

A Question of Taxes

Who loves to pay their taxes? Why not? No one likes it when something is taken from them...especially money. We earned it. We worked hard for it. And we don't trust the nameless government officials to spend it wisely.

An IRS agent told a taxpayer, "It is your duty as a citizen to pay taxes, and we expect you to pay them with a smile." The taxpayer smiled broadly and replied, "Oh what a relief! I thought you expected me to pay them with cash!"

Even two thousand years ago the debate over paying taxes was a hot topic. It could get you into trouble. As we come to Mark 12:13-17 today we find the religious and political leaders of Jerusalem try to trap Jesus into saying something that will discredit Him with the people, or get Him arrested.

As we have seen, ever since Jesus rode into Jerusalem on that donkey to the cheers of the crowd, then cleared out the temple the next day, things have been heating up in Jerusalem. Jesus has offended the religious powers and they are out to get Him, **"And the scribes and chief priests heard it and sought how they might destroy Him; for they feared Him, because all the people were astonished at His teaching,"** Mark 11:18. So they have a problem. They have to turn the people against Him. And they have to get the Romans to kill Him. They want Jesus dead, so they come to Him in an effort to lay a trap for Him. They want Jesus to make a verbal misstep that they can use to their advantage.

Please follow along as I read **Mark 12:13-17**,

13 Then they sent to Him some of the Pharisees and the Herodians, to catch Him in His words.

14 When they had come, they said to Him, "Teacher, we know that You are true, and care about no one; for You do not regard the person of men, but teach the way of God in truth. Is it lawful to pay taxes to Caesar, or not?"

15 Shall we pay, or shall we not pay?" But He, knowing their hypocrisy, said to them, "Why do you test Me? Bring Me a denarius that I may see it."

16 So they brought it. And He said to them, "Whose image and inscription is this?" They said to Him, "Caesar's."

17 And Jesus answered and said to them, "Render to Caesar the things that are Caesar's, and to God the things that are God's." And they marveled at Him.

The teaching found in this text gets right to the heart of Whose we are and of Who we serve. The Lord has something to say to His people and to those who do not know Him. He has a word for your heart today. God wants you to know that He has a claim on your life.

I. THE ATTACK ON JESUS (v. 13-15a)

A. The Conspirators v. 13a – The first part of verse 13 says "**Then they sent to Him some of the Pharisees and the Herodians.**" The men who approached Jesus came from two very different groups that held opposing beliefs. The Pharisees were the religious conservatives of the day. They were very legalistic in that they tried to keep the very letter of the Law of God perfectly. The very name "**Pharisee**" means "**the separatists**". Jesus had a lot of confrontations with the Pharisees. Jesus often rebuked them because of their pride and self-righteousness and because their religious activities were merely external in nature. Most of them had no real faith relationship with God. Yet, the Pharisees were very nationalistic in their political views. They hated being under Roman rule and wanted to be free from it.

The Herodians were a political party among the Jews who were supporters of King Herod. They enjoyed the benefits they received because of the Roman occupation. While the Romans controlled their country, the people enjoyed religious freedom, protection and prosperity. King Herod supported the Romans and sought to bring Roman culture to Israel.

Normally, these two groups had nothing to do with one another. They were polar opposites. They hated one another. Yet, they came together for the common goal of destroying Jesus. The two groups, hailing from different sides of the political fence, join forces to conspire against a common enemy: an upstart preacher from Galilee. Politics, as they say, makes strange bedfellows.

B. The Conspiracy v. 13b – These men came together in an effort to "**catch Him in His words**". The word "**catch**" has the idea of "*hunting, or of setting a trap to catch one's prey.*"

They wanted to outsmart Jesus and get Him to say something that would get Him in trouble with either the Roman authorities or the common people. If they could get Jesus to offend Rome, they could label Him as an insurrectionist and Rome would take care of their problem for them. If they could discredit Jesus with the common people, He would lose His influence there. Either way, their problem would be solved.

C. The Compliments v. 14a – These men come to Jesus and they try to use a psychological trick. They come to Him with flattery. People will do that, won't they? They will try to butter you up before they drop the hammer on your head. That's what these men are doing.

They come to Jesus and they call Him "**teacher**" or "**Master**". Then they begin to share their compliments with Jesus. They say, "**Teacher, we know that You are true, and care about no one; for You do not regard the person of men, but teach the way of God in truth.**"

Everything they said about Jesus was true, but they didn't believe a word of it. This is nothing more than insincere flattery designed to cause Jesus to drop His guard and say something stupid. Given the way these men have treated Jesus in the past, you can almost hear the sarcasm in their voices.

This trick might have worked with an ordinary man, but not with the Lord Jesus. Verse 15 says, "**But He, knowing their hypocrisy.**" He knew their motives and He could see the condition of their hearts.

The real danger with flattery was summed up well by Dale Carnegie. He said, "***Flattery is telling the other person precisely what he thinks about himself.***" Jesus could have believed everything good they said about Him because it was all true. We would do well to ignore the good things that are said about us. There is a danger that we might just come to believe them. As Adlai Stevenson said, "***Flattery is all right so long as you don't inhale.***"

- D. The Challenge v. 14b-15** – With their sarcastic flattery out of the way, they get to the real reason for their visit. They ask Jesus about paying "***taxes to Caesar***". This tax was a poll tax that every Roman subject was required to pay each year. The poll tax was a "***a denarius***", which was a day's pay for the common worker.

Jewish nationalists like the Pharisees resented having to pay the census-based tax to Rome, but those who collaborated with Rome, like the Herodians, favored the tax. When the tax was instituted, it precipitated a Jewish revolt in 6 A.D. led by Judas the Galilean. Rome quashed the rebellion and crucified thousands of rebels. If Jesus of Galilee publicly opposes the tax, like Judas of Galilee, then the Herodians can label him a threat to Rome. If he publicly favors the tax, then the Pharisees can label him unpatriotic.

They come to Jesus to ask Him if paying this tax is "***lawful***", or allowed by God. They were trying to force Jesus into a corner. They thought there were only two possible answers, yes and no.

If Jesus said "***no***", they could label Him as an insurrectionist and have Him arrested for opposing Roman law. If He said "***yes***" He would lose face with the common people, who also hated paying the tribute money to Rome.

II. THE ANSWER JESUS GIVES (v. 15b-17)

- A. Exposes Their Hearts v. 15-16** – Jesus knew their hearts. He knew they were nothing but hypocrites. He knew they had no respect for Him or for His ministry. In fact, Jesus knew that they hated Him and wanted Him dead. Knowing their intentions, He confronts them publically. He says, "***Why do you test Me?***" The question is, "*If you really believe all the things you just say, why do you feel like you have to put me to the test?*"

With that one, simple question, Jesus exposes the hypocrisy of their hearts. He also exposes their words as nothing more than insincere flattery. These men thought they would pull a fast one over on Jesus. They thought they could outwit Him and trap Him in His words. They never realized that He could see exactly what they were. He could see the very condition of their hearts. He knew they were nothing more than "***hypocrites***".

Did you know that He knows your heart as well? Jesus knows everything there is about you, He knows if you are saved. He knows if you are just playing church. He knows if you are just playing a part so others will think well

of you. He knows where you truly stand with God! He knows you. We may deceive one another, but we will never deceive Him. He knows the truth about us and one day, we will face Him in judgment.

To answer their question, Jesus asked for a Roman coin known as the “**denarius**”. When they brought the coin to Jesus, He asked “**Whose image and inscription is this?**” They answered “**Caesar’s**.” On the front of the denarius was an engraving of the head of Caesar Tiberius, that was the “**image**”. In Latin on the front were the words “**Tiberius Caesar, divine Augustus, son of Augustus**.” On the back, in Latin, were the words “**Pontifex Maximus, High Priest of the Roman nation**.” Those were the “**inscriptions**”.

It is no wonder the religious Jews bristled at using these coins. After all, they claimed divinity for Caesar. The coin itself was idolatrous, blasphemous.

- B. Extended a Principle v. 17** Jesus answers their question in this verse, but not in the way they expected. They thought there were only two possible answers: God or Rome. Jesus showed them a different way to think about the problem.

Jesus reworks a popular revolutionary slogan derived from the Maccabean revolt in the second century B.C.: “*Pay back the Gentiles what they deserve, and give attention to the command of the Law.*” (The reference comes from the non-canonical book of 1 Maccabees: 1 Maccabees 2:66-68.) For many Jews, the violent overthrow of pagan oppressors and allegiance to God went hand in hand.

Jesus did not agree. His principle is in two parts:

1. “**Render to Caesar the things that are Caesar’s**” – When Jesus held up that denarius, He saw, and the people confirmed, that it had the “image and inscription” of Caesar on it. In that day, coins that bore the image of a ruler were considered to be the property of that person. So, Jesus says, “This coin belongs to Caesar, give it back to him if he ask for it.” Send the idolatrous coins back to where they came from.

I believe that one of the things Jesus is doing as He makes this statement is that Jesus is recognizing the legitimacy of the state. The rest of the New Testament confirms that we have an obligation to honor the authority of the state in our lives. Paul, writing to the Romans during the reign of the evil Caesar Nero says, “**Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God. ... Render therefore to all their due: taxes to whom taxes are due, customs to whom customs, fear to whom fear, honor to whom honor.**” (Romans 13:1,7) God determines who our earthly rulers will be, and we have a responsibility to obey them.

The people who lived in ancient Rome enjoyed many benefits by being in that Empire. They enjoyed peace, protection, justice, safe travel, good roads, and many other things. All of that had to be paid for, so Rome taxed the people.

The same is true today. We enjoy certain things in our society that must be paid for. Roads, schools, police and fire protection, clean water, military protection, etc., all have to be funded by the taxpayers. I don't know of anyone who enjoys paying taxes. I don't like the way government spends our tax dollars, but we are commanded to do so by the Word of God.

There is much more that I could say about church/state relations, but I do not have time to go into all of it today! Because the most important part of the principle is the second part:

2. ***"And to God the things that are God's"*** – The coin bore the image of Caesar and thus it belonged to him. Giving him what was his was not wrong. However, some things do not belong to Caesar. Just as the coin bore the image of a man; all men bear the image of God.

Jesus is saying, ***"Give Caesar his money, because it bears his image. It is his! But, your devotion belongs to God, because you bear His image. You are His!"***

Every human being in this world was created in ***"the image of God"***, Gen. 1:26-27. Thus, He owns us and He has the right to demand that we yield ourselves up to His will for our lives. Even if you are not saved, the Lord owns you by right of creation. If you are saved, He owns you by right of creation and by right of redemption, 1 Cor. 6:19-20.

Just as Caesar has the right to demand what is his, God has the right to demand what belongs to Him. Every human has an obligation to give God their worship, their obedience, their praise, their love and their gratitude. We owe Him that for being Who He is and for all that He gives to us. (i.e. life, air, water, food, shelter, family, etc.)

You bear the image of God! That image you bear is a symbol of divine ownership. God has the right to tell you how to live. He has the right to tell you how to believe. He has the right to demand your obedience. He has the right to demand that you receive His Son as your Savior!

According to Rom. 13:4, the state has the ***"power of the sword"***. When we fail to obey the state, there will be consequences, such as imprisonment and death. When we fail to obey the Lord there are also consequences. There is Hell for the unbeliever and chastisement for the believer.

Jesus is telling those men, and us, that we have an obligation to honor the rule of the state, but we have a higher obligation to commit our lives to the Lord and obey Him and His Word. ***Yielding to the state is our earthly duty. Yielding to the Lord is our eternal duty!***

In the summer of 2004, Warren Beamer, a missionary from San Antonio, Texas, visited an orphanage in Nigeria. Beamer was startled when one of the children at the orphanage spoke to him with a southern accent. The girl quickly shared that she was from Houston, Texas. To convince the missionary that this was true, she recited her social security number. Then

the girl led Beamer to six other children in the orphanage, whom she described as her brothers and sisters.

The children, who ranged from eight to sixteen years-of-age, had been sent to a Nigerian boarding school by their adoptive American mother. When the woman stopped making tuition payments, the children were sent to the orphanage, living in squalid conditions. Gradually the children gave up hope of ever returning home.

When the children saw Beamer, they began singing the “Star-Spangled Banner” in an effort to convince him of the truth of their claim. With the assistance of Beamer’s pastor and a U.S. congressman, the children were back in America within eight days. (Hugh Poland, Kingwood, Texas; www.PreachingToday.com)

They were back in the place where they belonged as citizens of the United States of America. But before they came back, their condition describes the state of all who are citizens of Heaven through faith in Jesus Christ, but must live as citizens of this earth for the time being. Compared to heaven, we are living in squalid conditions, but we are citizens of a far better land, and soon our Lord will take us home.

Our true and ultimate allegiance is to that heavenly Kingdom. Give your coin to Caesar, but give yourself to God. Obedience to earthly authority is part of our greater obedience to God. You owe God your very self. Pay your taxes, but trust your whole life to Christ.

Have you truly yielded your life and will to Jesus Christ? Have you bowed before Him and confessed Him as Lord and Savior and received Him into your life? Have you believed the Gospel?

Are you yielded to His authority? Or, do you do as you please, working Him in when you feel like it? Do you live as one “**owned**” by the Lord or do you serve as your own master?

If you are not saved, you need to come to Jesus and He will save you. If you are not surrendered, and many are not, then you need to get before Him and yield to His will for your life.

Conc: When they heard the Lord’s answer, “***they marveled at Him***”. Literally, they stood there with their chins on the chests. They came to trap Him, but He turned the tables on them and He trapped them. They could not argue with what He had said to them. They simply left.

I do not want you to simply leave today. I want you to examine your heart and see where you stand with the Lord today. Do you trust Jesus for salvation? If not, come to Him now! Have you yielded the totality of your life to the control and dominion of the Lord? If not, come to Him now! Are you truly giving to God the things that are God’s?