

16th General Assembly, 1988, 16-91, p. 204.

**CHURCH/STATE SUBCOMMITTEE REPORT  
SUMMARY POSITIONS**

**A. PREAMBLE:  
BIBLICAL, HISTORICAL, AND CONTEMPORARY CONCEPTS  
OF CHURCH/STATE RELATIONS**

The following principles should guide the resolution of church-state questions: (1) *Biblical and theological background of God, man and government*: Only God has absolute and sovereign power. All power given to human persons and institutions is by definition derived and limited in terms of divinely specified covenant. Civil governments have divinely ordained power, but if they exceed it and break the covenant, they can be properly resisted, and in extreme cases, overthrown. (2) *Historical background of our Church/State Context*: America is European in background and continues an ancient common law tradition (based in part on Biblical concepts interfacing with Roman and folk law) in which both church and state, while having many inter-relationships, are each seen as possessing divinely mandated independence in the integrity of their own jurisdictions. The First Amendment to the U.S. Constitution was clearly intended to protect the integrity of the independent jurisdictions of Church and State. By the 1940's the Supreme Court began interpreting the Constitution differently as to the topics discussed in this report, so that serious Church/State problems have surfaced since that time. (3) *Current difficulties*: Loss of Biblical faith in the churches and the increasing secularization of society have been major factors in causing the civil government increasingly to intrude upon the ancient liberties of the Christian church.

**B. SHOULD THE PRESBYTERIAN CHURCH  
IN AMERICA REMAIN INCORPORATED?**

An overture from Oklahoma Presbytery questions the propriety of PCA incorporation on the grounds that: "a corporation is considered to be under the jurisdiction of a State" but "the Church of Jesus Christ is under no jurisdiction of human government." In response, (1) the very concept as well as practice of incorporation comes into Western society through the Christian Church from the doctrine of God's corporate people as 'the body of Christ' (*corpus Christi*) which rests upon the Biblical teaching of covenant and federal headship. (2) The legal advantages of incorporation for a church today far outweigh the legal disadvantages (all sides of which are listed in our main report). (3) Two major ethical objections raised against incorporation are: the morality of 'limited liability' and the implied subordination of the Church to the State. But the former problem (limited liability) while a real problem, has little or no bearing on ecclesiastical incorporations, whereas the latter (fear of subordination of Church to State) seems to rest on a misunderstanding of what incorporation of a church actually is. It is merely a recognition by the State of a previously existing independent jurisdiction of church life and activities, *not* a grant of rights to the Church by the State. (4) If it be true that the PCA incorporation papers concede too much authority to the State, it would be our recommendation that the charter be appropriately amended, rather than

jettisoning the time-honored Christian concept of incorporation. To dissolve our denominational corporation would, we believe, create far more problems than it would solve.

### **C. TAXATION OF CHURCHES**

Scripture and the Confession command the believer to pay taxes to whom taxes are due (Romans 13:7; Matthew 22:21; *Westminster Confession* Chapter 23). However, the temple and church have historically been exempt from taxation (Ezra 7:24). The tithe belongs to the Lord (Leviticus 27:30). Thus where civil government taxes the Church in a way that is confiscatory, seizing property necessary for the Church to carry out its mission of worship, evangelism, and care for the poor, the Church should appeal to the authority of Acts 4:18-20 and resist paying the tax or pay it under protest.

### **D. EDUCATION AND PARENTAL RESPONSIBILITY**

The Scripture teaches that children are gifts of the Lord and that parents are charged with their total upbringing as a sacred trust (Psalm 127:1f; Ephesians 6:1). This responsibility includes feeding and clothing children, as well as educating them. Parents are held accountable by God for the education of their children and Christian parents must make certain that their children obtain an education that is consistent with God's revelation of Himself in the Bible. Education must be grounded in truth!

Although the First Amendment protects a parent's or student's free exercise of religion, federal and state courts have been slow or unwilling to protect Christian and theistic religions, especially in public schools. Over the last 25 years, public education has become increasingly hostile toward Christian values and activities, with the exclusion of prayer, Bible reading and posting of the Ten Commandments. Christian parents should make vigorous efforts to shape their children's education and influence the teaching and materials that will be used whether in home, public or Christian schools. Churches and presbyteries should consider supporting (a) Christian and home schools where parents cannot afford these alternatives; (b) legal efforts to end the hostility toward the Christian faith in public schools by their censorship of facts about Christian history and culture and by their promotion of Humanistic religious values in textbooks and (c) efforts by Christians to influence the public school system through becoming teachers, participating in PTA, running for School Boards, etc.

### **E. PROPRIETY OF THE CHRISTIAN'S NONVIOLENT DISOBEDIENCE TO THE CIVIL MAGISTRATE IN THE ABORTION CONTROVERSY**

The Christian's Scriptural responsibility to preserve, protect, and promote the lives of others (Exodus 20:13) includes a duty to so preserve, protect and promote the lives of the unborn. However, this duty, as with all duties established by the Moral Law, is to be pursued according to the various callings that belong to men and women within the structures of order ordained by God. Private Christians, by self-appointment, are not normally called by God to take up the role of civil magistrate in the enforcement of the Moral Law. Nor is the private Christian called to take up the strategy of breaking just laws in order to protest laws that are unjust.

Nevertheless, when the state, or any other authority, commands one to do what is contrary to what the law of God requires, or to refrain from doing what the law of God commands, the Christian "must obey God rather than men." (Acts 5:29b). As

## POSITION PAPERS

always, in these matters the disciple of Christ must follow his own conscience as it is informed by the Word of God.

This is especially true when danger of death to human life is imminent, as in the case of abortion (the unlawful taking of human life in the womb). Christians as individual citizens should pray that unborn children would once again be protected by the law of the land, and should pray that the Lord would raise up magistrates who would take up the cause of restoring protection to unborn children.

Since the law of the land declares that the killing of unborn children is legal, a Christian who interposes himself in a non-violent way between the unborn child and the abortionist is breaking the law, but he is convinced he is doing so in order to obey God's moral law to protect an innocent human life in imminent danger of death.

Such a Christian is worthy of the concerned and prayerful support of other Christians in the church. The Christian who seeks to protect the unborn child who is in imminent danger of death in this way should nevertheless maintain high respect for the civil magistrate, should act with humility, out of a sense of duty rather than superiority, and should recognize the spiritual nature of the battle.

*Adopted*

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