

“OBLIGATIONS TO THE STATE AND TO GOD”

I. Introduction

- A. In this passage we see another example of the antagonism that Israel’s religious leaders had towards Jesus.
 - 1. Jesus had just told a parable against these leaders, a parable that denounced them for their persistent rejection of God’s prophetic messengers, including Jesus himself as the final, decisive messenger.
 - 2. You can imagine how the Jewish leaders would have felt after hearing this.
 - 3. It made them all the more determined to get him out of the way.
- B. This is what set the stage for the exchange that is recorded in our text this morning.
 - 1. While the scribes and chief priests knew that Jesus told this parable against them, they did not listen to him.
 - 2. They hardened their hearts and ignored a word from God.
 - 3. They were only concerned with protecting their position of authority.
 - 4. And while they had no fear of God, their fear of the people made them unwilling to unleash a frontal assault on Jesus, who was still very popular with the people.
 - 5. So they sent spies to ask Jesus a question in hopes of getting him to say something that they could use against him.
 - 6. Jesus’s response, especially the memorable saying in verse 25, sheds significant light upon the question of what a Christian owes

to the state and what he owes to God.

7. This will be the main topic that we will address in this sermon.

II. Avoiding the Trap

- A. Luke tells us that the men who were sent to Jesus as spies “pretended to be sincere.”
 1. They pretended to have honest questions, but they were really trying to set a trap for Jesus.
 2. They were double-agents.
 3. They used flattery to try to get Jesus to let down his guard.
 4. They were hoping to entice him into making an unguarded statement.
- B. The spies want to know what Jesus has to say about paying taxes to Caesar, by which they mean paying taxes to Rome.
 1. Is it lawful, under the law of Moses, for Jews to pay these taxes?
 2. Now, the Romans had ruled Judea since the city of Jerusalem fell to the general Pompey in 63 BC, and in 6 A.D. they began to impose a poll tax, a tax based on the census, upon the people of Judea.
 3. The Jews greatly resented this tax, and it is not difficult to understand why.
 4. We can compare the Roman poll tax to the “occupation tax” that Nazi Germany levied upon France and other occupied nations during World War II.
 5. Not only did those countries suffer defeat at the hands of the Nazis, they also had to endure the indignity of paying taxes that were used to fuel the German war machine.

6. When you think of Rome's taxation of Judea in that light, it is easy to understand why the poll tax incited a revolt when it was first introduced.
 7. While that revolt was quickly put down, the Jewish people still chafed under Roman taxation.
 8. There was even one group of Jewish patriots, known as the Zealots, who flat out refused to pay the tax because they believed that doing so was tantamount to acknowledging the legitimacy of Caesar's rule over them.
- C. The spies' question put Jesus in what would seem to be a no-win situation.
1. If he answered "Yes, you should pay the tax to Caesar," he would be discredited in the eyes of the people, who viewed allegiance to Rome as an impediment to loyalty to God.
 2. But if he answered "No, it is wrong to pay this tax," he could be accused of inciting rebellion against Rome.
 3. Either way, the Jewish leaders would be able to use Jesus's answer against him.
- D. But Jesus did not fall into their trap.
1. He knew their intentions, and his response threw a wrench into their plans.
 2. First of all, he asked them to produce a denarius, the Roman coin that the Jews had to use to pay the tax to Caesar.
 3. By producing this coin, they were implicitly acknowledging Rome's sovereignty over them.
 4. As J.C. Ryle puts it, "If they did not refuse to use Caesar's coin, let them not refuse to pay Caesar's temporal dues."

5. The denarius, which was worth about a day's wages, was engraved with an image of Tiberius Caesar, the Roman emperor at that time.
 6. It also had an inscription that exalted the emperor as a semi-divine figure.
 7. This was part of the Roman imperial cult, which was established in order to solidify the power of Rome's emperors by claiming that they were descended from the gods.
 8. The fact that Jesus did not have one of these coins, while the spies did, made a subtle point.
 9. How could they accuse Jesus of being a Roman sympathizer when they were the ones who were walking around with Roman coinage in their pockets?
- E. After the coin was produced, Jesus made a statement that cut right through the snare that they had set before him, saying, "render to Caesar the things that are Caesar's, and to God the things that are God's"
1. This was an ingenious reply, in at least two respects.
 2. First, the Pharisees and Herodians had just admitted that the image and idolatrous inscription on the coin belonged to Caesar.
 3. By instructing them to send the coin back to Caesar, Jesus was simultaneously renouncing the idolatrous claims that were made on the coin and encouraging people to pay their taxes.
 4. Second, Jesus's statement showed that there is, at least in principle, no clash between our responsibility to the state and our responsibility to God.
 5. In other words, it is possible for a person to fulfill the obligations that he owes to the state without compromising in the obligations that he owes to God.

III. What We Owe the State

- A. In the remainder of this sermon, I want us to think through Jesus's concise statement in verse 25 by interpreting it in light of what the rest of Scripture has to say.
1. We begin by considering the significance of the fact that Jesus says that there are things that are Caesar's.
 2. This tells us that there are things that we owe to the state.
 3. As we are told elsewhere in Scripture, God has given the state legitimate authority to uphold justice, outward morality, and order in the civil sphere.
 4. Sometimes the state grossly abuses its authority.
 5. Sometimes it overreaches in its exercise of authority.
 6. Yet even in those instances, the fact remains that the state has been instituted by God.
 7. We see this in what Jesus said when he was on trial before Pilate.
 8. Even though he knew that Pilate was going to use his authority to unjustly condemn him to death, our Lord acknowledged Pilate's God-given authority over him.
- B. Now, what exactly does the Bible say that we owe to the state?
1. First of all, we owe those in positions of civil authority our honor and respect.
 2. The apostle Peter says in his first epistle, "Honor the emperor." (1 Pet. 2:17)
 3. Likewise, the apostle Paul says in Romans 13 that we owe respect and honor to the governing authorities.

4. This does not mean that we always have to agree with those in positions of civil authority.
 5. But it does mean that even when we disagree, we are called to show them the proper respect.
- C. Another thing that we owe to the state is the taxes that they require us to pay.
1. It is biblical to pay taxes.
 2. This is the explicit point that Jesus is making in our text when he says, “render to Caesar the things that are Caesar’s.”
 3. Paul says the same thing in Romans 13 when he writes, “Pay to all what is owed them: taxes to whom taxes are owed, revenue to whom revenue is owed”.
 4. While nobody enjoys paying taxes, it is the price that we pay for living in a civilized society.
- D. We also owe the state our obedience.
1. This is what the New Testament writers mean when they say that we are to “be subject to” the governing authorities. (see Rom. 13:1; 1 Pet. 2:13)
 2. We are not to defy the civil magistrate by disregarding the laws that are set down for us to follow.
 3. We need to obey the law.
 4. Now, it is true that there are limits to the obedience that we owe to the state, as we will see in a moment.
 5. Nevertheless, it is important to understand that merely disliking a law does not give us the right to disregard or disobey it.

- E. One more thing that we owe to the state, or to the civil sphere more broadly speaking, is our service.
1. As we live alongside our neighbors in a common culture, we are called to seek the common good.
 2. In light of the Noahic covenant, we are to work to preserve life and uphold the social order until the end of the age.
 3. The Lord instructed the Israelites to do this when they were in exile in Babylon, telling them through the prophet Jeremiah to “seek the welfare of the city where I have sent you into exile, and pray to the LORD on its behalf, for in its welfare you will find your welfare.” [Jer. 29:7]
 4. The New Testament employs the terminology of exile to refer to the situation that Christians experience as we live in this present evil age.
 5. This tells us that the Lord’s instructions to Israel when they were in exile apply to us in our state of exile.
 6. We too are called to seek the welfare of our earthly cities.
 7. There are a variety of ways that we can do this, including voting and being involved in the political process, volunteering in community organizations, being good neighbors, and serving in the military.

IV. What We Owe God

- A. Having considered the first half of Jesus’s statement in verse 25, we turn now to the second half, where Jesus says that we are to render “to God the things that are God’s.”
1. What does the Bible have to say about what we owe to God?
 2. To begin with, we owe God our praise and worship.

3. As the psalmist writes, we are to “Ascribe to the LORD the glory due his name” (Psa 96:8 ESV).
 4. God is worthy to be praised.
 5. He is deserving of our worship.
 6. He is entitled to our adoration, because the chief end for which we were created is to glorify him.
- B. Another thing that we owe to God is our hearts, and our willing obedience.
1. The entire law is summed up in the command to love God with our whole heart, soul, mind, and strength.
 2. This means we cannot treat certain areas of our lives as if they were independent of God.
 3. If you are a Christian, your life is no longer your own.
 4. You have been purchased by the blood of Christ.
 5. In everything, you are to be subject to him.
 6. And this subjection is not a matter of grudging service, but of grateful service.
 7. In view of the mercies that God has so richly poured out upon us in Christ, we are called to offer our bodies as a living sacrifice to him.
- C. Lastly, it is to God alone that we owe our supreme loyalty and obedience.
1. If the state, or anything else, interferes with the wholehearted service to which God calls us, then our obligation to God is paramount.
 2. If the state establishes a law that would require us to go against God’s law, either by doing something that God forbids or by

forbidding something that God requires, then it is our Christian duty to disobey the law of the state so that we can obey God.

3. This is what the apostles did in Acts 5.
4. When the Jewish leaders commanded them to stop teaching in the name of Jesus, they responded by saying, "We must obey God rather than men."
5. As we look across church history, we see many examples of this sort of thing.
6. One such example is seen in the actions of a man named Paul Schneider, who was a pastor in the German Reformed Church at the time when the Nazis were in power.
7. On one occasion, Schneider had to go to a neighboring town to conduct a funeral for a seventeen year old boy.
8. At the end of the ceremony, the local Nazi leader came up to the casket of the boy, who had been a member of the Hitler Youth, and he proclaimed that this boy was now a part of a heavenly brigade led by an early Nazi who was held up as a martyr.
9. Schneider knew that it was his duty as a Christian minister to correct such nonsense, and he did so in the most respectful manner that he could, even though it made for a very awkward situation.
10. The next day, he was arrested and imprisoned for a week before being released with a warning not to oppose the will of the state.
11. But Pastor Schneider chose to follow the example of the apostles in the book of Acts.
12. He disobeyed the Nazi's order so that he could obey God, and it eventually cost him his life. [see Stephens, *War and Grace*]

V. Conclusion

- A. As Christians, we know that, in the ultimate sense, civil leaders do not receive their authority by being voted into office or by being appointed to their position.
- B. They receive their authority from God.
- C. And while it is true that God alone is worthy of our submission in the absolute sense, it is also true that the earthly magistrate is God's servant.
- D. That being the case, we cannot honor the Lord without fulfilling the duties that we owe to the state.
- E. This is why Christians really should be the best citizens.
- F. May the Lord help us to live faithfully as citizens of the earthly city, even as we remember that our ultimate citizenship is in heaven.