

Sermon
Lanier Christian Church
March 21, 2010

"Giving – Taxes and God" Luke 20:20-26

Someone once said, "While there are just two certainties in life: death and taxes, at least death doesn't get worse every time Congress is in session!"

A man was strolling in a park one day enjoying the beautiful weather. Suddenly, he was attracted by the screams of a woman kneeling in front of a child. The man quickly found out that the boy had swallowed a coin. Seizing the child by the heels, the man held him up, gave him a few shakes, and a quarter dropped to the sidewalk. "Oh, thank you sir!" cried the woman. "You seemed to know just how to get it out of him. Are you a doctor?" "No, ma'am," replied the man. "I'm with the Internal Revenue Service."

Having to pay taxes has never been popular. Taxes are not a voluntary contribution. To fail to pay one's taxes, or to pay less than one should is a sure way to get the attention of the government, and to discover just how strongly they feel about our payment of taxes. The payment of taxes makes sense in a very real way: for governments do not run without money, tax money. Paying taxes then shows our acknowledgment of the government's right to rule over us, and of our submission to its authority.

You know the saying, "politics makes strange bedfellows." Well, that is certainly the case in Luke 20. Jesus had answered the challenge of the Jewish leadership about his authority to cleanse the temple and teach in the temple (v. 2), first with an embarrassing question concerning where John the Baptist got his authority (v. 3) and then with a parable (vv. 9-16). According to verse nineteen they were so infuriated that they would have arrested Jesus on the spot but they were afraid the people might riot. They decided then and there to trap Jesus somehow into condemning himself with his own words. Verse twenty reveals, "Keeping a close watch on him, they sent spies, who pretended to be honest. They hoped to catch Jesus in

something he said so that they might hand him over to the power and authority of the governor."

The religious leadership of Israel formed a conspiracy against Jesus. According to Mark 12:13 it was the Herodians and the Pharisees who formed a coalition. There could hardly be a more unlikely partnership. "The Pharisees represented cautious resistance to Rome, the Herodians wholesale accommodation. But they were cemented together by their mutual hatred for Jesus. The Pharisees hated him because he was disrupting their religious agenda, the Herodians because he threatened their political arrangements" [R. Kent Hughes. Luke: That You Might Know. Vol II. (Wheaton:Illinois, Crossway Books, 1998) pp. 263.]

It would be like the Ku Klux Klan and the NAACP working together for the same cause! In verse twenty-one we read, "So the spies questioned Him: "Teacher, we know that You speak and teach what is right, and that you do not show partiality, but teach the way of God in accordance with the truth."

When they came to Him, they came with a deceitful flattery. What a bunch of hypocrites! They no more believed that Jesus "taught the way of God in truth" than they believed that cows could jump over the moon. After these spies thought they had laid the ground work with fake flattery, they posed their question in verse twenty-two, "Is it right for us to pay taxes to Caesar or not?"

You think you dread April 15th each year...well the Jewish people were burdened with taxes. There were three basic types of taxes in Israel at this time; (1) a land tax (1/10th of all grains or 1/5th of all fruit or wine);(2) a custom tax (collected at ports and city gates - rates were 2 to 5% of the value of the goods) and; (3) a poll or tribute tax - (paid by everyone between the ages of 14-65, when a census was taken - just for the privilege of being alive). [Life Application Bible Commentary. Luke.]

(Don't tell the U.S. government about that last one - they could get ideas.)

Some have speculated that Roman taxes totaled over 1/3 of a person's income. The question asked of Jesus that day reflected how unpopular taxation was. Jesus was in a Catch 22 position.

If on the one hand he said: Don't pay your taxes to Caesar, the Jewish officials would have brought him to the Roman Governor for sedition...for being a troublemaker and inciting people to break the law.

If on the other hand he said Pay your taxes to Caesar, he would lose his popular support with the everyday Jewish citizen, because the Romans were the occupying force and hated by the general population.

It was a case of ... heads I win, tails you lose. However with his answer, Jesus made the coin balance on its side. It was an answer of pure genius.

In this passage Jesus teaches some challenging but important truths.

1. First, Jesus Taught that Christians have an obligation to their government.

Jesus was not fooled by these spies or taken in by their flattery. Verse twenty-three, "He saw through their duplicity and said to them, (24) Show Me a denarius. Whose portrait and inscription are on it?" "Caesar's," they replied."

Jesus asked these religious leaders for a coin, but he specifically asked them for a Denarius. The Denarius was a small silver coin that had the value of one day's wages. The reason that Jesus asks for the Denarius is more evident in Matthew's account (22:19), "Show me the coin used for paying the tax."

You can almost see one of the men without thinking reach into his robe and pull out one of these little silver coins. I think there is a touch of humor in this. He first of all embarrassed his challengers in that.... it is they, not he (Jesus) who are carrying the offensive coin. In using the coinage they had in a way accepted Caesar's rule.

He then asked them. Who owns this coin? Who gives value to it? Who did you get it from? Who's image is on this coin? The answer of course was Caesar. And then Jesus said in verse twenty-five, "Then give to Caesar what is Caesar's, and to God what is God's." Jesus tells them, "This is really not that complicated, give back to the one you got it from. It's not yours. It was provided for your use, but it really belongs to Caesar. So give it back. It's that simple." What a great answer...but at the same time, what a challenging command!

I think that Jesus is also recognizing something important here. These Jews benefited from Roman rule, they used the famous Roman roads, and the peace and security that came with it, along with the Roman army. Jesus is saying that those who enjoy the government's benefits should pay taxes to the government.

What do we owe our government? Is there an obligation there? Jesus says there is!

A Christian's civic duties can be wrapped up into three things.

A. Pay - God calls on us as Christians to be good citizens. We need to pay our taxes, we enjoy the benefits of government services, we should pay our share.

B. Pray (1 Tim 2:1-2) "I urge, then, first of all, that requests, prayers, intercession and thanksgiving be made for everyone- for kings and all those in authority, that we may live peaceful and quiet lives in all godliness and holiness."

So we are to pray for our government officials and their authority over us, that they have wisdom to do the right thing.

C. Obey. In Romans 13:1-7, Paul expands on the words of Jesus. This teaching is so important that it has helped to shape the world as we know it today. Paul sets out the general principle in verse one of Romans 13 when he says, "Everyone must submit himself to the governing authorities, for there is no authority except that which God has established. The authorities that exist have been established by God." In these verses Paul tells us that we are to submit to human government, even pagan governments like the Roman empire at the

time, so long as they do not try to cause us to violate the Word of God. God has placed governments on the earth to restrain sin until He comes. We are to obey government, not as an enemy of God, but as the agent of God.

We are to be law-abiding, never cheat on our taxes, show respect to government officials, participate in elections and pray for those who rule over us. We are to give to Caesar what is Caesar's. Our faith should make us better citizens, not worse ones.

But, there is an important exception!

It is one thing for government to require men to owe them taxes, but it is quite another thing when governments think that they have the right to own people. This right belongs only to God. The coin has the government's image stamped on it; man has God's image created in him.

2. Secondly, Jesus taught that Christians have an obligation to God .

Just as the denarius was Caesar's coinage, Man is God's coinage. The coin belonged to Caesar because it bore his image, and we are God's because we bear his image. Genesis 1:27 says, "So God created man in his own image, in the image of God he created him: male and female he created them."

Because we bear His image we then owe God what belongs to him; our lives and our service and loyalty. The Greek word for image here is (eikon) it is the same word used in the Greek translation of the Old Testament (Septuagint) when it translates the verse from Genesis that I just read to you telling the story of how God created man in His own image. We are literally the eikon of God.

Look once again at what Jesus said in verse twenty-five, "Then give to Caesar what is Caesar's and to God what is God's"

What do you have today that belongs to God? Are you holding on to your time? Do you really think it's yours? Perhaps God is saying to you today, "I want time with you. I want to know you personally, I want to know you better." Maybe he's saying "I want a deeper

relationship with you." Perhaps God is calling you to make a commitment to faithfully block out time for Him daily.

Do you pay your tax to the government? Probably so. Do you give your offerings to the Lord? Well, that's another matter. Are you robbing God? That's what Malachi the prophet calls it "Will a man rob God? Yet you rob me.

"But you ask, 'How do we rob you?'

"In tithes and offerings. (Malachi 3:8).

God cannot bless those who are stealing from Him. Perhaps He is speaking to your heart today, calling you to give up what doesn't belong to you, but belongs to Him. He only does so in order to bless you.

Perhaps you're holding on to the talents and abilities God has given you. Perhaps you're sitting back, unwilling to really get involved, unwilling to really commit to participate fully in the life of the church. Perhaps the Lord is speaking to you today to get involved, to get committed, to report for duty. If God is speaking to you about what you owe Him, be obedient today. Bring your account up to date. It is our duty to do so.

For God there is only one image He's concerned about, and that's you and me. The emperor may have his coins, but God has us. And we know that regardless of whose image is on the coin temporarily, even the coin ultimately belongs to God. What we do with the coin, therefore, is not governed by the emperor or king, or president alone, but by God. Whether we pay taxes or not does not depend on our relationship with the emperor, but on our relationship with God.

Conclusion:

Much harm has been done by people who have tried to divide life into two parts...the sacred or spiritual part about which God truly cares, and the secular or worldly part about which God doesn't care as much. The truth is: Christians are dual citizens of heaven and earth....

We are responsible to live our our faith in the secular and the sacred, but our foremost responsibility is to "Give to...God what is God's." It is His image we bear.

Christians have two citizenships. We are citizens of this world, and because of this we owe the earthly powers the things that belong to them.

But, if we are Christians, if we have been born from above or born of God or born again--we are also citizens of Heaven....and as citizens of Heaven, we owe God what belongs to God.

Several years ago, a man sought to establish the kingdom of Heaven in Oregon.

He was put in jail twice for issuing his own license plates with the word HEAVEN embossed on the plate.

He also owed the state some \$10,000 in property taxes.

This man maintained that the kingdom of heaven is not of this world....

....that it is impossible to serve both God and the state.

He and his 200 followers renounced their worldly identities and began to function only as citizens of Heaven, insisting that Jesus did not pay taxes.

He went on to claim that the state is the anti-Christ, and that the courts are the dens of Satan.

He taught that the black robes of the judges indicate that they are henchmen from hell—conducting Satanic rituals.

He urged his followers to become 'unyoked' from the governments of this world...

...to throw away state-issued drivers' licenses and Social Security cards...

...to cancel car insurance...bank accounts and so forth.

This man's argument is essentially the same as the argument of the Pharisees and the religious zealots of Jesus' day. You can't be faithful to both government and God. But Jesus says you can!

And while governmental authority is divinely ordained, it is also a limited authority.

Peter summed it up for us in Acts 5:29 "We must obey God rather than men!" The government should not demand of us to do something immoral or unethical. It is limited authority. We must keep our government accountable to God. Government leaders must know that the Almighty is over all governments of this earth.

God is first in everything we are. As Paul said: Our citizenship is in heaven. Ultimately that's where we'll spend our lives, but for now, we must support the governments that God has ordained and pay to Caesar what is due him, but most importantly give God what is due Him!

Some Christians oppose government unnecessarily and unbiblically, using God as their reason for rebellion and disobedience. Others seem to view government as the solution to all our earthly (and spiritual) problems. Some think that we can establish a righteous government on the earth and clean it up so much that Jesus will return again to a world of peace and harmony. My friend, only Jesus can clean up this mess! It is only after He comes again that a truly righteous government will exist, a truly perfect harmony with all people, and a community with no crime, no injustice, no corruption, no greed. It's called heaven. Let us keep government in perspective. It is not the enemy of God, but God's agent. It's temporary. God is eternal.

D.L. Moody was once reprimanded by an overly pious Christian, when Moody told the man he was on his way to the polls to vote. This pharisaical believer said, "Mr. Moody, do you not know that your citizenship is in heaven?" The ever practical evangelist replied, "Yes, I know that, but remember that I own property in Cook County (Chicago)."

I find it very interesting that the religious leaders of Israel could not find a religious solution to the problem of Jesus. Jesus was not the problem, but the solution, and yet they failed to see it, or to accept it even if they did understand that He was the Messiah.

Verse twenty-six gives us how this confrontation ended, "But they were unable to trap him in what he had said there in public. And astonished by his answer, they became silent."

How often we depend more on politics than we do on the power of God to solve our problems. Let us look to God and not to men for the establishment of righteousness on the earth.

Let's remind ourselves that the gospel is our Lord's "Declaration of Independence." It is only by faith in His death on the cross that we can be truly free. He is the Truth that sets men free. May you experience that freedom today.

For the believer Jesus' words suggests two important questions. Whose image do we bear? The answer is self-evident: the image of God. The second question is the critical one, "Have we given to God, what is God's?" The Father wants us. We must give to God what is God's! We must give Him our lives.