



Luke 20:20-26

Giving What You Owe

20 So they watched Him, and sent spies who pretended to be righteous, that they might seize on His words, in order to deliver Him to the power and the authority of the governor.

21 Then they asked Him, saying, "Teacher, we know that You say and teach rightly, and You do not show personal favoritism, but teach the way of God in truth:

22 "Is it lawful for us to pay taxes to Caesar or not?"

23 But He perceived their craftiness, and said to them, "Why do you test Me?

24 "Show Me a denarius. Whose image and inscription does it have?" They answered and said, "Caesar's."

25 And He said to them, "Render therefore to Caesar the things that are Caesar's, and to God the things that are God's."

26 But they could not catch Him in His words in the presence of the people. And they marveled at His answer and kept silent.

Few things have the capacity to produce rebellion in a subject people as quickly as taxation. This very nation gained its own independence as the result of a rebellion brought on by several attempts to levy taxes. Many people who had no interest in the hi-falutin democratic ideals of the French philosophes, who had never had any real interest in whether they had a representative in parliament, became committed to the radical idea of independence as soon as the British Parliament began seriously searching for ways to make the Colonials pay the bill for the French and Indian War. The hated taxes produced an environment where revolution was an easy sell. People don't like paying their own rulers taxes, and are even more unhappy when it comes to paying taxes to FOREIGN RULERS.

At the time when Jesus entered Jerusalem, there was already a lot of grumbling going on amongst the Jewish people over taxes. The people had been forced since 6 AD to pay a yearly poll tax of 1 Denarius (which was the equivalent of a weeks wages – I know you're all thinking how nice it would be to only pay a weeks wages in taxes) directly to Caesar. And at the time of the imposition of this tax Josephus the Jewish historian tells us that one Judah of Galilee started a minor rebellion *"Under his administration it was that a certain Galilean, whose name was Judas, prevailed with his countrymen to revolt, and said they were cowards if they would endure to pay a tax to the Romans and would after God submit to mortal men as their lords."*

While this rebellion was quickly crushed before it really got started, the atmosphere was still deeply embroiled with questions of whether to pay the tax. The Zealots, said absolutely not, that paying the tax dishonored God and made the Jewish people Roman slaves. The Pharisees were sympathetic to the Zealot position but pragmatic enough not to preach that, while the Saducees and the Herodians saw paying the tax as a necessity to preserve the nation.

The Jewish leaders who want Jesus dead, and who have by now been joined by the Herodians in their plotting, think – "We'll use this issue to trap Him!"

So they send along some young men to from the party of both the Pharisees and Herodians (Mark 12:13 tells us this) to ask "Is it lawful to pay taxes to Caesar?" and by lawful they mean, "is it permissible under God's law to do this or should no Godfearing Jew consider it because it is a sin?"

Now they figure Jesus for a Galilean upstart and rebel like his previously mentioned countryman Judah, so they expect that if they ask him the question he'll answer "NO!" to please the rebels. Once he says that the Herodians will stand as witnesses before Pilate that this Jesus was encouraging men to rebel against Caesar and they can get the Romans to take care of this upstart. Even if Jesus says yes they figure they'll have him because then the people who are looking for a political Messiah to remove the Roman yoke will be angry and disappointed and abandon him.

The spies they send of course first approach with honeyed words, using the kind of flattering speech they would expect a Rabbi to want to hear, "Teacher, now we know that you teach correctly – they use the word *orthos* from which we get *Orthodoxy* – you don't teach to please men, but teach the way of God. Which although they didn't believe a word of it, was all true.

Then they spring their trap – *The Poll tax, is paying it a sin? Yes or no?*

Jesus though knows that they aren't asking a legitimate question and says to them, why are you testing me?

He asks them for a Denarius, the silver coin used to pay the tax, and asks whose face is on the coin. On it was the image and inscription of Tiberius Caesar, which they admit. Jesus thus forces them to acknowledge that this was Caesar's coinage. This was a Roman coin and the fact that they were using it indicated that they were under Caesar's rule. You'll remember that when a country declares its independence, the first thing it does is print its own money. Thus the Continental Congress printed their own currency and the Confederate states minted their own currency as a sign that they were independent sovereign nations.

But the Jews are using a Roman coin. Caesar is their Civil Magistrate. God has providentially allowed Rome to become their ruler, and princes have the right to demand tribute from those they rule.

So Jesus answers them saying essentially, that is Caesar's coin you are using for your trade, and Caesar is your earthly ruler, therefore if Caesar demands you return a portion of his coinage to him, you cannot lawfully refuse. That is your duty in the civil realm and you *are not violating the law of God when you do it.*

Sadly it is worth noting that later on they lie and tell Pontius Pilate that Jesus was teaching men not to pay their taxes - *Luke 23:2 And they began to accuse Him, saying, "We found this fellow perverting the nation, and forbidding to pay taxes to Caesar, saying that He Himself is Christ, a King."*

But then after noting their duty to render unto Caesar, Jesus also says, on the other hand, while there are some things that Caesar can lawfully demand of you, you also have a greater duty unto God to give

him what he rightly demands, for instance that you should *"You shall love the LORD your God with all your heart, with all your soul, with all your strength, and with all your mind."*

Two rulers, two different spheres of authority, two differing but related sets of rights that they can assert upon men.

Which of course raises the important question, what are the rights of rulers in regards to subjects? What does the Bible teach are the powers of the civil magistrate and when may we rightly rebel – can we ever rebel?

1) It is important to remember that all power, in every sphere including that of the Civil Magistrate devolves from God:

John 19:10 Then Pilate said to Him, "Are You not speaking to me? Do You not know that I have power to crucify You, and power to release You?"

11 Jesus answered, "You could have no power at all against Me unless it had been given you from above. Therefore the one who delivered Me to you has the greater sin."

NKJ Romans 13:1 Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God.

2) They have been given authority in certain matters therefore in so far as we are able we must submit:

NKJ Titus 3:1 Remind them to be subject to rulers and authorities, to obey, to be ready for every good work,

1 Peter 2:13 Therefore submit yourselves to every ordinance of man for the Lord's sake, whether to the king as supreme,

14 or to governors, as to those who are sent by him for the punishment of evildoers and for the praise of those who do good.

15 For this is the will of God, that by doing good you may put to silence the ignorance of foolish men --

16 as free, yet not using liberty as a cloak for vice, but as bondservants of God.

17 Honor all people. Love the brotherhood. Fear God. Honor the king.

3) So what then are the rights and the duties of Civil Rulers?

Go back to Romans 13 -

NKJ Romans 13:1 Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God.

2 Therefore whoever resists the authority resists the ordinance of God, and those who resist will bring judgment on themselves.

3 For rulers are not a terror to good works, but to evil. Do you want to be unafraid of the authority? Do what is good, and you will have praise from the same.

4 For he is God's minister to you for good. But if you do evil, be afraid; for he does not bear the sword in vain; for he is God's minister, an avenger to execute wrath on him who practices evil.

5 Therefore you must be subject, not only because of wrath but also for conscience' sake.

6 For because of this you also pay taxes, for they are God's ministers attending continually to this very thing.

7 Render therefore to all their due: taxes to whom taxes are due, customs to whom customs, fear to whom fear, honor to whom honor.

Taxation

Punish Evil Doers – Including Capital Punishment

Our responsibility – to honor them

In all matters of indifference we must submit, even when it is hard.

But there is a limit to their power, they exercise power rightly when they are conforming to the moral law of God. When however they go against God's law, they become tyrants and usurpers.

So a Civil Magistrate is a tyrant whenever he commands you to do something that God commands you not to do, and whenever he forbids you to do something God commands you to do.

So for instance, the Sanhedrin said to the Apostles – ***"Did we not strictly command you not to teach in this name? And look, you have filled Jerusalem with your doctrine, and intend to bring this Man's blood on us!"***

Acts 5:29 But Peter and the other apostles answered and said: "We ought to obey God rather than men.

We must disobey – examples

ISLAMIC NATIONS – FORBIDDING TO WORSHIP

CHINA – FORCED ABORTION

NAZI GERMANY – ASSISTING THE AUTHORITIES IN ROUNDING UP THE JEWS

Kids, as you grow up, testing testing testing, be Bereans, SMELL TEST – BAD MILK, test laws by God's law. Never ever obey a bad law, or disobey a good one. Grown ups, that goes for you too. Especially you officers and soldiers, ***never issue or obey an illegal order***, never.

But more importantly, you have two sovereigns and I find we are generally more zealous about obeying the earthly one than the heavenly and treat God's laws as light, and man's laws as heavy. The mark of how actually heavy God's laws are is seen in the fact that you cannot bear them yourself, and that Jesus is about to go to calvary to pay for the breaking of them.

The word tells us that God predestined His people "to be conformed to the image of His Son" Therefore I would ask you to examine whose image is writ on your heart, is it Christ's? Then will you not render to him what is his due?