

When I met with the executive pastor at a mega-church before he would officially license me to gospel ministry I did not expect our conversation to be all about taxes. The main thing that he wanted to impress upon me, was not the responsibility of representing Jesus. It was not the awesome privilege of getting to preach the gospel. It was not the importance of caring for the church. He wanted me to know that once this paper was officially signed I could opt out of pain Social Security taxes.

So he spent the entire time talking to me about the various problems, politically and theologically with Social Security. But the good news was if I just signed this form that said, I also think Social Security is sinful then I don't have to pay those taxes ever again. And as long as I took care of retirement on my own, and I would be good.

Now, this week Jesus also finds himself in an unexpected conversation about taxes. Near the end of Jesus ministry people come and want to know about whether or not they should pay taxes to Caesar.

But this conversation with Jesus, and our conversation this morning is not ultimately about taxes. The larger question is what is our responsibility as followers of Jesus to the government? And what do we do when the government is asking us to do things we believe is sinful?

Turn with me in your Bible to Luke 20:19-26

**Point 1: Give back to the government what it is owed.**

I'm going to go ahead and give you the point now.

Then we dig into the text to find out what that means.

This point will be longer.

Because we will spend most of our time wrestling with the text.

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."**

We hit this verse last week but it bears repeating here.

The religious leadership in Jerusalem has had it with Jesus.

They cannot stand His popularity and criticism of them.

They are beginning to plan out how they can kill Jesus.

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."**

Their plan is to watch Him closely.

No longer will they do it by themselves.

They also are hiring spies.

The goal of these spies is to trap Jesus.

They are stalking and waiting for Him to slip up.

The greek here gives the sense that they are lying in wait.

They are like robbers setting a trap on the highway.

Just waiting for someone to come by so that they can kill them.

They hear every word and are waiting for Him to misspeak or step in controversy.

Primarily they want Him to do something that will anger the Romans.

They want Him arrested and handed over the Roman governor to be killed.

Notice the phrase that describes the spies **"who pretended to be sincere"**

This does not just mean that they are pretending to listen or genuine.

I think the NASB translates the Greek the best.

There it says, **"they pretended to be righteous."**

Because the word there is the same word for righteous not just sincerity.

And the description of pretending is the word that you probably know a little bit **hypocritinomi**.

It's the word we get hypocrite from.

So you could say that they hypocritically putting on a face of righteousness.

It's not just the spies who were being hypocrites.

It is not just the spies who are pretending to be righteous.

It is the scribes, the chief priests, and all of the religious elite.

They are the ones who are not truly righteous.

They are only masks.

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."**

And so they come up to Jesus with lots of empty flattery.

They tell him how amazing He is and how right He is and they're buttering Him up.

They tell Jesus they know that **"He teaches rightly."**

They mean that Jesus gives it to the straight.

He does not sugarcoat things.

He does not tip toe around things.

He says exactly what He means.

They also say Jesus **"shows no partiality."**

They recognize that Jesus is not afraid to criticize those in power.

He has just been criticizing the priests and Pharisees.

Surely, He isn't afraid to criticize Rome.

And He **"truly teaches the way of God"**

He tells us exactly what God means.

He teaches the path followers of God are to walk in.

You see how this is all just flattery and a set up?

They are want to get him to criticize Rome and be punished.

And they say all of this before they get to the question.

Verse 22, **"Is it lawful for us to give tribute to Caesar, or not?"**

On the surface this is a good theological question.

Because it is a tricky one.

They want to know whether or not they should pay the tribute tax.

It is essentially a poll tax.

It is a tax that must be paid directly to Caesar.

To pay it is seen as endorsing the Roman Empire.  
It is acknowledging that they have the right to rule Israel.  
And it supports their sinful empire.  
The money would go to support their religious cults and pagan temples.  
The money would go towards further oppressing the Jewish people.  
The tax was a symbol and constant reminder of their conquering and oppression under Roman rule.  
It is no wonder that they would hate having to pay it.  
It is not just a matter of complaining about the money.  
It is about the theological implications.  
And it is about how offensive it was for them.

It was so offensive that a man named Judas of Galilee led a rebellion  
No this is not the Judas who betrayed Christ.  
There was a census everyone needed to be registered and ordered to determine who had to pay this tax.  
And Judas encouraged people to not register.  
Told people that paying the tax was admitting that Rome owned the Promised Land.  
He built up a large following and his followers went so far as to burn the property and steal from anyone who did register and who did pay this tax.  
His Philosophy was described by Josephus as an "inviolable attachment to liberty; and say that God is to be their only Ruler and Lord."

And his Rebellion happened around 6 AD.  
That is around Jesus's own lifetime.  
It is not that long ago.  
And that movement and that push is going to lead to the later rebellions that will end with the temple being destroyed in Israel decimated in 70 AD.  
This is not just a theological question.  
This is a politically charged question.  
It is a dangerous question.  
Is this question has already gotten people killed.

And it is non-negotiable for Rome.

To not pay the tax would be seen as rebellion against Rome.

It would be seen as supporting another rebellion.

It would be seen as challenging the might and power of Rome.

If Jesus says they should not pay the tax He will anger Rome.

And they can immediately run to the governor and say there's another Judas telling people to not pay the tax you might want to get rid of him.

And if Jesus says that they should pay the tax.

Then Jesus is encouraging idolatry.

He is a liberal.

Jesus is supporting Rome.

And Jesus must not be really the Messiah because the Messiah has come to set us free.

The problem is not with their question but with the heart behind it.

They are not interested in the answer at all they only want Jesus to get it wrong.

And I run into this sometimes as a pastor. People will ask me good theological questions and I always have to play the game of quickly trying to find out why are they asking me this?

Because the heart behind the question is going to determine how I answer.

A common one would be someone will ask me if I'm a calvinist.

And sometimes they're asking because they had some really negative experiences with someone who was a calvinist and they want to know if I'm like that.

Or they may ask because they are a super one and they want to know if I'm on the right team or not.

Or they asked because they've heard of this and don't know what it means and they want some help.

Now the why behind the question if I can figure out is going to determine how I respond to that question.

Not because I'm gonna be deceitful or because what I believe is gonna change but because it's going to color how I present that information to you in the most helpful way.

Verse 23, **"But he perceived their craftiness, and said to them,"**

Unlike me Jesus doesn't have to do any of the mental calculation to figure out why are they asking this question.

He is the Son of God.

He made them all in their mother's wombs.

He watched their first steps.

He hear their first words.

He knew what they would ask Him before He made the world.

So no. They will not be able to kill Him until a moment before He is ready.

Verse 24, **"Show me a denarius. Whose likeness and inscription does it have?" They said, "Caesar's."**

So Jesus asks them a question.

First He asks if they can show Him a Denarius.

That's a Roman coin.

But it isn't just any Roman coin it is the Roman coin that you would have to use to pay the tax that they are asking about.

You cannot use any currency that you want.

You can't use the shekel or Jewish currency you must use this particular Roman coin.

And He asks them who's likeness is on this coin?

He really says who's image is on the coin?

And what is that coin say?

Now Jesus does this to get to the heart of this controversy.

You see the problem with paying this tax is not just the theological ramifications of having to pay a certain amount of money to Caesar.

It is not just that this money would then go towards Wicked and unlawful things.

It is also that the very coin itself is blasphemous.

Because written on the coin is the words "Caesar Augustus Tiberius son of the Divine Augustus."

The coin declares that Caesar is the son of god.

It has an image of that God.

Then the other side of the coin would have Caesar's wife.

And it would depict her as the personification of the Roman peace.

Or the Roman pax.

And the words around her likeness would say high priest.

The very coin has some significant theological claims.

It claims that Caesar is God or at the very least his father is God and his wife is the high priest of the Roman religion.

You could understand why they might be uncomfortable having these coins and having to use them to then affirm Caesar's rule.

They are asking do we sin when we have to hand this coin over?

Do we sin when we have to buy these coins?

But what's interesting to note about Jesus's question is He asked them to show Him one.

Now Jesus knows what's on the coin.

Everybody knows what's on the coin.

The stuff on the coin is also part of the problem.

But Jesus asked them to show Him one because He wants them to reveal that they have them in their pockets.

They claim to be sincere and deeply offended by these coins and having to pay this tax.

But they are hypocrites.

They don't mind carrying the coin in their pockets.

They don't mind using the money to buy themselves other things.

And the one word response back to Jesus in a reveals that he's caught them.

They don't want to tell Jesus what the whole description is.

They're like a teenagers caught in trouble and when you ask a question they only give you back one word answers mumbled under their breath.

Jesus ask them if they have a coin and I got to pull it out of their pocket. Then Jesus asked hey what does it say on there and whose picture is it? And they just mumble that it is Caesar's.

Because if they really believed that it was sinful to do so then they would also believe that these coins were wrong to have.

But legalism is rarely consistent.

And legalism is usually more interested in what other people do then what they themselves do.

And then Jesus gives one of his most famous responses.

It is concise and it is deep.

And His answer is so good that many people know what even if they don't know very much of the Bible.

Verse 25, **"He said to them, "Then render to Caesar the things that are Caesar's, and to God the things that are God's.""**

Now I imagine most of you don't normally use the word render in your everyday language.

If I ask you what render meant you might even think of this verse and then work out its meaning from there.

Unless you work a lot with computers then maybe use it more often than I do my everyday language.

What it means is give back what you owe.



Return what you borrowed.  
That Caesar's money let him have his money back.  
Pay your taxes.

It's one of the most frustrating teachings of Jesus as well.  
Because Jesus doesn't give us an out here on paying our taxes.  
I have never met anybody who's happy to pay their taxes.  
It's about that time, I'm starting to get on my tax stuff together to see what the damage will be.

It'll be great if Jesus said here you don't got to pay taxes if it's going to sinful leaders.  
Or if Jesus said you don't have to pay your taxes if it's going to sinful causes.  
Or that we don't have to pay our taxes if it violates our conscience and our theological convictions.  
But Jesus tells them to pay their taxes.  
Give back to Caesar what's his.

Now there are a lot of difficult and hard implications of what they really means.  
Because this doesn't just have to do with that tax that they had to pay.  
This has to do with our obligation to government everywhere.  
Because if they had to pay an unjust and we might even now say illegal tax for an immoral purpose with Pagan idolatry on top of it in order to support an unjust government and a religion we would profoundly disagree with, if they had to pay that then I think we too have to give to our government what belongs to it.

Remember Cesar is not a Christian.  
Caesar is not a Jew.  
Caesar is not someone who fears God and any sense of the word.  
Caesar's the head of what the Jews would have seen of an evil empire that they were praying God would destroy and deliver them from.

And yet their Messiah Jesus God tells them give him back his stuff.

There are things in this world that God in His Sovereign choice and in His Providence has decided to give human sinful governments authority over. And there are times when those governments will do wrong things and abuse their power and not use it in a way that does not honors God.

And yet we are to give and to submit to that government

not because we like who the leader is

not because we like or agree with the decisions being made or what is being asked of us

But out of obedience to God.

Now all of us might immediately want to jump to the exceptions.

I want to say okay I generally have to obey the government and laws

Maybe I have to even if I think it's a bad law or even if it offends me or

even if it runs contrary to what I believe the Bible and Orthodox

Christianity teaches.

But what about blank?

And my concern is that so often we run and we're asking about exceptions to the rule because we really just don't want to follow the rule at all.

We think it's a bad rule.

We don't like what Jesus tells us here.

I mean I don't want to give Caesar anything so I want you to give me

Pastor a list of everything that I do not have to give to Caesar.

And I could do that and then we could all leave here feeling good because

We know what the government has the authority to ask for and what we do not have to give them.

And I could stand here and preach that sermon.

But our country's government isn't listening to me today.

I don't know for sure but I don't think that all of the state representatives and state senators and the governor and his leaders are gathered around

their computer to watch our service because they want to know what they should do and how they should or shouldn't overstep their authority.

So I'm not going to preach to them I'm going to preach to you. Because you're a part of our church family and you're here wanting to read this wanting to listen to God's word and to know what it means for us. And our temptation here in this room is that we don't want to pay taxes. But our God commands us to.

And the only exception that we have is if the government demands that you personally sin.

We have examples of that happening in Scripture.

But we almost always see in God's word is that even when Christians must resist the government they do so peacefully, passively and humbly.

They cheerfully stay in jail because they can't promise to not stop preaching the gospel.

And when I say the government asks you and commands you to sin.

I don't mean that anytime they ask you to do something you think is wrong that you don't want to do.

I think then we still have to be very careful.

Because I hear Christians use this far too freely.

They use it to excuse anything that they want to do.

After all this question that they are bringing to Jesus is saying Caesar is demanding that we do something that we think is sinful and wrong and Jesus responds give back to Caesar what he is owed.

And he's owed that.

So for most of us here I think that we have to wrestle with that.

We got to sit with and we got to wrestle with how can we give back to the government that God put in place and that God shows

Even when the people that are elected aren't the ones that you like.

Even when they're from the wrong party and they're making the wrong decisions.

And even when they are Caesar and Emperor give them back what they are owed.

And I think this means that we as followers of Jesus should be great citizens of whatever Nation God has placed us in.

And our submission and our obedience shouldn't depend on Caesar but on God.

## **Point 2: Give back to God what He is owed.**

Okay now that is a lot of setup.

Then that's a lot about what we owe Caesar and the governments that God sets up in the world.

And we need to wrestle with that.

And our political theology really needs to wrestle and study what Jesus says here.

But you can't stop there.

Because the rest of what Jesus says is what we have to take to heart.

It is not just that we have to give the government what we owe it but that we have to then give God everything else.

**"He said to them, "Then render to Caesar the things that are Caesar's, and to God the things that are God's.""**

Give back Caesar what is rightfully his.

And we should give back God what is rightfully His.

So what is rightfully Gods?

What rightfully belongs to the creator of the universe who made all things with a word?

What rightfully belongs to the God who made you and who fashioned you?

Go back to Jesus's question about the Denarius.  
Because Jesus did not just ask about that because he's trying to point out some of the idolatry on it.  
He also has something to say about us.

You see Jesus did not just ask who's likeness and inscription is on the coin.  
Jesus actually asked who's image is on that?  
And since the image of Caesar is on that coin give it back to him.

Where is God's image?  
It's on us.  
We are made in the image of God.  
We were created in the likeness of the Godhead.

When you look at a coin, you see the face of Caesar.  
In a much grander in a much deeper way.  
When you look into the face of another human being.  
When you look into their eyes. If you have eyes to see.  
You are looking at the likeness of God.  
You are seeing a shadow of his reflection.

This is why God cares deeply about how we treat one another.  
This is why we are to love our neighbors as ourselves.  
Not just because God wants us to all get along and love each other.  
Because the way you treat each other reflects how you view God.  
The way you treat someone made in the image of God it is as if you are doing that to God Himself.

So, if we ourselves are made in the image of this God.  
We are to give back to God His likeness what does that mean for us?  
It means that we are to give him back ourselves.  
We are to offer up ourselves as worship to God.  
It means that we are to present ourselves as living sacrifices.  
That everything that we do we do it as bears of God.

So we have to give back to God the things that are God's.  
And that is everything it is everything that we are.  
It is everything that we have.  
It is everything that we ever will be.  
It is everything that we could do.

It's so the reason that we give to Cesar the thing that are Caesars has nothing to do with Caesar and everything to do with God.  
Because we don't care who Caesar is at all.  
We don't care what kind of government is over us at all.  
We don't care and shouldn't care what kind of country we serve or live in.  
Whether it is the best, most righteous, Christian democracy, or the most evil tyranny.  
We give to Cesar with his because we are giving to God what is His.  
It's ultimately not even going to Cesar at all.  
It is all going to God.

We don't give Cesar 10% and then give God 90%.  
We give God 100% of everything.  
And as we are giving everything to God, he commands that some of it goes to the governments over us, and what they ask us to do.  
So we do it even if we don't understand it even if we don't like it because we're giving God what His.

Many you probably have a parent tax.  
So what we call it when you're kids get back from Halloween with all of  
And out your turn to take a piece.  
Or when you just bought food at the restaurant and you're gonna take some of their fries.  
Do it because you're the parent it is your right you paid for pretty much everything this and done plenty of work and you need to properly compensated for your time.

God is kind of like that but a lot more just and he doesn't just want a little bit.

He doesn't just want to percentage of your income and your ties.  
He wants all of it and He wants all of you.

Ultimately, what is it that God wants from us?

Our worship this morning reminded us that God is not interested in our money or our things.

God is not interested in sacrifices or in large monuments and cathedrals built to his glory and honor.

God is interested in you giving yourself to him

What God wants out of us is to give him our faith and our love.

He wants us to love him with all that we are and all that we have.

Verse 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."**

It stuns them because they realize how much it is.

God wants everything.

And it is impossible to do that fully on our own.

One of the best parts of paying taxes is if you get a tax return.

After filling out all the forms and sending the government all your money to find out that they actually owe you money.

Maybe they even send you a big check.

That's not quite how the gospel works.

Some people will think that that's what they need to do.

That they need to give God everything that he is owed.

That they need to follow all of the rules and get everything right and love God completely and fully.

And if they do all the right things, and if they say all the right words, and if they can just believe each of the right ideas, then God will accept their sacrifice, and give them tax return of salvation of blessing.

The beauty of the gospel is that God owes us nothing at all,  
And yet he gives us everything.

Jesus came to bring love and salvation not just to those who paid their taxes to God first, but to those who didn't.

Those who were running into frequent and those who have cheated and cursed God a lot.

And it is those people to Jesus died on the cross to bring salvation.

And so we should give everything to God because we're trying to earn something.

But because he has already given us everything, it is those who are followers of him we should do everything obedience.

We should give all of ourselves back to God, not in an effort to make him happy, but because he has given us life.

Because we can't help it.

I ended up not filling out that form partially because of my study of this passage personally because I realize that if I was going to sign it, I'd have to lie I wouldn't just need to say that I think this tax is wrong with it need to stay that I thought everybody who got a check from Social security was sinning to. Ultimately studying this passage. It was recognizing that I had to give to the government what it was owed not because I thought it was right or righteous or because I liked it because I want to obey Jesus.

What decisions you will have before you today. I don't know what decision you'll have before you as you're filling out your taxes, but I do know that all of us can leave this place and choose whether we will give God what he owes. And we should give God what he is owed because of everything that he given us, let's pray.