

“Balancing God and Caesar” Mark 12:13-17 (Mt. 22:15-22; Lk 20:20-26)

**Our Text**

- 13 Then they sent some of the Pharisees [*Matt: their “disciples”*] and Herodians [*Lk: “spies . . . who pretended to be righteous”*] to Him in order to trap Him in a statement. [*Lk: “so as to deliver Him up to the rule and the authority of the governor”*]
- 14 They came and said to Him, "Teacher, we know that You are truthful and defer to no one; for You are not partial to any, but teach the way of God in truth. Is it lawful to pay a poll-tax to Caesar, or not?"
- 15 "Shall we pay or shall we not pay?" But He, knowing their hypocrisy [*Matt: “malice”*], [*Lk: “but He detected their trickery”*] said to them, "Why are you testing Me? [*Matt: “you hypocrites”*] Bring Me a denarius to look at."
- 16 They brought one. And He said to them, "Whose likeness and inscription is this?" And they said to Him, "Caesar's."
- 17 And Jesus said to them, "Render to Caesar the things that are Caesar's, and to God the things that are God's." And they were amazed at Him. [*Matt: “they marveled”*] [*Lk: “unable to catch Him in a saying in the presence of the people . . .they became silent”*]

**v. 13 – the “set up”**

Pharisees - Matthew tells us “the Pharisees went and counseled together how they might trap Him in what He said, then they sent their disciples to Him” (“junior Pharisees”) – perhaps that Jesus might not recognize them (?) or to try a different tact

Herodians: not religious; avid supporters of Herod as King (Herod an Edomite)

Note the strange alliance of Herodians (lovers of the state) and Pharisees (lovers of the church) – to be a perfect and strategic answer, Jesus must address both of their personal emphases

**Recent History**

Herod the Great died in 4 B.C. Upon his imminent death he divided his Palestinian kingdom was divided into 3 parts – one for each of his 3 sons.

Herod Antipas was given Galilee and Perea and ruled wisely and well

Herod Philip was given the northeast and ruled wisely and well

Herod Archelaus was given Samaria and Judea and was a complete failure as king

In AD 6 Rome had to step in and take over. They made southern Palestine a province, governed by a Roman procurator and tribute was paid directly to the Emperor.

A Jew, Judas the Gaulonite, raised violent opposition, saying “taxation was no better than slavery.” He called on the people to rise in revolt and caused all the violence they could. He was killed by the Romans, but the battle cry of “no tribute to the Romans” still rang through the province in the time of Jesus.

Therefore, the issue of “separation of church and state” versus no separation allowed by the Roman government was a hot issue.

### **v. 14 - the “flattery” yet the absolute truth**

“teacher” - Jesus is the greatest teacher the world has ever known

“truthful” - not only was He perfect truthful (genuine) but HE IS THE TRUTH – not able to lie

“defer to no one” – Jesus was not influenced or persuaded by others; He spoke His own mind, not catering to what others would want Him to say [ lit: “and not is it a care to you concerning no one:”]

“not partial to any” - you consistently say the same to anyone [ lit: “you do not look on anyone’s countenance”] He did not regard on “life” over another. HE IS THE LIFE

“teach the way of God in truth” – Jesus’ teaching of the manner in which one should have faith and conduct in order to please God (“the way of God”) was absolute truth. HE IS THE WAY

### **v. 14b, 15 – the question asked of Jesus**

1. Is it lawful to pay a poll tax to Caesar? (14b)
2. Shall we pay or shall we not? (v. 15)

#### **3 ANNUAL TAXES THE ROMANS DEMANDED**

1. A ground tax – 1/10 of all grain and 1/5 of all wine and fruit (product or money)
2. An income tax – 1% of a man’s income
3. A poll tax – levied on all from puberty (men: 14, women: 12) to 65 of one denarius – an average day’s wage. This was a tax for just existing. **THIS IS THE ONE IN QUESTION.**

These would be fair questions to ask – is an “existence tax” lawful to God? And should we, God’s people under the authority of God, pay taxes to a heathen government?

Yet we see that the question is meant to trap Jesus in a statement that would either

- a) anger the Jewish crowd – if he says that we should pay
- b) anger the Romans – if he says that we should not pay

They think they have Jesus in a perfect “trap” where he cannot win.

**BUT JESUS, WHO IS GOD INCARNATE, ALWAYS WINS – and gives the perfect answer**

Jesus knows their “hypocrisy” – they were “play acting” as being complementary and wanting an answer from a Godly teacher. **GOD HATES HYPOCRISY** – in them, and in us.

Note that Jesus seems not to have even a denarius of His own to produce as an example.

### **v. 16 – the question Jesus asks**

“Whose likeness is this?”

Note that all Roman rulers were called “Caesar”. This coin would have borne the image of Tiberius, the “Caesar” of Judea.

#### RE: COINAGE

1. Coinage was the sign of power – ever new Roman leader would issue his own coinage
2. As long as the coin was good, the power was strong. As long as the coin brought tax, the power was strong.
3. Because the coin bore the image of the leader, it was considered the property of the leader – not the one who earned the coin.
  - Thus, Jesus’ question to them is more than the obvious: “Whose portrait is on the coin?” But deeper: “To whom does the coin really belong?”

But the coin also had a reverse side, on which Caesar Tiberius was shown seated on a throne, wearing a diadem and clothed as a high priest. The inscription read “son of the divine Augustus, Pontif Maxim = Highest Priest. Tiberius claimed to be both divine and spiritual high priest.

#### **v. 17 – Jesus’ amazing answer**

They “marveled” at Jesus’ answer for many reasons:

1. It addressed both the chief concern of the Herodians (“render to Caesar”) and the Pharisees (“render to God)
2. The Romans could not find fault; the Jews could not find fault
3. “Render” implies “payback” – that we are in a position of debt - to those who physically provide peace (“pax Romana”) and to Him who spiritually provides peace (God)
4. It made so much sense with so much wisdom.
  - a. Yes, it is “lawful” to pay a tax to the government who provides so much for us.  
Yes, we Christians should pay our taxes.
    - 1, The government is ordained by God  
*Romans 13:1 Let every person be in subjection to the governing authorities.  
For there is no authority except from God, and those which exist are established by God*
    2. No one should accept the benefits and opt out of the responsibilities
    3. Both government and man belong to God – loyalty to God comes first
  - b. Tiberius was just in asking for tax, but not for recognition as divine
  - c. Just as the coin bore the image of Caesar Tiberius – and thus the coin belonged to the political leader, so the believer bears the image of God and belongs to God alone.
  - d. It puts the emphasis where it belongs – on giving our all to God.

Obedience to government is obedience to God. The government only demands taxes. God demands our all.

They were amazed or “marveled” (Matthew and Luke). As we said last week – only God is truly worthy of “marvel.”

### **LESSONS FOR US TODAY**

- √ As citizens we owe our government for the benefits of peace and more – and should gratefully pay our taxes.
- √ Paying taxes is giving obedience to God who ordains all governments  
(Note – ironic that “Tax Day”, April 15, is only 2 days away)
- √ My Christianity should make me a more grateful and better citizen than any other.
- √ As Christians we bear the image of God, with the Spirit in us – he owns us, and thus we owe Him our all

**RENDER TO CAESAR THE THINGS THAT ARE CAESAR’S,  
AND TO GOD THE THINGS THAT ARE GOD’S Amen!**