

In Romans 13:1-7 Paul presents 2 commands concerning our relationship to governing authorities.

- I. Everyone must be subject to governing authorities (vs. 1a & 5a).
  - A. Because no authority exists unless God grants it (v. 1b).
  - B. Because all authorities are instituted by God (v. 1c).
    - 1. So resisting authority is the same as resisting God's will (v. 2a).
    - 2. So resisting authority results in judgment from authorities (v. 2b).
      - a. Approval, not judgment, for those who do good (vs. 3, 4a).
      - b. God's wrath, not approval, for those who do evil (vs. 4b, c).
  - C. Because you will avoid God's wrath (5b)
  - D. Because you will keep a good conscience (5c).
- II. Everyone must pay taxes.
  - A. Because you are submitted to authority (v. 6a).
  - B. Because authorities collect taxes as ministers of God (v. 6b).
  - C. Because your submission to authority requires you to pay authorities what is owed them (v. 7).

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