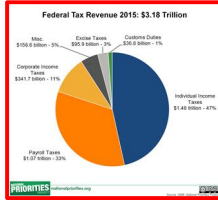


TAXES!

Mark 12:13-17

Interesting the timing of this message – I just finished doing our taxes!



Here are some interesting facts about U.S. taxes for 2015. “In 2015, total federal revenues in fiscal year 2015 are expected to be \$3.18 trillion. These revenues come from three major sources:

1. Income taxes paid by individuals: \$1.48 trillion, or 47% of all tax revenues.
2. Payroll taxes paid jointly by workers and employers: \$1.07 trillion, 34% of all tax revenues.
3. Corporate income taxes paid by businesses: \$341.7 billion, or 11% of all tax revenues.

There are also a handful of other types of taxes, like customs duties and excise taxes that make up much smaller portions of federal revenue.”¹

I have to be honest, after doing our taxes I feel a level of frustration with how much we pay and with the fact that our taxes are going for things we don’t support. Taxes have always been a controversial issue in U.S. politics going clear back to the Colonial Era. Our Founding Fathers argued with the British crown that there should be “no taxation without representation”. Taxation was one of the main grievances that lead to the American Revolution.



Taxes were an issue in the days of Jesus. Do you remember the Roman census that required Joseph and Mary to go to Bethlehem to be registered (Luke 2:1-7)? That census led to the imposition of a poll tax (combination of a head and property tax) in 6A.D. It had to be paid using the Roman silver denarius coin that, for devout Jews, was offensive. It was offensive because it bore the “graven image” of Caesar with the inscription “Son of the divine Augustus”. On the reverse side it had the inscription “Maximus Pontifex” which means “High Priest”. The poll tax provoked an insurrection led by a man named Judas of Galilee. The insurrection was defeated but resentment over the poll tax simmered and erupted again in the Jewish revolt of 66A.D. that led to the destruction of Jerusalem in 70A.D.²

Jesus and His disciples were in Jerusalem to celebrate Passover 33A.D. (11:1-11). In fulfillment of His prediction, the chief priests, elders and scribes went on the attack to find cause to accuse and execute Jesus (8:31). They attacked Jesus directly after the cleansing of the Temple (11:27-33). Having failed themselves, the chief priests, scribes and elders sent others to trap Jesus on this issue of paying the poll tax. It was a “trap” in the sense that it seemed impossible for Jesus to answer without alienating one side

¹ <https://www.nationalpriorities.org/budget-basics/federal-budget-101/revenues/>

² Josephus, *War* 2.118; *Ant.* 18.4–10, 23–25. See also Acts 5:37.

or the other. If He said they should pay the poll tax He would alienate devout and patriotic Jews who would see it as a pro-Roman answer. If He said they should not pay the poll tax it would give His enemies opportunity to denounce Him to the Roman authorities as a rebel (cf. Luke 20:20).

How did Jesus handle this trap?

PAYING TAXES TO CAESAR (12:13-17)

Mark 12:13–17 (ESV)

¹³ And they sent to him some of the Pharisees and some of the Herodians, to trap him in his talk. ¹⁴ And they came and said to him, “Teacher, we know that you are true and do not care about anyone’s opinion. For you are not swayed by appearances, but truly teach the way of God. Is it lawful to pay taxes to Caesar, or not? Should we pay them, or should we not?” ¹⁵ But, knowing their hypocrisy, he said to them, “Why put me to the test? Bring me a denarius and let me look at it.” ¹⁶ And they brought one. And he said to them, “Whose likeness and inscription is this?” They said to him, “Caesar’s.” ¹⁷ Jesus 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 fact that His enemies *marveled at him* clearly indicates that Jesus escaped their trap.

First, by asking the Pharisees and Herodians to show Him a denarius Jesus exposed their hypocrisy. Jesus Himself apparently did not have a denarius, but His enemies did. Therefore, they were in no position to criticize Jesus as being unpatriotic or sacrilegious since they themselves were carrying the “idolatrous” coin and doing so in the Temple precinct!

Second, Jesus undermined the underlining assumption of their question. Their question assumed that loyalty to civil government and loyalty to God are mutually exclusive. By His answer,

“Render to Caesar the things that are Caesar’s, and to God the things that are God’s.”

Jesus established the principle that in the normal course of life the kingdom of God and the civil government of man coexist; they are not, by definition, mutually exclusive. It is appropriate to pay taxes for the benefits derived from civil government. That’s what it means to render to Caesar the things that are Caesar’s.

That isn’t to say that at times civil government doesn’t overstep, but in general, the people of God can live in obedience to the Law of God and the law of the land. When human government does overstep, the Law of God trumps (Acts 5:27-32). But that is the exception, not the rule.

What are we to render to God? Jesus answers this question in Mark 12:28-31.

Mark 12:28–31 (ESV)

²⁸ And one of the scribes came up and heard them disputing with one another, and seeing that he answered them well, asked him, “Which commandment is the most important of all?” ²⁹ Jesus answered, “The most important is, ‘Hear, O Israel: The Lord our God, the Lord is one.’ ³⁰ And you shall love the Lord your God with all your heart and

with all your soul and with all your mind and with all your strength.’³¹ The second is this: ‘You shall love your neighbor as yourself.’ There is no other commandment greater than these.”

What are we to render to God? We are to love Him with all that we are; every aspect of our lives – our heart, soul, mind and strength. And we are to love others. It is all about love. The goal of our transformation is love; love for God and love for others. The goal of all our teaching, of all our discipling, of all our prayers and service is love; to grow in our love for God and for others. The goal of your marriage is that through your love for your spouse you are helping him or her to love God and others more deeply. The goal of your parenting is to help your children to love God and others. The goal of your friendships is to love your friends and help them to love God and others. The goal of your work or business is to love the people with whom you work as you labor together to accomplish your tasks. This is what we are to render God.

In His answer, Jesus was also showing that using the denarius graven with Caesar’s image was a spiritually neutral matter. Using the coin did not constitute worshipping Caesar. Years later the same principle was applied to meat sacrificed to idols; the meat was spiritually neutral. What matters is love for the weaker brother or sister (1 Cor. 8).

Once again, Jesus’ enemies failed to trap Him. Their attacks did not surprise Him. He foretold that the chief priests, scribes and elders would reject Him, condemn Him and deliver Him over to the Gentiles (Romans) to be killed (8:31, 10:32-34). Jesus was not a victim. He was self-possessed, engaging and brilliant in circumstances that would have crushed any other man.

In journeying to the cross Jesus was rendering to God what is God’s; Jesus was loving God the Father with all His heart, soul, mind and strength. He was obeying the Father’s will that He, the Messiah, would die for the sins of God’s people and rise again (Isaiah 53).

And in journeying to the cross Jesus was rendering to God what is God’s; He was loving His neighbor by giving His life as a ransom for many (Mark 10:45).