

Jesus' Final Exam: Question #2 Is It Lawful to Pay Taxes?
Mark 12:13-17

I. Jesus' Final Exams

A. The Exam Questions

1. By what authority do you do these things?
2. Is it lawful to pay taxes?
3. Whose wife will she be?
4. Which commandment is the most important of all?

B. The nature of the exam

1. Hunters: **"trap"**
 - a. they have been sent on an errand to destroy Jesus, as a hunter kills his prey for food.
 - b. They do not merely want to discredit Jesus, they seek his ultimate ruin
2. Two Perspectives
 - a. From the human perspective: to discredit Jesus
 - b. From the divine perspective: to affirm Jesus

Mark 12:13

II. Exam Question #2: Is it lawful to pay taxes?

A. The Diabolical Duo and the Devilish Hunt

1. **The Diabolical Duo Who Set the Trap - Pharisees and Herodians**
 - a. Pharisees - religious elite
 - b. Herodians - political/cultural elite
2. **The strategy and the question**
 - a. The strategy
 - (1) Flattery
 - (2) Falsehood
 - b. The question: is it lawful to pay taxes
 - (1) Remember that Jews lived under two laws
 - (a) The Law of God
 - (b) The Law of Rome
 - (2) The questions seems to require a separation between faith in God and political integrity
3. **The Trap**
 - a. If Jesus says yes, he will insult the religious nationalists
 - b. If Jesus says, no, he will offend the political sympathizers
4. **Note:**
 - a. Even enemies will join forces to oppose Jesus and the kingdom of God!
 - b. Christian, you cannot play the field.
 - (1) You can try to be gracious, you can try to be cooperative, you can try to be helpful, but,
 - (2) At some point, in order to defeat you and negate your testimony and influence the devil and the world will gang up on you

Mark 12:14

- (3) It is always best to stand with and stand for Jesus from the beginning

B. Jesus' answer

1. Jesus

- a. Knows the score: he is not moved by the hypocrisy of their flattery
b. He confronts their agenda: why do you put me to the test.

2. He calls for a coin - a denarius

Mark 12:15-16

- a. The poll tax
- (1) Instituted the year Jesus was born
- (a) **Luke 2:1 (ESV) *In those days a decree went out from Caesar Augustus that all the world should be registered.***
- (b) **Luke 2:1 (KJV) *And it came to pass in those days, that there went out a decree from Caesar Augustus, that all the world should be taxed.***
- (2) Galileans, like Jesus, were not subject to this particular tax
- (a) the tax applied only to those provinces under direct Roman government - Judea
- (b) Galilee was governed by the Herods who determined taxation in the provinces they ruled
- (c) "The Herodians" had not business asking Jesus this question at all.
- (d) They approach Jesus as a "foreign national" who might be expected to provide a more "objective" judgment on a thorny domestic issue
- (3) The question calls for Jesus to make a value statement regarding Jewish nationalism under Rome.
- (a) The Zealots of Jesus' day, who violently opposed the Roman occupation of Israel, believed that allegiance to God and to Rome as a foreign power were fundamentally incompatible.
- (b) They intend to make Jesus either an idolater or a Zealot (a political rebel)

b. The two fold impact of Jesus' answer

(1) Ad hominem:

- (a) The denarius is a coin abhorred by Jews
- i) Because it is a graven image
- ii) Because the inscription used attributes divinity to Augustus
- (b) They used a locally minted copper coin
- (c) The fact that they could produce an abhorrent coin suggests they are not so outraged as they appear
- i) Jesus did not have such an idolatrous coin
- ii) But his detractors did have the idolatrous coin (or at least had easy access to one)

Mark 12:17

- iii) They were in no position to criticize Jesus for lack of patriotism or lack of religious scruples
- (2) Theological
 - (a) ***“render unto Caesar what is Caesar’s and unto God what is God’s”***
 - (b) “Instead of setting loyalty to God and to Caesar in opposition to each other, the straightforward meaning of Jesus’ words is that both may be maintained at the same time.”
 - i) Clearly Caesar has the right to recall the coin he mints
 - ii) Clearly God has rights which must also be served.
 - (c) It is possible to be loyal to a government and loyal to God at the same time.

C. Double, not divided, loyalties

1. New Testament Developments - Tonight’s Focus
 - a. **Romans 13:1-7**
 - (1) (7) ***Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed, respect to whom respect is owed, honor to whom honor is owed.***
 - b. **1 Peter 2:13-17**
2. Historic Church Principle:
 - a. Problem
 - (1) What if the government fails?
 - (2) What if, instead of serving the will of God, government goes rogue and embraces tyranny, acting independently from the revealed will of God from whom its authority derives?
 - b. A government decree may require civil disobedience from the follower of Jesus when
 - (1) Government demands something God has forbidden
 - (2) Government forbids something God has commanded
 - c. Otherwise, government should be considered a God-given extension of God’s work in the world.
 - d. The normal situation between the church and the government, when both the church and the government are functioning as defined by God, is one of compatible loyalties rather than conflict
 - (1) To be loyal to God does not necessarily demand civil disobedience
 - (2) though there are occasions in real world, as we have seen, when the church should consider carefully whether civil disobedience isn’t the best position to take relative to wicked government

III. A More Immediately Personal Question

A. The question of our times:

1. How should we render unto Caesar in our day?
2. It is important and I think we need to continue watching and praying and seek the Lord regarding the governmental policies and the decisions being imposed

B. The question of our lives:

1. **Are we rendering unto God what is God's?**
2. **If, according to Jesus and affirmed to us by His apostles, we are to pay all those to whom we owe anything, then are we truly paying to God what we owe Him?**
3. What do we owe God on a daily basis?
 - a. Faith
 - (1) **Hebrews 11:6 (ESV) *And without faith it is impossible to please him, for whoever would draw near to God must believe that he exists and that he rewards those who seek him.***
 - (2) Faith is the personal conviction God gives to us that He all that He says He is and that He is true to Himself in all He says and does
 - b. Obedience
 - (1) **Romans 1:5 (ESV) *through whom we have received grace and apostleship to bring about the obedience of faith for the sake of his name among all the nations,***
 - (2) **Romans 6:11-14 (ESV) ¹¹ *So you also must consider yourselves dead to sin and alive to God in Christ Jesus. ¹² Let not sin therefore reign in your mortal body, to make you obey its passions. ¹³ Do not present your members to sin as instruments for unrighteousness, but present yourselves to God as those who have been brought from death to life, and your members to God as instruments for righteousness. ¹⁴ For sin will have no dominion over you, since you are not under law but under grace.***
 - (3) Jesus: if you love me, keep my commandments
 - c. Genuine Worship
 - (1) **Romans 12:1-2 (ESV) ¹ *I appeal to you therefore, brothers, by the mercies of God, to present your bodies as a living sacrifice, holy and acceptable to God, which is your spiritual worship. ² Do not be conformed to this world, but be transformed by the renewal of your mind, that by testing you may discern what is the will of God, what is good and acceptable and perfect.***
 - d. Love
 - (1) Without love, faith, obedience, and worship are just more burdens in an already cumbersome existence

- (2) God loves us and gives us what we need
 - (a) God sent His Son to die for us
 - (b) God sends His Spirit to fill us with His love
 - i) **Romans 5:5 (ESV) and hope does not put us to shame, because God's love has been poured into our hearts through the Holy Spirit who has been given to us.**
 - ii) Both His love for us
 - iii) And His love for Jesus
 - iv) And His love for others
 - v) And His love for His glory
- (3) God's love in us makes it possible for God to love through us and bring to God what He is owed from us.
- (4) **Give in to God's love and then give to God what is God's.**