

AM Mark 12:1-34 The Tax-payer's Dilemma

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[0 : 00] Chapter 12, verses 1 to 34. Mark, chapter 12. And Jesus began to speak to them in parables.

A man planted a vineyard and put a fence around it and dug a pit for the winepress and built a tower and leased it to tenants and went into another country.

When the season came, he sent a servant to the tenants to get from them some of the fruit of the vineyard. And they took him and beat him and sent him away empty-handed.

Again he sent to them another servant and they struck him in the head and treated him shamefully. And he sent another and him they killed. And so with many others, some they beat and some they killed, he had still one other, a beloved son.

Finally he sent him to them saying, they will respect my son. But those tenants said to one another, this is the heir, come let us kill him and the inheritance will be ours.

[1 : 11] And they took him and killed him and threw him out of the vineyard. What will the owner of the vineyard do? He will come and destroy the tenants and give the vineyard to others.

Have you not read this scripture? The stone that the builders rejected has become the cornerstone. This was the Lord's doing and it is marvellous in our eyes.

And they were seeking to arrest him but feared the people for they perceived that he had told the parable against them.

So they left him and went away. And they sent to him some of the Pharisees and some of the Herodians to trap him in his talk.

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 word of God.

[2 : 14] Is it lawful to pay taxes to Caesar or not? Should we pay them or should we not? But knowing their hypocrisy, he said to them, Why put me to the test?

Bring me a denarius and let me look at it. And they brought one. And he said to them, Whose likeness and inscription is this?

They said to him, Caesar's. Jesus said to them, Render to Caesar the things that are Caesar's. And to God the things that are God's.

And they marvelled at him. And Sadducees came to him who say that there is no resurrection. And they asked him a question saying, Teacher, Moses wrote for us that if a man's brother dies and leaves a wife, but leaves no child, the man must take the widow and raise up offspring for his brother.

There were seven brothers. The first took a wife, and when he died left no offspring. And the second took her and died, leaving no offspring. And the third likewise. And the seven left no offspring.

[3 : 24] Last of all, the woman died also. In the resurrection, when they rise again, whose wife will she be? For the seven had her as wife. Jesus said to them, Is this not the reason you are wrong?

Because you know neither the scriptures nor the power of God. For when they rise from the dead, they neither marry nor are given in marriage, but are like angels in heaven.

And as for the dead being raised, have you not read in the book of Moses, in the passage about the bush, how God spoke to him saying, I am the God of Abraham, and the God of Isaac, and the God of Jacob.

He is not God of the dead, but of the living. You are quite wrong. And one of the scribes came up and heard them disputing with one another.

And seeing that he answered them well, asked him, Which commandment is the most important of all? And Jesus answered, The most important is, Hear, O Israel, The Lord our God, the Lord is one.

[4 : 36] And you shall love the Lord your God with all your heart, and with all your soul, and with all your mind, and with all your strength. And the second is this, You shall love your neighbor as yourself.

There is no other commandment greater than these. And the scribe said to him, You are right, teacher. You have truly said that he is one, and there is no other besides him.

And to love him with all the heart, and with all the understanding, and with all the strength, and to love one's neighbor as oneself, is much more than all whole burnt offerings and sacrifices.

And when Jesus saw that he answered wisely, he said to him, You are not far from the kingdom of God.

And after that, no one dared to ask him any more questions. May God add a blessing to this reading of his word. The Lord Jesus is asking those questions of his again.

[5 : 46] 307 questions in all in the first five books of the New Testament. And in Mark's account that we've just read, of this imperial tax test case, as we might call it, he asks three questions, of those apparently making their tax inquiry.

The first is, Why are you trying to trap me? Secondly, Whose image is this? And thirdly, Whose inscription? There are very specific questions, asked of agents of the evil one.

But we've got a lot to learn from this encounter too. So let's look at the tax, look at the coin, look at the questioners, that their attitude. We'll look at the Lord Jesus and his answer.

And we'll look at the reaction to the encounter. What sort of press did it get? But first, let's put the account into its proper context.

This conversation, come challenge, occurred in the last week of Jesus' earthly ministry. The triumphal procession of Jesus, sitting on the colt, the donkey, walking over the palm and cloak strewn road, into Jerusalem, has already happened.

[7 : 06] The cross, lies a few days ahead. Jesus does not stay overnight, in Jerusalem on those days, but each day, he spends in and around the temple courts.

Then each evening, he and the disciples, return to Bethany, and the Mount of Olives. And then they travel back in, the following morning. They commute.

Jesus finds a fig tree, along that way into Jerusalem. A fig tree without fruit, flattering to deceive. A metaphor for the religious Jews.

And he curses that tree. The only time he's recorded as cursing anything. And how this should make us tremble, and examine ourselves, and examine ourselves, that we would not be following the Pharisees' hypocritical example, and practice.

How their behavior and attitudes sickened and angered our Lord. So Jesus comes to the temple, and not for the first time in his ministry, he launches an attack, straight at the corrupt heart of Jewish religiosity.

- [8 : 19] The temple market, the buying and selling of animals and birds, the money changing, the religious Jewish traders, turning a good personal profit.
- And Jesus causes unparalleled disruption, overturning the tables, chasing out the animals. Now the Jews are outraged at this challenge to their authority, to do as they wish in their temple courts.
- And so they question his authority. But as is often the case with fallen humanity, it is the Jews' love of money, which prompts their extreme hostility to the Lord Jesus.
- Because Jesus' holy zeal is interrupting their cash flow. This man must be killed. That's the long and the short of it. He must be done away with.
- They get their way within the week. Just as Jesus had three times predicted to his disciples would happen.
- [9 : 30] But to get their way, the religious establishment needed some evidence of wrongdoing on Jesus' part. They needed a club of some sort with which to beat our Lord.
- And because he was sinless and pure, that made a major problem for them. Because they couldn't with honesty or integrity find fault with him.
- Even as Pilate, during his trial, could find no fault with Jesus. And so they had to resort to wickedness, to try to fabricate fault.
- And they were all at it. Our chapter describes the following list of perpetrators. Chief priests, teachers of the law, elders, Sadducees, Pharisees, Herodians.
- They all had a go at Jesus in chapters 11 and 12. In Mark 11, we've got the chief priests, teachers of the law. We used to call them scribes, didn't we? And the elders trying to undermine the authority which Jesus clearly had.
- [10 : 35] And which he'd had for three years, which had impressed itself on all those who heard him speak and preach. If we think back to Matthew 7, at the end of the Sermon on the Mount, it says in verse 28 and 29, when Jesus had finished saying these things, the crowds were amazed at his teaching because he taught as one who had authority and not as their teachers of the law.
- This authority was what these religious leaders attacked. But then we find their own authorities are further undermined as Jesus counters them with a question about the authority of John the Baptist.
- A question they choose not to answer because their own feelings which were so hostile to John were such that the crowd would have turned against them for expressing them.
- So cowardly, they found themselves unable to answer Jesus' question. Now as chapter 12 begins, Jesus in full public gaze goes on to tell the parable of the tenants that we read.
- And we understand that this highlights the hostility to God's servants, priests, prophets, leaders and kings that the people of Israel had shown from the Exodus onwards.
- [12 : 00] Spearheaded by the religious leaders. Those testing Jesus didn't seem to completely get the parable. Their minds were closed and hostile.
- But whatever the parable meant, they knew it had been spoken against them. They wanted to arrest Jesus then and there. But, again, their cowardice showed.
- Because they were afraid of the people, it says. So, plan A failed. Plan B we'll come to in a minute. But plan C in verses 18 to 27 of chapter 12 shows the Sadducees trying to mock Jesus and thereby undermine him by asking ignorant, ill-informed questions fueled by their own prejudice about the resurrection.
- And Jesus puts them to flight by opening God's word to refute their foolishness and their malignity. They were the ones who looked foolish, not Jesus.

But today's focus concerns plan B in verses 13 to 17. And here we have an unholy alliance of Pharisees and Herodians trying to trap Jesus with a trick question.

[13 : 19] They came with apparent innocence that they were wolves in sheep's clothing. And they tried to ingratiate themselves with Jesus by flattery, something he saw through instantly.

Remember, John 2.25 tells us, Jesus did not need any testimony about mankind for he knew what was in each person.

That applies to us as well. The funny thing was that the Pharisees and Herodians were sworn enemies. Yet such was the devil's urge to undermine the Lord Jesus that he managed to forge an evil alliance between these two groups.

You see, the Herodians were a party of people not really quite a political or religious party, but a bit in between.

I suppose monarchists, really. They supported the Herodian dynasty and Herod Antipas at that particular time. But their support was based on naked financial self-interest.

[14 : 25] They weren't interested remotely in the laws of Moses or in religious matters, but they were strong supporters of the Roman taxation system because they were better off because of it.

The Pharisees, on the other hand, were vehemently opposed to the taxation system because they felt it validated in some way the loss of God-given independence of Israel to the hands of Rome.

And of course, their human embellishments of the law of Moses, their long list of man-made rules and their lording it over their fellow Jews as a result was what made them.

tick financially. Toxic bedfellows. If ever there was an evil coalition, this was it, from opposite ends of the political spectrum, united in their hatred of goodness, of Jesus, united in their ultimate love of money and their own wealth creation at the expense of their fellow Jews.

And of course, we've got a lesson to learn here ourselves. When we hear nowadays of the coming together of political minds and the suppression of more extreme objectives for the sake of unity, so-called, we may think that peace at all costs is a good idea.

[15 : 54] But we should consider that the devil can and does propagate coalitions of evil to do most harm. Think of North Korea and Russia, Iran and the Houthis of Yemen.

But maybe, just maybe, we should ponder afresh coalitions much nearer home as well. So, we have coming to Jesus, allegedly looking for his tax advice, two apparent polar opposites on the taxation issue, looking for him to provide an answer which either would blacken him in the eyes of the ordinary people by supporting the taxes, or alternatively paint him as a renegade, a rebel in the eyes of the Roman authorities if he supported tax evasion.

But the Pharisees and the Herodians had one more thing in common. They had a common master. They had been brought together by the chief priests, teachers of the law and elders in the execution of this plot.

Verse 13 begins later. They sent some of the Pharisees and Herodians to Jesus. What evil flattery. Teacher, we know you are a man of integrity.

You aren't swayed by others because you pay no attention to who they are. But you teach the way of God in accordance with the truth. Flattery, smarm, insincerity from start to finish.

[17 : 20] But actually, though they did not believe a word of what they were saying, what these Pharisees and Herodians colluded to say was actually true.

Jesus, unlike them, was a man of integrity. Never before or since or ever will be a man of greater integrity. He isn't swayed by others.

He is truth itself. He doesn't pay heed to worldly status or rank, but he rejoices in the truth. And that is what is consolidated in his teaching the way of God.

What they said about Jesus was true, even if they didn't mean what they said one little bit. But here's the crutch question. Is it right to pay the imperial tax to Caesar or not?

Should we pay or shouldn't we? The question's now out there. The main gambit of their scheme is open for all to see and hear. Well, Jesus, what do you think?

[18 : 29] Well, what tax are we talking about? Actually, the tax we're talking about is the imperial tax. Now, from what I read about the Roman taxation system, it was, to put it mildly, a bit complex, a bit like our own.

The monies raised were used to fund the military, fund public works, establish trade networks, fund the public purse. And early on in the Roman Empire, before Julius Caesar's time, taxation fell most heavily on the wealthy citizens of Rome and its environs.

But with the expansion of the empire up to and including the time of Augustus, the time when Jesus was born, there had been so many states and countries conquered by Rome that the burden of taxation fell mainly now on these vassal states, Israel or Judea, amongst them.

It was, in a way, an emblem of their servility and loss of independence. And the reason, of course, that Augustus held the census of Israel that prompted every man to return to his own home, including Joseph to Nazareth, Joseph from Nazareth to Bethlehem just before Jesus' birth, was so that heads could be counted, so that a poll tax could be efficiently enforced.

The word poll, of course, pops up in our day, meaning simply a head, a head count in the polling station, the polling booth. We actually had birds visiting our garden not so long since, red poles, wee red-headed brown things.

[20 : 09] And likewise, the poll tax, which was as well loved in Palestine as it was in the UK in recent decades, not. So, Jewish heads were counted, taxes were enforced, and from AD 6 onwards, taxes were paid directly into the Roman Emperor's treasury via the good offices of the universally hated tax collectors, one of whom, Matthew, was a disciple of the very Jesus of whom the tax question was being asked.

Now, there were many in Israel who didn't want to recognise Rome's authority over Israel as being legitimate, and there were some patriots by their way of it who refused to pay the taxes at all.

The zealots were among that number. And remember, in Luke 6, we have numbered among Jesus' disciples, Simon, who was known as the zealot.

So, the tax issue was alive and well among even the disciples. And we have to wonder whether Matthew and Simon the zealot ever debated the taxation issues.

Day-to-day politics applied to them too. They didn't live in some sort of isolated state, some religious bubble. These were real people living in difficult times, dealing with difficult issues like their taxes, just as we do nowadays.

[21 : 40] And then, as now most people, paid their taxes, even if they did it grudgingly. Because what rankled wasn't the money so much as paying the money to the Roman oppressor. There were three main taxes.

The ground tax, which was 10% of all the grain and 20% of all the wine and fruit that they produced. Then there was the income tax, which was 1% of a man's income.

That was true today. Though, once everything was weighed up, the overall taxation burden wasn't hugely different from now. But the third main tax was the poll tax.

And that was paid by men aged 12 to 65 and women aged 14 to 65, 1 denarius a year. That's the equivalent of a day's wages for a labourer.

But it was levied irrespective of your age, wealth, or employment status. Now the issue here is not whether we should pay taxes at all.

[22 : 46] It's quite clear from Romans 13 that followers of the Lord Jesus should be model citizens. We should pay our taxes without demur. No tax evasion for us.

Romans 13, 6 and 7. This is also why you pay taxes for the authorities are God's servants who give their full time to governing.

Whatever these authorities might themselves think or however lacking in insight or downright rebellious they might be. Give to everyone what you owe them. If you owe taxes, pay taxes.

If revenue, then revenue. If respect, then respect. If honour, then honour. honour. So the question here is not regarding tax paying in general but the imperial tax in particular and to Caesar in particular.

Jesus, should we or shouldn't we pay it? But Jesus knew their hypocrisy. Wonderful Greek word hypocrisy that derives from this stage playing a part, wearing a mask if you like, behaving in a way that says one thing while your heart says and thinks another.

[23 : 53] Jesus saw right through Pharisees and Herodian alike, why are you trying to trap me? Bring me a denarius and let me look at it.

That first question about why you're trying to trap me is almost rhetorical. But it has a ready, cold, evil reply if they had been willing to reply honestly.

So we can get evidence of wrongdoing so we can arrest you and so we can kill you, Nazareth man. Now you can just imagine the scrabbling around in the folds of the cloaks to find one of these coins.

Jesus certainly didn't have one. The Pharisees with their particular bias were unlikely to be carrying one as loose change. Maybe they did have some but they were embarrassed to produce one.

It probably came from a Herodian hand or purse and you can just imagine Jesus lifting the coin, holding it up to the light and examining it.

[25 : 00] Whose image is this and whose inscription? But on these coins as we were saying earlier there was the image, the effigy of Caesar and this to a first century Jew was in itself breaking the second commandment of the first table of the law of Moses.

Exodus 20 verse 4 You shall not make for yourself an image in the form of anything in heaven above or on the earth beneath or in the waters below. What we might call a blanket ban.

But here was Tiberius Caesar having his own image stamped on his coins. Lawbreaker! Tiberius of course had taken over from his stepfather Augustus in 14 AD and ruled till 37 AD.

More than that and worse than that was what Jesus highlighted in the inscription. Looking at this around Tiberius' head was the abbreviation for Tiberius Caesar son of the divine Augustus.

A heinous blasphemy. The old Roman emperors had elevated themselves to the status of God to divinity thereby breaking number one on the first table of the Mosaic law.

[26 : 21] And on the back of the coin the blasphemy was compounded by that title Pontifex Maximus elevating Caesar as the high priest of the empire.

Yet here was the great high priest the one and only our high priest Jesus who presented himself as the supreme once and for all sacrifice for our sins holding this man's coin this imposter to divinity and to priesthood holding this man's coin in his hands which were soon to be pierced through with Roman nails hammered into the cross piece of the cross.

As Jesus looks at this coin and he turns it round in his hand you can almost hear the Pharisees and Herodians collectively holding their breath is this it? Have they caught him at last? Let's see him get out of this one.

You can just sense their evil stare at Jesus waiting for the first wrong step as he replies but Jesus' reply shows quite marvellous wisdom and meekness and depth of character and goodness render unto Caesar what is Caesar's and unto God what is God's and in that moment the Lord Jesus in one short sentence demolishes that particular stronghold as 2 Corinthians 10 would put it and as well he gives us the most amazing practical and helpful advice for our daily living and our interaction with and integration into fallen society.

Permit me to quote J.C. Ryle here The principle laid down here is of deep importance says Bishop Ryle The Christian should obey the government under which he or she lives in all matters temporal The Christian must also obey his or her God in all matters spiritual No temporal loss no civil disability no displeasure of the powers that be must ever tempt him or her to do things which scripture plainly forbids So these wonderful words which form Jesus' reply they can't bring a smile to our faces or a yes to our lips as he outsmarts these hypocrites stunning and amazing them into flabbergasted silence dumbfounded we would say How practically though does this help us in 21st century Scotland one of the most secular countries on earth or indeed 21st century

[29 : 16] United Kingdom our government has levied taxes from us and these revenues may be spent on things and activities which are opposed to our way of thinking sometimes profoundly so yet we know that the powers that be are ordained of God however much they may be in the wrong let's be clear God does not ordain wrongdoing he ordains rulers and they follow the instincts of fallen hearts and these fallen hardened hearts are contrary to God did the Lord Jesus approve of all the activities and projects which Tiberius Caesar espoused clearly not did the Lord Jesus approve of the Emperor's lifestyle and behaviour clearly not did he assent to his claims of divinity or high priesthood absolutely not yet he agreed that it was right to give to give up to render to Caesar what belonged to him and so should we render to government what is government's due paying taxes to whom taxes are due but and what a huge but it is this is counterbalanced by rendering to God what is God's and just possibly my friends we are far better at paying Caesar his dues than we are at paying God his dues what are God's dues put succinctly they are as Jesus said later in the chapter to love the Lord our God with all our heart and soul and mind and strength and our neighbour as ourselves that way we will fulfil both tables of the law can we do that can we manage to do that by ourselves every day we fail in thought and often in word and often in deed to do that we fail to pay our God taxes if you like instead we with our fathers have sinned and done iniquity our righteousnesses all of them are as filthy rags so what can we do to discharge our tax date to

God a broken spirit is to God a pleasing sacrifice a broken and a contrite heart Lord thou wilt not despise we come to the God tax centre completely totally bankrupt Greek has two words for poor you know one word means able to put some food on the table and to be dressed but with nothing to spare for luxuries living on the breadline so to speak but the other word for poor means completely derelict no food no clothes no money no hope no self respect nothing completely destitute and that is the word that the Lord Jesus uses in Matthew 5 when he says blessed are the poor in spirit for theirs it's the kingdom of God it's when we realise our utter lostness helplessness and poverty and when we cry out to

God in repentance pleading for forgiveness at the foot of the cross recognising we need a saviour and finding Christ Jesus arms of forgiveness wide open to embrace us in all our unloveliness and to clothe us with his perfect righteousness that is when we find our taxes due to God paid completely by the blood of Christ it is then in response to that it is inevitable that in view of God's mercy we offer our bodies as a living sacrifice holy and pleasing to God that is our logical and proper worship and we don't conform to the pattern of this world but we are transformed by the renewing of our minds and then we are able to test and approve what God's will is his good and pleasing and perfect will so then out of love and adoration of our beautiful saviour it's our joy and our delight to pay our dues to God and as

Paul says in Romans 13 let no debt remain outstanding except the continuing debt to love one another for whoever loves others has fulfilled the law the commandments you shall not commit adultery you shall not murder you shall not covet and whatever other command there may be are summed up in this one command love your neighbour as yourself love does no harm to a neighbour therefore love is the fulfilment of the law but what about all the difficult modern day issues such as so called assisted dying or our attitudes to same sex marriage or identity how do teachers and doctors and parents handle these issues when they're not some esoteric issues for academics to ponder over but they're the day to day issues of the classroom or the ward or the living room and we're so blessed that God has given us his word and he's laid down all the principles we need to make

[35 : 28] God honouring choices the difficult bit is usually not reaching the correct conclusion but having the courage to stand up and say what our position is that it is based on the infallible word of our creator God but to say this with grace humility and gentleness and with the authority of scripture behind us this does not mean it will be easy consider the battle the Ashers in Northern Ireland had because of their refusal to be the keep with the slogan support gay marriage on it but our guiding principle in all of this is the meek but incisive reply of the Lord Jesus render unto Caesar the things that are Caesar's and to God the things that are

God's and the fallout from this what sort of press did Jesus answer provoke Mark says the protagonists were amazed at him Luke's account says they were unable to trap him in what he had said there in public and astonished by his answer they became silent what we might call silencing your critics this whole escapade of course is one which has become such common knowledge throughout the world that the shorthand render to Caesar is often used as a common metaphor for maybe with some reluctance paying your dues whoever the claimant might be but then isn't that the way of the world mention Caesar by all means but don't mention God and yet we know that the first and greatest commandment is indeed to love the Lord our God with all our heart and soul and mind and strength and where our eyes should be fixed is not on an image of this world but on

Jesus the pioneer and perfecter of our faith who for the joy that was set before him endured the cross despising the shame and sat down at the right hand of the throne of God consider him who endured such opposition from sinners so that you will not grow weary and lose heart so in summary our Christian faith does not require us to draw away from this life's order in society but to be God fearing model citizens are we paying our taxes are we rendering to the authorities what is their due and are we rendering to our loving heavenly father what is his due thanks be to God for his indescribable gift amen let's pray together thank you