



# Life of Christ

A study of the life and teachings of Jesus

## Paying Taxes to Caesar

by Bronson Duke

Watching for their opportunity, the leaders sent spies 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. “Teacher,” they said, “we know that you speak and teach what is right and are not influenced by what others think. You teach the way of God truthfully. Now tell us—is it right for us to pay taxes to Caesar or not?”

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

“Caesar’s,” they replied.

“Well then,” he said, “give to Caesar what belongs to Caesar, and give to God what belongs to God.”

So they failed to trap him by what he said in front of the people. Instead, they were amazed by his answer, and they became silent.—*Luke 20:20-26*

It’s a tale as old as time. You are in a room filled with people, and a familiar aroma begins to fill your nose. What’s that smell? Where did it come from? These are questions you already have the answers to. We find ourselves in a similar situation in the Scripture above. I’ll explain.

At first glance, this is a pretty simple passage. Christ has always seemed to me to be saying, “Pay your taxes and pay your tithes.” But man, there is way more going on here than what’s on the surface. First, when they speak of taxes, they are talking about the annual tribute tax that was owed by every citizen in the Roman Empire. The tribute tax was the primary reason Rome conducted the census that brought Mary and Joseph back to Bethlehem in Luke 2. They wanted to know who owed them the tax.

The amount owed annually was a single denarius, which was the equivalent of one day's wage for most people. It was not a crazy sum of money. But the tax's gravity was not in its sum but its implication: It proved you swore your allegiance to the Emperor. This is a big problem for the Jewish people, as their loyalty was to be to Yahweh and Yahweh alone. By paying the tax, it undermined that part of their belief. To muddy the waters even more, the Sanhedrin (the group of Jewish leaders who sent the spies to trap Jesus) were the very ones who collected the tax for Rome! This is a COMPLEX situation here.

Now here is the trap they have set. On the one hand, if Jesus responds that they shouldn't pay the tax, Rome will execute Him because they have a zero-tolerance policy for treason. On the other hand, if He responds they should pay the tax, He is showing His allegiance to Rome over Yahweh, and He will lose face with the people. The allegiance of the people was the only thing keeping the Jewish people from arresting Him. He is in a pickle and, either way, the religious leaders win. There is a lot of subtlety to the way this whole situation plays out.

Jesus asks them for a denarius (which they certainly would have, as they are the ones collecting the tax!), posing the question, "Whose face is on it?" It most likely would have been Tiberius Caesar and would have read, "Tiberius Caesar, son of the divine Augustus." His response (Luke 20:25) is brilliant:

"Well then," he said, "give to Caesar what belongs to Caesar, and give to God what belongs to God."

All things belong to God! Jesus is harkening back to Genesis 1:26, which states that humans are created in the image of God. Joel Green says it this way,

"The net effect of the reasoning grounded in this form of intertextuality is Jesus' fundamental emphasis on human beings as creatures who not only owe their very being to God but who also experience the fullness of their humanity in relation to God and in obedience to the way of God."

Green goes on to point out that Jesus is not giving the yes/no answer they are looking for when they ask, "Is it right for us to pay taxes to Caesar or not?" But He is making a far deeper point that, while things may well be owed to Caesar, all things are owed to God. Whatever role the Roman Empire might have in God's plan, it must find its primary place in subjection to God's dominion; and, if ever the Empire comes into conflict with the Kingdom, the Kingdom of God must win out.

This brings into sharp focus the fact that the religious leaders are complicit in collecting the very tax they are critical of. And they go quiet, in awe of His answer. Here is what is essentially going on: the Jewish leaders have metaphorically passed gas. The empire of Rome has come into conflict with the Kingdom of God and, by collecting the tax for Rome, they have sided with the empire over the Kingdom of God and it has created quite a stench. And even crazier, it appears they have gone nose blind to their offense! They are trying to trap Jesus in an area they are not clean in. In an attempt to discredit Jesus, they have themselves been caught in what is biblically defined as hypocrisy. But the age-old adage rings true: He who first smelt it actually dealt it.

I wonder if you have ever found yourself in a similar situation? Maybe you've been frustrated with a friend in an area of sin that you yourself struggle with, but just not in the same way. Maybe you've even found yourself in opposition to the work of God either through judgement on another or through aligning yourself with the way of the world as opposed to the way of the Kingdom. Take some time to search your heart and repent.

When the rule of God comes into conflict with the way the world wants us to do things, what is our response? I wonder if there are times when our allegiance to our country comes into conflict with our allegiance to the ways of God? Or if our loyalty to our company, to the bottom line, could come into conflict with God's ways?

**Question** Could there be a situation in your life where you are holding someone else to a standard that you yourself are breaking? What areas in your life could you be tempted to give your primary allegiance to something else other than to God?

**Family Chat** What does this statement mean: "Give to God that which is God's: our love and our obedience"? Discuss as family what this practically looks like.

**Take Action** Write down each time this week you sense God prompting you to obey Him. Journal about your experiences and talk to your accountability partner about the outcomes—when you got it right, and maybe when you missed the mark.