

Jason Upchurch - Mark 12:13-17 - The Good News of Giving Back

There are very few things in life that unite people like a hatred of taxes. Very few people look at the taking of their money by the government and are either indifferent to just freely giving their money away or are glad to see the money go because they think it's a good cause.

I can only think of a few rich liberals who believe that taxes are a good thing and we should pay more of them. The rest of us don't like taxes. Just talking about taxes often raises blood pressure and anxiety.

Why don't we like taxes?

I can think of a few reasons. Fairness. Taxes don't seem fair. Why do I pay more taxes than the guy down the road? We hear of rich people who pay almost no taxes and here we are just trying to make ends meet and a lot of what we spend money on is taxes.

Second, we often disagree with how the money is used. Our taxes go to fund wars that we don't agree with. Fund policies we despise. Abortion pills, surgeries, Covid policies and unregulated federal programs...all funded by taxes.

Even on a city level this is true. Some people want fireworks, others don't. How are fireworks paid for? Taxes. We painted a water tower several years ago. We had to get it painted, but did we want a standard ugly paint job, or did we want Bob Ross "happy little trees" on it? Those Bob Ross happy little trees cost \$77,000. What about a splash pad? What about airport taxi lanes? Roundabouts?

In ancient times taxes funded lavishness in the lives of royalty. Expensive palaces, opulent lifestyles. That party that Herod threw that was lavish and where John the Baptist was murdered? Taxes.

Related to that I think we often see the corruption of the government system and know that our money won't be spend wisely. We don't get a good return on our investment. When I contract someone to do a job I know that I'm going to get a good job at the end of the contract. With the Government it's really out of our hands. We wonder why there's one guy shoveling a ditch and 6 guys watching him and everyone is making union wages. What's that about?

When we look at the Bible there's a sense in which true taxes are not met with high praise. If you remember the kingdom of Israel was united under Saul, David and Solomon. For 120 years all 12 tribes of Israel were united as one country under what we call the United Kingdom.

When Solomon died, his Rehoboam took his place. Solomon had levied very heavy taxes to fund his building projects. He also required his people to basically do slave labor for portions of the the year. You don't get big building projects accomplished without making your people pay.

And so when he died and his son Rehoboam reigned, the people came to him and said "Lighten our load and we'll serve you forever." Lower the taxes, lower the labor and we'll serve you forever! People will do amazing things if you just lower taxes. So Rehoboam asked his old advisors and he asked his young advisors. And foolishly he went with the advice of the young advisors and made the taxes and labor worse for the people. It was because of that that the Kingdom of Israel was divided around 930BC into Judah in the south, and the other 10 tribes defected and created Israel in the north. They never reconciled. **1 Kings 12**

As you read the Bible you'll also see the term tribute used throughout the OT. Tribute was basically a tax from one country to another. One country would threaten to invade another country. War is expensive and costly for both sides, so to prevent eventual death and loss of money anyway, the weaker country would often pay tribute to the greater country. Gold, silver, fine linens, horses. Usually it was just a delay tactic till they could find another country to help them defeat the larger country.

And these taxes were all on top of the required giving the Jews were to give to support the Temple activities, the priests and the general welfare of the land.

Taxes have always been a heavy burden on people. By Jesus's time the Jews were under the heavy tax burden of Rome. Just like all the countries before, Rome had serious building and conquering ambitions. And you don't build or conquer without making your people pay. And Rome was brutal when it came to making their people pay.

This issue of taxes is what sets up the dilemma this Tuesday morning at the Temple. Jesus has already been confronted by the chief priests and scribes and the elders about who gave him authority to clear out the Temple. He exposed their fraud. Then he gave them a parable about a vineyard owner that challenged their authority. And those guys walked away and now Jesus has free reign in the Temple again.

But they're not done. The religious leaders - the chief priests, the scribes and the elders - wouldn't give up that easily. What they do is send a different group to challenge Jesus. They want to trap him. A lot of times the paragraph breaks interrupt the flow but notice how this works. **Read 12-13**

So the "they" is the chief priests, scribes and elders. These were the Sanhedrin, the ruling class over the Temple in Jerusalem. And they send a different group of people to go test Jesus. They are the puppet masters of the Temple courtyard.

Who do they send? Well, they send our old friends the Pharisees and the Herodians.

The Pharisees were the religious conservatives throughout Israel. Of all the religious leaders in Israel we as conservative Christians would probably gravitate to them the most. They held to the Law, they took Moses literally, and they were sort of the pastor figures throughout the country. They were anything but Roman loyalists.

The Herodians, on the other hand, couldn't have been more polar opposites from the Pharisees. As their name suggests they were supporters of Herod. Herod was the client king over Jerusalem. He was really a puppet for Rome to control the Jews. The Jews hated him and the way he made the Jews happy was to build cool stuff for them. So they hated him and Rome, but they dealt with it because he was a good architect.

And what the original groups of leaders do is to send these odd groups to go test Jesus. The Herodians and Pharisees aren't meeting together out of the goodness of their heart. They are compelled to go challenge Jesus by the chief priests and scribes and elders.

The mission is not their own. They're being played with. And they play along. And the whole purpose of this situation is to trap Jesus. The word used here to trap Jesus is actually a very unique word used specifically for hunting or fishing. The idea is to secretly allure your prey so they don't know what is coming and then go in for the kill.

That's what they're trying to do with Jesus here. They're not genuinely asking about a theory of biblical taxation. They don't have genuine heartfelt concerns about being faithful to God under a pagan government. They are hunting Jesus with what they are about to ask.

How do we know that? **Read 13-14**

So we know they're liars for a couple reasons. First of all these two groups hated each other and now they're coming together playing nice. Anytime you see 2 groups who normally hate each other join forces, be very careful.

It's the old adage: The enemy of my enemy is my friend. It's not that they are actually friendly. It's that their common enemy is Jesus. They both hate Jesus more than they hate each other. So they are using this opportunity to work together to destroy Jesus.

Second did you notice the ridiculous amount of flattery toward Jesus? **Read 14**

Four different ways they are sucking up to Jesus. Now, interestingly, everything that they say is true. Jesus is true. Well we believe that, don't we? The idea is that Jesus only decides based on what is actually right and wrong. Jesus is not an opportunist who will bend the truth to suit the circumstances. Here, everyone knows there's a lot on the line, so they are appealing to that quality. Now, they're being dishonest, they hate Jesus and think he's a fraud. So this is dishonest flattery.

They say he "is not concerned with anyone's opinion." Clearly what Jesus says and does is not based on people's perception. He's riled up the crowds as well as the religious leaders. This is a good trait to have actually. Many people act because they are afraid of what other people will think. They do things not out of conviction but because they're afraid of what other people will think of them.

Jesus isn't afraid of anyone. So this is actually true. But the irony is they want him to bend. They want his response to what they're about to ask to be swayed by fearing someone and by appearances.

And they certainly don't believe he teaches the way of God. But they've sure buttered him up. They've set the stage for what they're about to ask of him.

Now, the question itself is the problem. It's an absolutely loaded question where a yes is bad and a no is bad. It's like the old question "Have you stopped beating your wife?" There's no good answer.

Is it lawful to pay taxes to Caesar or not? Should we pay them or should we not?

This was a loaded question in Jesus's time. If Jesus says no then what he is basically advocating for is rebellion to the state. And the Herodians are there and will scream insurrection. There were many Jewish sects in the decades leading up to Jesus that had tried to fight against Roman taxation.

In fact one of Jesus's own disciples was called Simon the Zealot. The zealots were a group of people who basically conducted guerrilla warfare against Rome. They were terrorists who tried to assassinate Roman political people in an attempt to get Rome to leave their occupation of Israel. If Jesus said in the hearing of everyone that the people were not to pay taxes that would be enough for Herod to send the troops in and arrest Jesus for trying to attempt a coup on the country.

The tax that's probably being discussed here is the Roman poll tax. A poll tax is just a tax on a person for the right to be in the country. Imagine the US government charging every US citizen a tax of \$100 just for the right to be a US citizen. On top of all the other taxes we pay. It's a tax just for existing as a human. This tax was instituted in 6 AD and it was the cause for a guy named Judas the Maccabean to revolt against Rome. Judas got a large following and basically tried to overthrow the Roman government in Judea. Rome violently killed him and his followers.

So if Jesus says no, it will smack of revolt and Rome will bring down the heavy hand of death.

What if he said yes? Well, then he might alienate the Jews because the Jews hated taxes especially taxes that were paid Rome. Remember at this time Israel was not a free state. They were entirely controlled by Rome.

And what was particularly galling for the Jews was that not only was Rome a pagan state devoted explicitly to the worship of the Roman pantheon of false gods, but even their coinage included blasphemy on it.

The denarius Jesus will talk about was basically a days wage. It was actually quite a bit of money. Like a \$100 bill for us. And on one side of the coin there was a picture of Tiberius Caesar. Now images for the Jews were bad enough. Just an image of a person had caused revolts in Jerusalem years earlier. The Jews took the second commandment seriously and hated all pictures of people or objects; no exceptions.

But it had a picture of Tiberius Caesar and below that picture it said "Tiberius Caesar, son of the divine Augustus." On the other side of the coin it would say "Pontifex Maximus" - "high priest." The coinage was blasphemous by the picture and the words. So Tiberius is the son of god and he is the high priest.

Just imagine that for us. Our money says "In God We Trust." And we're fine with that. Can you imagine how we might feel using money if it said "In Baal We Trust" or "In Allah We Trust" and had a picture of Baal or Allah on the bill and said "Allah our High Priest?" Every time we're buying a cup of coffee or groceries we're trading pictures of false gods. And to some people it would be legitimizing the statement by using the coin. That's the dilemma the Jews were in.

So what's happened here is that Jesus is put in an impossible situation. Does he say yes to taxes and thus affirm idolatry and corrupt pagan Roman system? Or does he say no and rile his followers up to insurrection? Which is it?

Well, as we expect, Jesus does something infinitely more brilliant than that. **Read 15-16**

So Jesus knows their hypocrisy. He knows they don't really care about the actual issue at hand. And he shows that they really don't care about the question and are just trying to trap him. "Bring me a denarius." And they brought him one.

Now think about that. If they're really concerned that using a Roman coin is blasphemy, why do they have one? Where did that come from? They can't be too upset if they're using it.

So he makes them admit that what they're holding has the image of Caesar. And it has the inscription about Caesar that says he is the son of god and that he is the high priest. They have it and admit to having it and describe the idolatry they falsely claim to condemn.

The reality is that they're not really concerned at all that it's idolatry. They're not really bothered by Rome and they're not bothered by using this coinage. Rome has made them rich.

This is their hypocrisy. They're just actors. They're the ancient version of social justice warriors who claim to be offended at everything, but really not offended at all.

Side: They're not really concerned about Caesar being called the son of god. But they are bent out of shape when Jesus is called the Son of God.

Now, Jesus's response to all of this is where I want to spend some time. Because it really gets to our attitude toward government and taxes. How do we think about government and taxes? **Read 17**

So Jesus threads the needle here. He doesn't throw gas on the fire of the insurrectionists and he doesn't bow to idolatry either.

I want to make 4 observations here.

1) Jesus says give back, not give. The ESV says "render to Caesar" but the NIV is actually more helpful. What does "render" even mean? The idea is give back.

Jesus changes the word. The hypocrites ask if they should pay - literally "give to Caesar." The idea of giving is that you own it and you're giving it to someone. It's not theirs and you're funding them.

Jesus doesn't let them get away with that. He uses a different word saying give back to them. When we think of taxes and giving what we're doing is giving back to the owner what is theirs.

Let's start with giving. When we give money to God. When you write check to the church or drop some cash into the offering box, do you do that with the mentality that that's your money that you're giving? Or do you think of all of it as God's money and you're giving back a portion of God's money to him? Because it's a different mentality.

Every Friday morning we make waffles in our house. That's our Friday morning tradition. And usually I put chocolate chips in them. And occasionally the kids will ask if they can have a little pile of chocolate chips to snack on while the waffles are being made. And occasionally I'm generous and so they get a little pile of

chocolate chips they can eat. And the cutest thing is when I give some chips to the kids and then they want to share back with me what I've given them. Why? Because they're responding in generosity to my generosity.

Now, the reality is it's all mine. I own the chocolate chips. What I give to them I give out of the stock that I purchased is mine. I could eat all the chocolate chips I want to. They don't have to give me anything. But they do in glad response. They want to bless me with what I've blessed them. They want to share in that.

That's what happens when we give back to God. It's all his anyway. Every dime and every material thing we have is God's. So when we give we're not doing God a favor, we're not helping God out of his poverty. We're actually giving back to God what is already his.

We're blessing him because he has blessed us. And I think we get that.

The same thing is true with taxes. There's two reasons that Jesus has them take out the coin. First is to expose hypocrisy. Check. The second is to show who owns the coin anyway. By showing the image of Caesar on the coin what he's doing is showing that the coin belongs to Caesar anyway.

They're not giving to Caesar what's not his. They're returning to Caesar what already belongs to him. How does it belong to him? His face and name is on it.

The same is true with our money. You take out a dollar bill or a 100 dollar bill and what's on there is solely the property of the government. How do we know it's the government's property? Because it's a federal crime to deface money.

We cannot damage it or harm it in any way. Why? Because it doesn't actually belong to us. It belongs to Uncle Sammy. Even those little coin smashers at state parks that turn your penny into a fun coin. You pay a dollar or two to smash your penny because the government will need to mint new coinage. And so a lot of what you're paying for is them to mint new coinage.

How else do we know it's the government's money? Because the face of government people is all over it. And it says "Federal Reserve Note" meaning it's their note. It belongs to them. We just borrow it for convenient transactions as a representation of our wealth.

But all that to say when we think about taxes and giving to God what we need to understand is that we're "giving back." We're returning it to its rightful owner.

2) Jesus is acknowledging the authority of both civil and religious governments.

How do we know that? Because Jesus is actually commanding this action to these two separate spheres of authority. God has given 3 spheres of authority in our lives. The family sphere. The civil sphere which are the various governments in our lives. And the religious sphere - for us, the church. Here Jesus legitimizes two of those simply by paying what is owed to them.

And listen, very few people love the idea of organized religion and organized government. We bristle against any sort of authority structure over us. "They're not legitimate, they're corrupt, they're sinful, on and on."

And it's not just Americans that have a deep seated distrust of civil government and church government. This is the reality of humans from the dawn of time.

Remember the crowd that loves Jesus has wanted to crown him king several times. They would love to put Rome in its place. And they don't really care for the religious authorities either.

But Jesus here upholds God's design that there is civil authority and structure and support. And that there is religious authority, structure and support.

There is no anarchy that is supported by God. There may be just causes for overthrowing utterly corrupt governments. That's a conversation for another time. But even then what is built in its place is to be another legitimate government.

And we've all talked to people who think they can just go worship God on a lake in the mountains somewhere or watch a sermon online or post cute quasi-Wiccan memes on Facebook and it counts as legitimate religious structure.

No. God actually expects there to be authorities and order and giving and accountability and structure in both civil and religious spheres.

3) Jesus affirm that we give back to government. We are to pay taxes, you guys. I don't like paying taxes. And there are moral ways to reduce our tax burdens and I think that's just fine.

But because the government is established by God we give back to the government. Government, generically speaking, is not at odds with God's purposes. I know the government does some crazy things and sinful things.

Three days after Jesus says these things you know what the government will do to Jesus? Nail him to a tree. And when when Mark was writing down these stories he could have edited this out. He didn't have to include everything, did he? "We're just going to forget about what Jesus said about government and taxes here, boys."

No, the Holy Spirit ensured that Mark wrote these words down completely even after the government crucified the Lord. If ever there's an argument that government does the wrong thing, that's it isn't it? Not according to God.

Paul says in **Rom 13:6-7**: "For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing. 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, honor to whom honor is owed."

We could talk about the exceptions to this, and we did when the government shut things down during Covid. But I think more what we need to talk about are the rules, not the exceptions.

All government, even bad government, is given by God. And even bad government is often a curb against greater violence and corruption. So for the most part the people of God are called to submit to governing authorities, pay taxes and according to **Vs. 7** pay what we owe: including taxes, respect and honor.

Usually we pay the taxes, but a lot of times we don't pay the respect and honor. We talk about those in governing authority with dishonor and disrespect. What Paul is saying here is that the office itself is worthy of honor, even if the person in the office is not honorable. So we need to be careful how we speak.

4) Affirm that we should give back to God. We are called to be generous to those in need, be generous to give to kingdom endeavors generically. But here Jesus affirms that we should give back to God including to organized religious institutions.

Before his death, that means the Temple and the religious structure around it. After his resurrection and the coming of the Holy Spirit, it seems clear that the pattern changed from the Temple to local churches who had clear godly leadership.

The Corinthians gave to the local church, the Ephesians gave to their local church, the people throughout the book of Acts gave to their local churches, the churches in the book of Revelation gave to the local church. That's right and good.

Paul says in **2 Cor, 9:6-9**: whoever sows sparingly will reap sparingly, whoever sows bountifully will reap bountifully. Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.

God loves it when we give in joy.

See, this is that amazing part of the gospel message: it transforms every area of life including our view of money. And especially who we give it back to.

Because Jesus is on the throne we can actually give to government. And we can give to God because he has given us both of these things for our good and for his glory.

Pray