

Realms of Human Government
“National: A Stewardship Obligation”
Romans 13:6, 7

Political parties differ over the desirable extent of the state’s role in the nation’s life, and whether taxation should increase or decrease. All agree, however, that the state should provide certain services which must be paid for, and this makes taxes necessary. What exactly is the biblical expectation?

1. Taxes in the Old Testament

- **Egypt—Divine Allowance (Genesis 41:34)**

- **Israel—Divine Economy**
 - **Tithes (Leviticus 27:30-31; Deuteronomy 12:10-11; 14:28-29)**

 - **Offerings (Exodus 25:2)**

2. Taxes in the New Testament

- **Jesus—Declaration of Loyalty (Matthew 22:15-22)**

- **Paul—Declaration of Authority (Romans 13:6)**

3. Obligations of Christian Citizenship (Romans 13:7)

- **Taxes and Fees**

- **Respect and Honor**