

**Valley Bible Church**  
**Sermon Notes for October 8, 2017**

**The Tax Trap**  
**Mark 12:13-17**

I. The test (12:13-14)

A. The team (12:13)

*13 And they sent to him some of the Pharisees and some of the Herodians, to trap him in his talk.*

- “They sent” implies that the chief priests, scribes and elders sent more religious elite against Jesus
  - Mark 11:27 “And they came again to Jerusalem. And as he was walking in the temple, the chief priests and the scribes and the elders came to him,”
  - Chief priests, scribes, elders, Pharisees and Herodians all have a common enemy in Jesus
- The concept of Pharisees and Herodians together is odd
  - Pharisees were the religious separatists
    - Prided themselves on radically upholding the Law
    - Anticipated Messiah who would physically conquer and reign
  - Herodians were political party
    - Empowered by Romans
    - Primarily ruled in Galilee
  - This was the Puritans and the Politicians (Roman puppets) coming together
    - The Pharisees and the Herodians were not exactly on the same team
  - Last saw them begin to plot together for Jesus’ destruction in Mark 3:6
    - Mark 3:6 “The Pharisees went out and immediately held counsel with the Herodians against him, how to destroy him.”
    - Could this moment be the culmination of their planning and plotting since Jesus’ Galilean ministry?
- “Trap” or “catch” him reveals their obvious intention
  - These were not random exchanges with Jesus

- These dialogues and discussions did not care to give Jesus the benefit of the doubt
- All these interactions, including this one, were malicious attempts to make Jesus look bad
- Again, they are trying to publicly humiliate Jesus with concrete words that He speaks

B. The tribute (12:14)

*14 And they came and said to him, “Teacher, we know that you are true and do not care about anyone’s opinion. For you are not swayed by appearances, but truly teach the way of God.*

- They call Him, “Teacher” (Διδάσκαλε)
  - Interesting that the Pharisees and Herodians are calling Jesus, their enemy, “teacher”
- They proceed to give Jesus a fourfold compliment
  - Jesus is truthful
  - Jesus does not care about anyone’s opinion
  - Jesus is not swayed by appearances
  - Jesus teaches truth
- They say that they know that He is true, but do they actually mean this?
  - If they sincerely knew that Jesus was true, their lives and attitudes toward Jesus would probably look different
- Seems like they’re trying to flatter Jesus for not accepting flattery
- The Pharisees were used to people fearing them
  - John 12:42-43 “42 Nevertheless, many even of the authorities believed in him, but for fear of the Pharisees they did not confess it, so that they would not be put out of the synagogue; 43 for they loved the glory that comes from man more than the glory that comes from God.”
- Pharisees and Herodians actually state that Jesus teaches the way of God in truth
  - This whole statement is riddled with suspicion and deception
  - Again, the Pharisees and Herodians did not actually believe this because if they did, then they would be living quite differently
  - “The statement by Jesus’ interlocutors is doubly ironic. First, they praise Jesus for his integrity while they themselves are being hypocritical and insincere. Second, with this ‘false’ flattery they end up making a profoundly true statement about his teaching and character. He is everything they say he is.” (Strauss, 524)

- After the insincere build up of Jesus, they ask their trick question

C. The trap (12:14)

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

- Previous uses of “lawful” in Mark:
  - Debates on what was lawful to do on the Sabbath (2:24, 26; 3:4)
  - JB confronting Herod on sexual immorality (6:18)
  - Challenge regarding divorce (10:2)
  - Thus, “lawful” appears to refer to being in line with the Law of Moses
- “Judea became a Roman province in a.d. 6 after the failed tenure of Herod Archelaus as tetrarch. A census was then taken, from which the Romans levied a head tax, a tax distinct from the one on property and from customs on articles. Its establishment provoked Judas of Galilee to lead a revolt because it placed God’s own land at the service of foreigners (Acts 5:37). The question asked of Jesus is loaded because it raises the issue of fidelity to the God of Israel. Can one pay taxes to Caesar and still give allegiance to the God of Israel? Are people traitors to God for supporting Caesar’s hegemony over the land?” (Garland, 461-62)
  - Why was this a trick question?
    - Did paying taxes to Caesar potentially indicate serving another God or King?
    - Luke 20:20 “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.”
      - It appears that these Pharisees believed that Jesus would respond in the negative, saying that Jews should not pay taxes to Caesar
      - Then, the stance that Jesus took would allow for the Jews to turn Him over to the Romans to be dealt with
    - “The questioners think that they have caught Jesus in a trap. If he says yes he loses favor with the many Jews who resent Roman occupation. If he says no he is exposed as a rebel against Rome.” (Donahue and Harrington, 345-46)
    - “Furthermore, a yes answer will also throw into question whether he is really the Christ since the Messiah was

expected to depose those who tyrannized God's people and to enforce justice." (Garland, 462)

## II. The truth (12:15-17)

### A. The transparency (12:15)

*15 But, knowing their hypocrisy, he said to them, "Why put me to the test? Bring me a denarius and let me look at it."*

- Jesus was well aware of their hypocrisy
  - Matthew 23:28 "So you also outwardly appear righteous to others, but within you are full of hypocrisy and lawlessness."
  - He saw right through their external attempt at sincerity
- Jesus calls them out for "testing" Him rather than actually asking Him an honest question like they appear to be demonstrating to everyone watching
  - He appears to reveal their true motives in even talking to Jesus in the first place
- Nonetheless, Jesus proceeds to answer their trick question
- Jesus asks them to bring Him a denarius to look at
  - "A denarius was a silver coin stamped with the image of the emperor and worth approximately one day's wage for a laborer." (NET Bible Notes)
  - Denarius = Day's wage for a laborer
    - Matthew 20:2 "After agreeing with the laborers for a denarius a day, he sent them into his vineyard."

### B. The token (12:16)

*16 And they brought one. And he said to them, "Whose likeness and inscription is this?" They said to him, "Caesar's."*

- After Jesus' request, they finally brought Him a denarius
- Jesus asked an obvious question about the denarius
  - Whose likeness/image and inscription is on the denarius?
  - The obvious answer to Jesus' question is, Caesar
  - The title, "Caesar" is like "emperor" or "king"
  - The Caesar of that time was Tiberius
- Inscription on denarius
  - "Tiberius Caesar Augustus, the son of the Divine Augustus,"
  - On the reverse said, "Chief Priest."

- Jesus establishes a fundamental and obvious truth: The Jewish people were living under the authority of the Roman Empire
- The Jewish people were operating in the economic system of the Romans
- Jesus then makes the conclusion after this object lesson

C. The takeaway (12:17)

*17 Jesus 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.*

- Jesus responds in a way that they were not ready to hear
- They thought they gave Jesus an “either/or” question that He had to answer
- To their surprise, Jesus answered in a “both and” sort of fashion
  - This allowed Jesus to avoid their trap
  - Jesus did not have to pick between honoring God or Caesar
- Submission and obedience to God includes submission and obedience to one’s own government
  - The Old Testament teaches that God is responsible for the rise and fall of nations, including their governing kings and leaders (Daniel 2:36-45; Proverbs 21:1; Isaiah 40:15)
  - 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. 2 Therefore whoever resists the authorities resists what God has appointed, and those who resist will incur judgment. 3 For 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, 4 for 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. 5 Therefore one must be in subjection, not only to avoid God’s wrath but also for the sake of conscience. 6 For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing. 7 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.”
    - Government gets their authority from God
    - Government is appointed by God

- 1 Peter 2:13-17 “Be subject for the Lord’s sake to every human institution, whether it be to the emperor as supreme, 14 or to governors as sent by him to punish those who do evil and to praise those who do good. 15 For this is the will of God, that by doing good you should put to silence the ignorance of foolish people. 16 Live as people who are free, not using your freedom as a cover-up for evil, but living as servants of God. 17 Honor everyone. Love the brotherhood. Fear God. Honor the emperor.”
- 1 Timothy 2:1-4 “First of all, then, I urge that supplications, prayers, intercessions, and thanksgivings be made for all people, 2 for kings and all who are in high positions, that we may lead a peaceful and quiet life, godly and dignified in every way. 3 This is good, and it is pleasing in the sight of God our Savior, 4 who desires all people to be saved and to come to the knowledge of the truth.”
- Jesus affirms that Jews living in Israel under Roman control must respectfully pay their taxes to Caesar
- However, Jesus also maintains that this position on paying taxes does not imply that people are to stop giving to Yahweh as outlined in the Law of Moses
- This response left Jesus’ opponents marveling at Him
  - Again, Jesus answered and taught with true authority