a people not of

anger, anarchy, or resistance, but may we be a people who gladly rejoice that although we have to submit to government, we do it for you. In the name of your Son, amen.