Pay what you owe!

Text: Mark 12:13-17

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**Scriptures:** Romans 13:1-7; Mark 12:13-17

**Songs Chosen:** [SttL] 96, 176, 501, 65, 439, 523

**Series:** The Gospel of Mark (#40)

**Theme:** The Pharisees and some Herodians seek to undermine Christ’s authority by trapping him with a question about the lawfulness of paying taxes to Caesar, but His masterful response both vindicates Him and convicts His enemies.

**Proposition:** Pay up what you owe to human authorities and to God.

**Introduction**

Do you like paying taxes? Income tax, goods and services tax (GST), fuel tax, local government rates, fringe benefit tax etc. etc. Children, if you haven’t paid tax yet, be assured the time is coming when you will. Responsible citizens will say ‘*taxation is a necessary way for the civil authorities to fund services, infrastructure that we all need to live our lives in this county and also to care for the vulnerable*’. Taxes fund roading, health care, education, social welfare and many other things. Some people may say “*I agree with the principle of taxation, but I want to pay as little tax as I can get away with because I disagree with the way our government spends some/most of the tax money it collects*”.

Whatever your individual view of taxes is, it is true that state governments, at both the national and regional levels, have authority to tax citizens like you and me. If you do not pay your taxes and the state government finds out, then you will have the Inland Revenue Department coming after you, not only to pay what you owe but also to render additional penalties for tax evasion or late payment. As you may be aware, taxation is a ‘hot topic’ at present in New Zealand as we approach a general election next month. Should we have a wealth tax, additional capital gain taxes, a foreign buyers tax and/or remove GST from fruit and vegetables? I’m certainly not going to answer these questions here!

I mention this just to make the point that just as taxation is in the minds of many New Zealanders today, so it was at the forefront of minds of the Jews in 1st century Roman occupied Israel. When Jesus was asked the question “*Is it lawful to pay taxes to Caesar, or not? Should we pay them, or should we not?*" (Mark 12:14) there would have been great interest in his reply, not just from those who asked the question, but from everyone else listening into the conversation.

Whilst this leading question was about taxation, it was more fundamentally about authority – the underlying question was “*should we submit to the Roman Emperor’s rule?*”. As we will see, this question was carefully designed to catch Jesus out, but instead of being caught in an evil trap, He responded by teaching about their debt to the state and their debt to God.

We’re going to consider the account in Mark 12:13-17 under three points:

1. An attempt at entrapment
2. A debt to the State
3. A debt to God
4. **An attempt at entrapment**

A common method of capturing wild animals in Biblical times was to trap them in a snare, a net, or in a concealed hole in the ground. Usually the intent behind this entrapment was to kill the animal, perhaps a lion or a bear, because of the danger they posed to people and their livestock.

We find the Greek word for the trapping of prey at the start of our text in Mark 12:13 “*And they sent to him some of the Pharisees and some of the Herodians, to* ***trap*** *him in his talk*”. Here the word ‘trap’ is used figurately to describe taking advantage of someone in an unguarded moment so as to catch them out when they make a mistake by saying something that will undermine their authority and/or reputation. This is how gospel writers Matthew and Luke relate this event in their parallel accounts: “*Then the Pharisees went and plotted how to entangle him in his talk*” (Matt 22:15); *So they watched him and sent spies, who pretended to be sincere, that they might catch him in something he said, so as to deliver him up to the authority and jurisdiction of the governor* (Luke 20:20). So this was a question was an attempt to trap, catch, entangle Jesus by His own words of reply.

When Mark writes that ‘*they sent to him some of the Pharisees and some of the Herodians’*, ‘they’ refers to ‘the chief priests and the scribes and the elders’ – the Jewish council called the Sanhedrin – the highest authority in 1st century Roman-occupied Israel. It was the Sanhedrin who had asked Jesus ‘*By what authority are you doing these things?*’ after He had cleansed the Temple of moneychangers and merchants (11:28). So the Sanhedrin sent some of the Pharisees and some of the Herodians to trap Jesus in his talk.

The Pharisees were deeply religious and saw the authority of the Roman Empire over God’s chosen people Israel as a judgement from God. The Pharisees had little interest in politics whereas the Herodians were pragmatic and supported King Herod Antipas who willing submitted himself and Israel to the Romans for personal advantage. The support of Herod by the Herodians compromised Jewish independence in the minds of the Pharisees, so they were not natural allies. There is an ancient non-Biblical proverb ‘*the enemy of my enemy is my friend*’ which describes how two parties willingly work together against a common foe.

Mark has already recorded in chapter 3, that after Jesus healed a man with a withered hand on the Sabbath day, “*The Pharisees went out and immediately held counsel with the Herodians against him, how to destroy him*” (v6). Having been publicly revealed by Jesus to be like defiant tenants in a vineyard who kill the owner’s only beloved son (12:1-12), the Sanhedrin then recruited the murderous alliance of some Pharisees and Herodians to ask Jesus a pointed question with evil intent.

Before they interrogate Jesus, they seek to set him up to fail with carefully worded flattery: “*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*”. These words would make it very difficult for Jesus, a teacher of integrity with a deep commitment to the truth, to avoid their question. This was like closing off any possible escape routes so that Jesus would be forced into their carefully laid trap. Now comes their fiendish question: “*Is it lawful to pay taxes to Caesar, or not? Should we pay them, or should we not?*”.

As I said in the introduction, whilst on the face of it this is a question about taxation, what is behind this is a question of authority; should we be under the rule of the Roman Empire or not? If Jesus said ‘yes, pay the taxes’ that would discredit him in the eyes of the people who yearned to be free from the Roman yoke. If Jesus said ‘no, do not pay’ then he would be guilty of public treason against the ruling foreign authorities. Option one would greatly undermine His public support. Option two would likely lead to his imprisonment or even execution by the Roman authorities. Either way, Jesus would be trapped - compromised – and His authority would be undermined. However, Jesus knew exactly what they were trying to do, as Mark records: ‘*But, knowing their hypocrisy, he said to them, “Why put me to the test?”*’ (v15). Not only did Jesus see the trap, He also knew their motivation and He was not going to be caught, as we shall see in our next two points.

Before we go there, reflect for a moment on the perfect power, authority, wisdom and knowledge of Jesus, the Son of God. He is invincible, unconquerable, almighty. How then could the Jewish authorities who sought to destroy him ever succeed? Only because He allowed them to. He said of His own life “*No one takes it from me, but I lay it down of my own accord*” (John 10:18). He truly went to the cross ‘*like a lamb that is led to the slaughter*’ (Isa 53:7). Nobody outsmarted Him, nobody took what He was unwilling to give up.

Why such willing personal sacrifice? Brother, sister, for you, for us. "*For God so loved the world, that he gave his only Son, that whoever believes in him should not perish but have eternal life*” (John 3:16). Believe in the Saviour “*who, though he was in the form of God, did not count equality with God a thing to be grasped, but made himself nothing, taking the form of a servant, being born in the likeness of men. And being found in human form, he humbled himself by becoming obedient to the point of death, even death on a cross*” (Phil 2:6-8).

Now let’s go back to our text and hear the masterful reply that Jesus gives to His enemies.

1. **A debt to the State**

I was looking for a coin at home so that I could remind myself what they look like. When I was growing up and as a young adult, I would usually have coins in my pocket – now, I just have an EFTPOS card. Coins were used widely until fairly recently. The two coins I eventually found both had embossed images of the late queen – our New Zealand constitutional monarch, with the words “Queen Elizabeth II” written round the edge on one side.

Coins were widely used in the Roman Empire 2,000 years ago. As you likely already know, the denarius was a small silver Roman coin roughly equivalent to a day’s wage for a labourer. The Roman denarius had an image depicting the head of the Emperor (Tiberius at that time) with the words ‘*Tiberius Caesar Augustus, Son of the divine Augustus*’ on one side and on the other side an image of him seated on a throne wearing a jewelled crown (diadem) and clothed as a high priest with the words ‘Pontifex Maximus’ – ‘Highest Priest’.

The only coin that was accepted for tax payments to the Roman authorities in Judea (as elsewhere in the Empire) was the denarius. Some people have suggested that the reason Jesus asked for a denarius to be brought to Him was because He was too materially poor to have one Himself. This is dubious speculation and misses the main point here. By asking the Pharisees and Herodians to bring Him a denarius, it was clear that they were using these coins themselves.

Jesus reminded His enemies of these details on the denarius when He said, “*whose likeness and inscription is this?*” (v16) and they said “*Caesar’s*”. By being in possession of a denarius, the Pharisees and Herodians revealed that they already accepted the authority of Caesar and their obligation to pay his tax. The denarius was understandably deeply offensive to many Jews as it depicted Caesar as a divine ruler who held the highest priestly office. The images and inscriptions on this small coin were shockingly blasphemous.

It is sadly ironic that blasphemy would be the charge that the Sanhedrin would later condemn Jesus for (Mark 14:64). It is also deeply unjust that Jesus would be sentenced to death by Pontius Pilate as the ‘King of the Jews’ – a treasonous charge when Jesus was not guilty of any treason against the Roman Empire.

In fact, Christ upheld the Roman authority to levy taxes over occupied Israel when He said to those who sought to trap him in His words: “*Render to Caesar the things that are Caesar’s*”. The Greek word here translated ‘render’ literally means ‘give back’ and conveys the idea of obligation and responsibility to pay something that is not optional, but required. This word was using to describe the payment of a debt. Taxes can legitimately be described as a debt to the state. If you do not pay your taxes, the Inland Revenue Department will forcibly help you to understand this principle in indebtedness to the governing authorities!

The subjugated Jews in the 1st century AD did not like paying taxes to the Romans to fund, amongst other things, the military occupation of their land and the minting of blasphemous coins. Yet, Jesus confirmed the authority of the Roman state, a truth that we find also clearly revealed elsewhere in Scripture (Rom 13:1-7; 1 Tim 2:1-6; Tit 3:1ff; 1 Peter 2:3-17), for example: “*Let every person be subject to the governing authorities. For there is no authority except from God, and those that exist have been instituted by God*” (Rom 13:1). “*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, honour to whom honour is owed*” (Rom 13:7). “*Honour the Emperor*” (1 Pet 2:17)

The Roman Emperors, very much including Tiberius, were not honourable, they were not God-fearing, they were not kind nor just. They spent taxes on lavish self-indulgence, oppression of all kinds of people, and cruelty as wicked as any in human history. Yet the Bible calls Christians to honour rulers such as these. The Scriptures, Christ Himself, calls Christians, you and me brothers and sisters, to honour our civil authorities and to pay our taxes to them – knowing that these governing bodies exist because they have been instituted by God Himself. Is God then responsible for the wickedness of human governments. Absolutely not. God is perfectly just but He is pleased to use the wicked for His own good purposes.

So in light of the clear teaching of Scripture: Do you aim to pay your taxes on time and in full, even though you may well disagree with how at least some of these taxes are spent? Do you apply for resource and/or building consents if these are required by civil law for work you wish to do to your property, even though you may disagree with the building or resource management acts? Do you seek to drive within the speed limit at all times, even though you may think that the limit is too low in some places, and you suspect that some signs are just designed to catch drivers out so that they pay more speeding fines?

These details may sound trivial, but they are not in God’s sight. Christ has set down in His Word His commands so that we know what is good and pleasing to Him. “*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, honour to whom honour is owed*” (Rom 13:7). Jesus said, “*If you love me, you will keep my commandments*” (John 14:15) which leads us to our third point:

1. **A debt to God**

Tiberius Caesar presented himself to the Roman Empire as being the Son of God through the inscription on every single denarius: ‘*Tiberius Caesar Augustus, Son of the divine Augustus*’. He believed himself to be the supreme ruler, but he was wrong.

It is to the true Supreme Ruler that Jesus now directs the hypocritical Pharisees and Herodians. “*Render to Caesar the things that are Caesar's,* ***and to God the things that are God's.****”*There is a debt to be paid to the human governing authorities in the form of taxes and other acts of civil obedience, but more importantly, there is a debt that is due to God. Just as all citizens and permanent residents in the Roman Empire owed their allegiance to Caesar through obedience to his laws, including payment of taxes, so likewise all human beings, made in the image of God, owe their Creator allegiance through obedience to His laws. However, unlike the Roman Caesar, God is a perfectly good Ruler, so it is right to render to Him all praise, honour, glory, and service and to willingly submit to His good authority.

In making the distinction between the things that are due to Casear and the things that are due to God, Jesus was rejecting the Emperor’s claim to be ‘Pontifex Maximus’ – the ‘Highest Priest’. Caesar was to be obeyed, but there is a higher allegiance – to God. The Emperor, as a human governing authority – ultimately instituted by God (Rom 13:1) was to be obeyed insofar as His will does not contradict the higher law of God (ref. Acts 5:29).

God said to the first man Adam: “*You may surely eat of every tree of the garden, but of the tree of the knowledge of good and evil you shall not eat, for in the day that you eat of it you shall surely die*.” (Gen 2:16-17). God had given Adam life and a perfect environment fit for all his needs. God has supreme authority over His Creation and He required that Adam and all his descendants render to Him allegiance through obedience to His laws. This obedience was to be a willing service given to God in reverent worship and thankfulness for His goodness.

What laws, honour and glory should have come to their minds when the Pharisees and Herodians heard Jesus say “*Render...to God the things that are God’s*”? Possibilities include: “*You shall love the LORD your God with all your heart and with all your soul and with all your might*” (Deut 6:5). “*You shall love your neighbour as yourself*” (Lev 19:18). “…*to do justice, and to love kindness, and to walk humbly with your God*” (Micah 6:8).

Jesus is the Son of God, but the Jewish religious leaders had not loved him, instead they sought to trap him so that they could destroy Him. Jesus was their neighbour, a fellow teacher of God’s Word, but they had not loved him as themselves, instead they planned to either discredit him publicly or have him speak treason against the Roman Caesar. The Pharisees and Herodians did not do justice, their intent to trap Jesus was unjust because He was innocent of any wrongdoing. The Sanhedrin knew the Old Testament Scriptures that reveal the loving kindness, the covenant love of God for His people, yet they were far from kind to Jesus. The scribes and Pharisees did not walk humbly with the covenant God of Israel. Gospel writer Matthew records the rebuke that Jesus gave of their pride: “*They do all their deeds to be seen by others*”, “*they love the place of honour at feasts and the best seats in the synagogues*” (Matt 23:5-6).

The enemies of Jesus tried to trap Him, but His wise reply showed that they had in fact entangled themselves because they did not obey the good law of God. Their debt to Him remained unpaid. In His frank and courageous answer to their wickedly motivated question, Jesus said so much in so few words.

1. Yes, tax must be paid – there is a debt to pay for the privileges received as a citizen or permanent resident in the Empire.
2. However, although the Emperor must receive what is owed, He must not receive more than that – He must not receive the divine honour he claims.
3. In contrast, the Lord God must receive glory, honour and willing obedience as His people willingly submit to divine authority.

What was the response from all those who heard the truth, grace and wisdom of Jesus? Mark records “*And they marvelled at him*” (v17b). The Greek word translated ‘marvelled’ means to be utterly amazed. To be surprised by the unexpected. I have read the account of how Jesus responded to the question: “*Is it lawful to pay taxes to Caesar, or not? Should we pay them, or should we not?*" many times, both here in Mark’s gospel and in the parallel accounts in Matthew and Luke, and yet as I have prepared and preached this message today, I marvel at Jesus.

I am amazed at how He avoided the evil trap laid for Him. Are you amazed too? I am astonished at how He courageously taught the truth about the relative authority of the most powerful human ruler at that time and the supreme authority of God. Are you also astonished? I am awestruck when I see how He turned an attempt at entrapment into a searing challenge to the sinful people who were silenced by His clear authoritative command: Render to God the things that are God’s. Are you awestruck like me?

Like the Pharisees and Herodians, you and I, we, all of us, owe a debt to God. We owe all praise, honour, glory, and service as we willingly submit to the good supreme authority of the Lord God, yet like them, we have not paid what is due. All that we have to give to God to pay our debt is our own lives, body and soul.

The good news of the gospel is that Jesus has paid the debt for all of God’s people, for all of those who acknowledge their debt, confess their sin, and turn to Christ in repentance and faith. The Apostle Paul expresses it this way in His letter to the Romans: “*For the wages of sin is death, but the free gift of God is eternal life in Christ Jesus our Lord*” (Rom 6:23). So come to Jesus, willingly submitting to His good authority. Render to Christ all praise, honour, glory and service in thankful response for His willing, humble obedience to the supreme will of God the Father.

AMEN.