

To Seek and to Save the Lost

Paying Taxes to Caesar

Luke 20:19-26

Rev. Freddy Fritz

December 6, 2015

Paying Taxes to Caesar

Scripture

The final section in *The Gospel of Luke* begins at Luke 19:28.

Luke described Jesus' final week on earth, and began with his triumphal entry into Jerusalem on Palm Sunday (19:28-40). As Jesus drew near the city of Jerusalem he burst into tears and wept over the city because of the coming judgment on people who refused to repent of their sin and believe in him (19:41-44). The following day, Monday, Jesus returned to the temple and physically drove out the merchants who were selling their wares and obscuring people's access to God (19:45-48). Jesus' action enraged the religious rulers, who challenged his authority to do what he did. But Jesus masterfully answered them, and then told them a parable about God taking away the kingdom from Israel (20:1-18). This also infuriated the religious leaders who tried to trap him with a question about paying taxes to Caesar.

Let's read about paying taxes to Caesar in Luke 20:19-26:

¹⁹ The scribes and the chief priests sought to lay hands on him at that very hour, for they perceived that he had told this parable against them, but they feared the people. ²⁰ 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. ²¹ So they asked him, "Teacher, we know that you speak and teach rightly, and show no partiality, but truly teach the way of God. ²² Is it lawful for us to give tribute to Caesar, or not?" ²³ But he perceived their craftiness, and said to them, ²⁴ "Show me a denarius. Whose likeness and inscription does it have?" They said, "Caesar's." ²⁵ He said to them, "Then render to Caesar the things that are Caesar's, and to God the things that are God's." ²⁶ And they were not able in the presence of the people to catch him in what he said, but marveling at his answer they became silent. (Luke 20:19-26)

Introduction

Philip Graham Ryken writes the following in his commentary, “If you want to start a good argument, start talking about religion, or politics – either one. But if you want to start a war, then bring your religion into your politics.”¹

Religion and politics can be as combustible as fire and gasoline. This volatile combination seems to be true of all kinds of religions and all kinds of politics. For example, it was true of the Crusades, the Inquisition, Apartheid in South Africa, Catholics and Protestants in Northern Ireland, Jews and Arabs in Israel, and, of course ISIS today. One could go on with many other examples.

My point is not to argue for a particular political philosophy. Rather, my point is simply to say that it is difficult to understand the relationship between politics and religion. And when we get it wrong, as we often do, then it causes no end of problems.

One of the best places to go to understand the relationship between religion and politics is Jesus’ interaction with the scribes and chief priests, just days before he was crucified. Jesus’ answer to the question of the religious rulers is simple and yet also profound.

Lesson

The question about paying taxes to Caesar in Luke 20:19-26 shows us the distinction between the authority of the government and the authority of God.

Let’s use the following outline:

1. The Setting (20:19-20)
2. The Question (20:21-22)
3. The Answer (20:23-25)
4. The Reaction (20:26)

¹ Philip Graham Ryken, *Luke*, ed. Richard D. Phillips, Philip Graham Ryken, and Daniel M. Doriani, vol. 2, *Reformed Expository Commentary* (Phillipsburg, NJ: P&R Publishing, 2009), 362.

I. The Setting (20:19-20)

First, let's look at the setting.

It is important to keep the setting in mind. Jesus entered Jerusalem on Palm Sunday to the cheering of the crowds. They were expecting Messiah, God's Anointed One, who would come and be their liberator. But they were expecting a *political* or *military* liberator who would overthrow the Roman government and free them from Roman oppression. Jesus was indeed a liberator, but he was a *spiritual* liberator, and the people did not understand that.

The religious rulers were very threatened by Jesus. He challenged their status quo. They had power and authority and prestige, and they were not about to give it up. No country rabbi from the backwoods of Galilee was going to upset their good life. And so they ramped up their efforts to get rid of Jesus.

The religious rulers had earlier tried to trap Jesus by challenging his authority to cleanse the temple and teach. But Jesus turned the question on the religious rulers, and they found themselves trapped by his counter question to them (Luke 20:1-8)! Jesus went on to tell a parable against the religious rulers in which he made it clear that God was going to remove the kingdom from them (Luke 20:9-18).

This really upset the religious rulers. Luke said that **the scribes and the chief priests sought to lay hands on him at that very hour, for they perceived that he had told this parable against them** (20:19a). They wanted to throw Jesus into prison right away. But the reason they did not do so is because, as Luke said, **they feared the people** (20:19b). At this point Jesus was still extremely popular with the people, and so if anything were to happen to Jesus the people would rise up against their own leaders.

But that did not stop the religious rulers. Rather than going to Jesus themselves, **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** (20:20).

II. The Question (20:21-22)

Second, notice the question.

But before they asked their question, they made a statement to Jesus, **“Teacher, we know that you speak and teach rightly, and show no partiality, but truly teach the way of God”** (20:21). This statement was pure flattery.

Commentator Kent Hughes says, “Their strategy was perfumed with flattery. Flattery is the reverse mirror-image of gossip. Gossip involves saying behind a person’s back what you would never say to his face. Flattery is saying to a person’s face what you would never say behind his back.”² I think Kent Hughes makes a wonderful distinction between gossip and flattery. Keep that in mind!

Anyway, the spies were flattering Jesus because they wanted to set him up for their trap. But Jesus was fully aware of the dangers of flattery. Jesus knew of several Scripture passages that warned him of the danger of flattery, such as:

- Proverbs 26:28: “A lying tongue hates its victims, and a flattering mouth works ruin.”
- Proverbs 29:5: “A man who flatters his neighbor spreads a net for his feet.”
- Psalm 12:3a: “May the Lord cut off all flattering lips.”

So, Jesus was ready for the spies when they asked him their question.

Now, before we look at the question of the spies, I want to remind you of what happened earlier. When the religious rulers tried to trap Jesus, they asked him a question that could be answered in a number of different ways. They asked him in Luke 20:2, “Tell us by what authority you do these things, or who it is that gave you this authority.” Jesus turned the table on them and asked a question that could be answered only in one of two ways. He answered them, “I also

² R. Kent Hughes, *Luke: That You May Know the Truth*, Preaching the Word (Wheaton, IL: Crossway Books, 1998), 264.

will ask you a question. Now tell me, was the baptism of John from heaven or from man?” (Luke 20:3-4). Jesus forced them to answer whether John’s baptism was either authorized by God or it was self-appointed. The religious rulers discussed it with one another, saying, “If we say, ‘From heaven,’ he will say, ‘Why did you not believe him?’ But if we say, ‘From man,’ all the people will stone us to death, for they are convinced that John was a prophet.” So they answered that they did not know where it came from (Luke 20:5-7). The religious rulers saw the trap and did not answer Jesus.

One must give the religious rulers some credit because they were learning *something* from Jesus! They decided that the question the spies should pose to Jesus should be answered only in one of two ways – just like the one Jesus gave to them! And their question was, **“Is it lawful for us to give tribute to Caesar, or not?”** (20:22).

The phrase **“give tribute”** is translated as “pay taxes” in most Bible translations. John MacArthur notes the following:

The people believed that the land of Israel and all that it produced belonged to God. Consequently, they hated paying taxes to occupying pagan idolaters. And there were diverse taxes imposed by the Romans, including income taxes, land taxes, import taxes, and transport taxes. But the tax the Jewish people hated most was the poll tax everyone paid for living under Rome’s authority. They found it especially offensive because it suggested that Caesar owned them, while they passionately viewed both themselves and the nation as solely God’s possession. Taxation was a constant source of friction between the Jews and Rome, and played a large part in both the rebellion led by Judas of Galilee (A.D. 6–7) and the Jewish revolt of A.D. 66–70, which ended in the utter destruction of Jerusalem by the Roman general Titus.³

Of course, no one likes paying taxes. But this particular **tribute to Caesar** was particularly offensive because it was “a payment made

³ MacArthur, John F (2014-10-01). Luke 18-24 MacArthur New Testament Commentary (MacArthur New Testament Commentary Series) (pp. 134-135). Moody Publishers. Kindle Edition.

by the people of one nation to another, with the implication that this is a symbol of submission and dependence.”⁴ And this submission and dependence the people believed was owed to God and not to Caesar.

Philip Ryken outlines the dilemma that the question posed for Jesus. He writes:

If Jesus told people to go ahead and pay the tax, many Jews would consider him a traitor to the cause of his people. Remember, they were expecting the Messiah to liberate them from their oppressors, not keep them under Roman rule. If Jesus told people not to resist the empire, the masses would turn against him, he would lose his popular following, and that would be the end of his influence – or so his enemies hoped.

If Jesus told people *not* to pay the tax, however – as the leaders probably hoped – he would be guilty of subverting the Roman government. Then they would be able to haul him before the governor and accuse him of being an insurrectionist. In fact, this is exactly the strategy they later tried, when they accused Jesus (falsely) of forbidding people to pay tribute to Caesar (see Luke 23:2). If there was one thing the Romans refused to tolerate, it was any kind of rebellion. A man who told people not to pay their taxes would be swiftly arrested and summarily punished.

These men must have thought they finally had Jesus right where they wanted him. He seemed to be caught on the horns of a real dilemma. If he told people to pay their taxes, he was finished as a popular hero; if he told them not to, he was a dead man.⁵

III. The Answer (20:23-25)

Third, observe the answer.

As always, Jesus was masterful in his answer. **But he perceived their craftiness, and said to them, “Show me a denarius”** (20:23-24a). A **denarius** was a “Roman silver coin equivalent to a day’s wage

⁴ Johannes P. Louw and Eugene Albert Nida, *Greek-English Lexicon of the New Testament: Based on Semantic Domains* (New York: United Bible Societies, 1996), 577.

⁵ Philip Graham Ryken, *Luke*, 365.

of a common laborer.”⁶ One side of the coin had the head of Caesar, and the tribute tax had to be paid with this coin.

Now, before we move on I don't want to overlook Jesus' masterful approach. Many commentators say that Jesus asked for a coin because he was so poor that he did not have one. Whether Jesus had a coin was not the point. Jesus wanted them to show him a coin which they used for carrying on their daily business. And then Jesus asked them, **“Whose likeness and inscription does it have?” They said, “Caesar's”** (20:24b). It must have grated them to even have to say **Caesar's** name. But they did.

And then came Jesus' simple and profound answer. **He said to them, “Then render to Caesar the things that are Caesar's, and to God the things that are God's”** (20:25). Instead of giving a yes/no answer, Jesus really gave the spies two answers.

Jesus' first answer is, **“Then render to Caesar the things that are Caesar's”** (20:25a). In the ancient world, coins were understood to be the property of the person whose picture were on them. So, who could object to giving to Caesar what was already his?

Many people recognize that Jesus' answer is the single most influential political statement ever made. It has been decisive and determinative in shaping western civilization. Paul's exposition of it in Romans 13:1-7 helps flesh out the implications Jesus' statement.

You see, what Jesus is saying is that human government is valid, even when it is controlled by a leader who thinks he is God. Not only is secular government valid, but it may also make legitimate claims on its citizens. This is how Paul fleshed out Jesus' words in Romans 13:1, “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.”

There are several areas in which God wants us to **“render to Caesar the things that are Caesar's.”** *First, we must pay taxes.* This is the most obvious application of what Jesus was saying. The people

⁶ Johannes P. Louw and Eugene Albert Nida, *Greek-English Lexicon of the New Testament: Based on Semantic Domains*, 61.

wanted to know whether or not to pay taxes. And Jesus says it is not only lawful, it is in fact obligatory, **“Then render to Caesar the things that are Caesar’s.”** And note that this was not a government that was elected by the people. This was the Roman government and the Jews were still obligated to pay taxes. Paul expands in Romans 13:7a, “Pay to all what is owed to them: taxes to whom taxes are owed.”

Second, we render to Caesar the things that are Caesar’s by praying for our leaders. Jesus did not say so specifically here in this text, but it is an important teaching in the Bible. Christians are people who pray for God to bless political leaders. Paul said in 1 Timothy 2:1-3, “First of all, then, I urge that supplications, prayers, intercessions, and thanksgivings be made for all people, for kings and all who are in high positions, that we may lead a peaceful and quiet life, godly and dignified in every way. This is good, and it is pleasing in the sight of God our Savior.”

And third, we render to Caesar the things that are Caesar’s by participating in public life. We must participate in the various ways our government calls us to participate. We do so by voting, serving on juries, and so on. For some, there is participation in the military or in a branch of government. And for others it may include serving in public office.

But there are also limits on the authority of government. We must resist the authority of the government when asked to violate a command of God. The perfect example of this is found in Acts 4-5, when the authorities arrested the disciples for preaching, summoned them before the Sanhedrin, and ordered them not to teach in the name of Jesus. (Acts 4:17-20). No sooner were the disciples released when they went right back to preaching and were arrested again. The high priest said, “We strictly charged you not to teach in this name, yet here you have filled Jerusalem with your teaching, and you intend to bring this man’s blood upon us.” But Peter and the apostles answered, “We must obey God rather than men” (Acts 5:28-29). So, when the government tells us to violate a command of God, we must

resist the government and obey God. We may have to suffer the consequences of our actions, but our duty is always to obey God.

But, what about the second answer of Jesus to render **“to God the things that are God’s”** (20:25b)? Jesus had affirmed the government’s rightful place in society. However, Jesus’s statement to render **“to God the things that are God’s”** implicitly declared “God’s claim to total ownership. The coin belonged to Caesar because it bore his image, and we are God’s because we bear his image!”⁷

Jesus’ answer is truly profound. Give to God what belongs to God. What belongs to God? Philip Ryken writes,

This includes absolutely everything. Our bodies belong to God. Our eyes, our ears, and our hands are instruments to use in the service of God as we see the needs around us, listen to God’s voice, and reach out with the compassion of Christ. Our homes belong to God. They are places that God has set apart for us to rest in his goodness and practice hospitality for people in need. Our time belongs to God. It is the most precious resource we have – the canvas we have for painting his grace. Our work belongs to God; it is service we offer to the Lord of all masters. Our money belongs to God, to be held loosely until we have the next golden opportunity to invest it in the kingdom of God. It all belongs to God!⁸

What belongs to God? *Everything* belongs to God!

IV. The Reaction (20:26)

Finally, notice the reaction.

Luke said that **they were not able in the presence of the people to catch him in what he said, but marveling at his answer they became silent** (20:26). That is not surprising. One cannot match wits with Jesus and come out on top!

⁷ Joseph Fitzmyer, *The Gospel According to Luke, II*, (Garden City, NY: Doubleday, 1981) 1293.

⁸ Philip Graham Ryken, *Luke*, 373.

Conclusion

Therefore, having analyzed the question about paying taxes to Caesar in Luke 20:19-26, we should render to the government the things that are the government's, and to God the things that are God's.

I would like to suggest two applications. First, give to the government the things that are the government's. We do so by paying our taxes, praying for our leaders, and participating in public life. Also, we do not obey our government when it requires us to do anything that is contrary to God's commands.

And second, give to God the things that are God's. Why should you give to God the things that are God's? We do so because he created us, takes care of us, and saves us in Jesus Christ. God's proof of ownership is seen in the fact that we are created in his likeness. We belong to him because we bear his likeness.

But even greater proof is shown to us at the cross where Jesus died for our sins. As Philip Ryken says, "The God who demands that we give everything to him has already given everything to us – everything, including his own blood."⁹ So, give yourself to God. Amen.

⁹ Philip Graham Ryken, *Luke*, 373.

Mission Statement

The Mission Statement of the Tampa Bay Presbyterian Church
is:

*To bring people to Jesus Christ
and membership in his church family,
develop them to Christlike maturity,
equip them for their ministry in the church
and life mission in the world,
in order to magnify God's name.*

Sermons by Rev. Freddy Fritz

This sermon, and other sermons, by the Rev. Freddy Fritz can be
found at:

1. www.tampabaypresbyterian.org/sermons
2. www.sermoncentral.com/contributors/freddy-fritz-sermons-11181.asp
3. www.sermonaudio.com/source_detail.asp?sourceid=Fred-dyFritz

Tampa Bay Presbyterian Church (PCA)

Answers for Life!

Address: 19911 Bruce B. Downs Blvd., Tampa, FL 33647

Telephone: (813) 973-2484

Fax: (813) 973-4673

Email: Office@TampaBayPresbyterian.org

Web site: www.TampaBayPresbyterian.org

PRAYER:

Our Father, thank you for Jesus' simple and profound teaching about giving to Caesar the things that are Caesar's, and to you the things that are yours.

Help us to live in a way that recognizes our responsibility to government and to you.

Help us to pay our taxes, pray for our leaders, participate in public life, and, if necessary, disobey our government if it requires us to do anything that is contrary to your commands.

And help us also to give ourselves to you. If there is anyone here today who has never given himself or herself to you, will you enable that person to do so now. Grant that person repentance of sin and faith in Jesus Christ.

And for this I pray in your name. Amen.

BENEDICTION:

May the grace of our Lord Jesus Christ, the love of God, and the fellowship of the Holy Spirit be with you all, now and always. Amen.

CHARGE:

Now, brothers and sisters, go and serve God wholeheartedly!