

“The Taxman Cometh”
The Gospel According to Mark 12:13-17
September 30th, 2018

Two weeks ago today, following worship with Forreton Grove Church in northwestern Illinois, Jan and I stopped in Tampico on our drive back to Aledo. You’ll likely know Tampico is the birth place of the only US President born in the State of Illinois, the 40th President, Ronald Reagan.

I’ve always enjoyed American history with an emphasis in military and Presidential history. If you haven’t been to Tampico, I highly recommend you visiting the birthplace and museum. Among the many fascinating artifacts in the apartment where President Reagan was born, I was struck by the Bible of his mother, Nelle. Her Bible sits on a small table in the apartment’s living room, and is opened to her favorite verse, **2 Chronicles 7:14**. *Do you remember that verse?*

“If My people who are called by My name will humble themselves, and pray and seek My face, and turn from their wicked ways, then I will hear from heaven, and will forgive their sin and heal their land.”

Near that spot in her Bible, Nelle Reagan wrote, “A wonderful verse for the healing of a nation.” Oh how we, as God’s people, need to pray this way, turning from and repenting of our sins if we desire to see healing of marriages, families, churches and our nation.

In the passage of sacred Scripture we come to today, our Lord Jesus Christ speaks of two kingdoms – the kingdom of God and the kingdom of man. The kingdom of God is a spiritual kingdom inhabited by the people of God (believers in Jesus Christ). The kingdom of man is an earthly kingdom we as citizens of an earthly nation inhabit. The early church father St. Augustine distinguished these kingdoms in terms of two groups of people, two societies, two cities (*The City of God*). The earthly society has as its highest expression the cultures of Babylon and Rome. The spiritual society is the Church, composed of God’s elect people, Christians.

As citizens of these United States, we owe certain allegiances to government (local, state, federal) because God created government. As citizens in the Church, we owe certain allegiances to the government of the Church because God has ordained the governmental structure in His Church. “We should be thankful for such separation of church and state. It is a dearly won liberty to have a church free from government interference and control and to have a state free from clerical domination.” (Boice, *Two Cities, Two Loves*, 188) Unfortunately, what we have seen in our nation in recent decades is a separation of God and state. And, that is a shame.

The Gospel According to Mark 12:13-17:

“¹³Then they sent to Him some of the Pharisees and the Herodians, to catch Him in *His* words. ¹⁴When they had come, they said to Him, ‘Teacher, we know that You are true, and care about no one; for You do not regard the person of men, but teach the way of God in truth. Is it lawful to pay taxes to Caesar, or not? ¹⁵Shall we pay, or shall we not pay?’

But He, knowing their hypocrisy, said to them, ‘Why do you test Me? Bring Me a denarius that I may see *it*.’ ¹⁶So they brought *it*.

And He said to them, ‘Whose image and inscription *is* this?’ They said to Him, ‘Caesar’s.’

¹⁷And Jesus answered and said to them, ‘Render to Caesar the things that are Caesar’s, and to God the things that are God’s.’

And they marveled at Him.”

Another group of Jewish leaders make up the next wave of critics trying to trip up Jesus. Verse 13 reveals they are Pharisees and Herodians. As we've seen, the Pharisees were isolationist religious leaders priding themselves on keeping even the minutest aspects of the law. Herodians were at the opposite end of the spectrum. They were less concerned with the keeping of the law, and were more interested in politics. They, essentially, were a liberal political party.

They come to Jesus with a **trick question**, attempting to “catch Him in His words,” “to trap Him in His talk.” Notice how they butter Jesus up in the prelude to their question (verse 14) – “Teacher, we know that You are true, and care about no one; for You do not regard the person of men, but teach the way of God in truth.”

* “*Teacher!?*” They addressed Jesus as Teacher, but didn't care one whit about His teaching!

* Then, they say they know He is “true.” Another deception; these men weren't interested in truth. The very fact that they came to Jesus under pretense shows they're more interested in deceit and error.

* Notice the back-handed slap against Him in their words that Jesus “cared about no one.” *He didn't care about anyone?* Really, now! *Do you sometimes feel this way about God? Are you sometimes tempted to think He's left you to fend for yourself?* The Bible teaches that God is love, and He loves all His creation. We who have been touched by the love of God and brought into a saving relationship with Jesus know a special love reserved only for those God has chosen to Himself from before He formed the heavens and the earth. To say that God loves no one is slander.

* A similar thing can be said of their words, “You do not regard the person of men.” This flies in the face of such scriptural teaching as **Psalm 8**, where the Psalmist asks God, “What is man that You are mindful of him?” (**Psalm 8:4**)

After their vain attempts to flatter Jesus, they ask their trick question in verse 14 of today's text – “Is it lawful to pay taxes to Caesar, or not? Their follow up question comes next in verses 15, “Shall we pay, or shall we not pay?” They crafted these questions to have a yes or no answer; either, “Yes, it's lawful to pay taxes”, or “No, it is not lawful to do so.”

Typically, Jesus answers their question with a question (a couple of them, actually). His reply to their question is found in verse 15, “Why do you test Me?” In so asking them that question, Jesus reveals that He knows their scheme; their hypocrisy. So, He asks for a coin, a denarius.

A denarius was a small silver coin equivalent to about one day's wages for a laborer. One side of the coin pictured the head and bust of the ruling emperor Tiberius. It also contained this inscription – “Tiberius Caesar Augustus, Son of the Divine Augustus.” The reverse side of the coin identified the emperor as “Highest Priest.”

Upon receiving the coin, Jesus asks a second question of His accusers, ‘Whose image and inscription *is* this?’ They identified the image and inscription (likeness) correctly by responding with the answer “Caesar's.”

Then Jesus answers their trick question with a treat of an answer; what are likely familiar words in verse 17 – ‘Render to Caesar the things that are Caesar's, and to God the things that are God's.’ “Render” means ‘to pay a debt, to pay back.’ In using the coin to teach this truth, Jesus

explained that some monies are due the governing authorities. The coin was Caesar's because it bore his image on it. This is seen in that the governing authorities provide basic services to their constituents. Today, such services would include, among other things, police and fire protection, national defense, the salaries of officials that manage the affairs of the state, special programs for the poor and underprivileged, and the like.

Some believe the government has gone too far in its reach into our lives. No less a cultural phenomenon than The Beatles thought this in their 1966 hit song "Taxman" which appeared on their album *Revolver*.

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| "If you drive a car, I'll tax the street, If you try to sit, I'll tax your seat. If you get too cold, I'll tax the heat, If you take a walk, I'll tax your feet." |
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The Apostle Paul expanded upon Jesus' teaching on government in his New Testament letter to the church at Rome, which we call Romans. This is **Romans 13:1-7**:

"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. ²Therefore whoever resists the authorities resists what God has appointed, and those who resist will incur judgment. ³For rulers are not a terror to good conduct, but to bad. Would you have no fear of the one who is in authority? Then do what is good, and you will receive his approval, ⁴for he is God's servant for your good. But if you do wrong, be afraid, for he does not bear the sword in vain. For he is the servant of God, an avenger who carries out God's wrath on the wrongdoer. ⁵Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience. ⁶For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing. ⁷Pay 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."

Such words teach that God's people are called to profound obedience to their government. That is, unless the government requires us to sin (among which would be attempts to silence evangelism or the proclamation of God's Word). Christians are to be markedly law-abiding, down to the traffic laws and the speed limits. It follows Christians must never cheat on their taxes. If you are a child of God by faith in Jesus Christ, then you must be above the table in reporting your income to the state and federal revenue services. You must also pay your fines, and you must pay your bills.

We owe our respect to those public servants whom God places over us. We should consider participating in the process of government. At a minimum, that would mean registering to vote and cast our ballot for those whom we desire to rule over us. That could also mean responding to God's calling to serve in public, elected office. Finally, we are to pray for our governmental leaders. I realize this is harder to do when the President, Senator or representative is not the one we voted for. How very necessary prayer seems to be presently at the federal level, given what has transpired in recent days with the confirmation process of Judge Brett Kavanaugh. Those are some ways how we render to Caesar what is his.

When, it comes to the second part of Jesus' answer, rendering to God what is His, we must remember that includes us. We belong to God because we bear His image! We are from God's mint and are totally His! The emperor should be paid what was his due; it was NOT his due to receive the divine honor he claimed, which only belongs to God. God is God, and He alone is God! As such, He is due all glory, honor, and adoration!

Even as we have obligations and allegiances to the state, we also have obligations and allegiances to Christ's Church. The song the Trinity choir sang at the beginning of this service helps us with how we can give to Jesus ("What Can I Give to Jesus"). We can give Jesus our lives; we can give Him our voices; we can give Him the talents we possess; we can give Him our strength (of head, of heart, and will); we can go where He sends us; we can give Him our wealth; ultimately, we can give Him our all...the very least we can do for One who gave Himself for us, He Who died on Calvary.

When prospective members join Trinity Church, they enter into a covenant with God and His Church. As such, they are asked five questions of membership. The fifth is this one: *"Do you submit yourself to the government and discipline of the Church, and promise to study its purity and peace?"*

Many in our hang-free society forget the obligations they take upon themselves when they join a portion of Christ's world-wide church. Many of you hold membership in this congregation, some of you are members of another congregation. When you joined, you agreed to submit yourself to the government and discipline of the church. You recognized that the leaders of the church, the elders, are responsible to God for the purity of His church. Sometimes, that means coming alongside a professing believer who has fallen into sinful behaviors that haven't been dealt with biblically.

The Church's leadership – in our case, the elders - are responsible to God for the peace and purity of this congregation. That will periodically require the implementation of corrective measures to bring erring Christians to repent of those sins. That begins with verbal admonishment, and sometimes results in being barred from participating in the Lord's Supper until such time as repentance is achieved. In rarer cases, it means removing a person from the fellowship because they continue to act as unrepentant unbelievers.

Two Englishmen wrote a parody of the **23rd Psalm** after converting to Christianity from communism:

"The Government is my shepherd;
Therefore, I need not work;
It allows me to lie down on a good job;
It leads me besides the still factories.
It destroys my initiative;
It leads me in the path of a parasite for politics sake.
Yea, though I walk through the valley of laziness and deficit spending;
I fear no evil, for the Government is with me;
It preparest an economic utopia for me;
By appropriating the earnings of my own grandchildren.
It fills my head with false security;
My inefficiency runneth over.
Surely the Government should care for me all the days of my life;
And I shall live forever in a fool's paradise.