



December  
6, 2014

## WORLD STEWARDSHIP DAY

# Financing the Establishment of the Kingdom

*“Render therefore to all their due: taxes to whom taxes are due,  
customs to whom customs, fear to whom fear,  
honor to whom honor” (Romans 13:7).*

**OPENING HYMN:**  
Adventist  
Hymnal, no. 571

**SCRIPTURE  
READING:**  
Romans 13:7

**CLOSING HYMN:**  
Adventist  
Hymnal, no. 572

**SERMON**

**T**HE FIRST TIME Jesus came was so important for humanity, that we have divided our history into before and after Christ. A similar impact will be felt at His second coming, because before it happens we talk about an economy of sin, and after the event there will only be an economy of grace.

In the meantime, in this economy of sin in which we live, one of its components is money, a resource that we cannot do without in our modern lives. Let's be honest: can you imagine this life without money? Is money necessary? Is it possible to spend your whole life without money? What is the role of money in the lives of God's children? And if money is important for individuals, is it important for organizations? Does the church need money?

### **Money and the kingdoms of the world**

According to Matthew 4:8, when the Bible refers to the governments of the nations of

earth, they are called “the kingdoms of the world”; and according to Matthew 3:2 when we are referring to the kingdom of God, it is called “the kingdom of heaven.” One of the kingdoms of the world is the United States, whose government projected a spending budget in 2010 of 3.55 trillion dollars. From this enormous sum, 663 billion were for defense, 46 billion were for education, 76 billion were for health, among other figures. Now we ask: Where does the most powerful country in the world obtain those colossal amounts of money to finance itself? There is only one possible answer: through the payment of taxes of its citizens!

Could the kingdoms of the world defend their practice of collecting taxes based on the Bible? Of course! Surely they would begin by quoting Romans 13:1, “Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God.” Then

they would add verse 6, “For because of this you also pay taxes,” and would conclude with verse 7, “Render therefore to all their due: taxes to whom taxes are due, customs to whom customs.”

Now, what would happen if the citizens stopped paying taxes to the most powerful government on earth? The country would sink into complete bankruptcy! And it is clear that the authorities would never allow that. To avoid this, the government of the United States counts on a special agency, The Internal Revenue Service (IRS), whose mission is to make sure all citizens pay their taxes. Of course, the IRS is famous for making sure no one evades taxes.

Al Capote, the mafia lord who always evaded the law when arrested, was sentenced to eleven years in prison and a fine of 80,000 dollars for not paying taxes. Julio César Chávez, former world boxing champion, was fined 6 million dollars for tax evasion. Pete Rose, a famous baseball player, was condemned to 5 months in prison and 50,000 dollars in fines for the same crime. And outside the United States, Luciano Pavarotti, the famous Italian tenor, was sentenced to pay 11 million dollars for tax evasion. Why didn't they pay taxes? Because of a reason common to all people: greed, dishonesty, and covetousness. Let's remember these motives.

An old saying states: “There are two things you cannot avoid: death and taxes.” The laws of the United States are stringent in their demand for payment of taxes. You even have to pay taxes on money earned from betting! Joseph Nunan, commissioner of the IRS in the forties, made a bet of 1,800 dollars that Harry Truman would win the presidential elections. Nunan won the bet, but forgot to declare his winnings. The result? He was accused of tax evasion! He lost his job, and was forced to pay a penalty.

If this is how things are in the kingdoms of the world, about the kingdom of God? If money is important to the kingdoms of this world, is it also important to the kingdom of heaven? What importance does

money have to God? How does the kingdom of heaven finance its operations here on earth? Is tithe a type of tax?

### **Money and the kingdom of heaven**

We have already seen that, with God's authority, the nations charge taxes to finance their governments. If the kingdom of heaven is near as was announced by Jesus at His first coming; and if His government is here, among us, how does He finance all of His activities? We are clear on the fact that our prayers, reading our Bibles in one year and fasting are all important in the broad context of the kingdom of heaven; but it is not through those practices that heavens operations on earth are paid. Then how? There is only one possible answer: With hard and fast money! Any organization, whether it intends to be lucrative or not, needs money to finance its operations, and the church is no exception.

Now, why should the church finance its activities towards the establishment of the final kingdom of God with money? Simple, because God has set it up that way! Let's carefully read the following quote inspired by the Holy Spirit, “God's money is to be used to carry forward in His own way the work that He has declared must be done in our world” (*Evangelism*, p. 126). What is that work? The preaching of the gospel; and the quote says this is financed with “God's money”! And where does God have His money? Another quote from the same inspiration will give us the answer, “Should means flow into the treasury exactly according to God's plan—a tenth of all the increase—there would be abundance to carry forward His work” (*Ibid*, p. 252).

Note that the first quote refers to “God's money.” It belongs to God; it is God's money. Since the only source of financial resources that the church has to fulfill the mission is tithe, it is clear that this is the money referred to in the quote and that according to Malachi 3:10, should be all be brought so that the temple will have funds. These are the methods alluded to in the second

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quote, which should flow into the treasury, which is the granary, “exactly according to God’s plan.”

Now observe that both the Bible and the Spirit of Prophecy define this amount exactly, establishing that it is “at tenth of all earnings.” As a result, if it were this way, “there would be abundance to carry forward His work.” This indicates that such abundance does not exist; precisely because there is no accuracy in returning to God money that He has already defined as His. That is God’s money, and He has already indicated what it should be used for. But, is this the only purpose why we are asked for exact faithfulness in relation to tithe and offering?

### **Fiscal evasion and its risks**

The Bible establishes the punishment for those who rebel against the laws of the state, and of course, this includes the laws that condemn fiscal evasion. Romans 13:2 says, “Therefore whoever resists the authority resists the ordinance of God, and those who resist will bring judgment on themselves.” A good example of this is what happened with UBS, a large Swiss bank, which agreed to pay 780 million dollars to the US treasury for having helped US citizens evade taxes. The bank was also forced to give a list of names of the tax evaders, which had accumulated accounts with 20 million dollars, and now had to face justice in their country.

Alexander Acosta, U.S. Attorney for Southern District of Florida, explains reason for this behavior, “This was not simply an oversight when it comes to the law, but a deliberate crime motivated by greed.”

Some governments demand more than thirty percent in taxes. For example, in Denmark, individual tax is between thirty-eight to fifty-nine percent. However, God’s government demands only ten percent, and although it is not tax, the comparison is useful in order to understand why money is important for financing the mission of the church. Without the money that is the product of the faithfulness of each church member,

there would simply be no abundance of financial resources that are needed to “used to carry forward in His own way the work that He has declared must be done in our world.”

Tithe and taxes are not comparable, because tithe is much more than tax, since it’s designed to eliminate the greed, covetousness, and selfishness found in the heart of all evaders; taxes on the other hand are simply the obligation of citizenship. Just as there are tax evaders, in the same way there are tithe evaders; and just as the kingdoms of the world lose financial potential due to fiscal evasion, in the same way the kingdom of heaven loses financial potential for its mission due to evasion and inaccurate returns in tithe. Let’s not forget that “Should means flow into the treasury exactly according to God’s plan—a tenth of all the increase—there would be abundance to carry forward His work.”

### **Conclusion and appeal**

It is amazing that lawyer deems the evasion of taxes as a “deliberate crime,” and that he explains that greed is what motivates those who commit this crime. The return of exact tithe, could that also be considered a “deliberate crime?” The purpose of taxes is to finance the operations of a government, but the purpose of tithe is to finance the preaching of the gospel, so the kingdom of Christ can be established on this earth. Also, it is also meant to tear away selfishness and greed from our hearts so we can have access to a place in that kingdom. Is there a comparison between the two purposes? None!

Then, if both behaviors are criminal, which is worse? The logical answer to this question helps us to understand why this matter of tithe money is so important to us and to God. For us, because we need to be faithful and exact in our tithe, so we will not be judged by any court as dishonest; and for God, because if we allow Him to overcome selfishness and dishonesty associated with greed in our hearts, He will be able to place our heart in the vault of the bank in the kingdom of heav-

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en, in the place where “rust does not corrupt nor moth destroy.” How many of you desire for your heart to be safe in the vault of the heavenly bank? It is true that salvation is only by grace, but it is also true that without faithfulness no one will see God. Therefore, would you like to reaffirm your decision to be faithful to God with

your tithe and offerings and in everything He asks of you? If that is your decision, I invite you to stand before God. Let's pray . . .

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*Javier Mejía, director of the Stewardship Department  
of the Inter-American Division*