

Rebuilding Society and the Tax Protest Movement

A Biblical Opinion and Strategy

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I have sympathy and am grateful that many tax protestors are concerned enough with the unjust tax system to educate themselves beyond the great majority of their fellow citizens. Nevertheless, I disagree with many of the tax protest arguments and strategies. As this article proceeds I will raise questions along the way that the tax protestor is morally obliged to answer. These questions are intended to provoke thought and challenge assumptions that have not been carefully thought out. Interspersed throughout the article I will touch on issues that are related to the high level of taxation and the resulting loss of freedom, along with thoughts on a strategy to regain freedom in our society. My comments in this article should make it abundantly clear that I do not favor the present level of taxation or the system itself. The present tax system needs to be completely repudiated and done away with. Accomplishing this depends upon a biblical strategy. Departure from or rejection of Scriptural teaching will ensure further loss of freedom and defeat.

We will look at several important biblical texts and survey some historical research and commentary materials that are relevant to the topic of taxation and the citizen's duty to government. I especially hope to challenge those tax protestors of Christian convictions. More importantly, I hope to provide a general course of action that is biblically based and faithful to the reformation tradition. Hopefully, my numerous comments along the way will serve to accomplish this. My philosophy towards a government and society, which have become deformed, is one of reclaiming and rebuilding under Christ's lordship. This requires a biblical optimistic view of history. Contrary to this would be despair, apathy, or a Luddite policy of destruction towards government.

It seems to me that when given the option we should pick our battles carefully, i.e., count the costs. See Luke 14:28-32. Christ has instructed us to be wise. See Matt. 10:16. Do we have sufficient means to win the battle? If we lose the battle, what will be the consequences? What will be the consequences if we ignore certain battles? What are our priorities? It is true that taxes and regulations are now at an all time high. This puts a tremendous burden on Christian families. As a consequence, wives have entered the work

place to make ends meet. Christians have been forced to put their children in the hands of non-believers for education in the government schools. Lower taxes would certainly produce freedom to choose other alternatives for educating our children. The current government program for raising the village's children has been an unmitigated disaster from a Christian perspective.

Socialists and other proponents of the tax-welfare-state like uneducated populations, or people who have been given a sub-standard education in the government schools. Uneducated people are easy to control because they fall prey to specious arguments and the malignant agenda of socialism. Socialism reflects man's fallen nature by enticing people to use the power of the group to steal other people's property and wealth. When considering Scriptural passages such as Exodus 20:15 which forbids stealing, socialism can best be described as organized crime, or collective evil. Thievery and covetousness are bound up in the hearts of fallen men. Many debased citizens are only too glad to use the power of government to steal from their neighbors. Inheritance and property taxes are two examples of how this happens. Government stealing is always done in the name of good things, such as "the children".

Should Christians be involved in the tax protest movement? The definition of a tax protestor utilized in this article is one who has stopped filing and refuses to pay taxes. Is the tax protest movement a solution? Criticizing the government tax system and refusing to pay taxes are two entirely different things. If refusing to pay taxes is contrary to Scripture, will God honor those involved in the tax protest movement? What battles will help further the cause of Christ and the gospel? The reconstruction of society will not take place without a reformation of the individual and church first. This does not mean that we have to sit back and wait. The reconstruction of the individual, church and society can happen simultaneously.

We value and prize the Constitution of our country. While not being perfect, it is, in the words of R.J. Rushdoony, "a good procedural manual."¹ The Constitution was a product of a time when the Judeo-Christian world view was dominant. At numerous points the Constitution reflects the teaching of Scripture. We should appeal to it in much the same way that Paul used his Roman citizenship. Ultimately, we must recognize the Constitution is the word of man. The Christian receives God's revelation in the Bible as absolute truth. We are therefore obligated to proceed biblically. How does the reconstruction of society happen? Are tax revolts the answer? Rushdoony comments on this:

The reconstruction of society comes not by tax revolts or any kind of revolution but by regeneration.²

1 Rousas John Rushdoony, interview with Bill Moyers, *God And Politics On Earth As It Is In Heaven*, (Alexandria, VA: PBS, Dec. 23, 1987).

2 Rousas John Rushdoony, *Law And Society*, Volume Two of the *Institutes of Biblical Law*, (Vallecito, CA: Ross House Books, 1982), p. 264.

God directs His people to pray and repent. See II Chronicles 7:14. This action on our part constitutes the first matter of importance. Jesus commands His servants to “Occupy till I come” (Luke 19:13). Occupy can mean to engage, which carries a connotation of conquering, or taking over. Consequently, this passage is relevant to the Christian’s active involvement in society. Christ in another place instructs us to be the salt and light within society (Matt. 5:13-16). Salt has a preservative quality, and darkness disappears when there is light. These passages from the gospels are relevant to what is called the cultural mandate. Societal reformation is the result of Christian faithfulness to this mandate, which requires an unequivocal engagement in society.

Numerous books such as *Good-Bye April 15th* by Boston Tea Party³ have been written attempting to convince people that they are under no obligation to pay federal income taxes. Boston Tea Party is a Common Law Trademark of Javelin Press. This book in particular deals with the question of lawful jurisdiction and taxation, or the "nature of government argument." Adherents to this line of thinking believe the federal government has no jurisdiction to levy taxes upon citizens of the individual states. Proponents of this viewpoint believe that the claims of the federal tax revenueurs are nothing more than *de facto* claims made by those who have overstepped their lawful constitutional authority. Followers of this view sometimes refer to themselves as “State Sovereign Citizens”. It should be noted that the wording "State Sovereign Citizen" does not appear in the Constitution.

Irwin Schiff, the “grand daddy” of present day tax protestors, has written books allegedly showing the loopholes in the tax code. Followers of this approach just stop filing and paying income taxes because supposedly the IRS code says that it is voluntary. Schiff’s latest book is *The Federal Mafia-How it Illegally Imposes And Unlawfully Collects Income Taxes*.⁴ Other arguments advanced by tax protestors deal with moral arguments used to justify not paying taxes. Some tax protest arguments may be properly classified as “moronic”. Protestors within this group, when in trouble with the tax court, plead ignorance of the law. There is considerable disagreement among tax protestors on the correct strategy of escaping the federal income tax. Many of the tax protest books and arguments leave the theoretical and actually suggest that their readers drop out of the tax system. This course of action is reckless, because courts and juries have on a consistent basis, excepting for clear cases of government abuse, ruled against tax protestors. In many cases tax protestors have gone to jail.

It could be argued that the courts of today are rarely interpreting the Constitution's “original intent”. Historically speaking, it could be argued that a *de jure* government would recognize the right use of law and rule according to the original intent of the framers of the Constitution. A strict constructionist may argue that constitutionally speaking, we have a *de facto* or a government without lawful constitutional authority. Historically and constitutionally our Constitution is a fixed document. The courts are

3 Boston Tea Party, *Good-Bye April 15[th]*, (Cedar City, Utah: Javelin Press, 1992).

4 Irwin Schiff, *The Federal Mafia: How it Illegally Imposes and Unlawfully Collects Income Taxes*, (Las Vegas, NV: Freedom Books, 1992).

charged with interpreting the Constitution. The court today is interpreting constitutional law with a different mindset or world view than at an earlier time in our history. This should not surprise us. All evidence is interpreted within the framework of a world view. The courts have ruled our present system to be *de jure*. Congress has put its stamp of approval on our current system. The nature of our constitutional republic has been changed. The majority of people believe our government is a democracy.

There have been a number of amendments added to the Constitution that have inadvertently or otherwise subverted the original intent of the founders. The Supreme Court, for example, has in effect abrogated the Tenth Amendment with its interpretation of the Commerce and the General Welfare clauses in the Constitution. We should disagree with recent actions of the courts and take lawful steps to correct the situation. In addition, the general effect of the Fourteenth, Sixteenth and Seventeenth Amendments have been to empower the federal government at the expense of states' rights.

Do the Fourteenth, Sixteenth, and Seventeenth Amendments violate the intent of the founders? If so, then there is a real conflict between the original intent of the founding fathers and these amendments. It is this writer's opinion that this is what has happened, and that these amendments should be repealed. Where do we go from here? How do we regain freedom? Repealing the Fourteenth Amendment would remove the federal government from interfering in the state's business. Repealing the Sixteenth Amendment would de-fund the federal government. De-funding and de-centralizing the federal government is always a good strategy.

Repealing the Seventeenth Amendment would return the job of appointing U.S. Senators to the state legislators, and out of the hands of the "mob". The "mob" has discovered numerous ways to vote themselves handouts from the federal government. This is accomplished through their popularly elected representatives and senators who promise new and ever expanding entitlements to win votes. The whole system appears to be degenerating into a massive vote-buying scam. Unprincipled men will promise the electorate seemingly almost anything in exchange for votes.

Relevant to the validity of Schiff's and the jurisdictional arguments mentioned above, the subsequent comments should be noted. The Sixteenth Amendment authorizes the uniform collection of taxes in the fifty states by the federal government. This amendment was properly ratified according to Thomas R. Eddlem, the research director for *The New American* magazine.⁵ Eddlem's article "Patriot Beware!" in which he defends this thesis should be required reading for those in the tax protest movement. Eddlem demolishes much of the mythology that is so prevalent today among tax protestors and the larger "patriot" community. There have been a number of challenges to the Sixteenth Amendment since its ratification in 1913. The Supreme Court and lower courts have consistently upheld the constitutionality of this amendment. See attorney James Lanting's

⁵ Thomas R. Eddlem, *The New American*, (Appleton, WI: American Opinion Publishing Inc, 1997), p. 27, 28.

article “A Memorandum Regarding Income Tax Protests” for a survey of the major challenges to the Sixteenth Amendment.⁶ The lower courts, through case law and precedent, have solidified and strengthened the judicial standing of the Sixteenth Amendment. In addition, the federal courts have the authorization of our elected representatives. Congress approves the appointment of federal judges. They also approve funding for the courts and the Internal Revenue Service (IRS). This puts their stamp of approval on the courts, tax system, and collection agency (IRS).

Does the present-day intrusion of the federal government into nearly every aspect of our lives and the accompanying all-time high tax rates represent freedom? Of course not! How do we repair the situation? Do we fight in the courts using arguments that are true but not recognized? This may be a necessary course of action. Are we financially prepared for this course of action? It should be remembered that "original intent" arguments are ridiculed and have been for all practical purposes thrown out of many present day constitutional debates. What is the reaction of the press or members of the Senate when asked to confirm the nomination of a judge who holds to “original intent?” Remember Clarence Thomas and Robert Bork? Our representatives are themselves the product of a dumbed down educational system. We must challenge the prevailing ignorance with serious biblical and constitutional arguments based upon sound research.

Questions concerning the morality of high taxation are not new. There have been many times throughout history that taxes have reached oppressive levels. At the time of Christ, the Roman government ruled Palestine. It could have been argued, and it was, that God was the King of Israel and that the Roman government was a *de facto* tyranny. Consider the imposition of taxes in Israel during the bitter foreign occupation by the Roman government:

The tax itself was looked upon as an inherent religious wrong, as well as civil imposition, and by many the payment of it was considered a sinful act of disloyalty to God.⁷

Alfred Edersheim in his book *Sketches of Jewish Social Life in the days of Christ* adds to this:

But the Roman taxation, which bore upon Israel with such crushing weight, was quite of its own kind – systematic, cruel, relentless, and utterly regardless.⁸

The modern individual does not comprehend or fathom the depravity of Rome. Taxes

6 Attorney James Lanting, “Memorandum Regarding Income Tax Protests” in the *Ordained Servant*, (Carson, ND: Pleroma Press, 1995), Volume Four, Number Four, p. 82.

7 James Orr, General Editor, *The International Standard Bible Encyclopaedia*, Volume Four, (Grand Rapids, Michigan: Eerdmans, 1986), p. 2920.

8 Alfred Edersheim, *Sketches Of Jewish Social life in the days of Jesus*, (Grand Rapids, Michigan: Eerdmans, 1988), p. 53.

during this time in history were severe and arbitrarily collected, and went to support the following:

1. war, conquest, imperialism, destruction and devastation
2. incredible extravagance of the Roman authorities (from emperors to senators, to lesser procurators, magistrates, etc.) Tiberius supported a colony of 300 homosexual boys on the island of Capri for his indulgence; Nero married a homosexual in a public ceremony; others gambled away millions of dollars in one night; drunkenness, sexual immorality, assassination, waste was the rule rather than the exception.
3. building pagan temples and the support of an idolatrous priesthood (involving sexual perversion and demonology)
4. building huge, complex, expensive gladiatorial arenas and the payment of all expenses for games at which thousands of animals and humans were slaughtered [including Christians]
5. a large welfare “dole” in massive proportions that resulted in a huge class of citizens with nothing to do but mischief
6. foreign aid to keep in power "puppet" officials (like the Herods) who were brutal and corrupt
7. support of an empire that arbitrarily and without compassion enslaved large portions of nations and cultures it defeated in war (there were more slaves in first century Rome than free citizens).⁹

The old Roman Republic had long since been corrupted. Against this background of massive corruption and moral perversion, and by what could be argued was nothing more than a *de facto* imperial tyrannical government, Jesus said in Matt 22:19-21 regarding the hated Roman poll tax, "Render therefore to Caesar the things that are Caesar's...." Jesus said this because according to the outworking of God's sovereign plan, the Roman government was a God ordained *de jure* government. Christ's people were to subject themselves to this very government. It should be noted that Caesar was a military dictator who had the approval of the “mob”, not a leader produced by a republican form of government. In addition, there was the cult of Caesar. Caesar was viewed as divine. Paying taxes was a form of submission to Caesar. The Roman government as shown above was far worse than the present U.S. government.

Carl F. Henry has written in his book *Aspects of Christian Social Ethics* about the first three hundred years of Christianity in the Roman Empire:

During the three hundred years when the Roman emperors declared Christianity an illegal religion, Christians were marked as criminals by civil law simply because they were Christian. Against such government the Christian movement generated no revolutionary temper, and to such a government Christian believers pledged their prayers and paid their taxes.¹⁰

Christianity conquered the Roman Empire by the third century. A tax revolt or revolution

9 Paul T. Butler, *What The Bible Says About Civil Government*, (Joplin, Missouri: College Press, 1990), p. 294, 295.

10 Carl F. Henry, *Aspects of Christian Social Ethics*, (Grand Rapids, Michigan: Eerdmans, 1980), p. 180.

did not accomplish this. The Christians followed Christ's example in the area of taxation. This example should not be minimized. In Matthew 17:24-27 we read about Christ's encounter with the Herodians and Pharisees concerning the temple tax. Surely, as Lord of the temple, Christ was immune from this tax. Yet, Jesus paid this tax. Christ's actions have enormous implications for those who call Him Lord. If Jesus instructed His people to pay taxes to Rome, (Matt. 22:19-21) how much more should we be careful to obey present day laws? If Christ is our Lord we should follow His example.

Romans 13:1-7 are verses dealing with the extent of the Christian's duty to civil government. These passages deal with paying taxes and other important directives for Christians. They do not deal with every conceivable question concerning taxation, but nevertheless provide binding principles for the godly. Consider Robert Haldane's comments concerning the Christian's obligation to pay taxes, Romans 13:7, to "the higher powers" or "the powers that be" in 13:1:

It is here explicitly taught that taxes stand by the law of God on the same footing as private debts, which every man is therefore under an equal obligation to discharge.¹¹

Many people today are not familiar with this concept of taxes and private debts having the same standing before the law of God. Noted reformed theologian, Charles Hodge, explains who the type of rulers are we owe these debts to in his commentary on this section of Scripture:

It is clear that this passage [Ro. 13:1,2] is applicable to men living under every form of government...it is the powers that be, the *de facto* government, that is to be regarded as, for the time being, ordained of God.¹²

The Christian's duty of paying taxes even extends to "*de facto*" rulers. If Hodge is correct, then the jurisdictional argument stands in direct conflict with Scripture at this point. Renowned commentator, John Murray, adds his substantial theological influence to the question concerning whom "the powers that be" refer to:

The powers that be refer to the *de facto* magistrates.¹³

Christians especially should think twice before dismissing the insights of these exegetes whose reputations are well known and beyond dispute. If we are to pay taxes to *de facto* magistrates, how much more should we be careful to pay taxes to those representatives properly elected? "*De facto*" rulers may even be those rulers who emerge after a revolution. As will be shown, there has been a radical revolution from within in this

11 Robert Haldane, *An Exposition of Romans*, (McLean, Virginia: MacDonald Publishing Company, 1958), p. 586.

12 Charles Hodge, *Commentary On The Epistle To The Romans*, (Grand Rapids, Michigan: Eerdmans, 1980), p. 407.

13 John Murray, *The Epistle To The Romans*, (Grand Rapids, Michigan: Eerdmans, 1982), p. 150.

country. In truth, failure to pay taxes is rebellion towards God which will result in His judgment (Romans 13:2). It also needs to be noted that the passages in Romans 13:1,2,5 control the proper interpretation and the recipients of taxes in Romans 13:7. There is not a hint anywhere in the writings of the apostle Paul, that believers were to resist Roman taxation.

In his commentary on the *Westminster Confession Of Faith*, G.I. Williamson makes the following observations:

But the Scripture teaches us that civil government comes from God, and that it has authority by the will of God with or without the consent of the governed. This clearly implies that the Christian is to regard the de facto government of any particular country in which he may reside as de jure¹⁴

Does this mean that the Christian must submit to any command from government? Of course not! Williamson explains our duties and the biblical exemptions from unlawful commands:

(1) We ought always to obey the "lawful commands" of our government. We are in any and every instance "to be ready to every good work" (Titus 3:1). (2) We must always obey God rather than man when there is a conflict between the two (Acts 5:29). "We must obey God rather than men." (3) We may resist actively as well as passively if that be necessary to obedience to God. When a civil authority becomes a terror to good works rather than evil, we believe that Christians have the right of active self defense (of life and property) by sanction of law (Ps. 82:4, Prov. 24:11,12 etc.).¹⁵

A popular misinterpretation of Romans 13:1-7 says that if the government is not executing wrath against evildoers, (Romans 13:4) then the Christian is under no obligation to pay taxes to such a government. Proponents of this viewpoint seem to be implying that unless the standard of Romans 13:4 is met substantially, then the government in power has abrogated its authority and individuals are free to disobey laws of their choosing. Abortion is cited as proof that our government is not executing wrath against evildoers. In this case, it is true. However, the government is largely still executing wrath against evildoers. For example, criminals are still being prosecuted for theft, public drunkenness, rape, perjury, and murder to name a few. The law system in America still, in many ways, reflects the influence of biblical teaching. Roman law did not reflect any biblical influence.

What about taxes that go for unjust expenditures? Some tax protestors have attempted to use a moral argument to justify not paying taxes. They say that some of the tax monies go for immoral purposes and they in good conscience cannot pay taxes of this nature. Is the

14 G.I. Williamson, *The Westminster Confession Of Faith*, (Philadelphia, PA: Presbyterian and Reformed Publishing Company, 1964), p. 241.

15 Williamson, p. 241, 242.

Christian obligated to pay these types of taxes? Is this type of argument valid? Haldane addresses this question:

Some persons make a distinction between general and particular taxes, and refuse to pay taxes levied for particular purposes, when these purposes are believed to be bad. But there is nothing that will render it unlawful to pay a particular or specific tax, that will not equally apply to a general tax, any part of which it is believed is to be applied to a bad use. Why are we not accountable for the application of every part of a general tax? Because we have no control over it, and our approbation of it when we pay it is not implied. The same consideration exempts us from any share of responsibility respecting the sinful application of a specific tax.¹⁶

If the moral argument were valid then Christians would never be able to pay any taxes. Haldane correctly points out that not paying specific taxes does not solve the problem. There is always a portion of general taxes that go for immoral purposes. How would the Christian ever decide how much of his general taxes to withhold? Withholding just some taxes is not the solution. Why? Because a portion of the remainder that was paid would still go to unjust expenditures. If you paid only one dollar a portion would still subsidize something evil. If this type of moral argument were valid no Christian could ever pay taxes. In addition, what is intolerable for one Christian would be tolerable to another. It would be difficult to escape subjectivism. And furthermore, placing veto power in the hands of the individual is a form of human autonomy. Would non-believers have this same right to determine which laws they will obey and the ones that will be ignored? If so, what are some of the implications for society? Societies built upon human autonomy are characterized by lawlessness or they become brutal tyrannies.

Rushdoony, in his book *Christianity And The State* has referred to the tax protest movement. What Rushdoony says in this book has relevance to the moral arguments advanced by tax protestors for refusing to pay taxes:

Third, we do have Donatism with reference to the state today in such movements as the tax revolt.¹⁷

Donatism was a perfectionist heresy. People did not want to participate in the sin of the state, so they did not pay taxes. This approach is fundamentally the same as monasticism. Becoming a monk or hermit was a way to escape the evils of the world. The tax protestor's attempt to escape the sins of the state has led to some unintended consequences, namely, the further empowerment of the socialists and pagans who are left in control. When those who believe that government is the solution are left in power, the results are always more government, i.e., higher taxes and more regulations. The modern day tax protestors are becoming culturally ineffectual and irrelevant. By dropping out of

16 Haldane, p. 587.

17 Rushdoony, *Christianity And The State*, (Vallecito, CA: Ross House Books, 1986), p. 108.

society the tax protestor is surrendering cultural ground to the sinful state. Christianity, properly understood, engages culture at every level. Escapism is not the hallmark of Christianity. The righteous man battles against false arguments and does not flee in the face of trouble. See II Corinthians 10:4,5.

What kind of rulers do we have today? Do we still have a constitutional republic? If not, can our leaders be considered part of a *de facto* government? M. Stanton Evans tells us the reality of what has happened in our country:

For the plain reality is that the Constitution as originally adopted, and expounded in *The Federalist*, is no longer with us; the forms and titles remain, there are still entities called states, and there are divisions of administrative function. But the system of limited powers that was supposed to be the palladium of our freedoms has been consigned these fifty years and more to the dustbin of forgotten doctrines.¹⁸

Evans' analysis is sad but true. The Constitution, for all practical purposes, is a forgotten document. The Constitution is supposed to function, as "chains" that will hold down the power of the federal government. Constitutionally speaking, the current federal government is a *de facto* government. There has been a revolutionary judicial takeover from within. This revolution has taken place largely with the consent of those governed. As said earlier the courts are using a different mindset or world view when interpreting the constitution today

In light of this, what should the Christian's attitude towards government be? Should we submit to the laws of the present-day government? We read in 1 Peter 2:13,14:

Submit yourselves to every ordinance of man for the Lord's sake: whether it be to the king, as supreme, Or unto governors, as unto them that are sent by him...

It is significant that at this point in history, Christians and Jews did not have their own independent nations with a king. This indicates that this command transcends history and is relevant today. In 1 Peter 3:1 we learn that the purpose of subjection is to be a witness for Christ that non-believers may be won by our lifestyle. The early Christian apologists were able to say that Christians were the best citizens. It may be necessary to obey unjust laws for "the Lord's sake." For the Christian, the commands of Scripture transcend the arguments for not paying taxes. What is our ultimate authority, Scripture or the arguments and examples of abuse cited by tax protestors? Is it possible to begin using mistaken arguments and outside sources to interpret the Bible? It certainly is, and this has always been a problem that Christians have had to be on guard against. The issue is, which authority will guide our actions?

18 M. Stanton Evans, *The Theme Is Freedom*, (Washington, D.C.: Regnery Publishing, 1994), p. 267.

Many modern tax protestors and “patriots” quote from Patrick Henry's speeches. What they do not seem to realize is that Henry gave his speeches to the Virginia State Legislature. He was an elected representative of the people. To use portions of Henry's speeches to justify actions that go around, or by-pass our elected representatives is to misunderstand him completely. Acting independent of our representatives is the way of anarchy. This is what I fear is the rule governing the actions of many modern "patriots" and tax protestors. Neglecting to work with and through our elected representatives is the heart of the problem with the tax protest movement. The War for Independence was the culmination of a long process. At length, our legislators called us to take up arms against a power that had abrogated its authority.

The War Between the States was similar. The great leaders of the South led their people in a heroic constitutionally justified action against the dangerous abuse of constitutional principles by the North. It is a fact that the North won the war. Because of this the North determined the new direction of the country. The victor in war is always able to impose the terms of victory. The victor writes the history of the war for succeeding generations. During the bitter Reconstruction, the North imposed its will upon the South, e.g., the Fourteenth Amendment. The North's victory has had serious constitutional consequences for our original form of government. The North's victory set the stage for the uninterrupted growth of the federal government. The Sixteenth Amendment is the funding mechanism for the federal government's expansion.

Some individuals in the tax protest and patriot movements have actually discussed the eventuality of various forms of civil revolt. Civil disobedience is only appropriate when the state, through its laws, prohibits Christians from obeying God. If Congress passed a law forbidding tithing to churches, the Christian must obey God rather than man (Acts 5:29) because tithing is an act of worship. The book *In Defense Of Liberty Against Tyrants* was one of the most popular books in America during the time of the War for Independence. This book lays out the biblical conditions that must exist before private individuals can lawfully resist the civil government with the force of arms. The author argues that it is the civil magistrate who must spearhead the resistance against tyranny, before private individuals can justify the use of armed force against an unlawful government. The author explains it like this:

What shall then private men do, if the king will constrain them to serve idols? If the magistrates, or if the magistrates of the place, where these particulars dwell, do oppose these proceedings of the king, let them in God's name obey their leaders, and employ all their means (as in the service of God) to aid the holy and commendable enterprises of those who oppose themselves lawfully against his wicked intention.¹⁹

The two examples in the above paragraphs concerning the Civil War and the War for

¹⁹ Junius Brutus, *A Defense of Liberty Against Tyrants*, (Edmonton, Canada: Still Waters Revival Books, Reprinted from the 1689 translation, 1989), p. 46.

Independence are instances where this pattern of resistance against tyranny was followed. This approach is consistent with our covenantal obligations. Please do not misunderstand me. I am not saying that individuals do not have the right to defend themselves against an unwarranted attack by tyrannical government agents. When facing life and freedom threatening situations, fleeing is best when options permit. The lethal use of force to defend oneself and family may be justified depending upon the circumstances.

Today we have a number of representatives who are calling for the present tax system to be completely scrapped. Let us seize the opportunities that are before us. We must act biblically for change through our representatives. Though we may not agree with our present representatives, they are, by a vote of the people, our representatives. Let us use some of our energy to educate members of Congress and state legislators who can repeal bad amendments and return us to the way of freedom. Biblically speaking it can be argued that it is the magistrate who protects us from tyranny. This is because it is the magistrate who is the God appointed ruler. God providentially appoints the rulers, who are in ideal circumstances elected by us. It is past time to support freedom-loving representatives who will repeal unjust laws and cut the funding of government schools and other unconstitutional freedom eroding agencies.

We must not forget the example of the apostle Paul and the implications that this holds for us. The apostle Paul paid taxes that were oppressive and unjust and did not drop out of the system of his day. Paul recognized that the civil government was a divinely created institution. In fact, he went so far as to say in Acts 25:10, "I stand at Caesar's judgment seat where I ought to be judged." Paul recognized the Roman government as legitimate in spite of its corruption. How many tax protestors today could say this? Paul was not capitulating to tyranny: he was working within the system by appealing to his Roman citizenship as a tool. Like Paul, consider the example of Azariah, the chief priest who opposed King Uzziah:

It appertaineth not unto thee, Uzziah, to burn incense unto the Lord....Go out of the Sanctuary for thou hast trespassed....

II Chron. 26:18.

The example of Azariah should inspire Christians to speak out against government corruption. Azariah did not flee in the face of government wickedness. If Christians are to be the salt and light of society then running for public office may be necessary. Kevin Swanson, author of *The Second Mayflower*, is an example of a Christian who is trying to be a solution. Kevin has run for governor of the State of Colorado and the U.S. Senate. His campaigns have resulted in opportunities for himself and his church to talk about godly principles for government. Elected representatives are in a unique position to change oppressive tax laws. Dropping out of society makes it extremely difficult to educate politicians, or anyone else. Leaving the system allows socialists and other non-believers to win by default.

As Christian reconstructionists we know this is exactly what has happened when the church, influenced by dispensationalism, teaches their people that Christians have no responsibilities in the areas of culture. The consequence of this theology is that many Christians withdraw from society. Dispensationalism is a new system of interpreting the Bible, which began in the early nineteenth century. The theology of this system assigns to the church a roll of fulfilling heavenly purposes only, the saving of souls, waiting for the rapture, trying to figure out the identity of the anti-Christ, eating and retreating, other unworldly activities, etc. When tax protestors drop out of society, this may very well be a secular counterpart to the dispensational disengagement from society.

Ideas have consequences. If the ideas are false, the consequences can be disastrous. By repudiating a number of mistaken theologies and strategies we can get back on track so that government excesses and abuses can be corrected. Dropping out of the system will make us culturally irrelevant. Besides, short-term solutions ultimately fail. We are in a war of ideas. We need to change peoples' minds, their world view. It will not be an easy task, but one that can be accomplished. This will take dedication and preparation on our part for a long-term battle. If we remain unwavering, then our children's children will again taste the freedom of our forefathers.

Christ calls us to disciple the nations in Matt. 28:18-20. We are given a cultural mandate in Genesis 1:26-28, which is carried out through the Great Commission. We can accomplish the task of reclaiming our freedoms through teaching and preaching the whole counsel of God. We must have patience and apply wisdom. Flash in the pan activism accomplishes nothing of lasting value. Flash in the pan activists usually end up becoming apathetic beer drinkers. It has been said that we must "think generationally." We must see that our fight to regain freedom is a long-term multi-generation battle. Our children will see positive change as a result of our allegiance to the cause of freedom. It is interesting to note that many tax protestors who claim to be Christian have in many cases been led astray by a pessimistic, dispensational eschatology (a view of history, which believes in the ultimate defeat of God's people). Fallacious belief systems have serious, culturally debilitating consequences. Our lives must be built upon the solid Rock that is Christ. The gospel will triumph in history (Dan. 2:34,35; Matt. 13:31-33). The belief in either Christian or materialistic evolutionary origins determines how we live. Likewise, those obsessed with the end times can suffer a cultural paralysis, which prevents a meaningful contribution towards building a Christian society. Origins and eschatology can be either positive or negative. The Christian must carefully consider Scripture before taking action.

It is important to recover and relearn the "original intent" of the founding fathers. Study in this area is valuable. Nothing said in this article should be interpreted as ridiculing constitutionalists who are engaging in serious historical research. Battles should happen on many different fronts. The results of serious research should be presented at all levels of our democratic process, especially to our elected representatives. This goes back to my idea of picking our battles. Where can we be most effective? Adopting strategies that will bankrupt the system have not been carefully thought out. This is actually seen as a

possible strategy by some tax protestors. It is not in anyone's interest to help precipitate a financial collapse. The resulting ugly, bloody anarchy would more than likely lead to a severe police and military crackdown. It should not be forgotten that "totalitarianism is built upon the ashes of anarchy." The freedoms we enjoy today could very well be lost. An oppressive government may be better than complete anarchy. The founding fathers of our nation had taxation without representation. Today we have taxation with representation. Let's change our representatives.

Our current representatives tolerate and perpetuate the present system. It has been said, "politics is dirty". This is true, however, it is no excuse for apathy and lack of involvement. Elected officials must be educated and confronted with constitutional facts. If they do not respond favorably to valid constitutional arguments, then they must be voted out. New political parties may be needed. Christians should run for public office and advance the cause of freedom. The Christian's cultural involvement will open many significant opportunities for proclaiming the gospel and restoring our lost freedoms.

When tax protestors leave the system and encourage others to do so, they are starting little brush fires or crises for the government. This plays right into the hands of the socialists who use the occasion to call for more monies to be appropriated to the IRS to fight subversion of the system. This phenomenon has been appropriately labeled "government by crisis." The federal government loves crises. This allows them to justify an ever-greater intrusion into our lives in the name of preserving the system. This trend is well documented. Those in power will not relinquish it without a fight.

Contrary to what some tax protestors are saying, very few people have successfully escaped the tax system. Those out of the system, for obvious reasons, do not broadcast it. In order to protect themselves, they must lay low. This approach is at odds with cultural involvement. Dropping out of society and hunkering down, hiding from the IRS, is a self-defeating strategy.

Writing on certain controversial but justifiable topics may require using an alias. The founding fathers of our nation used this approach. It may be appropriate to use separate newsletters and mailing addresses so as not to unnecessarily cause some tyrannical bureaucrat to begin oppressive investigations against innocent parties. Christian charity demands that actions on our part not endanger our families and brothers and sisters. Moreover, it should not be forgotten that many agents of the federal government could not care less about Boston Tea Party's, Schiff's or anyone else's arguments, they simply believe in raw power. Some government agents shoot first and maybe ask questions later. Remember the federal government attack on Randy Weaver and the Branch Davidians.

Jury members do not feel sympathy for most tax protestors. Why? Jury members themselves pay taxes and as a rule resent those whom they perceive are trying to take advantage of the system. Jury members may also believe the tax protestor is cheating the system and this is why their tax rates keep going up. By dropping out of the system, the tax protestor is not attempting to reach any kind of unanimity with the average tax-paying

citizen. A consensus has to be built politically before laws can be changed.

Attorney David G. Hagopian has written a valuable two part article “Render To All What Is Due Them” in the *Ordained Servant*. Hagopian's scholarly article deals with the biblical requirement of paying taxes to the state. In his thoroughgoing article, Hagopian addresses and provides a biblically based answer to the jurisdictional or "nature of government" argument that some tax protestors use. Some of Hagopian's relevant comments follow:

Some tax resistance advocates argue that if a given tax is not lawfully imposed, it is not rightfully due. We are only to render to Caesar what is his, they tell us, and we can only give back to Caesar that to which he is entitled in the first place. To be sure, the state often attempts to get more than its due, and this argument may be well-founded, depending upon the circumstances.

To begin with, this argument depends upon the type of government in power. While we have already noted that our obligation to obey rulers and pay taxes to them does not depend upon the type of government in power, the type of government in power does dictate the resource available to the tax resister in any given circumstance. To illustrate, a believer in Imperial Rome simply did not have all of the means of recourse available to a believer in twentieth century America. Whereas a tax revolt may very well have cost you your life in Imperial Rome as it did with Judas of Galilee, it may cost you your life savings in twentieth century America! This is simply to say that the consequences of resisting a given tax will vary depending upon the circumstances in which the believer finds himself. And let us never be so myopic as to forget that some modern believers may find themselves in countries more like Imperial Rome than modern America.²⁰

Another relevant article in regard to a proper Christian course of action is “The Civil Order—A Covenantal View” by Michael Paul Turi, a former advocate of the “patriot tax protest movement” in the *Chalcedon Report*.²¹ Turi deals with the apostle Paul's instruction to Christians in Romans 13:1-7 regarding subjection to the state. Turi argues that our present tax system is Christ's chastisement of His church. Those who refuse to pay taxes may very well be rebelling against Christ's chastisement. The fruit of submitting to Christ's chastisement will surely bring about a reawakening to God's principles for government that alone can bring freedom.

The Tenth District Federal Court, according to Devvy Kidd (former candidate for U.S. Congress in the State of California), will not listen to any more tax protest cases.²² Why?

20 David Hagopian, Esq. “Render To All What Is Due Them” in the *Ordained Servant*, (Carson, ND: Pleroma Press, 1995), Volume Four, Number Four, p. 80, 81.

21 Michael Paul Turi, “The Civil Order—A Covenantal View” in the *Chalcedon Report*, (Vallecito, CA: Calaveras Press, 1995), p. 16-19.

22 Devvy Kidd, Lecture given at Citizens For The Constitution, Denver, CO, 1995.

The Court is tired of hearing what they perceive to be fraudulent, moronic arguments. Unfortunately, in a number of cases this is precisely what has happened. Every one loses when bogus arguments take the place of serious research. Many tax protestors have become nothing more than guinea pigs for someone's latest theory on how to escape the system. Finally, those who write on tax protest strategies should offer disclaimers if they are not trained in the law and competent to give legal advice. They should also obtain an indemnification bond (similar to malpractice insurance) to protect those who follow their advice and end up in the "crossbar hotel".

Are there reasons for hope? Educating politicians with biblical and constitutional arguments will prove very effective. Why? God honors faithfulness to His covenant in history. The word of God does not return void (Isaiah 55:11). In summary, it should be remembered that Christians are to follow Christ's commands set forth in Scripture. We should use all the legal means presently available to us in correcting our unjust system. The current unconstitutional tax structure can be changed by involvement in the political system. Confrontation with tax officials using arguments such as those offered by a number of tax protestors will be unsuccessful. Why? Because they are Anabaptistic (a radical individualistic approach to government) and destructive to social order which is necessary for society to exist. Tax protest strategies which advocate that people leave the system are incapable of producing a positive, lasting change in society because at the core of these arguments is a non-biblical presupposition of human autonomy. In addition, they are not seeking to bring about change through the elected magistrate. The covenantal approach is uniquely reformed and one that takes seriously divinely appointed representatives. Rushdoony sets before us some important thoughts on history and a proper course of action:

The Anabaptist despaired of any hope in civil government. They sought a radical separation from the world which, while stressing a voluntary church and a "spiritual" reformation, was marked by a surrender of civil order as evil and beyond redemption. Extremists in Anabaptism sought to establish their own civil order of the saints by revolution, but most withdrew and regarded both the state and the church which worked with the framework of civil order as false and even evil. To most princes and churchmen, it was the Anabaptist solution which was evil. It was imperative thus for Calvin to avoid any association of his movement with Anabaptism, with which he emphatically disagreed.

As a result, Calvin strongly stressed civil obedience while allowing for ordered change through civil magistrates. The Renaissance was an era of statism, tyranny, and corruption. Revolt made sense to many and was very much in the air. For Calvinism to have fanned the fires of civil revolt would have been fatal. An analogy to the present can be made. I find, wherever I speak, churchmen, as they hear of the persecution of Christians, and encroachments on religious freedom in the United States, are quick about asking if it is not about time to resort to arms! I find it imperative to

emphasize civil obedience, I stress the fact that a very, very large number of church members do not vote; very, very few ever contribute to a political campaign, and fewer are active in politics. When the means of peaceful solutions can readily give us victory, to talk about suicidal violence is morally wrong. We have a battle to wage peacefully in the courts and in legislative bodies. Calvin was concerned with avoiding an ungodly disaster; so too must we be concerned.²³

As shown by Rushdoony, John Calvin, the Protestant Reformer, believed in “ordered change through civil magistrates.” This writer knows of individuals in the tax protest movement who are not active politically, and in some cases have never even voted. Hopefully, the wisdom of Calvin is not lost to those who profess reformed convictions. It has been said, “The power to tax is the power to control and destroy.” This is true. One of my disagreements with tax protestors is one of biblical strategy on how to regain freedom and liberty. On certain issues, they may be theoretically correct. Being theoretically correct does not justify breaking even inequitable laws, especially when we have a process available to change the situation.

It seems as if the authors of the various books protesting taxes have rarely targeted their elected representatives with their arguments. Have these authors sought out meetings with their representatives or their staff? If the tax protestor goes to the court with his arguments, then he should make sure the arguments are constitutionally sound. How can this be accomplished? If an elected representative will back the case by saying that in their opinion the case has merit, this adds enormous credibility and weight to the case. If the elected representative agrees with the arguments then this creates better opportunities to convince our fellow citizens. We cannot afford to present flawed and dubious arguments to the court. This hurts all future cases by creating a prejudice against tax cases. The Tenth District Federal Court is a case in point.

In conclusion, the commands of Scripture transcend tax protest arguments and strategies. Therefore, the believer must pay taxes, pray for relief, and work to change society. We are in a war of ideas, a cultural war of conflicting world views. Any strategy that leaves out declaring the whole counsel of God is doomed to failure. Fallen men do not like freedom. They love slavery even to the state. If this is doubted, consider the likelihood of scrapping the present socialist "Social Security" system. Demolishing this cultural idol is unthinkable even for many Christians. Today, men look to the government for salvation and all their needs. This view of government is nothing short of idolatry on man's part. How do we overcome this world view which in reality fuels the escalation of taxes and government regulations? The tax protest movement does not address the real roots of the problems today. Regeneration must take place first. The result of regeneration will be a love for freedom and self-responsibility. Jesus came to set men free.

From God's perspective our government is in a qualified sense *de jure*. If this is true, then

²³ Rushdoony, *Christianity And The State*, p. 101.

not only should we pay taxes, we should recognize that the present government has been providentially established and continues in power by God's sovereignty. From man's perspective our government would appear to be a *de facto* government. We must endeavor to see things from God's perspective. Why? Because God is God and He is sovereign. In addition, God is the Creator and we are His creatures. The Christian is obligated to do the will of God. The doctrine of God's sovereignty does not mean that we resign ourselves to defeat. On the contrary, this doctrine gives us the theological basis for working all the harder for the cause of freedom, and if it pleases God, then perhaps He will grant us deliverance. The book of Judges tells of God's chastisements and the subsequent deliverance of His people.

The state is God's creation for good and order in society, and therefore has moral authority to do many things including the levying of taxes. Today, and at many times in history, the state has been an instrument of man's self-imposed slavery. Men sell themselves into slavery for the illusion of security. The rebuilding of society happens through the preaching of the gospel. The work of discipleship for a nation begins by teaching God's principles for all of life. This, and this alone, will reverse the trend towards socialism or the complete takeover by the federal government. As the Christian learns these principles he has a basis for speaking out against oppressive and unjust taxation. We must be actively engaged in fighting against the idolatry of statism and maintain a principled opposition against all forms of tyranny. For those who believe in the continual advancement of Christ's kingdom in history there is hope. We must press the claims of Christ's Lordship in every area of life including the state. Christ is indeed the Lord of the state.

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