# Is the Church Above the Law? God and Caesar in the California Lawsuits

by Douglas Welebir

**"Then he said to them, 'Render therefore to Caesar the things that are Caesar's and to God the things that are God's.' "**
**Matthew 22:21**

The story of the "Merikay case"—the San Francisco litigation involving Merikay Silver and the Pacific Press Publishing Association—is familiar to readers of SPECTRUM. Tom Dybdahl's article ("Merikay and the Pacific Press," SPECTRUM, Vol. 7, No. 2) is a fair and accurate treatment of the history of the case, and articles elsewhere in this issue bring matters up to date. But the Merikay case, together with the litigation which the United States Department of Labor has started against the Pacific Union Conference and its schools, raises questions of special interest to every thinking Adventist, especially to a lawyer.

- What is the relationship between church and government?
- Is the Seventh-day Adventist Church above the law?
- What is the civil responsibility of the church?
- Can it "flout" the laws if it so decides?
- Is it a law unto itself?
- Is it Adventist doctrine that men who head households should be paid more than women?
- Is the payment of unequal wages for equal work thus a matter of conscience so that a law forbidding it can be ignored?
- Are wage mandates government interference with religion?
- Are we free to ignore all regulatory statutes?

These are some of the questions raised by the litigation, and in this article I want to consider these issues, first outlining the positions taken by church leaders and by the government in response, then discussing some general principles in the light of court decisions and of the writings of Ellen White.

The affidavits and briefs submitted by Adventist church leaders and their lawyers in the first stages of the Merikay case assert that the Seventh-day Adventist Church is "hierarchical," that the president of the General Conference is the "First Minister," that the church has orders of ministry, and that our theological aversion to the hierarchical nature of the Roman Catholic Church government has "now been consigned to the historical trash heap so far as the Seventh-day Adventist Church is concerned."

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Furthermore, Elders Pierson and Wilson contended in their affidavits that participation in lawsuits was contrary to Adventist doctrine:

> Another of the church's teachings, which is well known to all Seventh-day Adventists and is fundamental to a spiritual relationship between the church and its members and subordinate bodies, is this twofold doctrine: 1) Individual believers, so long as they are parcel of the remnant church, "members of the Body of Christ," must yield in matters of faith, doctrine, practice and discipline to the authority of the whole church speaking through the General Conference; 2) Strife must be shunned; any differences between Seventh-day Adventists, or between them and church institutions, must be settled within the church and not brought to civil courts.

**"The Seventh-day Adventist Church insists that it is 'wholly exempt' from the cognizance of Civil Authority, and that slight entanglements, practical exceptions and 'reasonable adjustments' are not to be tolerated."**

In reply, the government contended that in the Adventist Church

> the bringing of a lawsuit against a church-affiliated organization is not deemed to require disciplinary action. At the hearing on the preliminary injunction, several Seventh-day Adventists of long standing testified that they had never heard of any Seventh-day Adventist's ever being disciplined for having brought a civil action against another Seventh-day Adventist.
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> It was shown that more than 130 lawsuits involving Adventist and Adventist-affiliated institutions have been filed in only four California Superior Courts within recent years. Among these are some in which individuals sued Adventist-affiliated institutions and some in which the institutions sued individuals.

But for our purposes the most interesting assertion the church made was advanced at the appeals stage, in this now famous statement in the church's appeal brief:

> On the one hand, we insist that the church is carrying out the Commandments of God, preaching the Good News to all peoples, animated by the Great Commandment to "love the lord thy God with all thy heart, and thy neighbor as thyself."
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> On the other hand, we insist that in doing its holy work, the church is free to ignore, even to flout, measures which bind all others. We stand squarely on that position even though, in practice, there is no discrimination at all.
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> That is what the First Amendment's Religion Clauses are all about. The government and the churches must leave each other alone (p. 78).

This follows a reference to Elder Wilson's deposition (pp. 74-77, 79) which asserts that:

> The church claims exemption from all civil laws in all of its religious institutions; although it seeks accommodation, it draws a line of its own when dealing with Caesar.

The same Brief argues (p. 80) that:

> As an organized religious denomination the Seventh-day Adventist Church insists that it is "wholly exempt" from the cognizance of Civil Authority, and that slight entanglements, practical exceptions and "reasonable adjustments" are not be tolerated.

The church and its lawyers have repeated, refined and strengthened such assertions in the Labor Department litigation. These lawsuits began in September 1975, when the United States Department of Labor filed a complaint alleging that the Pacific Union Conference of Seventh-day Adventists, with all its conference associations, schools and colleges in California, had violated the Fair Labor Standards Act (FLSA) of 1938 and its amendments by paying unequal wages to workers of different sexes for basically equal work. The church's defense was

prepared by a team of lawyers which included one non-Adventist firm. The defense denied that the church owed any back wages to its employees because of sex discrimination. But it went on to claim that the very existence of the lawsuit violated the freedom-of-religion clauses of the First Amendment:

> Defendants are conferences, legal associations, and educational institutions of the Seventh-day Adventist Church, and that church is an organized and recognized Christian denomination. The mission of said church is to teach all nations the everlasting gospel of our Lord and Saviour Jesus Christ and the Commandments of God; and the education of the young according to gospel principles is an integral part of that Religious mission. All Seventh-day Adventist schools and colleges are wholly owned, controlled and operated by the church, for the purpose of carrying on the ministry of the church and for no other purpose. The persons described in Paragraph VIII of the Amended Complaint as "employees" are persons of religious persuasion engaged in a religious vocation. By reason of those facts:
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> a) The maintenance of this suit violates the Religion Clauses in the First Amendment to the Constitution of the United States;
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> b) The prosecution of this suit violates the said Religion Clauses; and
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> c) No relief in favor of plaintiff can be granted or enforced herein, for the granting or enforcement of any such relief would necessarily involve the United States in violations of the Establishment of Religion Clause and the Free Exercise of Religion Clause in said First Amendment, and in excessive involvement in the affairs of religious institutions.

In early 1976 the defendants, that is, the church, filed a motion with the court for summary judgment, supporting their motion with points and authorities and 27 supporting affidavits signed by Adventist church officials and educators. The thrust of virtually all the affidavits is that the education of young people is a part of the Adventist religious mission to preach the Gospel unto all nations. "In the highest sense the work of education and the work of redemption are one," the defendants assert, quoting *Education,* p. 30. The affidavits emphasize that Adventist schools are religious, that teaching is carried on in a religious atmosphere, that prayer and worship are undertaken throughout the day and week. They argue that teachers in those schools respond to a religious vocation, in the pure sense of a divine call to God's service, that Seventh-day Adventist colleges are permeated with religious inculcation, and that Seventh-day Adventist schools and colleges are specifically maintained for the purpose of gaining adherents for the church. The documents go on to claim that when a regulatory statute collides with an activity which constitutes an exercise of religion, the statute cannot validly apply. Some of the affidavits claim that an investigation, even one carried out, pursuant to court order, by the church itself, to examine the allegations set forth in the complaint would itself be unconstitutional entanglement.

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In the affidavit signed by Robert Pierson (on February 5, 1976), the General Conference president denies that sex descrimination had taken place (at least after 1972) but focused on what was in his view the larger issue, the exemption of the church from civil regulation:

> The Church believes that committed women in the remnant church should be given every consideration and opportunity to develop their God-given talents. We believe also that they should be fairly remunerated for their labors. If women are doing work traditionally done by men, they should not be penalized financially. The Seventh-day Adventist Church has

been moving in this direction, and although some problem areas still need attention, we are rapidly nearing the goal. The Church has made and will continue to make needed changes. It is and has been, however, the desire and purpose of the leadership of the Church, including myself as its first minister for the time being, to identify problem areas and make needed changes in the spirit of the Master, and not in the spirit of the world around us. In this as well as all other areas of our ministry, we propose to be guided by God's will, rather than by the will of mankind. We believe that by so doing, and by recognizing that here as elsewhere we must bow to the teachings of our Lord, and not to the ordinances of mankind, the Church will be consistent with its message, and will be better enabled to preach the gospel to the world, and to have the gospel message heard and understood by the world.

Elder Neal Wilson, in his capacity as General Conference vice president for North America, submitted an affidavit which made some of the same points, but even more definitively:

Based upon my position and responsibilities in the Seventh-day Adventist Church and my knowledge of its policies and practices, I am able to say and I do say categorically that the broad charge that the defendants "have wilfully violated and are violating" the equal pay provisions of the Fair Labor Standards Act is not true. I am not able to say that there have not been some or a few instances in which one or more schools failed to conform; but the policy has been (as will be shown in more detail below) and is to conform to the standard of equal pay for equal work. To the extent that, historically, the policy departed from that standard, the reasons for that departure were theological reasons whose application was itself an exercise of religion. Any other departures, if there were any, were in violation of Seventh-day Adventist Church policy; I am unaware of any such.

Elder Wilson then asserted that the Seventh-day Adventist Church

has never believed and does not now believe that laws designed to enforce fairness to workers in a commercial setting were intended to apply, or could constitutionally be validly applied, or could in their very nature be possibly applied, to workers in an institution whose character, purpose and mission is not commercial but religious.

He summarized the church's position as follows:

Notwithstanding everything said above, the fundamental basis on which the church defends this case is not that it has not violated the Act, although it believes it has not, and has every intention of conforming in the future. The defense instead, on which we ask the Court to end this litigation *now,* is the First Amendment's freedom of religion clauses. This we do for several reasons:

a) The Seventh-day Adventist Church believes in religious liberty and the separation of church and state, not merely as a matter of consitutional law but as a matter of faith and doctrine; this belief is a religious belief, based upon the teachings of Our Lord. . . . For the church to participate in litigation in a secular court of the question whether discrete violations of the Act had occurred would be a denial of this belief.

b) The Seventh-day Adventist Church believes that statutes like the Fair Labor Standards Act do not in their very nature apply to the work of a church. . . .

c) The investigation necessary to determine whether *any* departure from the equal pay standard with respect to *any* teacher or administrator has occurred at *any* of 147 schools and colleges over the past 3½ years would be very, very costly in terms of time, talent and treasure. The funds of the Seventh-day Adventist Church come from the tithes and offerings of faithful people, and the education ministry represents the most costly part of the Church's mission.

d) It is our belief, based upon the government's answers to defendants' inter-

rogatories, that the government has little or no evidence of any departures from the equal pay standard, and that such little evidence as it may have is inconclusive, speculative and relates to very few of the 147 schools at which violations are charged.

e) To conduct an investigation as to whether *any* departures from the equal pay standard have occurred since July 1, 1972 would require the expenditure of many thousands of hours by officials of and counsel for the defendant conferences and schools, including review of all personnel and salary records of 147 schools; locating and interviewing not only present but former employees of those schools concerning duties and responsibilities; and the making of judgments, which would often be subjective evaluations, concerning - "equality" of work. But if we are right in our position concerning religious freedom, then the inquiry would be totally irrelevant, and the investigation would be unnecessary.

f) For defendants themselves, through lawyers, to make such an investigation by order of a Court of the United States, or even as a part of court-sponsored discovery proceedings, would be disruptive of the teaching ministry, would create religiopolitical strife and be subversive of religious freedom.

g) It would be even worse if such an investigation were to be made by agents of the government. That would constitute surveillance and involvement in the affairs of religious institutions, to a degree which the Seventh-day Adventist Church would regard as intolerable.

h) For all of the foregoing reasons and others to follow, the church is unwilling to require or permit any such investigation to be made by anyone. A full understanding of this position on the part of the church requires detailed theological and historical documentation to show that: i) the maintenance of a denominational school and college system is an integral part of the gospel ministry of the Seventh-day Adventist Church; ii) teaching young people is for Seventh-day Adventists an exercise of religion, just as are preaching and literature evangelism; iii) Seventh-day Adventist schools and colleges are not secular or commercial, are not mere denominational counterparts of public or independent schools and colleges, but are religious institutions. . . .

Thus, Elder Wilson argued in his affidavit that "Free Exercise" and "non-Establishment" clauses of the First Amendment simply mean that government will not by law or regulation seek to control religious organizations in any way, to determine their internal, basically ecclesiastical policies, or to threaten the self-determination of a spiritual body by arbitrary interference which would jeopardize its ultimate survival.

Although one can imagine the government's reaction to such claims, it is worth outlining the position which the Department of Labor actually took in opposing the statements of the Adventist leaders. This quotation fairly summarizes the government's approach:

> Defendants make no claim that observance of the Act's wage standards would violate any tenets of their faith. The affidavits and supporting materials submitted by them show rather that observance would be entirely compatible with Seventh-day Adventist religious views. And the Act's requirement of equal pay for equal work comports completely with the views of the recognized prophet of the Seventh-day Adventists, Ellen White, who objected to paying women less than men, saying:
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> This is making a difference, and selfishly withholding from such workers their due. God will not put his sanction on any such plan. Those who invented this method may have thought that they were doing God service by not drawing from the treasury to pay these God-fearing, soul-loving laborers. But there will be an account to settle by and by, and then those who now think this exaction, this partiality in dealing, a wise scheme, will be ashamed of their selfishness. . . . When

> self-denial is required because of a dearth of means, do not let a few hardworking women do all the sacrificing. Let all share in making sacrifice. God declares, "I hate robbery for burnt offering" (*Evangelism*, p. 492).*

So, the government contends, since the church has no objections as a matter of faith to complying with the Act's minimum labor standards, the Act does not interfere with the free exercise of religion. It has long been established that nondiscriminatory laws enacted for the general good must be observed even if they incidentally impinge on the conduct of individuals as they practice their religion. For example, one cannot violate the minimum wage law even if the religious workers were willing to work for less. The enactment of minimum standards of compensation does nothing to "establish" any religion, church, creed, belief or nonbelief.

The government then refers to the discussion by Justice Black (in *Everson* v. *Board of Education*)[1] of government neutrality in matters of religion and applies his tests to this situation. The Act creates no church, supports no church, favors no religious belief over another, punishes no religious dissident, taxes no religious activity, and authorizes no participation by the State in the activities of a religious organization. It simply protects a wide class of employees against substandard or unfair compensation for work performed.

**"It has long been established that nondiscriminatory laws enacted for the general good must be observed even if they incidentally impinge on the conduct of individuals as they practice their religion."**

Thus, the government claims the meaning of the church's position is that religious organizations may choose whether to observe the Act or not, and that if they choose not to do so, the First Amendment shields them from enforcement proceedings. And the First Amendment says the government was never designed to do this.

On March 23, 1977, Judge Manuel Real upheld the position of the Department of Labor. He wrote:

> We are not, however, faced with governmental impingement on religious beliefs. We are concerned with provisions of the FLSA requiring equal pay. With that purpose the defendants agree. [The judge then quotes with approval the passage from *Evangelism* cited above.]
> . . . it is those persons — who though deeply religiously motivated—hold lay positions in the educational facilities of defendant that are the subject of the [Labor] Secretary's concern. Nothing in the Act would prevent those persons — if they so desire — from remitting all or any portion of their salary to their Church. There is, then, no impingement on the exercise of religion.
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> Defendants also misconceive who it is that must make the operative decisions regarding the conflict between constitutional protection of religion and government regulation. Religious freedom is recognized in this nation by the secular enactment of a constitution governing our societal relationships. Without it, religious freedom would have no meaning. That same constitution has reposed in the courts the power and the obligation to interpret its provisions and prevent any violation of the rights announced and protected therein. Maintenance of an ordered society can and sometimes does conflict with religion. When that happens, it is the courts and not the church involved that must weigh and decide whether the societal right intrudes on religion in an unconstitutional and not a theological sense. Courts have been most zealous in that responsibility. It is with this principle in mind that this Court finds no constitutional infirmity in the application of the provision of the FLSA to defendants' educational activities.
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> The motion for summary judgment is denied.

*In this passage Ellen White was actually objecting to paying women *nothing at all*, although the government lawyers do not indicate this.—The Eds.

After this defeat, the church filed a Motion to Reconsider (April 15, 1977), which cited some new legal precedents and made two additional points. First, the church's lawyers argued, any inequality in pay for men and women which Adventists may have practiced was based on the Bible and therefore a religious practice: "To decide the case, the Court would have to overrule the Bible-based determination of the governing body of the Seventh-day Adventist Church concerning the wage policies of church institutions." The Bible basis is apparently that the husband is the head of the family and may receive a "head of family" allowance. The lawyers allude to various passages in Paul and quote *Adventist Home* (p. 115) in support of this point. And citing "the Church's First Minister, Elder Pierson," the new motion claims that "the Church's philosophy of remuneration is based on the scriptural and spiritual imperative, 'Give us this day our daily bread.'"

Second, the new motion states that the church cannot and will not litigate questions of violation or religious liberty, evidently on the grounds that its religious principles forbid its presence in court. So if the order denying the motion for summary judgment stands, "the church would still find some way to avoid the litigation of discrete violations. What precise form that would take is impossible to say, but a way would certainly be found."

Here is the government's response to the first point:

> In the motion to reconsider, the church changes its original position and now contends that the "head of household" allowance which initially was available to men only and which the Secretary of Labor considers violative of the Equal Pay Act was doctrinally mandated and is therefore protected by the First Amendment. . . . the fact that the "Head of Household" allowance was abandoned in stages over the past several years shows clearly that Seventh-day Adventist dogma does not require that that allowance be maintained as a matter of doctrine. Defendants' suggestion that it does, thus, is not in accord with defendants' practice. Policies which are so readily abandoned cannot be accorded the dignity of "doctrine."

It is perhaps not surprising to learn that the church lost this second motion as well. On May 2, 1977, the United States District Court denied both the Defendants' Motion for Reconsideration and the Petition for Interlocutory Appeal, and ordered the Pretrial Hearing for June 20, 1977.*

**"For Adventists to claim that the state may never have anything to do with church affairs contradicts court decisions. More than that, it contradicts Adventist practice and even goes beyond Adventist teaching."**

Now that we have seen what position the church has taken in court, let us consider for ourselves the relationship between church and government. Is the Seventh-day Adventist Church, or any church, above the law? Can it "flout" the law if it so decides? Are wage mandates really government interference with religion? Is the church free to ignore all regulatory statutes?

The courts have held that churches are in-

*The current status of the litigation, as set forth by Douglas Welebir at the beginning of September 1977, is as follows:

"On June 6, 1977, the court ordered the church to submit to discovery procedures. The church filed an appeal on June 13, 1977 in the Circuit Court of Appeals for the Ninth Circuit (San Francisco) seeking relief from the June 6 order on the grounds that the order was in violation of the First Amendment of the United States Constitution. On July 5, 1977, the appeal and attendant motions were denied.

Thereafter, the church sought relief through a motion filed with the Circuit justice in the United States Supreme Court; this motion was also denied.

On August 15 and 16, two of the defendants answered interrogatories stating that the case was being defended on the same grounds as set forth in their motion for summary judgment, the motion for reconsideration and the above-mentioned appellate motions and in the supporting affidavits, exhibits and memoranda. The church thereby reasserted the position on which the courts have already issued their opinions."—The Eds.

deed free from some forms of government control. For example, churches may enjoy exemption from some taxes.

In the now famous case of *Walz* v. *Tax Commissioner* (1970)[2] the United States Supreme Court held that the grant of tax exemptions by the state and local governments to churches does not violate the establishment clause of the First Amendment, even though it results in a direct financial benefit to the church.

Also, the First Amendment does not permit a State or the Federal Government to determine property controversies between two factions of a church on the ground that one deviated from the tenets of faith. In *Presbyterian Church* v. *Mary Elizabeth Blue Hull Memorial Presbyterian Church* (1969), the Supreme Court has ruled:

> First Amendment values are plainly jeopardized when church property litigation is made to turn on the resolution by civil courts of controversies over a religious doctrine and practice. . . . The Amendment therefore commands civil courts to decide church property disputes without resolving underlying controversies over religious doctrine.[3]

However, in 1970 the court determined that state courts are not barred from adjudicating property controversies between different groups within a church where the resolution of the dispute involves no inquiry into religious doctrine.[4]

In other words, the courts have held that the government sometimes may and sometimes may not intervene in church affairs. For Adventists to claim that the state may never have anything to do with church affairs, therefore, contradicts court decisions. More than that, it contradicts Adventist practice and even goes beyond Adventist teaching.

Society has an inalienable interest in protecting public peace, good order and safety. Adventists willingly accept and emphatically assert their rights not to have the premises of a purveyor of alcoholic spirits within a specific distance from any church or school. Those mandates that protect us and ours are created by the state, reviewed by the state, investigated by the state and enforced by the state. And the courts agree that a municipality has the authority to impose regulations and ordinances to assure the safety and convenience of the people. "One would not be justified," asserted the Supreme Court in 1941, "in ignoring the familiar red traffic light because he thought it his religious duty to disobey the municipal command or sought by that means to direct public attention to an announcement of his opinion."[5]

The government requires the church as an employer to withhold from the paycheck of its employees their Federal and State Income tax, Social Security Insurance and State Disability Insurance; and the church has readily acceded to the mandate.

The Occupational Safety and Health Act (OSHA) regulations apply to our institutions and, in the event of accidents, OSHA inspection teams are dispatched to conduct investigations into the cause of the accident and to issue citations if necessary and to make recommendations. In our church's hospitals, accreditation teams from the Joint Commission for the Accreditation of Hospitals are admitted without question as a necessary step to maintain a high level of health care and to insure that they continue to be eligible for reimbursement from the Medicare and Medical programs.

Church-owned vehicles are licensed by the state in which they are registered. Yearly license tax is paid and use tax and transfer fees are paid upon sale. State regulations apply to teachers and dictate that they must have certain training and credentials so as to maintain the school's accreditation. We vigorously seek and accept exemptions from state, federal and local property and income tax on church property and church-related activities. State licenses are required to practice medicine, dentistry, nursing, physical therapy and all other related medical activities, and it is the state that specifies who may preside at a church wedding to make the union official.

When a new church building is constructed, or a hospital, or school, market, publishing house, etc., the plans must receive approval from the appropriate governmental entity. The fire department, the building department, engineering, water, public health,

planning and other agencies must approve the plans; and without the approval the building will not be built. These departments seek to assure the safety of the public by making certain that the building as designed will remain standing and be healthful, that it has sufficient parking, that it complies with air pollution emission requirements, that its elevators are inspected periodically, and so on.

The church has and does comply with all these regulations because the law says that they must. They clearly do not involve a matter of conscience, though just as clearly they do affect the church financially and they do involve inspections of church plans and do involve mandating certain actions of the church. By complying with all these rules, the church contradicts the broad assertions of its leaders in the Merikay and Labor Department litigations.

Not only church practice, but also the teachings of the Bible and Mrs. White are hard to reconcile with the church's statements in court. In Romans 13:1-7, Paul writes:

> Let every person be subject to the governing authorities. For there is no authority except from God, and those that exist have been instituted by God. Therefore he who resists the authorities resists what God has appointed, and those who resist will incur judgment. For rulers are not a terror to good conduct, but to bad. Would you have no fear of him who is in authority? Then do what is good, and you will receive his approval, for he is God's servant for your good. But if you do wrong, be afraid, for he does not bear the sword in vain; he is the servant of God to execute his wrath on the wrongdoer. Therefore one must be subject, not only to avoid God's wrath but also for the sake of conscience. For the same reason you also pay taxes, for the authorities are ministers of God, attending to this very thing. Pay all of them their dues, taxes to whom taxes are due, revenue to whom revenue is due, respect to whom respect is due, honor to whom honor is due (RSV).

Within a generation of the founding of the church, the relation of the Christian to the state had become an urgent problem. It has remained so ever since, and Christian teaching about it has often been confused. Under pressure, Christians have either granted the state too much latitude, or else have refused to concede to it what it is fully entitled to claim. As a result, they have been unduly subservient in some periods, while in others they have allowed no satisfactory place in their thought for the necessary functions of the state. The problem of church-state relationships has always been that the Christian always belongs to two communities, and has loyalties to both. Sometimes the one, sometimes the other, claims to be predominant, and a simple affirmation of their separation certainly does not settle all the problems involved.

Paul here tries to combat the tendency of Christians to repudiate secular authority on the basis of their claim of sole allegiance to "King Jesus." He hurls his anathemas against anarchy, not intending that they should be quoted in defense of tyranny. The general principle which Paul states here so unequivocally is the duty to be good citizens. He argues from the nature of organized society, the purpose of God which it is designed to promote, and the right and proper service which the individual therefore owes. While we as Christians look for the coming of another kingdom, we are subjects of an earthly government and this inevitably leads

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to a conflict of loyalties. There are times when the Christian must declare that it is his duty to serve God rather than men; but normally it will be his responsibility faithfully to

accept and conscientiously to discharge his obligations as a citizen. Since it is the danger of failing at the latter point which causes Paul concern, it is with this that he is exclusively preoccupied.

No one can claim that special privilege gives him exemption from civil obedience, nor can he insist that special insight puts him beyond the reach of the state's demands. It is clear that it was not in the first century alone that men have been tempted to plead a religious right in order to evade their duties as citizens. Under all ordinary circumstances, it is the Christian's duty and responsibility to serve the commonweal. It would perhaps be well if Christians asked themselves whether in their dealings with the civil power they are not more concerned to claim immunities than to accept responsibilities.

Ellen White, who, of course, urges us to be loyal to the civil authorities,[6] also writes that on the day when "the laws of earthly rulers are brought into opposition to the laws of the Supreme Ruler of the universe, then those who are God's loyal subjects will be true to Him."[7] But in deciding *whether* that day has come in the events that now confront the church, we must carefully scrutinize the effect of the regulations and laws that appear to be troublesome and threatening. Does the regulation seek to interfere and impose itself upon a question of church doctrine, dogma, faith or conscience? Obviously, we would continue with our doctrines, belief and faith in God whether or not we had exemption from taxation. The fact that the state requires contributions to Disability Insurance, Social Security, Workers' Compensation, etc., does not affect doctrine or dogma; it merely seeks uniformity in protecting the interests of both the employee and the government (so that the taxes are collected through withholding). As for the equal-pay-for-equal-work provisions which are in dispute in California, are not they, too, laws which leave the Adventist faith untouched, laws in which the government exercises its proper authority, laws to which "one must be subject, not only to avoid God's wrath but also for the sake of conscience?"

## NOTES AND REFERENCES

1. 330 U.S.
2. 397 U.S. 664
3. 393 U.S. 440
4. *Maryland and Virginia Fellowship of Churches of God* v. *Church of God at Sharpsburg, Inc.* (1970) 396 U.S. 367.
5. *Cox* v. *New Hampshire* (1941) 312 U.S. 569,85 Law Ed. 049.
6. See, for example, E. G. White, *Testimonies,* Vol. 6, pp. 394-397.
7. E. G. White, *Testimonies,* Vol. 5, p. 713.