

Question: Some people advocate non-payment of taxes because they consider some of the things the government does to be wrong or immoral. What would Jesus do?

Citizens who refuse to pay taxes because of moral convictions are much like the Zealots of the first Christian century. The Zealots claimed to have no ruler but God; therefore, they refused to support the civil government of the Roman Empire by paying taxes. However, Jesus took a different approach to this matter.

In an attempt to entrap Jesus and charge him either with advocating disloyalty to God or with insurrection against Rome, some men asked him, “Is it right to pay taxes to Caesar or not? Should we pay or shouldn’t we?” Jesus called for a coin of the realm and asked them, “Whose portrait is this? And whose inscription?” When they answered, “Caesar’s,” he said, “Give to Caesar what is Caesar’s and to God what is God’s.” (Mark 12:13-17) This same attitude toward civil government was later echoed by the apostles Paul and Peter (See Romans 13:1-7 and 1 Peter 2:13-17).

Apparently Jesus thought that the use of the coins of Caesar’s government meant that one is using and benefiting from the services of the government. Thus, one had a responsibility to pay taxes as a kind of indebtedness for those services.

However, Jesus would also have been aware that some of the tax money collected by the Roman government was used for ungodly purposes. The Roman government was involved in building pagan temples, honoring Caesar as God and promoting things like child-abandonment. Also, beginning near the end of the first century, Roman soldiers were used to persecute Christians.

Evidently Jesus did not think that paying taxes for valid services rendered by the government made every individual citizen accountable for everything the government did. Paying a debt I owe does not make me accountable for the way that money is used after it leaves my hands. Honesty demands that I pay the debt. The same is true in the matter of our taxes.

After describing how God has ordained government as a means for controlling and punishing the criminal element among us, the apostle Paul summarized the issue well. Of a governmental ruler he said, “He is God’s servant, an agent of wrath to bring punishment on the wrongdoer. Therefore, it is necessary to submit to

the authorities, not only because of possible punishment but also because of conscience. This is also why you pay taxes, for the authorities are God's servants, who give their full time to governing. Give everyone what you owe him: If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor” (Romans 13:4-7). When a Christian refuses to pay taxes, he is rebelling against God.

[Send questions or comments or request for a copy to University Church of Christ, 801 N. 12th, Murray, KY 42071, phone 270-753-1881 or email richardy@murray-ky.net] 2011/04/01