

Scripture: Mark 12:13-17

### Should We Pay Our Taxes?

Beloved in Christ, should we pay our taxes? This is essentially the question of the Pharisees and the Herodians here: "Is it lawful to pay taxes to Caesar, or not? Shall we pay, or shall we not pay?" There is, of course, a bit more to their question. They ask "*Is it lawful...*" In other words, 'Does God's law permit it?'

The reason they are asking the question is to see if they can catch Jesus in His words. They are not really looking for an answer to their question but they want to discredit Him and His authority! Yet, in this exchange with them, Jesus shows how He wants us to relate to Him and also to our governing authorities. In so doing, He gives an answer to their question "*Shall we pay, or shall we not pay?*"

In light of Mark 12:13-17, we see

1. Their cunning question (vv.13-15a)
2. Jesus' comprehensive answer (vv.15b-17)

#### 1. Their cunning question

Let's not forget that we are in the last week of Jesus' life before He goes to the cross. It's Tuesday. He is still in the temple in Jerusalem. Opposition to Christ is mounting, especially from the religious leaders among the Jews. Christ, by His teaching and His deeds, is orchestrating the opposition which will climax in Him giving His life on the cross.

In Mark 11:12-26, Jesus, in cleansing the temple, reveals that in His Person and work, the temple is 'withered from the roots.' Through His death and resurrection, He will raise a new temple in Himself! And now the conflict mounts with the leaders – the chief priests, the scribes and elders – beginning with Mark 11:27. The growing conflict between Jesus and the religious leaders continues to the end of Mark 12.

They bluntly question Jesus' authority, asking, "*by what authority are you doing these things?*" Their attack failed. He silenced them (11:27-33). Not only that. By means of the parable of the wicked tenants, Jesus predicted their doom! Now more than ever, they are determined to kill Him. But they were afraid of the crowds who are drawn to Him (12:1-12).

Now they decide to take a different approach, a different tactic. **Verse 13** says that "*they sent to Him some of the Pharisees and Herodians to catch Him in His words.*" Who are the "they". "They" likely refer to the chief priests, scribes and elders. They send a committee consisting of Pharisees and Herodians to Jesus.

The combination of these two is really a strange, even unholy, alliance. They never got along. The Pharisees were religious, pious ones, and the Herodians were political and worldly minded. The Herodians were supporters of Herod Antipas, a governor in Galilee on behalf of the Romans. But one thing they had in common: they did not like Jesus! Yes, anything, anything they will do to get rid of Jesus! This alliance already started way back in Mark 3:6. And now it reappears again in the temple. It's amazing the kind of friendships you can forge when you have a common enemy!

Yet each group had its own reason for wishing to destroy Jesus. For the Pharisees, Jesus' message was a threat to their religious way of life. The Herodians could not have been happy with Jesus' royal entry into Jerusalem. His message, His talk of kingdom, was a threat to the political establishment, a serious threat to

national security and peace. And both groups were envious because they see the strong influence Jesus and His preaching had over the people.

So they are sent with a specific purpose: to catch Jesus in His words. The word for 'catch' literally is a hunting term. But now they take a different approach to do this: flattery. When you flatter someone, you praise him excessively. But it is not sincere. It's not honest. You flatter someone to further your own interests. It's wicked in its design. Psalm 55:21 describes a flatterer well: *"The words of his mouth were smoother than butter, but war was in his heart; his words were softer than oil, yet they were drawn swords."*

Oh, they compliment Jesus – with smooth and soft words. We see that in **verse 14 (NIV)**, *"Teacher, we know that you are a man of integrity. You aren't swayed by others, because you pay no attention to who they are; but you teach the way of God in accordance with the truth."* In spite of their insincerity, this is a true statement. Jesus is indeed such a person! And the other thing here is that a person who is "not swayed by others" will not likely be influenced by flattery!

What a way to disarm a person in order to catch Him! They talk this way, but their heart toward Jesus is not changed. Now they spring their question on Him! *"Is it lawful to pay taxes to Caesar, or not? Shall we pay, or shall we not pay?" (verses 14b-15a)*? Their interest is not really to get an answer to their question of paying taxes but to get Him to stumble.

The tax the Pharisees and Herodians refer to is the tax they had to pay to Caesar, the Roman Emperor. This tax the Jews also, being subject to the Romans, had to pay to Rome. They had to pay one denarius, which was the average wages for one day of work. A denarius was a coin. Engraven on one side of the coin was the image of Emperor Tiberius, with a Latin inscription: "Tiberius Caesar Augustus, son of the divine Augustus." On the other side was an image of Tiberius' mother with the Latin inscription, 'High Priest' of the Roman religion. The empire actively used these coins to promote worship of the emperor.

Therefore, the question *"Is it lawful to pay taxes?"* But the Herodians naturally favored the payment of the tax to Rome.

The question put to Jesus, therefore, was clever. If Jesus answers 'yes, pay the tax,' this will discredit Him in the eyes of all the Jews who resent paying the tax. If Jesus answers 'no, don't pay the tax,' He exposes Himself to charges of rebellion from the Roman government.

The intent is to impale Jesus on the horns of a dilemma! How does Jesus answer their question? He answers with divine authority, being the Word of God Himself. This brings us to verses 15-17.

## 2. Jesus' comprehensive answer (vv. 15b-17)

**Verse 15b**, *"But He, knowing their hypocrisy, said to them, 'Why do you test Me?'"* The first thing Jesus does is that He unmasks their hypocrisy. Will they repent and believe on Him? He knows what is in man (John 2:24). Being God Himself, He is fully aware. *"Why do you test Me?"* He is fully aware of their malicious intent.

The second thing He does is use this opportunity to instruct them on this important question: *"Is it lawful to pay tax to Caesar, or not?"* In response, He says, *"Bring Me a denarius that I may see it. So they brought it."* From whom does Jesus receive this coin? From their own pockets! They provide it. It's in their possession.

Jesus takes the ground from under them. They are using Caesar's coin; and they are benefiting from its use. So why are they asking?

They bring it to Him so that He may see it, *"And He said to them, 'Whose image and inscription is this?' They said to Him, 'Caesar's'"* (vv.15-16). This coin, with the emperor's image and blasphemous inscription, 'son of the divine Augustus' they are carrying in the temple! And, yes, you are using Caesar's money, so, yes, pay the taxes. It is lawful! We don't have a Christian government either, a government that honors God, but we still must pay our taxes!

Jesus says in **verse 17a**, *"Render ("Give back") to Caesar the things that are Caesar's . . ."* In other words, what is due him. Paying taxes is lawful because this honors God. Through our taxes, we enjoy the benefits of an orderly society, police protection, good roads, and the courts. Romans 13:6 says, *"For because of this you also pay taxes, for they are God's ministers attending continually to this very thing. Render therefore to all their due: taxes to whom taxes are due . . ."* In 1 Peter 2, we hear these words, *"Fear God. Honor the king."* The apostle Paul instructed Timothy *"to pray for kings and all who are in authority, that we may lead a quiet and peaceable life in all godliness and reverence"* (1 Timothy 2:1-2).

Jesus says, *"render to Caesar the things that are Caesar's."* Taxes are one of the many things due to him. At the same time Jesus qualifies the 'yes'. Caesar should be given back only what is his due. Not more. The divine honor, which the emperor said was his due, belongs to God alone. How could the Pharisees find fault with that? If any authority requires us to disobey God or Scripture, we must obey God first. Scripture limits Caesar's authority.

This word is also a warning -from the most exalted to the least – not to claim honors that are not due us.

That's why Jesus also says, *"and (render) to God the things that are God's"* (verse 17b). **Here is the point:** Caesar's image is on the coin, but God's image and inscription is on you. God made us and He made us in His likeness. You are made in His image (Genesis 1:26). We were created in His likeness. Our lives, our all, therefore, belong to Him. The coin had a likeness of Caesar. Taxes belong to Him. But our lives belong to God. We ought to offer our whole selves to God. We are God's and therefore ought to be given to God.

This is so much richer and deeper!

The Pharisees and Herodians were asking about paying tribute to a pagan emperor. And yet here their temple and their city are not giving back their tribute to God. God was before them in Christ – to save and restore their broken image because of sin and rebellion. Yet Him they want to kill! One does not give God what is His due by plotting to destroy His only beloved Son, our Lord Jesus Christ. Yet this is exactly what the Pharisees and Herodians were trying to do.

Yet, little do they realize, that in their plans to kill Him, God is offering Him as the sacrifice, the full payment, for our sins.

In His love and grace, God in Christ, redeems all who believe in Christ. He makes me wholeheartedly willing and ready from now on to live for Him – my time, my life, my all – and, yes, also in paying my taxes. Because we belong to God, we give honor to Caesar and pay our taxes which are his due. This is our love and our obedience to God! This is our first reason for paying taxes.

In response to Jesus' comprehensive answer, do the Pharisees and Herodians repent and believe? Our text only says, "*they marvelled at Him.*" Rendering to God what is God's means giving, surrendering your life to Jesus. What if I don't want to? That's the problem Christ came to overcome in me: my unwilling submission to Him. This is my sinful nature. This is not possible, except by God's grace – His grace which He offers in Christ. Take a hold of Him by faith!

So, yes, pay your taxes. This honors God! But you may also show honor to your civil authorities in practical ways. Call your local police department. Encourage them. Share with them that you are praying for them. Do the same with your local representatives. They are your law-makers. Encourage them to make laws that honor God and His Word, - laws that honor God's image in your neighbor – from baby in the womb to natural death. And, in your own way, encourage them to surrender their lives to God through faith in Jesus Christ, the name above all names! In light of Romans 13, encourage them to be God's loyal servants.

At times Caesar's laws clash with God's Word. When it comes to Christ or the state, Christ comes first. In Christ, may we be people of integrity, not swayed by others, teaching the way of God in accordance with the truth! So we pray "May Your kingdom come!" It has come in Christ and it will come in all its fullness. Amen!