



Potomac Hills
Community Church, PCA

GRACE ORIENTED • CHRIST CENTERED

Rev. David V. Silvernail, Jr.

December 8, 2002

Jesus Challenged about Taxes “Revealed Grace” - a series from Luke Luke 20:20-26

OPENING THOUGHTS: *Opposites Attract*¹

Two opposite powers can bind people together. One is love, and the other is hatred. Of course, love is to be preferred by far. It is the glue of the Holy Trinity. And, according to John 13, it is God’s ordained adhesive for the Church as well.

Nevertheless, hatred, though fragmenting and destructive, serves as diabolical superglue among otherwise diverse people.

Such was the case with the Pharisees and Herodians.

There could hardly be two groups with such opposing outlooks.

The Pharisees were nationalistic. They longed for the messianic kingdom and the overthrow of the Romans. The Herodians had sold themselves out to the Romans and served as their well-cared-for stooges.

The Pharisees represented conservative Judaism, whereas the Herodians were liberal and syncretistic in their convictions, which mean they held to a combination of different systems of philosophical or religious belief or practices (much like people try to hold different incompatible beliefs today).

The Pharisees were (so to speak) right-wingers. The Herodians were left-wingers. The Pharisees represented cautious resistance to Rome, the Herodians wholesale accommodation.

But they were cemented together by their mutual hatred for Jesus.

The Pharisees hated Him because He was disrupting their **religious** agenda; the Herodians hated Him because He threatened their **political** arrangements.

They **both** wanted Him dead.

Mark’s parallel account about the conflict over Caesar and Christ reveals

¹ Introduction and Exposition of the text is adapted from Preaching the Word: Luke, Volume Two by R. Kent Hughes, pages 263-270.

that through the auspices of the Sanhedrin [the Jewish Ruling Council composed of priests, teachers (scribes), and Pharisees (elders)] these natural enemies were brought together and sent as spies to catch Jesus in His words. In fact, **Mark 12:13** says that very thing, *“The leaders sent some Pharisees and supporters of Herod to try to trap Jesus into saying something for which He could be arrested.”*

And this was not the first time they had collaborated against Christ. Look at **Mark 3:6**, near the beginning of Jesus’ ministry, *“At once the Pharisees went away and met with the supporters of Herod to discuss plans for killing Jesus.”*

So as they had in the past, these natural enemies pumped their common venom back and forth in murderous solidarity.

Jesus was a formidable opponent, they agreed.

Look how He had just turned their questioning of His authority back on them with His counterquestion about the origin of John’s baptism, a question that reduced them to helpless silence (Luke 20:1-8).

Then He vilified them with the Parable of the Wicked Vineyard Keepers (Luke 20:9-16), and finally He assaulted them with His brilliant applications of messianic Old Testament Scriptures (Luke 20:17-19).

Yet, formidable as Jesus was, there had to be a way to defeat Him.

Approach after approach was suggested and tossed around. Very likely the deadly question regarding paying taxes to Caesar was concocted and kept ready for just the right moment.

Let’s look at this passage ...

Luke 20:20-26, *“Watching for their opportunity, the leaders sent secret agents pretending to be honest men. They tried to get Jesus to say something that could be reported to the Roman governor so he would arrest Jesus. [21] They said, “Teacher, we know that you speak and teach what is right and are not influenced by what others think. You sincerely teach the ways of God. [22] Now tell us—is it right to pay taxes to the Roman government or not?”*

[23] He saw through their trickery and said, [24] “Show me a Roman coin. Whose picture and title are stamped on it?”

“Caesar’s,” they replied.

[25] “Well then,” He said, “give to Caesar what belongs to him. But everything that belongs to God must be given to God.” [26] So they failed to trap Him in the presence of the people. Instead, they were amazed by His answer, and they were silenced.”

The story starts with ...

v. 20-22: AN ATTEMPTED ENTRAPMENT

They knew they would have to be extremely clever.

Their deceit became an art form. And they begin with ...

- **v. 20-21: Their Flattery**

*“Watching for their opportunity, the leaders sent secret agents pretending to be honest men. They tried to get Jesus to say something that could be reported to the Roman governor so he would arrest Jesus. [21] They said, “Teacher, **we know** that you speak and teach what is right and are **not** influenced by what others think. You sincerely teach the ways of God.”*

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. Their language was incredibly ingratiating and insincere ...

*“Teacher, **we know** that you speak and teach what is right ...”*

*“Preacher, you don’t play favorites. You’re **“not influenced by what others think.”***

“Rabbi, You sincerely teach the ways of God.”

How sweet it seems!

Like politicians, preachers are peculiarly susceptible to flattery.

One preacher, flattered by a fawning parishioner, responded, “What you say is very kind, and of course, untrue. But tell me more ...”

Of course, Jesus, **the One True Preacher**, smelled it for what it was — the stench of hypocrisy.

Jesus well knew the wisdom of God’s Word from the Proverbs.

Proverbs 26:28, *“A lying tongue hates its victims, and flattery causes ruin.”*

Proverbs 29:5, *“To flatter people is to lay a trap for their feet.”*

He also knew **Psalm 12:3**, *“May the Lord bring their flattery to an end and silence their proud tongues.”* And Jesus was about to demonstrate the truth of that verse, because He was ready for ...

- **v. 22: Their Question**²

He was ready for the question that followed their flattery, *“Now tell us—is it right to pay taxes to the Roman government or not?”*

The question was meant to hang Jesus over the dual horns of a dilemma, so He would impale himself on one or the other. They really didn’t care how He answered as long as it was wrong.

You see, the tax issue was explosive. When Jesus was a little boy, Roman taxation had been the cause of a serious revolt. That revolt spawned the Zealot

2 Information on political revolts of the Jews against the Romans in the 1st Century come from [The Gospel of Luke](#) by Earle Ellis, page 233; [The Word Biblical Commentary: Luke 18:35-24:53](#) by John Nolland, page 958; and [The Jewish War](#) and [Antiquities](#), both by the Ancient Jewish Historian Josephus.

movement that would ultimately issue in the revolt of A.D. 70 and the destruction of Jerusalem.

So if Jesus answered “**No**, it is not right to pay taxes to Caesar,” He would be impaled on the horn of **arrest**. The Herodians would sprint to Pilate, and He would be arrested as an insurrectionist and summarily executed. Rome tolerated diversity in religion but used cold steel to deal with political problems.

But if Jesus answered, “**Yes**, it is right to pay taxes to Caesar,” He would be impaled on the horn of **alienation** from His people. The Pharisees would gleefully spread the message that He was a collaborationist, and the people would abandon Him in disgust.

They were confident **that they had Him**.

They had imitated His brilliance by creating a dilemma question much like the one with which He had embarrassed them when He asked them back in verse 4, “*Did John's baptism come from heaven, or was it merely human?*”

They had been beat then, but at least they were good learners.

“Jesus, let’s see you get out of this one!” they thought.

His antagonists waited with baited breath — the Pharisees hoping for a **yes** they could herald to the nation, and the Herodians eager for a **no** that could be taken to the Romans.

How **delicious** the prospect. How joyous their **hatred**!

And yet, Jesus makes ...

v. 23-26: AN **ASTONISHING** ESCAPE

They could see no way Jesus could escape from this perfect dilemma.

So what followed was astonishing. “*He saw through their trickery and said, "Show me a Roman coin."*”

- v. 23-24: **The Coin (a denarius)**³

The denarius was a small silver coin weighing about 4 grams. The denarius had been in use about 300 years. One side bore the head of Caesar and the abbreviated Latin inscription “Tibirius Caesar, son of the divine Augustus, Augustus”. The denarius was the amount that had to be paid into the Roman treasury by all adult men and women just for the privilege of existing. It could **only** be paid with that coin bearing Caesar’s image and inscription.

As our Lord regarded the coin, a hush fell upon the entire throng. The demand was sobering because for an upright Jew the image of Caesar on a coin was an abomination. The inscription “**divine Augustus**” was considered a transgression of the Second Commandment against graven images and thus **obvious** blasphemy. Moreover, Jesus’ asking that **they** show the coin implied that

³ Information on the significance of the denarius comes from The Gospel According to Luke, Volume Two by Joseph Fitzmyer, page 1291, 1296.

his upright detractors were carrying such a coin. The scene became very quiet indeed. His counterquestion broke the silence, *“Whose picture and title are stamped on it?” “Caesar’s,” they replied.*”

They responded very grudgingly, because they had hoped to avoid using that name. Jesus then answered them by creating a proverbial saying that has become one of the great “sound bites” of world history. Look at ...

- **v. 25-26: The Proverb**

“Well then,” He said, “give to Caesar what belongs to him. But everything that belongs to God must be given to God.” So they failed to trap Him in the presence of the people. Instead, they were amazed by His answer, and they were silenced.”

This was another astonishing answer then, just as it was in our day for a young American lawyer who saw it for the first time. Someone had given him a New Testament, and as he was reading it through he came to this account, which he read with great interest because he was involved in a similar type of legal dilemma. When he saw Jesus’ answer, he was so astonished; he actually dropped his Bible, exclaiming, “That’s the most amazing wisdom!”⁵

The high hopes of those flattering, lying spies in Jesus’ day fizzled to nothing. Now, like Psalm 12:3 said, they were really silent.

So what. You’re probably not surprised to find out that Jesus is smarter than His opponents.

What other lessons are here ... lasting lessons that apply to us today?

APPLICATION: ABIDING DEMANDS

Jesus’ incredibly mind had given two answers, neither of which could be denied or contradicted. First He gave ...

- **A Transient Demand**⁴

They could not contest the first answer (“Give to Caesar what belong to him.”) because ancient coins were actually understood to be the property of the person whose picture and inscription were on them.

Who could object to giving to Caesar what was already his?

Today historians universally say that Jesus’ words have been the single most influential political statement ever made. It has been decisive and determinative in shaping western civilization. The Apostle Paul’s exposition of it in Romans 13:1-7 and the Apostle Peter’s explanation of it in 1 Peter 2:13-17 have given shape to the political world as we know it today.

Christ’s words give the shape of the Christian’s transient earthly allegiance: “Give to Caesar what belongs to him.” Implicit in Christ’s teaching is that the

⁴ Richard Halverson quote comes from his book, Prologue to Prison, page 223.

state is a valid institution.

Richard Halverson, past Chaplain of the United States Senate, wrote:

“To be sure, men will abuse and misuse the institution of the State just as men because of **sin** have abused and misused every other institution in history including the Church of Jesus Christ; but this does not mean that the institution is bad or that it should be forsaken. It simply means that men are sinners and rebels in God’s world, and this is the way they behave with good institutions. As a matter of fact, it is because of this very sin that there must be human government to maintain order in history until the final and ultimate rule of Jesus Christ is established. Human government is better than anarchy, and the Christian must recognize the “divine right” of the State.”

Jesus assumes the validity of the secular state and its demands, even when it is controlled by a man who thinks he is God. A poorly run state is better than no state at all. Not only is the state valid, but it also makes legitimate claims on our behavior. The Apostle Paul expands on Jesus’ words, saying in **Romans 13:1**, “*Everyone must submit himself to the governing authorities, for there is no authority except that which God has established. The authorities that exist have been established by God.*” (NIV)

There are, of course, limits upon the authority of the state.

There are also at least three situations in which a Christian resists authority.

First, Christians must resist ...

- ***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 in **Acts 4:17-20**, “*But perhaps we can stop them from spreading their propaganda. We’ll warn them not to speak to anyone in Jesus’ name again.*” [18] *So they called the apostles back in and told them never again to speak or teach about Jesus.* [19] *But Peter and John replied, “Do you think God wants us to obey you rather than Him?” [20] We cannot stop telling about the wonderful things we have seen and heard.”*”

And so of course, the disciples went right back to it and were arrested again. **Acts 5:28-29**, “*“Didn’t we tell you never again to teach in this man’s name?” the high priest demanded. “Instead, you have filled all Jerusalem with your teaching about Jesus, and you intend to blame us for His death!” [29] But Peter and the apostles replied, “We must obey God rather than human authority.”*”

Our call to preach the gospel transcends the restrictions of government.

The disciples went out and took up preaching where they had left off.

Christians must never violate a command of God, regardless of what the state says. This responsibility may take on very personal significance in the

opening decades of what may be a very hostile 21st Century.

Second, Christians must resist ...

- ***When asked to do an immoral act.***

The sexual significance of this is obvious and easiest to understand. But it also extends to ethical areas in which many are constantly asked to compromise — whether in the context of government service, business, home, community, or even church. Christians must never think it is all right to do something unethical, no matter how good the cause might seem or actually be!

- ***When asked to go against their Christian conscience in order to obey government.***

This may involve such diverse things as participation in questionable entertainment, working in institutions that perform abortions, or participating **or not** participating in war, as one's **conscience** dictates.

But the main point is that, noting the exceptions just stated, Christians are called to a profound obedience to their government. Christians are to be markedly law-abiding, even down to the traffic laws and paying taxes.

It is imperative that Christians immerse themselves in God's Word so **their consciences** are **radically Biblical**.

Theologians refer to the conscience as **the Moral Law**. John Calvin said, "That there exists in the human mind, and indeed **by natural instinct**, some sense of deity, we hold to be beyond dispute, since God Himself, to prevent any man from pretending ignorance, has endued all men with some idea of His Godhead, the memory of which He constantly renews ... that all may be condemned **by their own conscience** when they neither worship Him nor consecrate their lives to His service."

Romans 1:19 says, "*For the truth about God is known to them instinctively. God has put this knowledge in their hearts.*"

And **Romans 2:14-15** says, "*Even when Gentiles, who do not have God's written law, instinctively follow what the law says, they show that in their hearts they know right from wrong. They demonstrate that **God's law is written within them, for their own consciences either accuse them or tell them they are doing what is right.***"

Our obedience is to be careful and prayerful.

We must not be like the conscience-stricken taxpayer who wrote the IRS, "Dear Sirs, My conscience bothered me.

Here is the \$175 which I owe in back taxes."

Then came a P.S.

"If my conscience still bothers me, I'll send the rest."

As Paul said to Timothy in **1 Timothy 2:1-2**, "*I urge you, first of all, to pray*

for all people. As you make your requests, plead for God's mercy upon them, and give thanks. **Pray this way for kings and all others who are in authority, so that we can live in peace and quietness, in godliness and dignity.**"

Our Lord says we must give to Caesar what belongs to him.

Are we doing so?

But even more important, are we obeying His second demand?

And that is ...

- **A Transcendent Demand**⁵

The utter brilliance of Jesus' statement detonates in its second half by demanding, "*everything that belongs to God must be given to God.*"

Jesus recognized only one God, thus transcending and making unnecessary Caesar's claims to divinity. And because Jesus named God in the second half of the statement, the demands of God, the eternal ruler, subsume the petty reign of Caesar. Jesus put Caesar in his place, and again there was nothing that Jesus' enemies could do about it.

On top of this, Jesus' demand to give "*to God what is 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!

Genesis 1:27 says, "*So God created people in His own image; God patterned them after Himself; male and female He created them.*"

Jesus' Jewish listeners, with their mental listening habits, automatically made this connection. Every human is cast in the image of God, and the moral law of God engraved on every human heart should remind us of God's ownership.

How do we bear God's image?

In many ways, including our awareness of simply being.

God said of Himself in Exodus, "**I AM WHO I AM**" (the best translation of YHWH, God's proper name).

This was a statement of His eternal existence. God had called Moses to return to Egypt to lead his people from bondage. Moses was terrified and objected.

Exodus 3:12-15, "*Then God told him, 'I will be with you. And this will serve as proof that I have sent you: When you have brought the Israelites out of Egypt, you will return here to worship God at this very mountain.'* [13] *But Moses protested, 'If I go to the people of Israel and tell them, 'The God of your ancestors has sent me to you,' they won't believe me. They will ask, 'Which god are you*

⁵ Information on being made in the image of God comes from Fitzmyer, page 1293. Information on God's Name in Exodus 3 comes from Hughes and a Hebrew Exegesis paper I wrote in 1989 for Dr. Gary Pratico at Gordon-Conwell Theological Seminary. Alexander Maclaren quote comes from his book, Expositions of Holy Scriptures, page 202. If you want to pursue this topic of being made in the image of God, the best place to start is with Designed for Dignity by Richard Pratt.

talking about? What is his name?' Then what should I tell them?"

[14] God replied, "I Am the One who always is. [literally YHWH – YHWH – "I AM WHO I AM"] Just tell them, 'I Am has sent me to you.' " [15] God also said, "Tell them, 'The Lord, the God of your ancestors—the God of Abraham, the God of Isaac, and the God of Jacob—has sent me to you.' This will be My name forever; it has always been My name, and it will be used throughout all generations."

We cannot say, "I AM WHO I AM." We do not have an independent existence. But we alone in the order of things, created in the image of God, can and do say, "I am" — something no other earthly creature has ever thought, much less said. No turtle has ever said, "I am." No golden retriever has such self-awareness.

Because we are in His image, we are aware of our being.

We are also conscious that we are *eternal* beings.

Ecclesiastes 3:11 teaches us that *"God has made everything beautiful for its own time. He has planted eternity in the human heart, but even so, people cannot see the whole scope of God's work from beginning to end."*

Whoever is able to say to himself, "I am" will never know rest until he or she turns to God and says, **"You are."**

The fact that we bear his image also is evident in our moral sense, our awareness that there is right and wrong. We are able to perceive right, and we know that right is supreme. Even a **distorted** moral sense testifies to the image of God within us. The fact that we all bear the image of God means we are magnificent beings. The *imago Dei* "The Image of God" is the basis for human dignity. The image of God in man means that we, though finite, are capable of immense things.

The fact that we are made in God's image is cause for the greatest optimism. The great Scottish preacher, Alexander Maclaren, said, "Because man is like God, it is possible for God to become like man."

That is, the Incarnation, God made man in the person of Jesus Christ, rests on the fact that we were made in the image of God. **Hebrews 1:3** says, *"The Son reflects God's own glory, and everything about Him represents God exactly."*

Because of this truth Jesus could say in **John 14:9**, *"Anyone who has seen me has seen the Father!"*

And yet, **Hebrews 2:17** also says, *"Therefore, it was necessary for Jesus to be in every respect like us ..."* and, as **Hebrews 4:15** says, *"This High Priest of ours understands our weaknesses, for He faced all of the same temptations we do, yet He did not sin."*

The divine image in us was marred by sin, but not in Jesus.

Because we all have been created in the image of God, because we are **persons** with a sense of existence and a sense of eternity and a sense of right and wrong, the incarnation of the second Person of the Trinity was possible. The Person of God took on the person of man.

Hebrews 2:17 finishes, “... so that He could be our merciful and faithful High Priest before God. He then could offer a sacrifice that would take away the sins of the people.”

Thus Jesus was able to deliver us.

And the final outcome of all this will be stupendous, **1 John 3:2**, “Yes, dear friends, we are already God's children, and we can't even imagine what we will be like when Christ returns. But we do know that when He comes **we will be like Him**, for we will see Him as He really is.”

CLOSING REFLECTIONS: “O Little Town of Bethlehem”

Christ's words suggest two questions for us.

One, “Whose image do we bear?” The answer is self-evident: the image of God.

And Two, “Have we given to God what is God's?” If we think God just wants our money, we are wrong. If we think God just wants our time and talents, we are wrong. If we think God just wants those who are nearest and dearest to us, we are wrong. **He wants us!**

We must give God what is God's. We must give Him our lives.

He will not settle for less. And if we resist Him, we will not rest in this life.

There is a Christmas Carol we're all familiar with; the 3rd and 4th stanzas say this:

*How silently, how silently, the wondrous gift is giv'n!
So God imparts to human hearts, the blessings of His heav'n.
No ear may hear His coming, but in this world of sin,
Where meek souls will receive Him still, the dear Christ enters in.*

*O, holy child of Bethlehem, descend to us, we pray;
Cast out our sin and enter in; be born in us today.
We hear the Christmas angels, the great glad tidings tell;
O come to us, abide with us, Our Lord Immanuel.*

Be a meek soul that will receive Him still.

Give to God what is God's. Give yourself!

Those who have and those who will, all said, “**Amen.**”