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IRS AND THE SCHOOLS-REVISITED

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President Carter has done it again! The Administration's budget for 1981 calls for the deletion of the prohibition on the use of funds by the Internal Revenue Service to enforce its proposed regulations regarding tax-exempt schools. These are the regulations which you successfully fought a year ago.

The regulations were originally issued on August 22, 1978 and resulted in over (155,000) letters of protest to the IRS. The regulations would have declared that all tax-exempt schools were guilty of racial discrimination unless they could prove themselves innocent. The regs, as put forth by the IRS, would have seriously interfered not only with parents' right to determine their children's education, but would have permitted IRS agents to harass school administrators. It put the IRS in the position of being the gestapo for the bureaucratic social engineers. The very people who claim that they know better than parents what is best for a child.

The regulations which would affect church operated schools would let the IRS yank a school's tax-exempt status—effectively closing the schools if they could not prove upon appeal that they:

1. are hiring racial minority teachers
2. actively recruiting racial minority students
3. have established scholarships for racial minorities

4. are increasing the proportion of racial minority students
5. have a proportion of minority students equal to 20% of the percentage of minority students of school ages in that community.

The regulations were "revised", but the revision was simply window dressing. The newer regulations continued to accept the assumption, which is contrary to what has always been an accepted concept in American jurisprudence, that the school was GUILTY and the school had to prove itself innocent. Schools would be required to enroll minority students. The IRS did not have to show any form of discriminatory intent. The "revised" regulations made the situation worse by leaving to the IRS the sole discretion in determining whether or not to apply the procedure.

The alarm must be sounded! The IRS must not be allowed to take over our schools! . . . It is URGENT to write your Congressman and let him know that you will not tolerate this intrusion . . . You may address the letter to your Congressman, U.S. House of Representatives, Washington, D.C., 20515.

We have an annual Hyde Debate over abortion. We are going to have what appears to be an annual fight to keep control of our schools out of the hands of the IRS! (Emphasis added.)

TURN ABOUT: A MODEST PROPOSAL FOR A CHRISTIAN CULTURAL REVOLUTION

Archie

The action of the Carter Administration in deleting the prohibition of the use of Internal Revenue Service funds to enforce its popularly defeated proposals for exercising federal controls over the racial composition of tax-exempt private schools is but another evidence of the duplicity, the shameless hypocrisy, of this supposedly "Christian" Administration. The action of the IRS bureaucrats in "revising" their proposed "affirmative action" regulations, which essentially (see above) held private and Christian schools guilty until proven innocent of racial discrimination, is an almost equally reprehensible violation of the godly rights of parents, the family and the church. By "revising" their "racial quota" regulations, such a way as to make them even worse than they originally were, after a record public outcry which produced over 155,000 letters, many containing petitions, protesting the IRS impossible

and unconstitutional standards, the humanistic bureaucrats at the IRS have revealed their intentions.

Clearly, Carter (the professing Christian) and the IRS bureaucrats have something in common. The politician who promised to reduce bureaucracy is not the foe but the friend, the comrade, of bureaucrats. Carter and the IRS obviously share an antinomian disdain for the biblical institution of the family and its godly rights. If the Administration's backing for the radical humanist "White House Conference on Families" (see OCCUPY!, Vol. II, No. 1, Jan., '80) were not enough, the President's establishment of an Office of Families within the misnamed Dept. of Health, Education and Welfare should establish doubts in the minds of some. The observations of Jo Ann Gasper in January's *The Right Woman* make the facts even clearer:

It is quite obvious that President Carter had planned to use the Office of Families as a Vehicle for the implementation of the agenda which was to have come out of the White House Conference on Families.

It is the stated objective of the Office to "make recommendations for changes..." In light of past experience with HEW, it is obvious that the changes encouraged by the Office of Families will be for the vested self-interests of the bureaucracy—the growth of the Office into a full fledged Department like the Office of Education. It seems obvious that the Office of Families will be working to provide for additional Federal programs and Federal control over the family.

When the IRS, under a record level of public pressure, "revised" its proposed regulations in such a way as to leave itself the sole judge of whether or not to apply its objectionable procedure, they spit on the protesting public. (The public, of course, had its back turned: it did not know that the IRS had deceived them and the IRS didn't advertise the fact.) When our self-righteous President in effect attempts to repeal the prohibition on the IRS procedures, he compounds the bureaucrats' injustice.

Biblically, education is the duty and right of the family and, to a lesser degree, the Church. Children are God's, and are entrusted to the parents, who are to be God's stewards of the precious little ones which the Lord has given them. They are to train them up in the nurture and admonition of the Lord. The state has no role in the direct education of children. Children are the Lord's, not the government's. The Lord entrusts them to the parents, not the state. The only teaching which the state is to do is that which is communicated by the enforcement of God's law and the public actions of the magistrate. The magistrate is to be a terror to evil and a protector of the good; he is not to be a doer or rewarder of evil, nor a terror to the good.

When government takes control of education, when it forcefully, coercively intervenes into the functioning of private schools, the government invades the sphere of authority of the family and (to a lesser degree) the Church. When the state tells parents where, how and with whom they are to educate their children the state violates the law of God and attacks the family. Such a state is a ministry of evil and a terror to the good. Such a state, such a ruler, is due for God's judgment. We, if we permit such conduct by popularly elected rulers, will be due for the same, and it will immediately be administered by evil rulers and their bureaucratic henchmen upon our children, as is abundantly evidenced by the results of our acquiescence in statist education. Whether or not we have children, or have children in private Christian schools, clearly it is our biblical duty to oppose such baldfaced federal tyranny, for the assaults on Christian education are assaults on the very Kingdom of God.

Turn About: More Than They Bargained For

At this stage of the development of the "welfare state," at this level of the manifestation of the theory and practice of modern Humanism, it should be evident to all that the Humanists are after power, not purity of racial composition, in their latest attempt to thwart the convictions of parents who choose to send their children to private schools. The Administration's and bureaucrats' abandonment of the fundamental biblical principle of "innocent until proven guilty" is a stark admission of both their fundamental philosophy and their lust for power and radical change. As The Right Woman points out, the Administration and the IRS make impossible demands on schools declared, a priori, guilty. The battle will be a protracted one. The battle must be again joined by the soldiers of Christ.

The most interesting question, however, is not whether we will win the battle—though that in itself is crucial—but how we will

win the battle. On the defensive side, a number of factors are in our favor. First, the private school movement is growing. The reasons for this were eloquently summarized to me by a Jewish lady who is the principal of a Jewish school in Miami: "The public schools stink." Second, the Christian school movement is growing by leaps and bounds, to the tune of one school every seven hours. Third, the Christian school movement is becoming a vehicle for acquainting parents with their political responsibilities. Fourth, blacks are becoming more politically aware of the adverse impact of government intervention on their lives. Fifth, the "Liberals" are intellectually and politically on the defensive, while the Conservatives (who are at least closer to the biblical position) are growing in strength. Sixth, it is an election year. These factors and others make it probable that, with God's help, we can both prevent IRS type tyranny from violating the duties and rights of the family and elect officials who are more disposed to give legislative and constitutional protection to the biblical family and its rights.

The positive opportunities presented by the bureaucratic challenge, however, are perhaps more challenging and interesting, for they open the way to a Christian cultural revolution. Study the IRS regs outlined above and contemplate the following:

The IRS wants Christian schools to actively recruit minority students, to establish scholarships for racial minorities, to have at least 20% of the school age minority students in the community, and to be increasing the percentage of racial minority students in our schools. The IRS has no biblical, ethical or constitutional right to require that we do these things, and so we should vehemently oppose the imposition of these regulations. However, what would be the effect on the short and long run future if we defeated the IRS but voluntarily complied with their own regulations?

Aside from removing another humanistic pretext for intervention and controls, voluntary compliance with the IRS' own standards could cripple the humanist's program. What better time is there for Christians to influence people than when they are young? Every child removed from the public schools and educated in Christian schools is a child removed from the destructive theological, psychological, social and political doctrines of the Humanist public schools. He is also a child far more likely to emerge from school well-educated, no matter what the level of his competence, for he will have been educated in terms of a biblical world-view. Not only is his soul (humanly speaking) more likely to be saved, but his individual, familial, social, economic and political conduct is more likely to be sound, for he is more likely to have been inoculated against the virulent doctrines and practices of Humanism. More than that, he is more likely to be a soldier of the Kingdom of God.

That the child is a black or a member of some other minority group should not deter, but encourage Christians. The more minority students there are subject to the doctrines and disciplines of Scripture in their formative years the more individuals and families Christians will be able to influence and help. The same should be emphatically said of the children of whites, rich, middle-income or poor. The more students there are in good biblical schools the more the church is strengthened, individual character formed, the family strengthened, social morality elevated, economic and political practice sanctified, and God glorified. As R. J. Rushdoony has pointed out in *Revolt Against Modernity*, our Christian ancestors who saw Christian schools as a necessity, a mission field and an aspect of sanctification and dominion were able to effect marked improvements in these areas. They were able to do this because they tithed and worked through voluntary associations to Christianize and help the millions of immigrants who poured into that earlier, freer America.

Every child removed from the humanistic schools is a soul re-

moved from the armies of the Humanists and either won to the army of Christ or more favorably disposed toward biblical social and political principles. With every child we weaken the Humanists' social and political destructive capability and strengthen the dominion of the Kingdom of God.

We too often think in terms of the stereotypes of humanistic propaganda. I have several times been stunningly pleased to discover the godly social and political ideas of unpublicized Bible-believing black brothers and sisters in the faith. The thinking of Christians who give minorities up for lost, politically speaking, is unbiblical, for it neglects our duties of missions, teaching, charity, mutual edification and correction, love and dominion for Christ. Fundamentally, it neglects the sovereignty and grace of God.

Christians who follow biblical teaching should be deeply con-

cerned about the future of our society and of all the individuals in it—especially that of children and emphatically that of fellow Christians. They should be concerned with opposing evil. They should be concerned with defeating Humanism and occupying for our Lord.

Let us then actively recruit, teach and discipline minority and other students, in terms of the whole counsel of God. Let us then recruit and hire minority teachers who meet the scriptural standards of Christian schools. Not for quotas but for quality. Not for the approval or kingdom of humanistic Caesars, but for the approval and kingdom of Christ. If we do these things, with God's help the Humanists will rue the day their coercion gave us the opportunity to destroy their citadel, for we shall eventually restore America to a godly path.

CIVIL GOVERNMENT: THE NEGLECTED MINISTRY

sins of omission. To fail to do that which the Lord requires is a serious offense, for it involves the breaking of His covenant and the violation of His law. And God does not permit violations of His covenant law to escape His sanctions. Blessings are the reward of covenantal faithfulness, but curses are the reward of unfaithful covenant-breaking (See Deuteronomy, and, for that matter, the Old Testament.).

The Lord established three fundamental institutions for the governance of men: family, the Church, and civil government. While these three institutions are separate spheres of authority under God, they clearly have mutually supportive, interwoven functions. The performance-or lack of performance-of each inescapably influences the functioning of the other two. This mutuality of influence derives from an overarching unity of purpose for man and society derived from the eternal will and plan of God for His creation. God's creation manifests His existence and attributes. It is the same with His institutions, provided that men adhere to the Creator's requirements for those institutions. God's institutions have, as does His triune Being, both a unity of purpose and a division of function. The unity of purpose of family, Church and civil government is to glorify God, by teaching, obeying and enforcing His word and law. Family, Church and civil government all are to do these things, but each is given a unique function or sphere of operation. This division of function is not historical, in the sense of historical dispensations in which one or the other of God's institutions is to dominate (the three were united in our first parents), but is rather a continuity of division of labor over time.

This unity of Purpose and interdependent division of labor is of both theoretical and practical importance, for none of God's institutions is fully independent of the others. Neglect one institution and you inevitably impair the functioning of the other two, and with it the testimony of godly men to each other and to others. Neglect one institution and you reduce the ability of God's elect to glorify God, to teach, obey and enforce His law. Neglect one institution and you distort and retard the progress of the Kingdom of God.

The Magistrate's Ministry

Romans 13, considered the key New Testament chapter on civil government, is one of the most neglected and misread chapters in the Bible. It is for this reason that it is all the more important to develop an understanding of our Lord's requirements for magistrates and governmental activity. The word of God in Romans 13 teaches very clearly that the ruler, the magistrate, is a minister. First, the

in the Church are ordained of God, so the civil governors are ordained of God.

Second, the magistrate, the ruler, "is the minister of God to thee for good" (vs. 4). The ruler is God's minister, His diakonos. He is a deacon, a laborer, a ministrant, an attendant to people for God. As the derivation of diakonos shows, he is one who runs errands: God's errands. In particular, he is to be a Christian teacher and pastor. If the ruler is the minister of God to men for good, then he must rule in accordance with God's judgment of the good, not man's willful, subjective desire to redefine the good. If the ruler is a minister to men for good then he must enforce God's law, not man's desires: there is no other alternative.

The teaching, pastoring function of the ruler or magistrate is of crucial importance. We are popularly told today that the government should not seek to enforce morality—especially (Surprise!) Christian morality—because "you can't legislate morality." Clearly, this contention is at best a half-truth, and as such is a dangerous distortion. It is a distortion which fits quite well with the Humanist canard that "you can't mix religion and politics." All law commands human action; it seeks either to restrain or to urge particular actions. It necessarily says either "Thou shalt" or "Thou shalt not," and it backs these commands to action or restraint with coercion, with sanctions enforced by the power of the sword. The sword and the word are united in law. And because the word commands action by men, the word of law is necessarily a moral teaching, a teaching which seeks to guide the ruled along a particular way of action, of life. This way of life which the law-word commands is what the ruler or lawgiver considers good, and for this reason it is again inevitably a moral teaching, of one sort or another. By teaching men to obey the ruler or lawgiver's commands, via the punishment of those who disobey, who break the law, and by his personal example, the magistrate can do nothing else than teach people moral principles. His teaching, punishing function is a pastoring function, for by it he guides his sheep toward what he considers green pastures and the safety of the fold, and away from what he considers precipices and beasts of prey. His sword is like the shepherd's staff: "if thou do that which is evil, be afraid; for he beareth not the sword in vain: for he is the minister of God, a revenger to execute wrath upon him that doeth evil" (vs. 4). By striking fear into the hearts of the evil, he diverts them from their destruction and toward doing that which is good.

Now, the actual laws passed and enforced by the magistrate may or may not be God's laws. Clearly, if man's laws contradict God's laws, then man's laws are both truly lawless and without

authority. since they command us to do that which our Lord forbids us to do. Human laws which contradict God's laws maybe part of a "moral system," and inevitably convey a "moral" teaching, but we cannot escape the fact that words which command that which God forbids are immoral, lawless words. This is part of the reason that the ruler, in his pastoring, teaching function, must enforce God's laws, God's moral system and moral teaching: otherwise, he would be not God's minister to men for good, but rather man's minister to man for evil. Rulers who enforce man's antinomian (against God's law) laws become false shepherds who drive the sheep to destruction.

Another reason why rulers are to enforce God's law is that God's law is a schoolmaster to drive men to Christ (Gal. 3:24). A lawfully wielded sword of a godly ruler strikes fear in the hearts of the ungodly, a fear which may become the fear of the Lord, and thus the beginning of wisdom. Without godly rulers enforcing God's law, the Church in its fullest sense, the body of Christ, the beliefs and actions of believers, loses one of its most powerful teaching ministries. For if Christian rulers enforce ungodly laws they cannot teach men to fear that which is evil, cannot pastor men to do that which is good, cannot protect the good against the evil, and cannot, therefore, promote the fear of God in men. Ungodly laws are a schoolmaster, but not a schoolmaster to drive men to Christ.

When rulers or magistrates enforce God's law, they become the ministers of God to people for good, ministers of God to bring God's revenge by executing God's prescribed wrath upon those that do evil (Rom. 13:4). It is for this cause that we are to be subject to them for conscience' sake, and to pay tribute to them: "for they are God's ministers, attending continually upon this very thing" (Rom. 13:5, 6). The inspired word of God used for "minister" here reinforces the nature of the ruler's calling and duty. The ruler is a *leitourgos*, a public servant of God, a public functionary in the Temple or Gospel; in the general sense of the word, he is a worshiper of God or (and) a benefactor of man. His function is, as the derivation of the word makes clear, an active one: he is to toil, as an effort or occupation. For those of us who lack a knowledge of Greek, the word of God makes this point evident: the ruler, God's minister, is to be "attending continually upon this very thing" (VS. 6).

There can be no "benevolent neglect" of the ministry of government. For to neglect the ministry of the magistrate is to neglect the Christian's duty to be a teacher, missionary and servant of the Lord, to neglect the Lord's command to occupy for Him, to surrender a third of the very Kingdom of God! To occupy the ministry of the magistrate is to wield a powerful sword in the army of the Kingdom of God.

Young Conservatives of Texas: A Hope for Dominion

Archie

In the crisis of our times, it is good to see Christians moving to achieve a more distinctly Christian political influence. It is for this reason that last month's formation of the Young Conservatives of Texas—more than 1000 strong—is a heartening development on the American political scene.

Young Conservatives of Texas has been formed largely by the secession of the Texas state organization of Young Americans for Freedom, led by Mark Elam, Gary Nelson and former YAF state chairman Steve Munisteri. The move had been brewing for some time, in response to the declining effectiveness of YAF's national leadership. Its leaders are veterans of campus activity, political campaigns, and political work. Happily, they are also young men of principle. Munisteri has drawn considerable flack from liberal legislators in conservative districts, who understandably dislike his publicizing their liberal voting records to their constituents. Elam and Nelson have been active at the state's most conservative large school, Texas A&M, where they have been instrumental in getting such conservative speakers as Rep. Phil Crane, Ronald Reagan and pro-life speaker Ira Early to appear. Elam has also been instrumental in editing, writing and distributing to a number of central and south Texas university campuses The Texas Forum, the organization's tabloid newspaper, and in opposing the Panama Canal giveaway.

Young Conservatives of Texas aims at a more Christian conservatism than that expressed in YAF. Its statement of principles recognizes that the crisis of the West is a moral and spiritual crisis, that individual freedom is inherited from one sovereign God, that this freedom must not be violated by institutions established or presided over by men, and that political freedom will not long survive without religious and economic freedom. It further affirms that the Declaration and the Constitution embody the spirit of the United States and her people, that the Constitution clearly

limits the authority of the federal government to the protection of our God-given rights and the administration of justice, that the enumerated powers, as clearly stated in the Constitution and the Bill of Rights, represent the only true authority of the federal government, and that the Tenth Amendment reserves to the states all powers not expressly delegated to the federal government. In economics, it holds that the free enterprise system, including a sound currency and a prohibition of government inflation of the money supply, is the only system consistent with the promotion of justice, liberty and prosperity. Unlike recent administrations, Young Conservatives of Texas holds that American foreign policy should be based on a clear discernment of our friends and enemies, a superior national defense and a strong, free economy, and that its purpose should be to subordinate peace to the maintenance of the freedom of the people of America. It goes without saying that adherence to these principles would place America in a more godly, blessed position, a position in the world but not of it.

Although presently centered in Texas, Young Conservatives of Texas plans to go national, and, in a reversal of the usual procedure, to form a parallel organization for we older folk who adhere to these principles. If you or your friends and family are interested in having dominion for the Lord in the realm of education and politics, in an organization with a distinctly Christian character, here is an opportunity to work, to achieve constructive leadership to such an end. The crisis of our nation demands your activity. But what is more important, our Lord commands it (Gen. 1:28; Luke 19:13).

Those who are interested in joining or contributing to the growth of Young Conservatives of Texas should write:

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