

## Paying Your Dues

Luke 20:19-26

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As Jesus continues holding court in the Temple during His final week on earth, He has humiliated the religious leaders yet again, calling them out for rejecting the prophets. And so, the Pharisees and the Herodians join forces to challenge Jesus with perhaps the toughest question He was ever asked during His earthly ministry. And Jesus' response not only gives us several practical principles to apply today, it is one of the most profound political statements in human history.

The hype has already begun for next week's Super Bowl Game; more than 100 million people will watch it in this country alone.

This year it's between the 49ers and the Chiefs. I'm pulling for the 49ers.

Actually, I'm not really a fan of the 49ers. But their quarterback is an underdog and I've heard he's a Christian. I'm pretty sure the quarterback for the Chiefs is not—he needs prayer!

Now some of you are die-hard 49ers fans. Well, I'm with you on this one, not because you and I share the same opinion, but because we have a common enemy: the Kansas City Pagans—I mean, Chiefs!

If you're visiting today for the first time, we actually love each other, except on certain occasions.

Now, believe it or not, two different fan bases are about to unite in the Gospel of Luke, not because they share the same opinions in life, but because they now have a common enemy.

So, they're going to join forces to defeat their common enemy, to trap Him, to discredit Him, and the encounter is given to us in the Gospel by **Luke, chapter 20**.

Let's pick it up where we left off last Lord's Day. By the way, this is our 100<sup>th</sup> study in the Gospel of Luke as a congregation. Some of you are wondering if we'll finish before the rapture; I don't know. Now **verse 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.*

Luke 20:19

Now, if you were with us in our last study, Jesus had told a parable that exposed the religious leader's defiance against the prophets of God; they were rejecting the heir apparent, the Messiah, the cornerstone of the nation.

In that parable, Jesus also predicted that because of their unbelief, God's judgment was coming, and it would crush them. You could literally translate that, "it will grind them to powder." In other words, their unbelief and rejection of Him will one day be judged.

And, of course, this parable infuriated the religious leaders because they knew Jesus was talking about them, and so did all the people.

So, we're told here now ***that at this very hour (after Jesus finished that parable) they wanted to seize Him.***

But they knew they couldn't without causing a riot; the people are packing into Solomon's porch to listen to Him. And remember, the people had only recently announced that Jesus was their true king.

So, they need to come up with plan B to shut Jesus down, and here it is in **verse 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.*

Luke 20:20

Now this is the same cat and mouse game they've been playing for 3 years: trying to catch Jesus. In fact, this word for catch was used for catching a mouse. They're trying to bait Jesus into saying something He will regret.

Now Matthew and Mark inform us that these spies were members of two competing parties in the land. The Pharisees and the Herodians. They didn't like each other at all, but now they had this common enemy.

The Pharisees were what we would call today "Nationalists."

They were red-blooded patriots for the nation Israel, and they hated the government and the Roman authority they were under.

On the other hand, the Herodians were Jewish people who were loyal to Herod's family dynasty; they thought the nation Israel was better off supporting Herod Antipas, who had even married a Jewess, much to their delight.

The Herodians were a political party, where the Pharisees were a religious party. They were constantly at odds with each other.

And one of their fundamental disagreements was about overpaying taxes to Rome.

Keep in mind that the Law of Moses didn't give any counsel on how Israel was to pay taxes or tribute to a conquering nation, and that's because in Moses' day, Israel was the conquering nation.

So, for decades now, this issue had been hotly debated.

And what the Pharisees and Herodians are going to do is pretend that they want Jesus to settle the debate for the nation for both sides.

They're wondering, "Since Jesus is effectively the new King of Israel, what's He going to do about paying taxes to another King, the Emperor of Rome?"

***So, they approach Him here in verse 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."*

*Luke 20:21*

Shouldn't that follow everything they just said about Jesus? This shouldn't be a trick question, this ought to be a moment of true conversion.

- "Jesus, we know you're right."
- "We know You speak the truth."
- "We know You're a man of impartiality."
- "We know You're telling people how to walk with God."

- “So we’re now going to try and trip You up!”

Well, the truth is, they really didn’t believe any of what they’d just said about Him—really. This was all flattery.

They were trying to butter Him up, so they could set Him up, so they could bring Him down.

I was reading the commentary by Kent Hughes on this passage, and he gave an interesting side-note on the difference between flattery and gossip.

He writes this:

- Gossip is saying things behind someone’s back that you would never say to their face.
- Flattery is saying things to someone’s face that you would never say about them behind their back.

Adapted from Hughes, p. 264

And let me tell you, this group of men were not saying anything like this behind Jesus’ back.

Now let’s get to their trick question, **verse 22**:

*“Is it lawful for us to give tribute to Caesar, or not?”*

*Luke 20:22*

Should the Jewish people pay taxes to Rome, or not? These are fighting words. Blood had been spilled over this very issue.

To give you an idea of how violently people felt about this debate, back when Jesus was a little boy, a Galilean Jew mounted a rebellion and it led to a national uprising in 6 A.D. His battle cry was “God’s land and God’s people will no longer acknowledge the Roman government; no more taxes!”

Adapted from David E. Garland, Exegetical Commentary on the New Testament: Luke (Zondervan, 2011), p. 801

This revolt was eventually crushed, but in the aftermath, it created the Zealot movement—a nationalistic, patriotic movement—among the Jewish people.

You might remember that when Jesus chose His 12 disciples, one of them was Simon—not Simon Peter. Luke introduced him back in chapter 6 as **Simon, who was called a Zealot**. Jesus brought one of these guys right into His discipleship training program.

Now here's the tricky part to this ticking bomb of a question. I imagine everyone is leaning in to hear His answer. Why?

Because He's obviously stuck.

If Jesus answers, "Don't pay your taxes," He could be charged with treason and arrested by the Romans. If He says, "Pay your taxes," He won't be arrested, but He *will be* alienated from the nation Israel.

Adapted from Hughes, p. 265

He can't be our King! What kind of King is He if He pays tribute to a foreign ruler? This doesn't sound like the beginning of His kingdom; this sounds like political cowardice.

No matter which side of the debate you were on, this annual tax was offensive to the Jewish people.

- It was offensive *economically* because it was one more financial burden;
- it was offensive *politically* because it was one more reminder that their nation was subject to the Roman government;
- but it was also offensive *theologically* because many considered it ungodly to give their money to any king but God.

Adapted from Garland, p. 800

You see we need to understand that in this ancient world, the sign of kingship was currency.

William Barclay, p. 248

Unlike today. We hold elections in our country and the results are broadcast simultaneously all around the country and the world. We soon know who holds the seat of power.

But in this ancient world, how did people know who their king was, and how far his territory extended? All you had to do was look at their money. Every new emperor had coins minted with their image stamped on front.

Adapted from Bruce B. Barton, *Life Application Bible Commentary: Luke* (Tyndale House, 1997), p. 458

And throughout the life and ministry of Jesus, there was only one Roman emperor: Tiberius Caesar Augustus.

Now if you lived back in these days, you were to pay annually to Caesar a tax equivalent to one day's wages, and you started paying it when you turned 14 years of age. Eventually, parents would begin paying it for each child when they turned 3 years of age.

This was the currency of the king, you traded with it; you bought with it, and another sign of kingly authority was that fact that you gave some of it back to him in taxes.

Numerous coins under the reign of Tiberius have been excavated over the years.



Tiberius' coin, in typical fashion, had his image stamped on the front, with his name and the added words that he was the son of the divine Augustus.

In other words, he declared that he was the son of a god; he was divine. And then on the back of the coin it reads: "Pontif Maxim" which means "Highest Priest."

So, Tiberius not only claimed political supremacy but divine supremacy; he claimed the highest position of religious supremacy; he was announcing that he was the king of everything.

The Jewish people considered these coins to be idols; they violated the commandment to have no graven image of another god—a false god; they were not to acknowledge even the existence of any other God but Yahweh.

To pay Caesar this tax was considered by the Jews to be treason against God. To withhold this tax was considered by the Romans to be treason against Caesar.

Do they have Jesus pinned down or what?

Now here's the Lord's brilliant response in **verse 23**:

*But he perceived their craftiness, and said to them, "Show me a denarius. Whose likeness and inscription does it have?" They said, "Caesar's." He said to them, "Then render to Caesar the things that are Caesar's, and to God the things that are God's." 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 20:23-26*

Today, historians and theologians agree that Jesus' answer has become the single most influential political statement ever made. It has been decisive in shaping western civilization, giving shape to the world we know today.

Hughes, p. 266

In this answer, Jesus recognizes two divinely constituted spheres of authority, a delegated authority in government and the ultimate authority of God.

Adapted from J. Dwight Pentecost, *The Words and Works of Jesus Christ* (Zondervan, 1981), p. 388

The apostle Paul will use the same word for tribute that Luke uses here, and Paul expands on this answer from the Lord.

***Paul writes 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.*

*Romans 13:1*

In other words, God has delegated authority to governments even when they predictably, as the prophet Daniel wrote, consist of “evil men.” ***Daniel 4:17 says that God “appoints the lowliest of men.”***

And many times, we don't understand why God allows or even appoints a government like that, or what God's long-term plans and purposes might be, especially when the leadership is evil and oppressive, and people suffer under it.

This year is the 100<sup>th</sup> anniversary of the death of Vladimir Lenin. Under his brutal, Communist regime, 14 million Russians died, 5 million from starvation alone.

When he began his rule, there were 54,000 Orthodox churches and when he died there were less than 500.

The purposes of God are sometimes difficult to discern.

Even when the ruler is as wicked as Tiberius: a cruel man who enjoyed watching people thrown off the cliffs at his command, only because he grew tired of them; he enjoyed watching people tortured and he personally invented ways to inflict pain. He was a bisexual pedophile, abusing children without any legal restraint—his victims too numerous to record.

He set the evil standard for future emperors like Caligula and Nero and Domitian.

But it was under Tiberius that Jesus delivered this command; and it was later, under Nero, that Paul wrote further in ***Romans 13 and verse 7:***

*Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed.*

*Romans 13:7*

In other words, pay your taxes to Tiberius and to Nero.

This word for taxes (*phoros*) used by Paul and Luke covered everything from tax on houses, lands, properties, and even income tax.

Woodrow Kroll, *Romans: Righteousness in Christ* (AMG Publishers, 2002), p. 212

For us today, in this country, it includes sales tax, utility tax, property tax, inheritance tax, and clothing tax.

You know that old saying: there are two certainties in life: death and taxes. Someone said, “I wish they came in that order.”

Joey Adams, *Christians Reader*, Volume 32, no. 3

Now if Jesus had only answered here, “Pay your taxes to Caesar,” He would have been alienated immediately and tossed out of the Temple headfirst.

But what He does here is strategically diminish the rule of government, with respect, by reminding the people that God is the ultimate government.

Now follow this carefully. These spies posed a question that was an “either/or” question.

***Verse 22 again:***

*“Is it lawful for us to give tribute to Caesar, or not?”*

But Jesus answered with a “both/and” in verse 25:

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

*Luke 20:25*

In other words, there is this dual reality and responsibility, to the city of man—under our government, and to the city of God—under the ultimate authority of our Lord.

So, pay your dues to Caesar and pay your dues to God.

The verb here **to render** has the idea of paying back.

Garland, p. 801



In other words, the people should give Caesar his little denarius; give him his little silver coin. Pay him back. It's his likeness on the coin; it's a reminder that he's the king in the city of man.

But get this: the word Jesus uses here when He asks these men whose "likeness" is stamped on the coin, that's the same word used by God in Genesis chapter 1. The Greek translation of Genesis 1:26 has the triune God saying, "Let us make man in our image, after our likeness."

Look at that coin, who's image is stamped on it? Caesar's. Look at you! Everything about you: "God has stamped His ownership and His authority on you."

Barton, p. 458

You are His creation.

So, pay Caesar back his little coin. But pay God back with everything you are.

Give Him yourself.

So, with this answer, the Lord provides several reminders that exist to this day; here they are:

### **First, pay the taxes that you owe.**

Aren't you glad we covered this at this time of year, right before tax season ramps up? This is a command, so you don't even have to pray about it anymore. You don't have to ask God to give you a sign.

As a citizen in the city of man, you pay your taxes, even to Tiberius.

I have read that the amount of income taxes withheld from the government in this country is more than \$100 billion dollars a year.

My question would be this: "Is some of that money yours?"

We submit to civil laws and ordinances and taxes so long as they do not demand that we directly violate the Scriptures.

In fact, what the government does with our taxes is not under our direction, it's under theirs, and they will give an account for what they did with it one day.

We submit to governmental regulations and ordinances so long as they do not reshape our gospel.

Even our city government has ordinances that tell us:

- how many cars we can park out there in the parking lot;
- how big the church sign can be out there on Tryon Road;
- they even tell us the maximum seating capacity in here.

They can tell us how many we can seat in here, but they cannot tell us what to preach in here.

And they cannot tell us how to live out there. If they do and it violates the Word of God, we will stand like the apostles and say, “We will obey God rather than man.”

In the meantime, Caesar, you can have your little silver coins, but our hearts belong to God.

Secondly, I hear the Lord telling the believers in this answer to not only to pay your taxes, but to:

### **Be a blessing to your community.**

Don’t abandon the city of man. Pray for it, care for it, work for what’s good and right.

Demonstrate the law of love for the sake of the gospel every chance you get.

God told the exiled Jewish community there in Babylon to build houses, raise families, plant trees, and be a blessing to their city.

I think of one of Paul’s converts to Christ there in Corinth. His name was Erastus and in Romans 16:23 he’s identified as the Director of Public Works there in the city of Corinth. He was in charge of the roads and the public buildings.

Excavations unearthed an inscription near a theater in Corinth that said, “Erastus, in return for his position as magistrate, laid the pavement here at his own expense.”

Dictionary of Daily Life, p. 1552

Be a blessing to your community.

One more:

### **Don’t lose sight of Who’s in charge.**

As we live out the gospel and make disciples of the nations, we remember that our King is ultimately in control of all things, and one day, He will physically return to rule the nations in His glorious kingdom.

That might sound like a slow solution; we'd like a faster solution, especially when your country seems to be sliding backward instead of moving forward.

Let me remind you of Robert Perry, who, on one of his polar expeditions, was traveling north with one of his dog teams.

At the end of the day, when he took a bearing on his latitude, he was so shocked to discover that he was further south than he had been at the beginning of the day, even though he had been traveling with great difficulty all day long, he was further behind than ever.

The mystery was solved when he realized he had been traveling on a gigantic ice floe. The ocean current had been pulling him south faster than he had been traveling north.

Erwin Lutzer, Twelve Myths Americans Believe (Moody Press, 1993), p. 181

Let me encourage you, beloved, in the context of this passage and this direction from the Lord, the solution:

- is not fewer taxes;
- the solution isn't a better Caesar;
- it is not a better country;
- the solution is in a wiser perspective.

Let's not lose sight of the fact that God is in control of the ice floe!

It's speed and it's course have been mapped by God who set it on its course and is guiding it toward the harbor of His eternal purposes.

The Roman Empire, and every empire before it and since, exists under the sovereign control of our Creator God.

So, what do we do?

Pay our taxes.

Be a blessing to our community.

And let's not forget that we are stamped with His image; we are redeemed by faith in: the *true* Son of God—not Caesar. We have the *true* High Priest—not Caesar. We belong to *the* royal family—not Caesar's.

We are waiting and watching for our soon coming King.

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