

Rendering  
**Mark 12:13-17**  
**ABC 3/10/24**

I don't know about you, but I hate this time of year. No, I'm not just talking about losing an hour last night. This past week I've been spending my evenings gathering the information needed to file my taxes. Fortunately, I have a daughter who's a CPA & does the actual work but I still need to get everything ready & then write a check. How many of you enjoy paying your taxes? This is nothing new, it's been going on for thousands of years. In today's text we come to the 3<sup>rd</sup> in a series of controversies in the temple area between Jesus & the Jewish religious leaders during Jesus' last week before His death. Today the Pharisees & Herodians question Jesus about paying taxes (12:13-17). Next week it's the Sadducees who confront Him (18-27) & then an expert in the law, a representative of the scribes, in the following episode (28-34). Israel's religious & political leaders are allied together against Jesus. They were the ones who were supposed to shepherd God's people & teach them God's truth. Yet when Jesus the promised Messiah came, rather than honor & accept Him, they sought to destroy Him. One thing that makes today's text fascinating is that the Pharisees & Herodians hated each other & yet they worked together to try to trap Jesus. That would be like having Biden & Trump working together on anything. After flattering Jesus for His integrity, the Pharisees & Herodians ask a question meant to compromise His standing with either the Roman authorities or with the people. As before (11:29), Jesus responds with a counterquestion. This one isn't meant to silence them but to get them to answer their own question.<sup>1</sup> **13-17**

**1. The Trap** (13-15a) Who **sent** these Pharisees & Herodians to Jesus? Mark says **they sent**. It points back to 11:27 (12:12) & to the **chief priests, scribes, & elders**, the 3 groups who made up the Sanhedrin. The Sanhedrin & it's diverse leaders are in it together to challenge & get rid of Jesus. The 2 groups sent are from the **Pharisees & Herodians**. These were strange bedfellows but this isn't a new coalition. Remember in Mk 3 when Jesus healed the man with the withered hand on the Sabbath? What did the Pharisees do then? They **went out & immediately began conspiring with**

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<sup>1</sup> Mark L. Strauss, *Mark*, p 522

**the Herodians against Jesus, as to how they might destroy Him (3:6).** The Herodians were those who'd sold themselves out to the Romans & served as their stooges, while the Pharisees were anti-Roman, hoping for the Messiah to come & destroy their Roman masters. The Pharisees were the most extreme advocates of religious law & conduct; the Herodians the least religious & violators of all that was sacred to Jews. The Pharisees were concerned with the law of God; the Herodians were concerned with the law of Rome. The Pharisees were devoted to Israel; the Herodians were devoted to Rome. The Pharisees were intensely religious; the Herodians were intensely political. The Pharisees were right-wingers; the Herodians were left-wingers. The Pharisees represented resistance to Rome, the Herodians' accommodation. The Pharisees & Herodians usually despised each other, but as has been said, *The enemy of my enemy is my friend*. Mutual hatred of Jesus brings them into a strange alliance, a alliance between the sanctimonious & the sacrilegious. The Pharisees hated Jesus because He was disrupting their religious agenda, the Herodians because He threatened their political arrangement. They both wanted Him dead.<sup>2</sup> Their common fear is the authority of Jesus, which for the Herodians threatened political stability & for the Pharisees compromised their religious influence over the people. Their goal is to **trap Him in a statement**. **Trap** is a word used of wild animals stalking their prey & carries undertones of violence. The Pharisees & Herodians weren't playing nicely with Jesus. They wanted to catch Him with His own words by asking a question. Keep the context in mind. They had already bluntly questioned Jesus' authority. This attack had failed (11:27-33). Then through the parable of The Wicked Tenants (12:1-2) He'd predicted their doom. So, more than ever they were determined to kill Him. Seeking to catch Jesus off guard, they begin with flattery, obviously hypocritically since they're trying to trap Jesus (13) & Jesus knows they're **testing** Him (15). They address Him as **teacher**, a term of honor reserved for rabbis. It must have been hard for them to bring themselves to call the One whom they hated & whose teaching they despised by that title. They called Him **teacher** but didn't accept His teaching. What they said next must have been even harder. The phrase **You are truthful** means a person whose actions are guided by what is true rather than what is expedient. Luke records

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<sup>2</sup> R. Kent Hughes, *Mark: Jesus, Servant & Savior*, vol. 2, pp 100-101

they even added, **You speak & teach correctly** (Lk 20:21). Of course, they didn't believe He taught correctly or spoke the truth or else they wouldn't have wanted to kill Him. The reality is they viewed Him as a deceiver, liar, & fraud, who had to be silenced. They say Jesus is a **teacher** on whom people can depend & that He faithfully declares the will of God for doctrine & life. This is defined in the following clauses: **You ... defer to no one** means He isn't swayed by human opinion. They're saying Jesus was so committed to the truth that He didn't change His message based on human opinion, negative consequences, or who was listening. **You are not partial to any** means He doesn't show favoritism. Instead, He teaches **the way of God in truth**. Of course, if they believed any of this they wouldn't have been trying to trap Him. They would have been listening to His word & receiving it. They're laying it on thick but their flattery is ironic since they praise Jesus for His integrity while they're being 2-faced & insincere. With their false flattery, they end up making profoundly true statements about Jesus' teaching & character. He is everything they say He is but they believe none of what they said. After buttering Him up with praise they get to their question: **Is it lawful to pay a poll-tax to Caesar, or not? Is it lawful** means according to the divine law of God (2:24, 26; 3:4; 6:18; 10:2). Since Jesus teaches the true way of God, deferring to no one, & being impartial, He should know whether paying taxes is in accord with God's will. **Shall we pay or shall we not pay?** (15a), they ask. This was one of the most controversial issues among the Jews at that time. No nation enjoys being brought into submission by a conqueror but having to pay taxes to the occupying nation is even more hateful to those conquered. The majority of Jews despised the thought of paying any tax to Caesar. Some of the Pharisees believed they were under a moral obligation not to pay taxes to Caesar. If Jesus were really a godly man, He wouldn't promote paying taxes to the ungodly conquering government.<sup>3</sup> Because they believed the land of Israel & everything in it belonged to God, they hated giving anything to pagan idol worshipers whose very presence defiled God's land.<sup>4</sup> Jesus' enemies were confident they had Him this time. This **poll-tax** or *census or head tax*, a tax for merely being alive, was more hateful than the other taxes because

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<sup>3</sup> R. C. Sproul, *Mark*, p 305

<sup>4</sup> John MacArthur, *Mark 9–16*, p 178

it implied that Caesar owned them, while they saw themselves as God's possession. They felt they'd been made subjects to another god, a violation of the 1<sup>st</sup> commandment (Ex 20:3). This tax was started by the Romans in 6 AD which sparked a revolt led by Judas the Galilean, the founder of the Zealots, & was violently squashed by the Romans.<sup>5</sup> The thought behind this was that if Israel was ruled by God Himself, paying taxes to Caesar was treasonous. The later Zealot movement that sparked the Jewish war which started in 66 AD looked to Judas & his revolt for their inspiration. Both revolts were in part due to not wanting to pay taxes. One writer states:

*The Roman occupation of Judea wasn't something the Jews readily accepted. In fact, there were both passive & active forms of resistance to the occupation. But resistance was on a relatively slow boil until the late 60s.*

*In AD 66 there were tensions over taxes. The Romans demanded more from the residents of Judea. When they weren't willing to pay up, the occupiers took drastic action. The Roman Governor ... plundered the temple treasury in Jerusalem to make up for the shortfalls.*

*That created an uproar in Jerusalem & beyond. It was one of the catalysts for the Jewish Revolt, a stretch of 7 years of bloody fighting. The Jewish Revolt got off to a promising start, giving hope to the Jews that finally the Romans would be sent packing. But in AD 67, the Jewish Revolt started circling the drain. That year General Vespasian showed up with four legions of soldiers – that's about 20,000 infantry & 1,200 cavalry.*

*The following year the Roman Emperor Nero died & Vespasian returned to Rome. & in AD 69, Vespasian became Roman Emperor. He continued the campaign against the Jewish rebels. Vespasian's son Titus became the Roman commander in the field. In April of 70 AD, Titus besieged Jerusalem, causing horrific suffering in the city due to famine. Those Jews who were caught sneaking out of the city were crucified on the ridges surrounding, being made a public example & warning.... Josephus tells us that a million Jews perished.<sup>6</sup>*

Obviously, for the Jews of Jesus' time, taxation was a serious issue. Silence or a refusal to answer by Jesus would've been disastrous. If Jesus answered that it was right to pay taxes to Caesar, they'd brand Him a traitor. If He answered that no taxes should be paid to Caesar, He'd be an insurrectionist. Rome tolerated diversity in religion but was intolerant of any kind of rebellion. How would Jesus answer? The Pharisees hoped for a *yes* that they could announce to the people & discredit Him. His popularity would plummet & He'd no longer be a threat to the Jewish rulers. The Herodians were eager for a *no* which could be taken to the Romans, bringing about Jesus' arrest & execution. A *yes* answer will also throw into question whether He's really the Christ since the

<sup>5</sup> Josephus, *Ant.* 18.1.1 §§5–7; 18.1.6 §23; cf Acts 5:37

<sup>6</sup> Wes Bredenhof, <https://bredenhof.ca/2024/03/05/decisive-moments-the-fall-of-jerusalem/>

Messiah was expected to remove those who subjected God's people. If He said, *No*, the religious leaders would run to the Roman authorities & say, as they did anyway, **We found this man misleading our nation & forbidding to pay taxes to Caesar** (Lk 23:2). They thought there was no way Jesus could escape.

## **2. The Answer** How will Jesus answer? **15b-17a**

Jesus' awareness of their hypocrisy (Mt 22:18) & that He **detected their trickery** (Lk 20:23), doesn't necessarily require supernatural omniscience since anyone with any smarts would recognize their question as a trap. He knew exactly what they were up to. They weren't pursuing the truth but seeking to snare Him in a way that would lead to His execution. Jesus asks them, **Why are you testing Me?** & then tells them to **bring Him a denarius to look at**. The **denarius** was a small Roman silver coin worth about a day's wages (Mt 20:2). Jesus' request for this coin is significant since it was the coin used to pay the poll tax & it bore the image of the emperor, Tiberius Caesar (ruled AD 14–37), with an inscription, *Tiberius Caesar, son of the divine Augustus, himself Augustus*. The other side would have read, *High Priest*, with an image of Tiberius' mother, Livia, or a priestess. Many Jews considered the coins to be miniature idols & carrying them to be a violation of the 2<sup>nd</sup> commandment forbidding idolatry (Ex 20:4).<sup>7</sup> Jesus asks them whose image is on the coin. They answer, **Caesar's**. They were correct & Roman coins were understood to be the property of the person whose picture & inscription were on them. Jesus' use of the coin left them speechless. Who could object to giving to Caesar what is Caesar's? The statement by Jesus wasn't just astounding to them but is even today said to be the single most influential political statement ever made.<sup>8</sup> The irony is that while seeking to trap Jesus into saying something either seditious or blasphemous, they're carrying coins with idolatrous images & messages. By His reply, Jesus acknowledges the legitimacy of human government. It distances Him from all forms of political anarchy, best exemplified in His day by the Zealots, who believed that the overthrow of the Roman rule was the will of God. Jesus' answer can't be taken to mean that God & government are 2 separate &

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<sup>7</sup> John MacArthur, *Mark 9–16*, p 180

<sup>8</sup> R. Kent Hughes, *Mark: Jesus, Servant & Savior*, vol. 2, p 103

exclusive entities independent of one another. God is sovereign over all human affairs, including political affairs.<sup>9</sup> By using Caesar's coins, they're participating in Rome's economic system & come under its authority. Jesus was telling them: *This is Caesar's coin. Use it to pay Caesar's tax.* But over & above that, give back to God what is His. With His answer, Jesus resolves the dilemma & silences His critics. His answer is profound & far-reaching. In one sense it's straightforward, pointing out that there are realms of authority for both Caesar & God, & allegiance to one doesn't necessarily mean disloyalty to the other. After all, God is Caesar's Lord. Honoring God doesn't mean dishonoring the emperor by refusing to pay for the privileges he brings such as an orderly society, peace, protection, roads, water, etc. Governments then & now provide many benefits for their citizens. It was just & fair for them to expect the services they provided to be paid for by those who benefited from them. Such a blessing implies a responsibility.<sup>10</sup> By possessing & using a denarius with the image of Caesar on it, the Pharisees are already acknowledging Caesar's authority over a certain realm of life. Paul teaches in Rom 13:1-7 & Peter in 1 Pt 2:13-17 that submission to human authorities is part of God's will for His people. Paul & Peter wrote these words at a time when the government & its leader Nero, was corrupt & godless. It's believed that Nero started the fire in Rome in 64 AD & blamed it on the Christians so they'd be persecuted. He had Christians burned at the stake so he'd have light for his garden parties. Nero was nuts. & yet, we're told by both Paul & Peter to be in subjection to those in authority, even Nero. We must honor & respect those in authority, even those whose policies we despise. Why would we do that? Because they're appointed by God & are God's servants for our good. God has given those in authority the right to make laws & we have the responsibility to obey those laws. The moral behavior of the state is to have no bearing on whether Christians pay their taxes. We're called to a special level of civil obedience, which includes paying taxes no matter how burdensome or oppressive they may be. Submitting to the government also involves praying for those in positions of authority, as Paul wrote to Timothy: **First of all, then, I urge that entreaties & prayers, petitions & thanksgivings, be**

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<sup>9</sup> James R. Edwards, *The Gospel according to Mark*, The Pillar New Testament Commentary, p 363

<sup>10</sup> William Hendriksen & Simon J. Kistemaker, *Exposition of the Gospel According to Mark*, vol. 10, New Testament Commentary pp 483-484

made on behalf of all men, for kings & all who are in authority, so that we may lead a tranquil & quiet life in all godliness & dignity (1 Tim 2:1-2). Of course, our commitment to civil obedience doesn't mean we can't speak out against taxes or anything else the government does, but we don't have the right to refuse to pay. Jesus taught that paying taxes to a secular government is an obligation. The Greek verb He uses that is translated **render** refers to repaying something that is owed. Caesar had his sphere & not to pay him his due was to rob him. Jesus affirmed the role of government to collect taxes for its support because it is God's ordained means for man's protection & well-being. But by distinguishing between what is due to Caesar & what is due to God, Jesus was rejecting the very claim of Caesar, a claim made on the coin that he was a god. No, God is Sovereign over all (Dan 4:34, 35), even over Caesar. But the emperor should be respected & obeyed whenever his will doesn't clash with God's. While Jesus' answer on the surface is straightforward, it's profound. For the Herodians it would be heard as legitimizing & affirming the rule of Caesar & Rome. For the Pharisees & other groups who chafed under Roman rule, it would be heard as a rejection of Caesar's rule because we're to render to God what is His. *The things that are Caesar's, give back to Caesar* raises the fundamental question of what belongs to Caesar. After all, **The earth is the LORD'S, & all it contains, The world, & those who dwell in it** (Ps 24:1; cf 1 Cor 10:26). If everything belongs to God, then nothing is left for Caesar, or so would they say.<sup>11</sup> Of far greater importance than giving Caesar his due is to **render ... to God the things that are God's**. The Jews hadn't done that & that was why they were paying this hated tax to Caesar. Down through their history they'd refused to submit themselves to God & give themselves to His service. They'd rebelled & gone their own way. They hadn't lived in submission to God with the result that they'd become a subject people. The Jewish leaders balked at giving Caesar what was due him, but far worse was that they ignored giving to God what was due Him. The most immediate & blatant example of that was their refusal to honor His Son, the Lord Jesus Christ, to whom all honor is due, since to honor Him is to honor God (Jn 5:23; cf Mt 17:5). All people owe God obedience to

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<sup>11</sup> Mark L. Strauss, *Mark*, p 525

the greatest commandment: **You shall love the Lord your God with all your heart, & with all your soul, & with all your mind, & with all your strength** (Mk 12:30).

**3. The Response** (17b) Jesus' remarkable answer results in amazement on the part of those who hear Him. **They were amazed at Him.** Though the amazement of the disciples & the crowd is a common theme in Mark (1:22, 27; 2:12; 5:15, 20, 42; 6:2, 51; 7:37; 11:18), only here do His opponents react this way. They hadn't expected this kind of answer. Jesus had truthfully & courageously answered their question. *Yes, the tax must be paid.* But though the emperor must receive his due, he mustn't receive more than that; that is, he mustn't receive the divine honor he claims. God must receive all the glory & honor. Who could find fault with this answer? No one. The Sanhedrin's initial attempt to lure Jesus into their trap had failed dismally. Though **they were amazed at Him** because of the profound wisdom in the simplicity of His reply, they had no intention of reexamining their obligation to God. Instead, they became sourly silent (Lk 20:26) & left, defeated again (Mt 22:22).<sup>12</sup>

What do we learn here? Perhaps the most important theme of the passage is the wisdom of Jesus as the authoritative Son of God. The Pharisees & Herodians ironically acknowledge that He's a man of integrity who speaks God's truth. The depth of His wisdom is emphasized in the astonishment at His answer (17). Even His opponents are amazed. The background to this wisdom is the portrait of the Messiah in Isaiah 11 where the messianic **shoot** from Jesse will be endowed with **the Spirit of wisdom & understanding, the Spirit of counsel & strength, the Spirit of knowledge & the fear of the Lord** (Is 11:2). The question of Mk 11:28, **by what authority are You doing these things, or who gave You this authority to do these things?** is answered not only in the parable of the vineyard (by the authority of the Father who sent Him), but also here (by the Spirit of God, who empowers & guides Him; cf 1:10). Such wisdom is confirmation that Jesus is indeed the Messiah & Son of God (1:1; 8:29).

We also see our responsibilities to God & human authorities. The application of Jesus' wisdom relates to the question of a believer's responsibility to the government. Jesus confirms the

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<sup>12</sup> John MacArthur, *Mark 9–16*, MacArthur New Testament Commentary (Chicago, IL: Moody Publishers, 2015), 182.



legitimacy of human government & the principle of taxation. Paul takes a similar stance in Rom 13:1–7, where He calls on believers to...

...be in subjection to the governing authorities. For there is no authority except from God, & those which exist are established by God. Therefore whoever resists authority has opposed the ordinance of God; & they who have opposed will receive condemnation upon themselves. For rulers are not a cause of fear for good behavior, but for evil. Do you want to have no fear of authority? Do what is good & you will have praise from the same; for it is a minister of God to you for good. But if you do what is evil, be afraid; for it does not bear the sword for nothing; for it is a minister of God, an avenger who brings wrath on the one who practices evil. Therefore it is necessary to be in subjection, not only because of wrath, but also for conscience' sake. For because of this you also pay taxes, for *rulers* are servants of God, devoting themselves to this very thing. Render to all what is due them: tax to whom tax *is due*; custom to whom custom; fear to whom fear; honor to whom honor (cf 1 Pt 2:13–17; Titus 3:1).

Think about what this means regarding taxes even today. We must pay our taxes even if the government is corrupt. The Bible consistently affirms God's sovereignty in raising up & bringing down human governments (Dan 2:21; 4:17, 25, 32) & using them as His agents of justice (Rom 13:4; 1 Pt 2:14) even when they're evil & ungodly. As Christians, we're called to a profound obedience to our government. We're to be law-abiding, even with laws we might not agree with. We must never cheat on our taxes. Don't be like the man who wrote the IRS, *Dear Sir, My conscience bothered me. Here is the \$175 that I owe in back taxes.* Then came a P.S.: *If my conscience still bothers me, I'll send the rest.* No, pay what is owed. Jesus doesn't divide life into 2 realms, the sacred & the secular. Jesus' answer shouldn't be interpreted to mean that Caesar has control of the political sphere while God keeps control only of the religious sphere. Obviously, Jesus didn't regard Caesar & God to be equal counterparts. There is only one Lord of the world, not 2 (12:29).<sup>13</sup> Of course, there are exceptions to the principle of submitting to the government such as when the commands of the government are contrary to the commands of God. The Bible gives many examples of this, such as when the Hebrew midwives **feared God** & refused to obey Pharaoh's command to kill newborn boys (Ex 1:17); the refusal of Shadrach, Meshach, & Abednego to bow down to Nebuchadnezzar's statue (Dan 3:16–18); Daniel's defiance of Darius's decree to pray to no other god (Dan 6:10–13); & the apostles' unwillingness to stop preaching the gospel (Acts 4:19; 5:29). Because love for God & obedience to Him are the believer's greatest

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<sup>13</sup> David E. Garland, *Mark*, The NIV Application Commentary p 463

responsibilities (1 Sam 15:22–23; Jer 7:22–23), **we must obey God rather than men** (Acts 5:29). We owe God all our heart, soul, mind, & strength. We also owe Him a loving concern for our fellow human beings. We may owe Caesar money but we don't owe Caesar the love & worship that's to be directed only to God.<sup>14</sup>

As Christians, we must resist governmental authority:

1) *When we're asked to violate a command of God.* The perfect example of this is in Acts 4 & 5, when the authorities arrested the disciples for preaching, brought them before the Sanhedrin, & ordered them not to teach in the name of Jesus (4:17–20). Of course, the disciples went right back to it & were arrested again. They were told, **"We gave you strict orders not to continue teaching in this name, & yet, you have filled Jerusalem with your teaching & intend to bring this man's blood upon us."** But Peter & the apostles answered, **"We must obey God rather than men"** (Acts 5:28–29). Christians must never violate a command of God, regardless of what the government says. We must never think it's OK to commit immoral, sinful, or unethical acts.

2) *Believers must never go against their conscience to obey the government when that conscience is biblically saturated.* We must immerse ourselves in God's Word so our consciences are radically & thoroughly biblical. Be very careful with this because our consciences are susceptible to our fallen nature & selfish thinking.

Jesus told the Pharisees & Herodians to **Render to Caesar the things that are Caesar's, & to God the things that are God's**. The denarius belonged to Caesar Tiberius because it had his image stamped on it. Whose image do we bear? Every one of us has been stamped with an image by the supreme authority in heaven & earth. God Himself has placed His image on us. Caesar owned the denarius, but he didn't own the people. Likewise, the state doesn't own us. God owns us. He has the supreme right to claim our lives as His own. We're to render to God the things that are God's, including our lives, our liberty, our will, our possessions, & our affections. That's the duty of every Christian. God's law prevails over the state's law. The Christian owes Caesar something but not everything. Obedience must be vigilant & discerning because the state is also answerable to God.

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<sup>14</sup> David E. Garland, *Mark*, The NIV Application Commentary, p 466

We who bear God's image & are inscribed with Jesus' name owe God everything. After all, we **have been bought with a price** (1 Cor 6:20). When we pay taxes to the government, we do so out of obedience to Jesus' command, not out of reverence for any earthly ruler. The NT proclaims that Jesus is King, which means that Caesar is not (1 Tim 6:14–16).<sup>15</sup> Jesus' call to give to God what is God's states God's claim to total ownership of us all. The coin was Caesar's because it bore his image; we are God's because we bear His image. Moses wrote: **God created man in His own image, in the image of God He created him; male & female He created them** (Gen 1:27). Jesus' Jewish listeners, with their ancient listening habits, automatically made this connection. We are from God's mint & we are totally His.<sup>16</sup> Someone put it this way: *Obey the government as long as you can, but worship God as long as you live.*

All too often Christians claim, *No King but Christ*, when it comes to paying their taxes but they don't give to God what belongs to Him. Don't be that Christian. God has stamped His image on each of us. We're created with inherent dignity & worth. We're valuable in God's sight. & since we bear the image of God, we rightfully belong to Him. What must we render to God? Everything. Everything we have, everything we are belongs to God. We tend to forget that. We tend to think, *It's my body. It's my money. It's my time. I can use these things the way I want.* The Corinthians were thinking like that & Paul had to write & remind them that it wasn't to be that way. **You are not your own**, he writes, **You have been bought with a price** (1 Cor 6:19-20). You don't own yourself. God owns you. You are His because He is your Creator & you bear His image which shows His ownership. When you look in the mirror, if you're honest, you'll see the image of God in you is marred. But here's the good news: Jesus, whom Col 1:15 says **is the image of the invisible God**, went to the cross as our Substitute & made the payment for our sinful debt. Jesus bore the image of God in creation & He rendered to God everything that belonged to Him. As a result, when our faith is in Jesus we're forgiven of our sin & our image is even now being renewed into the image we were always intended to bear. What this means is that we can say with Paul that **our citizenship**

<sup>15</sup> David E. Garland, *Mark*, The NIV Application Commentary, p 466

<sup>16</sup> R. Kent Hughes, *Mark: Jesus, Servant & Savior*, vol. 2, p 105

is in heaven, from which also we eagerly wait for a Savior, the Lord Jesus Christ; who will transform the body of our humble state into conformity with the body of His glory, by the exertion of the power that He has even to subject all things to Himself (Phil 3:20-21).