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Statement Of Purpose

*Ordained Servant* exists to provide solid materials for the equipping of office-bearers to serve more faithfully. The goal of this journal is to assist the ordained servants of the church to become more fruitful in their particular ministry so that they in turn will be more capable to prepare God’s people for works of service. To attain this goal *Ordained Servant* will include articles (both old and new) of a theoretical and practical nature with the emphasis tending toward practical articles wrestling with perennial and thorny problems encountered by office-bearers.

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1. *Ordained Servant* publishes articles inculcating biblical presbyterianism in accord with the constitution of the Orthodox Presbyterian Church and helpful articles from collateral Reformed traditions; however, views expressed by the writers do not necessarily represent the position of *Ordained Servant* or of the Church.

2. *Ordained Servant* occasionally publishes articles on issues on which differing positions are taken by officers in good standing in the Orthodox Presbyterian Church. *Ordained Servant* does not intend to take a partisan stand, but welcomes articles from various viewpoints in harmony with the constitution of the Orthodox Presbyterian Church.

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*Ordained Servant* — Vol. 4, No. 4
This issue marks the completion of a fourth year of publication for *Ordained Servant*. It is quite natural, therefore, that from time to time we have had inquiries concerning the availability of past issues. We had reached the place where we could no longer supply *all* past issue. However, arrangements have now been made with the publisher to make these available again as follows: (1) For all back issue from previous years (1992 through 1994—eleven issues in all) the cost has been set at $27. It should be noted that this is a 20% reduction in the original price. This opportunity will remain available, postage paid, until the end of this year. (2) There may also be some who only need the back issues from 1992, or 1992-1993. These will also be available at the cost of $9 for any back year. Be sure to send orders for these to the Publisher, *not* to the editor, and before the end of 1995. The publisher’s address is: Mr. Stephen Sturlaugson, *Pleroma Press*, Box 242, Carson N.D. 58529

In this issue of *Ordained Servant* we conclude Attorney David Hagopian’s fine study of the issues involved in civil disobedience, with special reference to that form of disobedience known as tax protest (the refusal to pay income tax). In a day in which there is (in our view) a marked tendency for the State to go too far in imposing its authority over us, and evidence of a rising tide of resistance on the part of many citizens, it is imperative that orthodox Christians have a clear understanding of what the Biblical principles are. We would welcome contributions from others among the office-bearers who read this journal who have given this matter their careful consideration.

We are glad to see the widespread interest in the valuable symposium entitled *Order in the Offices*, edited by Rev. Mark R. Brown. And while we have already made positive comments on the value of this book in *New Horizons*, we were particularly impressed by the extensive review of this book by Rev. Sherman Isbell in the Spring 1995 issue of *The Reformed Presbyterian Magazine*. Rev. Isbell is well informed concerning the views of eminent Presbyterian authorities past and present, and is therefore able to make some rather pointed criticism of some of the claims made in *Order in the Offices*. We are grateful for permission to reprint this fine review and hope that it will promote further constructive discussion and interaction with respect to the permanent offices that Christ has set in the Church.

We all know what a powerful tool the printing press was during the Reformation. Indeed, it is hard to imagine that this great renewal could have spread so quickly without it. Try to imagine, then, what the electronic revolution, and the information superhighway could do for the spread of the gospel. Technology can, of course, be used for evil (the printing press certainly has been). But thank God it can also be used for good. It is with this in mind that the Christian Education Committee of the Orthodox Presbyterian Church has sought to find the best way to make use of this tool by our denomination. Pastor Larry Wilson, a member of the Committee who has worked on this project, introduces it to you in this issue.

Perhaps you would be willing to contribute something to this publication. We welcome submissions and request that they be sent, if possible, on computer disk (either DOS or Macintosh format). If you do not use a computer, please send material in a clearly typed manuscript. While we cannot promise to publish everything that we receive, we do promise that anything that is sent to us will receive serious consideration. We also welcome suggestions from you for material that you believe is needed, even if you do not feel competent to write it. It is our desire to serve the Lord of the Church, and the Church of the Lord, by striving to bring the light of God’s Word to bear on even the most difficult problems faced by those who are ordained to the permanent offices of the church.

Please send all such material to the editor, 119 Normal College Ave., Sheldon, IA 51201-1318.
In the last issue of Ordained Servant (Vol. 4, No. 3, July, 1995), we had an opportunity to examine what Scripture teaches about our general duty to obey civil government. In particular, we saw that all authority comes from God who vests civil rulers with legitimate, albeit derivative, authority here on earth. We also saw that God commands us generally to obey civil authorities — even when they are evil or may permit evil in our midst. According to Scripture, Christians must disobey civil authorities only (1) when they are commanded to sin (either by being commanded to do what God forbids or by being forbidden to do what God commands) and (2) when that command to sin leaves them with no legal means by which they can obey God. Generally, obedience to God will require us to obey man. Sometimes, however, obedience to God will require us to disobey man. In those situations, we must “obey God rather than man” (Acts 5:29).

With the general principles regarding our obligation to obey civil authorities firmly in place, we can now focus on one particular aspect of that general obedience: the obligation to pay our taxes. This article, then, picks up where the previous article left off. Whereas the previous article focused on our responsibility to render honor to Caesar, this article focuses on rendering our taxes to him. Toward that end, this article will explain the relevant biblical standard regarding our obligation to pay taxes, and thereafter, apply that standard to some of the issues facing modern taxpayers by examining some of the common arguments against paying taxes to see just where they fall short of the relevant biblical standard.

EXPLAINING THE RELEVANT BIBLICAL STANDARD

As the supreme standard for everything we believe and do, Scripture speaks to every area of life, whether explicitly or implicitly. Even assuming for the moment that Scripture has nothing explicit to say about our obligation to pay taxes, Scripture has quite a bit to say about our general obligation to obey the state — so much, in fact, that our obligation to pay taxes can be deduced by good and necessary consequence therefrom.

Provided the state imposes a particular tax on its citizens by force of law, those citizens would be obligated to obey the state by paying that tax. Put differently, paying taxes is simply one form of obedience Christians generally owe the state. And that general duty to pay taxes persists until the tax resister satisfactorily proves that the particular tax in question would force him to sin without leaving him a legal means by which to obey God.

Romans 13:6-8

Even though the duty to pay taxes follows from the general duty to obey the state taught in Scripture, Scripture also has quite a bit to say about paying taxes in particular. Interestingly, Paul himself fuses the general duty to obey governing authorities with the duty to render taxes to them. After exhorting the believers in Rome to obey “the governing authorities” because they are established by God, he moves fluidly to the duty incumbent upon them to pay their taxes:

“Let every person be in subjection to the governing authorities. For there is no authority except from God and those which exist are established by God. Therefore he who resists authority has opposed the ordinance of God; and they who have opposed will receive condemnation upon themselves. For rulers are not a cause of fear for good behavior, but for evil. Do you want to have no fear of authority? Do what is good, and you will have praise from the same; for it is a minister of God to you for good. But if you do what is evil, be afraid; for it does not bear the sword for nothing; for it is a minister of God, an avenger who brings wrath upon the one who practices evil. Wherefore it is necessary to be in subjection, not only because of wrath, but also for conscience’ sake. For because of this you also pay taxes, for rulers are servants of God, devoting themselves to this very thing. Render to all what is due them: tax to whom tax is due; custom to whom custom; fear to whom fear; honor to whom honor. Owe nothing to anyone except to love one another…” (Rom. 13:1-8a).
In this passage, Paul makes several points about our duty to pay taxes. First, he gives us numerous reasons why we ought to obey the state by paying our taxes: (1) the governing authorities have been ordained by God (v. 1); (2) those who resist the governing authorities resist God and consequently, will incur spiritual and temporal judgment (v. 2-4); (3) those who obey governing authorities generally provide a sound Christian testimony (v. 3; cf. 1 Pet. 2:15); (4) God has commanded us to obey and to pay taxes (vv. 1, 7) and, by His grace, convicts us in our consciences that it is the right thing to do (v. 5-6); (5) God has not only ordained the end of civil government, He has also ordained the payment of taxes as one of the means of accomplishing that end (v. 6); and (6) the command to render what is due literally means that we are to return it — to give it back to the governing authorities who are rightfully entitled to it, such that our tax payment, properly understood, is a due or debt owed (vv. 7-8).

Second, we are to pay whatever is due to whomever it is due, including, but not limited to, customs and tributes. Paul mentions two different types of taxes — phoros (“tribute,” a land and capitation tax) and telos (“custom,” imposts or duties levied on merchandise) — not as an exhaustive list, but as a representative list, of the types of taxes subjects are to render to their civil rulers. “(B)y custom and tribute,” writes John Calvin, Paul does “not simply mean customs duties and imposts, but other revenues also.” [Calvin’s Commentaries: The Epistles of Paul to the Romans and Thessalonians (Rom. 13:7), p. 284.] Thus, our obligation to render what is due is not just limited to the types of taxes explicitly mentioned in this passage.

Third, the obligation to pay taxes, like the obligation to obey, is not limited to a particular form of government; we must obey, and render taxes to, the de facto government, no matter what form it may take. It just so happens that the “governing authorities” Paul and his readers had in mind when he wrote Romans was the cruel, barbaric, and oppressive Roman Empire. This fact has tremendous implications for us today. If obedience and taxes were to be rendered to the cruel, barbaric, and oppressive Roman Empire, then all the more are they to be rendered today. While our government is far from perfect, on the whole, it is far less cruel, barbaric, and oppressive than was Imperial Rome.

Matthew 22:15-22

As we have seen, Paul traces out the inescapable connection between obeying civil rulers in general and paying taxes to them in particular. But Paul was simply echoing the words of our Lord, who taught the same truth. In Matthew 22:15-22 and its parallel passages in the other synoptic gospels (Mk. 12:13-17; Lk. 20:20-26), we read about the Pharisees and the Herodians approaching Christ and asking Him whether it is lawful to pay the poll tax to Caesar:

“Then the Pharisees went and counseled together how they might trap Him in what He said. And they sent their disciples to Him, along with the Herodians, saying, ‘Teacher, we know that You are truthful and teach the way of God in truth, and defer to no one; for You are not partial to any. Tell us therefore, what do You think? Is it lawful to give a poll tax to Caesar, or not?’ But Jesus perceived their malice, and said, ‘Why are you testing Me, you hypocrites? Show Me the coin used for the poll-tax.’ And they brought Him a denarius. And He said to them, ‘Whose likeness and inscription is this?’ They said to Him, ‘Caesar’s.’ Then He said to them, ‘Then render to Caesar the things that are Caesar’s; and to God the things that are God’s.’ And hearing this, they marveled, and leaving Him, they went away.’”

The poll tax mentioned in this passage was levied by the Romans against the Jews beginning in A.D. 6 when Judea became a Roman province. When imposed for the first time, it provoked the rebellion of Judas the Galilean recorded in Acts 5:37 and discussed in more detail below. The Herodians favored the tax, but the Zealots, Pharisees, and people resented it. The Pharisees and the Herodians, though common adversaries in New Testament times on the very issue of rendering obedience and taxes to the Roman Empire, found themselves in common alliance in this instance to trap Christ in His words, trying to impale him on the horns of a serious dilemma. Should the authority of Caesar be recognized and the poll tax be paid to him? If Christ were to have affirmed payment of the poll tax to Caesar, he would no doubt have pleased the Herodians but would have made Himself an even greater enemy of the Pharisees and an enemy of the people who shared popular resentment to the poll tax as an unlawful imposition by a heathen government. If, by contrast, Christ were to have denied that the poll tax be paid, he would have made Himself out to be an enemy of the state and possibly, subject Himself to the charge of sedition.

Knowing the common understanding that “he is king of the country whose coin is current in the country,”
Christ simply asked His inquirers to produce the coin used to pay the poll tax. With that simple request, He had already answered the question put to Him. The exact coin produced cannot be known for sure, but it most certainly bore the image either of Augustus or of Tiberius. In all likelihood, it was the coin then in use bearing on one side the bust of Tiberius adorned with a laurel wreath as a sign of divinity along with an inscription reading, “Tiberius Caesar Augustus Son of the Divine Augustus,” and bearing on the other side, an image of Tiberius seated on the throne with an inscription reading, “High Priest.”

By producing the coin, Christ’s inquirers tacitly admitted that they already recognized Caesar’s authority over them since coins were symbols of the power of a ruler over the people that used them. While Christ taught that Caesar possessed civil authority, He also taught that Caesar had no religious authority. Highlighting this distinction, Christ responded that his inquirers should render to Caesar that which is consistent with his civil authority, but Jesus also limited that civil authority by reminding his inquirers that God alone possesses ultimate authority. We are to render obedience and taxes to Caesar since they are his due, but we are to render everything to God. And we ought to render religious worship to God alone. Christ thus answered affirmatively the question put to Him by stressing that Caesar is to receive his due. But by limiting divine honor to God alone, and by pointing out that God is the source of all authority, He also distinguished between civil and religious authority. Far from setting the kingdom of God against the kingdom of Caesar, Christ responded that we are to give each their due — that we are under obligation to each but under ultimate obligation to God alone.

Matthew 17:24-27

The exchange between Christ, the Herodians, and the Pharisees in Matthew 22 was not the only time Christ and His followers were challenged on the issue of taxation. In Matthew 17:24-27, we read the following challenge regarding payment of the temple tax:

“And when they had come to Capernaum, those who collected the two-drachma tax came to Peter, and said, ‘Does our teacher not pay the two-drachma tax?’ He said, ‘Yes.’ And when he came into the house, Jesus spoke to him first, saying, ‘What do you think, Simon? From whom do the kings of the earth collect customs or poll-tax, from their sons or from strangers?’ And upon his saying, ‘From strangers,’ Jesus said to him, ‘Consequently the sons are exempt. But lest we give them offense, go to the sea, and throw in a hook, and take the first fish that comes up; and when you open its mouth, you will find a stater. Take that and give it to them for you and Me.’”

This passage, found only in Matthew the tax-collector’s gospel, cannot be understood apart from its historical context. Every male Jew, twenty years old or older, paid this annual tax for the upkeep of the Temple (Ex. 30:11-16; Neh. 10:32-33). It was imposed by the Law with the express purpose that by paying the tax, God’s people would confess Him as their only Redeemer and Sovereign. Ironically, it was “Asiatic monarchs” who “appropriated the tax and then the Romans followed their example. In this way the Jews were, so to say, alienated from God’s rule and paid the sacred tax enjoined in the Law to heathen tyrants.” [John Calvin, Calvin’s Commentaries: A Harmony of the Gospels Matthew, Mark and Luke, Vol. II, p. 237.]

What is important to note for our purposes is the fact that Christ and Peter could have claimed an exemption from this tax on a number of grounds. Christ, for example, was the Temple, the very fulfillment of its types and shadows (Jn. 2:19-21; Rev. 21:22). Additionally, the temple was the very house of God. Since Christ was the son of God and Peter was a son of God through Him, Christ’s own illustration reveals that they were exempt from the tax since kings do not collect taxes from their sons. Christ and Peter were also fully employed in God’s service and as such, could have claimed biblical precedent for being exempt from the tax (Ez. 4:13; 20; 7:24). Though they were exempt from the tax, Christ instructs Peter to pay it, since the refusal to do so would have brought them into unnecessary conflict with the governing authorities. The main lesson this passage teaches us, then, is that although Christ and Peter were exempt from the temple tax, they paid it anyway to avoid further conflict.

EXAMINING SOME COMMON ARGUMENTS AGAINST PAYING TAXES

By carefully addressing the primary passages from which our general obligation to pay taxes is derived, we have already answered, albeit indirectly, many of the common arguments advanced in favor of tax resistance. However, for the sake of clarity we will conclude our discussion by examining some of these common arguments one at a time.
"Taxes are Inherently Evil"

At the far extreme some argue that because civil government is inherently evil, so are taxes exacted by the government, and because taxes are inherently evil, they need not be paid. This argument is mistaken for two reasons. First, its fundamental premise is misguided. Admittedly, the institution of the state posited the Fall. But that fact does not mean that the state is an inherently evil institution. As we already pointed out, the institutional church postdated the Fall too, but that fact alone does not make it an inherently evil institution. Far from being an inherently evil institution, we have already seen in the previous article that the state was established by God, is vested with legitimate albeit derivative authority by God, and is generally to be obeyed. Paul could hardly have described pagan civil rulers as God’s “ministers” and “servants” if the office they occupied was inherently sinful. The state, then, is not inherently evil. Second, we have also seen that we are to pay our taxes for a whole host of reasons, not the least significant of which is that we are commanded to do so. If, as this argument maintains, the payment of taxes may not be inherently sinful, then the proponent of this argument is at a complete loss to explain why God commands us to do that which is inherently sinful. This argument cannot be saved by suggesting that while payment of taxes may not be inherently sinful, taxes are nonetheless inherently tyrannical. John Murray, in his commentary on the book of Romans, dispenses with this line of reasoning with one fell swoop:

“If the magistrate is to perform the ministry which is given him of God, he must have the material means for the discharge of his labors. Hence the payment of tribute is not a tyrannical imposition but the necessary and proper participation on the part of subjects in the support of government.” [The Epistle to the Romans, The New International Commentary on the New Testament, p. 154.]

Thus, the payment of taxes is neither inherently sinful nor inherently tyrannical.

"Taxes are Oppressive"

Not all Christians are brazen enough to argue that taxes ought not to be paid because they are inherently evil. Some take a different tack by arguing that because taxes are oppressive, they need not be paid. And there is a certain ring of truth to this argument. After all, “Tax Freedom Day” now arrives sometime in June, which means that the average American works nearly half a year to pay one form of taxation or another (state and federal income tax, customs, tariffs, property tax, special assessments, sales tax, gasoline tax, etc.) So oppressive is federal taxation policy alone that it actually classifies the portion of money the taxpayer is allowed to keep as an “implicit grant.” In other words, the money that isn’t taxed is treated by the federal government as a grant to the taxpayer, which is simply another way of saying that everything we have belongs to the state. [Herbert Schlossberg, Idols for Destruction, p. 187]. Clearly, we live in an age of oppressive taxation.

But does the conclusion that we ought not to pay our taxes follow from the premise that taxes are unduly oppressive? Does oppressive taxation justify tax resistance? Not when we consider the important historical context of the passages discussed above. The taxes imposed on the inhabitants of Judea and Rome at the time the New Testament was written were every bit as, if not more, oppressive than the taxes we pay today. When Judea became a Roman province in A.D. 6, its inhabitants became liable to pay tribute (taxes) to the emperor at the same time that they were also obliged to maintain the Temple. Thus, they paid two sets of dues, each with a complete disregard of the other (religious dues and civil dues). The religious dues (two tithes) were abused by the high priestly class which used the revenues to amass great personal wealth. The civil dues were an unwelcome impost. In addition to the temple tax and the poll tax, a tribute or land tax was also required as well as import and export duties. The inhabitants of Jerusalem also paid a “house duty” (Josephus, Antiquities, 19.6.3). The heavy taxation imposed on the inhabitants of Judea discouraged economic initiative. At least one scholar has surmised that the approximate amount of taxation at the time of Christ may have been as high as 40% or more. To add insult to injury, this onerous taxation was administered by extortionate publicans. As one author has written,

“Among the Jews, tax collectors (publicans) became special objects of class hatred. Other Jews despised these tax collectors, or more accurately, toll collectors, because of their unnecessary contact with Gentile superiors. The Romans auctioned the job of collecting tolls to the lowest bidder, that is, to the one who bid the lowest rate of commission for a five-year contract. The toll collector would gather not only the toll and his commission but also whatever he could pocket illegally. For this reason, as well as for his collaboration with foreign overlords, he was gener-
ally hated. Bribery of toll collectors by the rich increased the burden of the poor.” [Robert H. Gundry, A Survey of the New Testament, p. 27.]

Thus, in New Testament times, tax collectors almost always deceived and fleeced the taxpayers public; with few exceptions, they were extortioners. This is why they were hated and classified with the worst of sinners (e.g., Matt. 9:18; 18:17; Lk. 18:11). The oppressive taxes and tax collection methods brought the province of Judea to the brink of economic collapse (F. F. Bruce, New Testament History, p. 39-40). Yet even so, New Testament believers were commanded to pay their taxes.

In addition, recall that when Israel rejected God and demanded a king like the nations around them, God specifically warned them, through Samuel, of the kinds of things a king would exact from them (1 Sam. 8:1-22). Among other things, Samuel told them that the king would draft their sons to serve in his armies (8:11), require them to render forced labor (8:12-13, 16, 17), take fields, vineyards and groves (8:14), and exact a tenth of their seed, vineyards, and flocks (8:15, 17). Notice that the tax burden God foretold through Samuel was extremely oppressive, involving outright takings of property, and a tenth of their seed, vineyards, and flocks in addition to their sons and daughters and their own forced labor. This system of oppressive taxation was specifically imposed by God as a judgment on His people for rejecting Him. Notwithstanding the oppressive nature of the exactions, Israel was expected to render to the king whatever he demanded of them (see also 1 Kg. 12:4; Ez. 4:13, 20; Neh. 5:14-15; Neh. 5:4, 9:37.) By longing for the state like Israel, we too have brought on ourselves much of the oppression of which we now complain. Like it or not, the present system is oppressive, but that does not mitigate our duty to pay what we owe.

Finally, the annals of history, together with Scripture, teach us the sorry state of those who resist what they consider to be oppressive taxation. When Judea became a Roman province in A.D. 6, the legate of Syria — Quirinius — took a census to determine the new procure-ment that should be paid to the imperial treasury. This is the same census God used in His providence to bring Joseph and Mary to Bethlehem (Lk. 2:1-5). This is also the same census that provoked Judas of Galilee to rise up and revolt against the tax associated with the census. For his revolt, Judas of Galilee lost his life and all of his followers were scattered (Acts 5:37). This historical fact was marshaled by Gamaliel who advocated taking a wait-and-see approach with the burgeoning Christian move-ment: “for if this plan or action should be of men, it will be overthrown; but if it is of God, you will not be able to overthrown them” (Acts 5:38b-39a). Gamaliel’s logic is hard to miss: because the tax revolt led by Judas of Galilee was of man, it was overthrown. Tax resistance, even in the face of oppressive taxation, is not of God. It is of man. And it often ushers in devastating consequences.

“Taxes Raise Revenues for Wicked Causes”

Somewhat more sophisticated than the previous arguments against paying taxes is the argument that because taxes raise revenue which is used for wicked causes, the believer cannot, in good conscience, pay them. Once again, a knowledge of the historical context in which the New Testament was written refutes this argument. The taxes paid to the imperial treasury were not always used for laudable purposes. As just one illustration, the imperial tax “provided for the daily sacrifice for the welfare of the Roman emperor” and was thus used to maintain the empire as a religious entity (Ehelbert Stauffer, Christ and the Caesars, p. 131). Other such examples abound. Notwithstanding this fact, Paul does not vest his Roman readers with any discretion as though they could determine for themselves which taxes they wanted to pay based on how the revenues were going to be used once they were collected. He simply commanded them to pay the taxes as debts owed to the emperor (Rom. 13:6-7).

Not long ago, the World Peace Tax Fund was seen by many Christians as an alternative to paying or resisting taxes for what some Christians perceived to be wicked causes. As envisioned by its supporters, many of whom were of pacifist or non-proliferationist bent, tax payments would be made into the fund, out of which only nonmilitary expenditures could be appropriated. According to one author, “(t)his approach enables Christi-ans to fulfill their civil responsibility without supporting the misplaced trust of our government on military weaponry and nuclear arms (see Ps. 20:7; 44:6-7).” [Jon Anderson, “Biblical Principles Applied to Federal, State, and Local Taxation Policy,” in Richard C. Chewning, ed. Biblical Principles & Public Policy: The Practice, p. 132.] Aside from the questionable political assumptions undergirding the fund, this halfway house fails to stand up to biblical scrutiny. First, it is a blatant attempt to handcuff the government with a subjective notion of how public money should be spent by those whose only obligation is to pay it. Second, this approach will result in sheer chaos, with each citizen attempting to dictate to the
government how each penny he contributes is to be allocated. Third, as pointed out directly above, this approach ignores the historical fact that many of the taxes imposed on New Testament Christians were used for vile purposes, yet they were commanded to pay them anyway (e.g., Rom. 13:6-7).

Another attempt to steer clear of supporting wicked causes or resisting payment of taxes is to withhold a pro rata portion of the tax that will be allocated to the wicked cause. This approach fails for the reasons set forth directly above. But it also fails because it can be reduced to absurdity rather easily. Suppose your annual tax liability is $10,000 and that 20% of that sum is spent on causes you deem to be wicked. Suppose still further that, following the logic of this pro rata argument, you withhold 20% of your tax payment and pay only $8,000.00. What then? If 20% of general revenues is allocated to wicked causes, you would not have solved the problem since 20% of the $8,000.00 will still be allocated for the same questionable causes. And rest assured that once the government succeeds in collecting the other $2,000.00 (plus interest and penalties) you will probably end up contributing as much, if not more, to the wicked causes than you would have had you simply paid the full $10,000.00 in the first instance.

This argument and the approaches it spawns overlook a crucial fact regarding the nature of the taxes we are to render: they are debts we owe to the state. Paul himself uses the word “due” as an umbrella term under which he lists certain types of taxes (customs and tributes). Customs and tributes are debts — things that are due or owed to the state. He also tells us to render them — give them back to — the state. And immediately after commanding us to render to all what is due them (what they are owed), Paul commands us to “(o)we nothing to anyone…” (Rom. 13:8a). For Paul, a tax is a debt to the state. In his commentary on Romans, Robert Haldane argues that “a tax is a debt in the true sense of the word…[and] stand, by the law of God, on the same footing as private debts, which every man is therefore under an equal obligation to discharge.” [An Exposition of the Epistle to the Romans, p. 586]. Haldane continues by noting that we ought to thank God that He has freed us from having to decide whether to render taxes, no matter how those taxes might be used once they have been rendered:

“Christians have much reason to be thankful that they are thus, by the authority of God, freed from all responsibility respecting the application of every tax, and that this responsibility rests entirely with the government. Were it otherwise, they would be in constant perplexity on the subject, and almost in every case unable to determine whether it was their due to pay or to withhold payment.” [Ibid. at pp. 586-87.]

He then reasons quite correctly that if we are not responsible for the use of a general tax, we are not liable for the use of a special tax (a tax raised to support a specific cause) for the same reason: “Because we have no control over it, and our approbation [approval] of it when we pay it is not implied.” [Ibid. at p. 587.] He concludes by noting: “If taxes are debts, then the payment of them no more implies approbation of their object, than the payment of any other debt involves approbation of the purpose to which it is applied.” [Ibid.]

While we can and should vote with our consumer dollars and thus force companies promoting causes inimical to the Christian worldview to internalize the cost of doing business that way, with taxes, we have no such choice. The government forces us to pay and then decides how to spend the money we do pay. The Bible simply does not countenance tax resistance because we may disagree with how the revenues will be spent. As one commentator has observed, “Neither Christ nor the apostles, faced as they were with the exactions of Judea and Rome, both far worse than modern states in their godless policies, ever gave any ground for tax revolt against Herod, Nero, or anyone else… The tax revolt adds anarchy to existing evils.” [R.J. Rushdoony, Law and Society, p. 219.]

“Taxes are Not Lawfully Imposed”

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 civil 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 recourse 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 just 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.

Not only must we carefully examine the type of government in power, but also the nature of the tax imposed, the legal basis for resisting it, and the wherewithal of the resister. Suppose, for example, that the federal government levied a new tax on every citizen to promote Mormonism here and abroad. While some Christians presumably would pay this tax under protest because they do not have the means with which to launch a constitutional challenge, others might be perfectly willing to refuse to pay the tax and to challenge the tax on the grounds that it is a blatant violation of the separation clause of the first amendment to the federal Constitution. While not every case is so straightforward,¹ this case aptly illustrates some of the relevant considerations believers ought to contemplate before rushing headlong into tax resistance. Sufficient to say that some have counted the costs and have decided, at great peril, to challenge what they considered to be unlawfully imposed taxation. Although biblical precedent does not preclude the believer from appealing his cause (e.g., Ex. 5:1-21; Ezek. 4:1-5:17; Dan. 1:8-16; 1 Kg. 18:3-16; Esth. 5:1-2; Acts 4:1-20; 25:1-27), he must carefully count the costs to himself, those under his care, and the cause of the gospel.

Yet, even when the law would permit the taxpayer to challenge the imposition of a particular tax, it may be more prudent under the circumstances to follow Christ’s example when He paid the temple tax even though He did not have to do so. As David Dickson reminds us, we should, like our Savior, take great pains to avoid scandalizing the gospel and even go as far as bearing burdens we are not otherwise bound to bear:

“As in matters of civil loss Christ did dispense with his own civil right, and subjected himself to pay tribute which he was not bound to do, so must His servants do: and not only must they pay tribute, which is their due by civil obligation, but rather than they mar the gospel and breed scandal they must bear burdens which civilly they are not bound to bear.” [A Brief Exposition of the Evangel of Jesus Christ According to Matthew, p. 241.]

WRAPPING THINGS UP

In our two-part study, we have seen that we are commanded to honor Caesar by obeying him, except when he commands us to sin and that command to sin leaves us with no means by which to obey God. We have also seen that one of the ways we are to honor Caesar is by paying our taxes to him, which payments are not inherently sinful and are not excused even when they may be oppressive, even when they may support wicked causes, and sometimes, even when they may not have been lawfully imposed.

In short, we are to “Render to all what is due them.” To be sure, we have fallen short of this relevant biblical standard. When we do, we should be reminded to cling anew to the cross of Christ. In our sin, we were unable to render the perfect obedience God required of us. But then God, being rich in His mercy toward us, did not render to us that which was our due for our rebellion against Him, for our utter failure to render to Him His due. Instead, by His grace, He rendered to us that which was not our due — His own righteousness and obedience. Let us learn to live our lives in gratitude to Him for what He has done for us as we learn each day what it really means to render to Him the things that are His!

¹ Because an extended discussion of this topic would take us too far afield, we will not deal with the complicated arguments made by some who refuse to pay income tax because they claim that only capital gains, not wages, are subject to taxation under the Internal Revenue Code (See e.g., The Moneychanger, Vol 10, No. 7, July, 1991, p. 1. Readers interested in these legal arguments should write Jeff Dickstein, Esq, 8141 E. 31st St., Suite F, Tulsa, OK 74145 and Larry Beecraft, Esq., 209 Lincoln Street, Huntsville, AL 35801).
One of the by-products of this journal is the not infrequent request for advice that comes to me from younger pastors. It is for this reason that I write this article. Here I want to indicate a few of the mistakes that young pastors need to avoid.

(1) The first is the danger of trying to bring into operation the exercise of faithful church discipline single-handedly. Now it is certainly true—as the great Belgic Confession reminds us—that discipline is one of the three predominant marks of a true Church. It is also true that in far too many of our American churches faithful discipline has been neglected. This is due, in part, to one of the main features of what could well be called ‘the American national character.’ It is the exaggerated individualism which—even in the Christian Church—verges on autonomy. By this I mean the mental attitude which says “I am the final authority in my life, and no one is going to tell me what I have to do.” This is, of course, the exact antithesis of the fourth membership vow which has been taken by all communicant members of the OPC. But it is also due, in part, to the reluctance on the part of our ruling elders to do what ought to be done. In most congregations there is at least an outward semblance of peace. And yet, because people are easily upset and offended, elders are often reluctant to ‘face the music.’ Indeed, it is my view that this is a weakness of major proportions in too many of our churches.

It is not uncommon for elders to argue that things may get better by themselves if we just give them time! But I cannot reconcile this with the words of our Lord (see Matthew 5:23,24; and 18:15-20), and neither can some of my younger brethren who have recently entered the ministry. Burning in their hearts is a zeal for the honor of the Lord of the Church and the Church of the Lord. And so—out of a deep sense of responsibility to correct these things—they often make a tragic mistake. The mistake is that they go forth on their own to deal with some of the discipline problems by way of admonition and rebuke. The result often is that the elders who should have been greatly upset because of the disobedience of certain people under their oversight, suddenly become alarmed at the way the new pastor is upsetting people. And before long it comes to pass that in order to restore a semblance of peace in the church the elders come to reluctantly agree that the young pastor has to be sacrificed.

We must not overlook the fact that when this happens—when a young pastor who is zealous for truth and righteousness is sacrificed in this way—the elders are certainly culpable. But my purpose here is to issue the warning that may help a young pastor to avoid needlessly exposing himself to this danger. And the way to do this is to recognize—and act on the basis of the fact—that the exercise of church discipline is not a ‘one man’ affair. My advice to young pastors is therefore this: [A] Do not even try to begin dealing with serious disciplinary needs in your new charge on your own. You may have to ‘grin and bear it’ for a time while you get your Session in order. But it is absolutely essential for an effective exercise of discipline that Session members agree on what they are required to do, and how they are to go about doing it. [B] When you do go forth to deal with neglected disciplinary problems always go with a brother elder. It may even be better—and often is better—if two ruling elders go and say what has to be said. It does not take a congregation very long to learn the difference between a Session that is like a ping-pong ball—bouncing back and forth between loyalty to you and sympathy for touchy church mem-

PERENNIAL PASTORAL PITFALLS

by

the Editor

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bers—and a Session that has firm principles and a united testimony against sinful behavior. [C] A third principle that you will need to faithfully follow is this: get your Session to deal with the most serious cases first. Let me explain what I mean. Here is a church that has an older person who is supremely autonomous. But he also has money, and perhaps a large number of family members in the church who kowtow to him. Everybody in the church knows—down deep—that this man ought to have been disciplined long ago. But no one has had the courage to do it. Yet when some young woman gets pregnant there is a great show of righteousness and indignation against sin as she is put under discipline! Where this scenario exists, and we know that it too often has existed, people (especially the young people) become cynical about discipline. But when the Session gets itself in order, acts on principle instead of expediency, and is united, the man is finally confronted and dealt with faithfully. Then, I can assure you that—difficult as it will be to accomplish this—blessings are certain to follow. People in the church will begin to respect the Session—young people, especially. Others in the church, who may also need discipline, will understand that the Session is no respecter of persons. And the whole program of faithful oversight can go forward.

(2) A second pitfall to be avoided is the tendency to try to avoid the unpleasant later steps in discipline by going back to 'square one.' In Matthew 18:15-20 we have our Lord’s command concerning the progressive steps of church discipline. He says we are to start with step one (one person confronts another) and then, if this fails, we are to move on to step two (taking one or two more along when you again confront this person). Finally, if this also fails, we are to “tell it to the church.” This involves nothing less than a full report to the Session as the church’s ruling body, and subsequent action by the Session. But all too often it is right there that the danger arises.

One of the elders that went, in step two, to confront a delinquent member of the church is disliked by that member. The delinquent member insists that ‘the way this elder spoke to me was offensive.’ So, when this is reported to Session, one of the other elders suggests that the whole process be started over again with a different (‘more acceptable’) elder. This scenario often arises, in my opinion, because of a desire to avoid the unpleasant. But the short-term gain (if there is any) will be at the expense of a long-term loss. Why? Because a little leaven leavens the whole lump. That is, other delinquent church members will see that if they use this ‘offensive personality’ strategy they can get the Session to back off. But how different it is when there is unity in the Session, and when the Session stands behind the imperfect efforts of the various elders as they strive to do their duty.

But what if elder so-and-so really has wronged this particular member in some way? Is it not the Session’s duty to see that justice is also done when one of the elders has offended? Of course it is! But the way to deal with this is not by derailing a legitimate process of discipline already underway. No, the way to deal with this is to insist that the offended member himself (or herself) follow the very same step by step process. The Session must learn to say, to such persons, “Look, if you have a legitimate complaint then go to your brother alone and deal with it; if he repents of the wrong you accuse him of then forgive him and that is the end of it. If he does not repent of that wrong, then one of us will go with you to fulfill the requirements of step two—and if necessary, in due time, it will be dealt with by the Session. But in the meantime you must not try to use this as a means of evading the same process as it respects your own wrong doing.”

A young pastor, without experience, will often be tempted to go along with “ad hoc” attempts to find a solution to a sticky problem. When there is a tense situation and the pressure is on it is very easy to give in to these pressures. But if this principle is clearly understood, and calmly and persistently insisted upon, many worse evils can be avoided.
(3) A third pitfall to be avoided is the use of the pulpit to try to deal with specific disciplinary problems. Young pastors often become frustrated because they find it so hard to get the Session to do its duty. Here is where the Apostolic requirement that a man who holds this office must be able to exercise self-control.

It is for this reason, among others, that orderly preaching (whether Catechetical or Expositional) is a very wise safeguard. If you are expounding the book of Ephesians it may be several weeks, or even months, before you come to that text that so-and-so needs to consider. Well, just be patient. You will get there in due time, and when you do even that person who needs it so much will not have any reason to accuse you of taking personal advantage. But if you suddenly go out of your way, so to speak, to deal with a subject that has particular application to a certain individual in the church, there is every likelihood that it will be seen as an unfair attack from the pulpit. And it is rightly judged to be so! Why? Because everyone has the right to try to clear himself (or herself) in disciplinary matters. And it is precisely this which is denied to one who gets a personal attack from the pulpit.

(4) A fourth pitfall is the failure to establish a set of proper priorities. Let me explain. Some of the greatest disasters that I have seen in the ministry have come from a failure to distinguish between major and minor. When a young pastor with a burning zeal begins his work in a new charge he will very often feel almost overwhelmed by the sheer number of things that need attention. And right there is the danger, because there is no way that all of these things can be simultaneously corrected. What is needed, therefore, is a wise ordering of priorities—the need to put first things first, and second things second. Let the things of lesser importance wait their turn, in other words, while the things of supreme importance are dealt with.

Take the Session itself, for example. It may well be that the greatest need of all is a program of education. Many of the other problems may be due to the fact that these particular elders that God has sent you to work with just do not have an adequate understanding of the teaching of the Bible concerning their office and function. For many young men it is hard to sit there in study sessions while these pressing disciplinary problems are not yet dealt with. But I believe that this is a case in which nothing else will ever get done in improving the church unless—and until—someone does this necessary repair work at the very foundation.

(5) Having said all this, however, a fifth pitfall to be avoided at all costs—because it is the most fatal of them all—is a gradual adjustment to (or acceptance of) the status quo. It is our conviction that much of the Protestant Church in America today is in a pitiful state. And one of the main reasons for this, in my view, is the failure of whole generations of ministers who have given in—little by little—to the defection of the times. It was not so with the founding fathers of the OPC. No, the very thing that ‘made them tick,’ as we say, is that they were not prepared to give themselves up to a detestable neutrality in the cause of God. And so it must be with you.

There will be times—probably not a few—when you will be tempted to give up. (Plenty of ministers have given up because they just couldn’t stand it any longer.) When such times come you will need to reconfirm your call from God to the arduous task which belongs to you as a minister. This was Jeremiah’s experience too! He was so discouraged that he said “I will not make mention of Him, nor speak anymore in His name.” But as he wrestled with God and his own discouragement he found that he just couldn’t keep silent. Why? Because—as he said—“His word was in my heart like a burning fire shut up in my bones; I was weary of holding it back, and I could not.” It is my conviction that this will always be the number one need of every divinely called and commissioned minister of the Word of God. For, as the book of wisdom says you must “Keep your heart with all diligence, for out of it spring the issues of life” (Pr. 4:23).
TIME and space figure so prominently in the affairs of mankind that we need constantly to remind ourselves that time and space are created categories, that they belong to the phenomenal universe in which we live. We use the words “eternal” and “everlasting” to describe that which is timeless. But we ought to realize that we have only the vaguest notion of what these words mean. Eternity is not definable in any terms of human experience. When Peter tells us that “a day is with the Lord as a thousand years and a thousand years as one day,” he is not telling us what eternity is. He is simply telling us that God is completely sovereign in that aspect of creaturely existence which we call time.

The Time Element in the Universe

It is a truism to say that the time element has figured very prominently in most if not all the discussions of astronomy, geology, biology, and anthropology in recent years. The astronomer tells us that the speed of light is about 186,300 miles per second, that light travels from sun to earth in a little over eight minutes. He measures the distances of stars in terms of light-years (six million million miles) and declares that the nearest star is about 4 light-years distant, that most of the stars are more than 100 light years away from us, that the farthest stars visible through our giant telescopes are some two billion light years distant. On this wise, time and, space become practically limitless and we might almost say meaningless.

But this is not all. According to the principles of nuclear physics the old law of the conservation of energy has to be modified. The phenomenal universe is running down. Uranium breaks down into lead, slowly it may be, very slowly, but no less certainly. Now, if we may liken the universe to a clock, which has been gradually running down for millions on millions of years, we are faced with the questions, How long did it take to make the clock? and, How long did it take to wind up the clock? Did they likewise involve incalculable aeons of time? When was the beginning of things and how can we get back to it?

Was there a Creation? Or is the universe eternal? Is the adding on of cyphers, changing millions to billions, billions to trillions, etc., really getting us anywhere?

Creation a Miracle

We turn now to the Bible for an answer to our problem. When we read the Creation account in Genesis 1 we are impressed with the simplicity of the narrative. It speaks of a fiat creation in terms of six days, each of which has an evening and a morning; and in Exodus 20 this six day creation is made the pattern for man’s daily living, six days of labor followed by a day of rest. Everything suggests a brief period of time. Interpreters may explain the days as aeons, or introduce age-long intervals between them or before them. They may try to stretch out the narrative to make it cover the vast periods of time required by the modern scientist. But it can hardly be denied that all such interpretations and explanations are read into the narrative; whether rightly or wrongly is not now the question.

The Bible represents Creation as an act of God, a miraculous act by virtue of which a universe governed by the laws of time and space came into existence. If this be so, then the best way to study the creative acts of God which lie in a past so remote as to mark the very beginnings of the world which we know, will be to study the miracles performed by our Lord as they are recorded in the Gospels, remembering that these miracles, were performed by Him “by whom were all things created” (Colossians 1:16).

Disappearance of the Time Element in Jesus’ Miracles

We turn first to the healing of the nobleman’s son (John 4:46-53). The sick child was in Capernaum. The nobleman came to Cana to entreat the Lord’s help. He asked the Lord to come down to Capernaum and heal his son. Jesus dismissed him with the words, “Go thy way. Thy son liveth”; and the believing father discovered that the healing took place in Capernaum in the very hour when Jesus spoke the healing word in Cana. Distance made no
difference. The same was true of the healing of the Centurion’s servant.

The miracle of the changing of the water into wine (John 2:1-10) is a most striking example of almighty power dispensing with time and with process. How long would it take to change water into wine by natural processes? Even if there had been a grape seed or a handful of seeds in the water, it would have been a long, time-consuming process involving months and even years. But there was nothing there but water; and it became wine in a period of time so brief as to be practically instantaneous.

The same applies to the Feeding of the Five Thousand, a conspicuous and amazing miracle which is recorded by all four of the Evangelists (e.g. Matthew 14:15-21). The Lord blessed and brake the five loaves and two fishes and five thousand men besides women and children were fed. It is characteristic of these and of other miracles (e.g. 2 Kings 4:1-7) that the time factor is negligible if not entirely lacking. In them we have examples of fiat creation as in Genesis 1. Omnipotence is not dependent on or limited by time.

A second feature of great importance for our discussion which is illustrated by the last miracles referred to is the naturalness of the product. The wine of the marriage feast was not merely wine. It was better wine than that which the bridegroom had provided. The loaves and the fishes were multiplied into loaves and fishes sufficient to feed five thousand men; and John tells us that 12 basketfuls of the fragments of the loaves were collected. The real bread and the real fish which formed the little lad’s lunch became thousands of real loaves and thousands of real fishes under the creative hand of the Lord.

The Supernatural and the Natural

It is this element of naturalness which R. L. Dabney in his Lectures on Theology regarded as “the most vital point,” in studying the problem of Creation. He held that “The structures of nature around us cannot present by their traits of naturalness a universally demonstrative proof of a natural, as against a supernatural origin, upon any sound, theistic theory. Because supposing a Creator, originating any structures or creatures supernaturally, he must also have conferred on his first things traits of naturalness...Supposing a Creator, the first of each species must have received from the supernatural, creative hand every trait of naturalness; else it could not have fulfilled the end for which it was made: to be the parent of a species.” This means for example that Adam would have been created as if he had been born of a woman, because he was to be the first of a race of beings all of whom were to be born of woman, despite the fact that he, the first man, was not of the woman but the woman of the man.

This argument had been advanced by P. H. Gosse in his book, Omphalos: An Attempt to Untie the Geological Knot which was published in London in 1857. Dabney does not refer to it and probably had not seen it. Gosse’s book is quite summarily dealt with by Bernard Ramm in his recent book, The Christian View of Science and Scripture (1954). Ramm makes no mention of Dabney. He prefers to give the scientists all the time that they want to develop a cosmos by what practically amounts to a uniformitarian and naturalistic method, despite the fact that he declares himself to be a supernaturalist. Against such a view Dabney argues: “Why should the Theistic philosopher desire to push back the creative act of God to the remotest possible age, and reduce his agency to the least possible minimum, as is continually done in these speculations? What is gained by it? Instead of granting that God created a cosmos, a world, some strive continually to show that he created only the rude germs of a world, ascribing as little as possible to God, and as much as possible to natural law. Cui bono; if you are not hankering for Atheism? Is a completed result any harder for infinite powers than a germinal one? What is natural law; and what is its source? It originated in the creative power, and is maintained, energized, and regulated by the perpetual providence of God. Do you crave to push God away, as far as possible? It does not help you to say, natural law directed the formation of this mass of marble instead of supernatural creation; for God is as near and as infinite in his common, natural, as in his first, supernatural working.”

Paul on the Creation of Adam and Eve

This problem becomes especially acute when we consider the creation of Adam and Eve, to which we have already referred. Those who carry the antiquity of man back hundreds of thousands of years can hardly take the account of the creation of Adam and Eve literally. They will probably regard it as a symbolical representation, as an allegory. But it is significant that the Apostle Paul clearly saw something unique and distinctive in this narrative. He tells us, “For Adam was first formed, then Eve” (1 Timothy 2:13) and again and even more specifically, “for the man is not of the woman, but the woman of the man” (1 Corinthians 11:8). These statements certainly indicate that Paul understood the Creation account as meaning that Adam was not begotten and born in the way
that all of his descendants who derive from him by ordinary generation have been born, but that he was the first man and that a mate was provided for him in a special supernatural manner, which was the reverse of the natural order; she was of the man. Such an interpretation by an inspired New Testament Apostle of a highly controversial Old Testament passage is both very significant and very important. It is entirely in accord with the view that Adam was the first man and that he was a special creation of God. It definitely rejects the view which the theory of Evolution has made so popular, that as Dabney expressed it, “Before each first, then, there must still be another first.” This he declared to be “the eternity of Naturalism—it is Atheism.”

An Evolutionist on the Origin of Man

In a recent article in the Saturday Evening Post, Loren Eiseley tells us that “The educated public has come to accept the verdict of science that man...is the product of endless evolutionary divergence and change.” Elsewhere he tells us that “somewhere between about a million and 600,000 years ago” a little package of gray matter “quite suddenly appears to have begun to multiply itself in the thick-walled cranium of a ground-dwelling ape.” This was the beginning of man. What caused this multiplication, he does not, he cannot tell us. This is all the more remarkable because he declares that this multiplication of gray matter was “in a sense the most terrible explosion in the world.” He tells us that it “quite suddenly appears” which seems to imply that it just happened to take place after life had existed on the earth for three billion years. No mention is made of God until the final brief paragraph. The writer is concerned that man retain his free agency, his personality, his knowledge of history and its lessons in an age when “things,” technology, threaten to make him a tool. If this victory is achieved, it will not be, he tells us, “a human victory, but nature’s new and final triumph in the human heart—perhaps that nature which is also God.” This is either Pantheism or Atheism.

The Theistic View

There are thus two different ways of looking at the Creation account in Genesis. The one stresses process and naturalistic development, requires what amounts to an infinity of time for these processes and pushes the Creator God so far in the background, that he is practically replaced by nature, by the eternity of matter. The other is the theistic view. It recognizes the Creator God as the source and originator of all that exists. It recognizes that God’s two first activities were Creation and Providence, that by them the stage was set for the third and the greatest of all—Redemption. It recognizes that in creation God is entirely independent of time and space, that in providence he uses time and space, the processes of the natural world, as he wills for the accomplishment of his purposes. Hence while the Creation account is given to us largely in terms of Fiat Creation—“God spake and it was done”—this does not mean that process had no part. But as we have seen, the miracles of the Bible, both of the Old Testament and the New Testament, indicate that time was a negligible factor, while in God’s providential dealings a day may do the work of a thousand years. To what extent fiat creation, independent of time, and to what extent process, making use of time, entered into the work of the six creative days, it is we believe impossible to determine. Such statements as “God made” (vv. 16, 25) and “the earth brought forth grass” (v. 12), may allow for and probably do imply process. Consequently the thrice repeated “created” used of the creation of man (v. 27) is particularly significant. For Creation can dispense with time.

Summary

The subject with which we have been dealing is vast and difficult; and it is one regarding which in the very nature of things we have neither experience nor first-hand knowledge. Our contention is this, that in the miracles of Scripture we have the only clue to the great miracles of the Creative Week, and that these miracles indicate that God is completely sovereign over time and space, that the works of Omnipotence are independent of time, and can dispense with it and that our answer to Dabney’s question, “Is a completed result any harder for infinite powers than a germinal one?” must be an emphatic No! The solution of the problems of the first chapters in Genesis does not lie in making time and space infinite, but in the recognition of the Almighty power of that God of whose wonders of old the Bible is constantly telling us.

This article was originally published in Torch and Trumpet. We are not certain of the date. As the editor truly said: Dr. Allis was “a well known Presbyterian Scholar, a staunch defender of the Scriptures as the infallible Word of God.”
During the time of the Reformation, God used the new technology of the Gutenberg movable-type printing press to spread the true gospel and help promote reformation. Today we have available technologies for communication and information that go far beyond Gutenberg’s wildest dreams. Will God use them to promote reformation today? Not if we don’t use them!

The Committee on Christian Education of the OPC has just taken some significant steps to (1) develop an easy-to-use, low-budget E-mail network for OPC committees, ministers, and congregations; (2) develop a low-budget internet information service for education, outreach, and promotion; (3) promote the use of these in the OPC.

AN E-MAIL NETWORK

At first we argued about whether we should try to get everyone to sign up with Compuserve, or America Online, or another provider. Finally, we discovered a solution that made this irrelevant. The solution was to register the OPC on the internet as OPC.ORG and to use a company called Cyberpro to provide the services we want. This means it doesn’t matter which provider you use (see Figure A).
Cyberpro will provide a “postbox” service. This means that each minister or contact person will have this E-mail address, [name]@OPC.ORG. This means that you can even change providers and your address will still work. OPC.ORG will forward mail to whatever your current address is (see Figure B).

"Postbox" Service

(By the way, kids, don’t try this at home ... yet! The OPC.ORG addresses on these figures are just examples, not working addresses.)

One exciting possibility of this technology is that one letter can be sent to an entire group and it will be forwarded to each member. For example, the members of the Committee on Christian Education or Foreign Missions could exchange information on a committee basis at any time (see Figure C). It will also be possible to keep such things as the address list of our Churches and Ministers up to date. And, at the same time, it will be possible for people interested in the testimony of the Orthodox Presbyterian Church from almost anywhere in the world to obtain useful information through the internet which now spans the globe.

No doubt many of you who read Ordained Servant can think of other ways in which OPC.ORG can serve the life and witness of the Orthodox Presbyterian Church. If you have suggestions to make please forward them to the editor, who has been appointed as coordinator for this project by the Christian Education Committee.
Think of the possibilities for Stated Clerks of Sessions ... of Presbyteries ... of the General Assembly. Think of the saved time! Think of the saved postal costs! (See Figure D).
AN INFORMATION SERVICE

While the E-mail network is internal — for use within the OPC — the information service will serve a twofold function: (a) for people within the OPC — to disseminate information (e.g., missionary letters); (b) for people interested in the OPC — to provide accurate information so that the OPC is properly represented (see Figure E).

The Committee on Christian Education plans to sponsor an information booth at the 63rd General Assembly next year at Geneva College, with computers on line to demonstrate the use of this resource. We hope that Sessions will appoint someone in each congregation as a contact person (who is on line) so that our entire denomination will begin to profit from this service in the very near future.

Your Session may also want to consider recommending to your congregation a budget item for this under Office Expenses. When you consider the potential for savings in postage, telephone, and travel expenses, you might consider it excellent stewardship.

Then those who feared the LORD spoke to one another, and the LORD listened and heard them; so a book of remembrance was written before Him for those who fear the LORD and who meditate on His name. (Malachi 3:16)
Using the Septuagint with MacBible

A Review of Software for the Macintosh Computer

by

The Editor

One of the best aids to the study of the Bible for Macintosh Computer users is Zondervan’s MacBible. I recently obtained a test copy of Rahlf’s edition of the Septuagint (LXX) which will soon be added to the list of available modules. As most of our readers will be aware the LXX was the version of the Old Testament known throughout the Roman world in the time of Christ and the Apostles. It had something like the same status at that time that the King James Version of the Bible has had in recent history. It is often illuminating, therefore, to compare the various English versions with both LXX and the Hebrew original. And this is very easy to do with MacBible.

The selected English version (NIV, KJV, NRSV with Apocrypha, NAB or NASB) can easily be made to appear on the computer screen beside the Greek and the Hebrew. By a simple mouse command the three texts—English, Greek and Hebrew—can be synchronized with each other. And the synchronization is such that even where there are discrepancies between the three, the computer will place them side-by-side in proper alignment. Thus it becomes quite convenient to quickly check the way in which the LXX translators understood the original Hebrew, and to assess the influence that this has had on subsequent translations.

It is also easy to perform all sorts of cross-reference research. For example—using the English language—it is possible to type the word (or part of a word) with a period after it. Thus typing ‘right.’ would quickly locate all appearances of such words as right, righteous, righteousness, Righteously, etc. And, of course, the same thing can be done in either Greek or Hebrew. And the results can be displayed in a number of ways: by a list of references, by a print out of the texts in which the words appear (and they appear in bold type), or each displayed in a wider context.

Searches can also be made for combinations of words, with a variety of parameters. “Because chapters and verses are somewhat arbitrary divisions in the Bible,” as the manual points out, “it is important that multiword searches be able to search across these boundaries (p. 4-47).” This is easily controlled by checking the number of verse boundaries that may be ignored under the “Search Preferences” menu. And this is just a sample of the many ways in which this fine computer resource can be fine-tuned by the user.

The cost of each Module for MacBible is listed at $49.95 retail, but these can be purchased at a more moderate price of about $37 from some of the discount book sellers. No matter which Module you purchase, it will include a working version of MacBible 3.0. I find the MacBible NRSV particularly helpful for use with the LXX because it includes the Apocrypha. I would assume that the New American Bible (NAB) Module, a Roman Catholic version, also includes the Apocrypha but I have not verified this.

It is understandable that Zondervan has not made available the NKJV, since it is a primary competitor to the Zondervan’s own NIV. It is my hope, nevertheless, that Zondervan may yet decide to provide this as one of the available modules. More and more of the computer Bible study programs have both the NIV and the NKJV option and MacBible—with this addition—would no doubt appeal to many more Macintosh users.

But even thought it lacks a NKJV module I would recommend this software as one of the best for Macintosh users.
This book, edited by a minister of the Orthodox Presbyterian Church, is a collection of fifteen essays, intended to assert the uniqueness of the gospel minister, in the face of much contemporary doubt about the validity of structured church offices, and uncertainty about the distinction to be made between preaching elders and ruling elders. The book is a response to an egalitarian society, and is an attempt to forestall conflict within the eldership over the distribution of responsibilities. A consideration of these questions is timely.

As a collection of essays, the book has a serious weakness. While the book is presented as a clarification of distinctions among church offices, there is from one essay to the next a significant degree of inconsistency as to definition. What some contributors defend as biblical teaching is regarded by other contributors as the error which must be opposed in order to safeguard the uniqueness of the gospel minister. The central purpose in some chapters is to contravene the position that ruling elders are included with ministers in the class which the Bible calls presbyters. But their inclusion in that class is stoutly defended elsewhere in the book. This will certainly confuse a reader who is new to the subject.

A further difficulty is the historical error which underlies much of the book. It is mistaken to say that the classic Presbyterian view on church office is represented by those who deny that ruling elders are biblical presbyters. Such a denial, asserted in the essays by Charles Hodge, Thomas Smyth, Peter Campbell, and the editor, is contrary to the older view held by John Calvin, Theodore Beza, Thomas Cartwright, the Scottish Second Book of Discipline, David Calderwood, David Dickson, the four Scottish commissioners to the Westminster Assembly (Samuel Rutherford, George Gillespie, Alexander Henderson, and Robert Baillie), Samuel Miller, and John Murray.

The editor refers to an article by Iain Murray as the seminal discussion in recent years, and tells how the article introduced him to the writings of Smyth. Murray’s article is included in the book, having first appeared in 1983 in The Banner of Truth Magazine. Murray expresses concern about the views of James H. Thornwell (1812-62) and Robert L. Dabney (1820-98), who taught that both preachers and ruling elders are biblical presbyters. Murray fears that the distinctiveness of the gospel ministry is being lost in our day, and writes against a background of troubles in contemporary English Independence, where ruling elders have attempted to take on the functions of the minister, with no presbytery oversight to provide guidance in the ensuing conflicts. He surveys the work of Charles Hodge (1797-1878) and Thomas Smyth (1808-1873), and adopts their view that only preachers are the biblical presbyters. Murray accepts the conclusion of Peter Campbell (1810-76) and Thomas Witherow (1824-90) that the meaning of I Timothy 5:17 is obscure, and that the verse is not paralleled by other passages teaching a distinction within the eldership. He also cites Witherow’s claim that the ground occupied by Hodge and Smyth does not provide a biblical warrant for ruling elders, despite the claim of Hodge and Smyth to the contrary. Murray regards ruling elders as a happy feature of Presbyterianism, but it is not clear what biblical warrant he would offer for the office.

The book also contains material excerpted from the writings of Hodge, Smyth, and Campbell, and a study of Smyth’s thought by the editor, all arguing that the biblical presbyter is always a preacher. Smyth and Campbell rely on the references to rule and government in Romans 12:8 and I Corinthians 12:28 as the primary biblical warrant for other church governors. Smyth’s posi-
tion is opposed by other essays in the book, including those by Steven Miller and Edmund Clowney, and in Jeffrey Boer’s exposition of Calvin’s doctrine of the eldership. These men show that the Scriptures distinguish two kinds of presbyter, with a distinction in function and in prerogative. With the clashing views represented throughout the book, the collection has no consensus as to what constitutes the biblical warrant for the ruling elder. A primary thrust of the essays by Clowney and Boer is to demonstrate that ruling elders are presbyters, but the essays by Campbell and the editor are apparently included in order to controvert just this notion. What all the contributors agree upon is that preaching is the distinctive function of the gospel minister. The book’s introduction acknowledges that the contributors have differences, but the fact is that if a book is intended to present a solid case for the uniqueness of the gospel ministry, the writers need to reach agreement on the questions which engender much of the present confusion.

One of the areas of confusion in Presbyterian churches today is with respect to the use of the term “three office view.” Unhappily, there is no consistency from one essay to the next in the use of the term. In some essays, the term means that the ruling elder is not a biblical presbyter, but in others the expression is used of the view that minister and ruling elder have distinguishable roles and offices, though both belong to the order of presbyter. In this latter sense, Thornwell is said to hold to three offices (pp. 37-40), and of course this would be true of Dabney as well. Because the volume establishes no consistency in the use of the term, the term loses its usefulness for distinguishing positions.

Contemporary confusion calls for a fresh consideration of what might be called Reformation-era Presbyterianism. The editor is incorrect in claiming that Smyth’s views represent classic Presbyterianism, and that Dabney’s are “the modern view” or “the new theory.” The fact is that Dabney and Thornwell are faithful to the original Presbyterian model when they teach that both the gospel minister and the ruling elder are the biblical presbyter, and that these are distinguishable offices within one order. This was the position held by Calvin, Bullinger, Beza, Peter Martyr Vermigli, Zanchi, and Cartwright, in the sixteenth century, and was adopted in the *Second Book of Discipline* (1578). It was the standard view in the Scotland of the seventeenth-century Second Reformation, as indicated by the writings of Calderwood and Dickson, and in the books of the four Scottish ministers who were commissioners to the Westminster Assembly. It was taught by John Owen. It is found in Walter Steuart of Pardovan’s *Collections and Observations Concerning the Worship, Discipline, and Government of the Church of Scotland* (1709), which was long the authoritative manual in the Church of Scotland and in early American Presbyterianism. It was also the view of the two Princeton professors of church policy, Samuel Miller (1769-1850) and Alexander T. MacGill (1807-1889). Southern Presbyterians Robert J. Breckenridge (1800-1871), Thornwell and Dabney were simply following this cloud of witnesses. Smyth, Hodge and Campbell were undeniably departing from the original Presbyterian model when they alleged that the ruling elder is not a biblical presbyter. Smyth is highly selective in his citations from historical materials. Reformation-era Presbyterianism is reasserted by John Murray (in volume two of his *Collected Writings*) and by Edmund Clowney. Clowney’s “Brief for Church Governors,” first issued as a class syllabus at Westminster Seminary, and now printed in *Order in the Offices*, is an excellent exegetical study, insisting on the status of ruling elders as presbyters, but also the distinguishable gifts, function and commission of ministers of the word.

The fact is that both Hodge and Smyth on the one hand, and Breckenridge, Thornwell and Dabney on the other, departed from the Reformation-era model. The innovation on the part of the second party was their claim that the imposition of hands in ordination is merely an act of rule, and belongs to the ruling elder as well as to the minister of the word. The older position, represented, for example, by Gillespie’s *Assertion of the Government of the Church of Scotland* (1641), is that there is a biblical distinction between the rule committed to all presbyters, and certain executive functions carried out on behalf of the presbytery. The imposition of hands is an executive function, and such executive functions, like the administration of the sacraments, the preaching of God’s word to his people, and the pronouncement of admonition and censures on behalf of church courts, belong exclusively to the minister of the word, “for he is as messenger and herald between God and the people” (*Second Book of Discipline*). This division of functions was endorsed by Samuel Miller. After Miller, neither side in the nineteenth-century American debate remained altogether faithful to the Reformation-era pattern.

There were also new theories in Scotland and Ireland during the nineteenth century. Peter Campbell, Prin-
pincipal of Aberdeen University, and hailing from the Church of Scotland’s moderate wing (known for its aversion to the warm proclamation of evangelical truth), published a book in 1866 in which he took much the same position as Smyth and Hodge. Denying that I Timothy 5:17 indicated a distinction between preachers and ruling elders, Campbell concluded that only gospel ministers are referred to in the verse. Campbell condemned Miller’s The Ruling Elder as a “singularly illogical essay,” urging that one should not speak of ordination in connection with the admission of “lay church rulers,” because it would be inconsistent with their position as “the representatives of the unordained members of the church, as distinct from its professional functionaries.”

Witherow, writing from Belfast in 1873 and 1889, agreed that the New Testament represents all presbyters as preachers, but drew a conclusion opposite to that of Campbell. Witherow came to believe that all the functions of the gospel ministry should be equally open to ruling elders. At the same time, he suggested that in practice there must have been a division of labor among the presbyters in the apostolic church, and that some men called to the single office simply chose not to preach, because they were not well-gifted for that work. Witherow gives poorly-gifted men the prerogative to preach, but relieves them of the duty to preach. As Iain Murray rightly observes, Witherow destroys the biblical concept of a call to the gospel ministry (I Cor. 9:16-17, Acts 26:15-20, Rom. 10:15, Col. 4:17). Witherow fails to coordinate the three elements of a biblical office: gifts, functions, and an authoritative commission which makes the execution of functions both a prerogative and a duty. The theory that men are invested with office, but have no responsibility to discharge the functions of the office, was soundly critiqued by Gillespie, Owen, Dabney, McGill, Thomas E. Peck (1822-93), and by Witherow’s Irish contemporary, William D. Killen (1806-1902). Witherow’s position has apparently never been adopted by any Presbyterian church; it is quite another thing when churches following Gillespie’s doctrine allow ruling elders to supply the pulpit occasionally, as the church’s best resource when ministerial supply is altogether unavailable. Witherow contradicts the teaching of the Westminster Confession (XXVII.iv), by arguing that ruling elders should be allowed to administer the sacraments.

The inadequacies of Campbell’s and Witherow’s treatment of I Timothy 5:17 were well exposed by Gillespie in 1641. One has only to read Gillespie’s book, or the essay by Clowney, to see how pale is the claim by Campbell and Witherow that a case for distinction of gifts, functions, and commission within the eldership, is based only on one verse. Witherow seems unaware that his arguments had been addressed by Gillespie, and Campbell dismisses Gillespie by name without engaging his well-reasoned case. Gillespie’s Assertion was last printed in Edinburgh a century and a half ago, in The Presbyterian’s Armoury. Alongside his English Popish Ceremonies, recently reprinted, this is the book of Gillespie’s most requiring republication in our generation.

There is also valuable exegetical work in Robert Rayburn’s essay, which first appeared in 1986, in Covenant Seminary’s Presbyterian. Rayburn expounds the role of priests and Levites as an Old Testament precedent for the gospel ministry. The minister of the word, like the Old Testament priests, carries responsibility for the conduct of the ordinances of worship, and combines ruling and teaching in one office. This perspective was obviously important in the Westminster Assembly’s description of the pastor, found in the Form of Presbyterian Church Government (1644).

To assert the uniqueness of the gospel ministry, and the necessity of a call to preach, is highly appropriate. But this needs to be done on a firmer exegetical footing than the denial that the ruling elder is a biblical presbyter, and there should be a more accurate identification of historic Presbyterian teaching. The real value of this book is perhaps more incidental, in bringing into print the fine exegetical treatments by Clowney and Rayburn. There is a good essay by Gregory Reynolds about the denigration of church office in an egalitarian society.

The Rev. Sherman Isbell is a pastor in the Presbyterian Reformed Church and presently serves a congregation in the Metropolitan Washington D.C. area. We thank him for permission to use this material.
ORDAINED SERVANT

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