

June 11, 2023

The Gospel of Luke
LXX. Paying Taxes to Caesar
Luke 20:19-26

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Last week Jesus told a parable about a group of wicked tenants in the vineyard of the Lord.¹ Our passage this morning begins with the scribes and the chief priests having figured out that Jesus was telling that parable about them. And so: *“The scribes and the chief priests sought to lay hands on him at that very hour.”* But the people were still on Jesus’ side, which prevented them from taking any action. So they decided to use more subtle means to catch Jesus. This morning they send a group of spies to ask Him what they hope will be just the question to get Him into inescapable trouble: *“Teacher, we know that you speak and teach rightly, and show no partiality, but truly teach the way of God. Is it lawful for us to give tribute to Caesar, or not?”*

To their credit, it is a rather well-conceived evil plot. If Jesus were to answer that the people should pay taxes to Caesar, the evil Roman occupier of Israel, then the people would turn on Him in an instant. The Roman taxation of the people was both heavy-handed and excessive. We have already seen in Luke’s gospel, more than once, how much the people hated tax collectors – so just imagine what they thought of having to pay those taxes in the first place. But then, on the other hand, if Jesus were to answer that the people should not pay taxes to Caesar – well, the scribes and chief priests must have figured this would be even better. Because Rome was willing to put up with a lot in its governance of conquered territories like Israel – but one thing Rome would never tolerate is someone telling the citizenry not to pay their taxes to Rome. If Jesus were to answer in this way, the scribes and chief priests probably rightly guessed that the Romans themselves would then take care of this Jesus problem for them. Pretty clever trap, really.

But seriously – if the One you are trying to trap is the Son of the all-knowing God, then you really are going to have to do a whole better even than that. Jesus sees them coming from a mile away – and His response to their question is sheer brilliance. First, He asks them to show Him a denarius – the Roman coin of the day. Now, picture the scene – it’s actually somewhat comical. Jesus asks for a coin – which sends the scribes and the chief priests digging in their purses to produce one. Therein lies the joke, you see – they claim to be truly concerned about the evil of Caesar and his money. And yet they are the ones carrying it around with them – not Jesus! It’s called, I believe, hypocrisy!

Anyway, a coin is produced. Look at the cover of your bulletin insert – that’s a Roman denarius from around the time of Jesus. Jesus looks at the coin and then asks them, *“Whose likeness and inscription does it have?”* They don’t even have to look. Everyone knew that one whole side of the coin was nothing but Caesar’s big old face staring out at them. They answer

Jesus accordingly. And then Jesus gives His answer to their question: *“Then render to Caesar the things that are Caesar’s, and to God the things that are God’s.”* And with that answer the trap falls to pieces – and the scribes and the chief priests, in spite of themselves, walk away marveling at the brilliance of His answer.

“Then render to Caesar the things that are Caesar’s, and to God the things that are God’s.” It is a brilliant answer, a brilliant escape from the trap. But the Church has always heard in these words of Jesus much more than just that. Jesus isn’t just dodging a bullet here, so to speak. Rather, says the Church, here Jesus is teaching us something profoundly deep and important about how we are to weigh out and prioritize all the various loyalties which lay claim upon our lives. Here Jesus is telling us something profoundly deep and important about keeping first things first amid the myriad of claims life places upon us. And here Jesus is teaching us something profoundly deep and important about the great truth that while there are many good and necessary loyalties and claims laid upon us in this world – only one loyalty and claim is ultimate. And so must never be forgotten, dismissed, compromised, or confused.

“Then render to Caesar the things that are Caesar’s and to God the things that are God’s.” Everyone listening that day would have heard those deep implications in that statement right away – but it may take a little explanation for us to hear what they would have heard and what we need to hear. On that coin is imprinted the image of Caesar – his face on that coin of the realm serves as a constant reminder to all who used His coinage of just whose realm it was. Caesar’s image on Caesar’s coin means Caesar’s realm because Caesar is king and therefore we are to bow down and to serve Caesar. *“Show me a denarius,”* Jesus says. *“Whose image is on it?”* “Caesar’s.” *“Then render to Caesar the things that are Caesar’s.”*

And so the Church, following this teaching, and others in Scripture, has always taught that the people of God are to be good citizens of the land in which they find themselves. Romans 13: *“Let every person be subject to the governing authorities; for there is no authority except from God . . . For the same reason you also pay taxes, for the authorities are God’s servants . . . Pay to all what is due them – taxes to whom taxes are due, revenue to whom revenue is due, respect to whom respect is due, honor to whom honor is due.”*² I Timothy 2: *“First of all, then, I urge that supplications, prayers, intercessions, and thanksgivings be made for everyone, for kings and all who are in high positions, so that we may lead a quiet and peaceable life . . .”*³ I Peter 2: *“For the Lord’s sake accept the authority of every human institution, whether of the emperor as supreme, or of governors . . .”*⁴ Christians are to give Caesar what is Caesar’s – we are to be those, as Jeremiah writes to the exiles, who *“seek the welfare of the city where I have sent you . . .”*⁵

And yet, our loyalty to Caesar cannot be absolute, or highest among our loyalties, or even unquestioning. Why? Because of the next thing Jesus says: *“And to God the things that are God’s.”* Caesar’s image is on the coin – therefore render to Caesar what belongs to him. But where is God’s image to be found – that we might know what it is that we are to render to God and not to Caesar, or to anyone else for that matter? The answer to that question, as everyone would have understood that day, is found at the very beginning of the Bible – literally in the first chapter, Genesis 1: *“Then God said, ‘Let us make man in our image, after our likeness . . . So God created man in his own image, in the image of God he created him; male and female he created them.’”*⁶ Caesar’s image may be stamped on a piece of precious metal – but it is God’s image which is

stamped upon the precious life of every man, woman, and child. And if Caesar's image stamped on a coin means that coin belongs to Caesar, then what does it mean that God's image is stamped upon us? What then does it mean that we should render to God what is God's – when we are the ones who bear the image of God upon our very being?

John Calvin, the great Reformer and our forefather in the Reformed faith, puts the answer quite simply and as eloquently as anyone ever has or could:

*If then we are not our own
But belong to the Lord, thence
Can one see what we must do
To avoid erring, and whither
We must direct all actions of our life.
We are not our own: accordingly
Let not our reason and our will
Lord it over our counsels and our tasks.
We are not our own: then
Let us not set ourselves this end—
To seek out what is expedient
According to the flesh.
We are not our own: let us then,
As much as in us lies,
Forget ourselves and all that hems us in.*

*Conversely, we are the Lord's:
Let us live and die to Him.
We are the Lord's: may His will, then,
And wisdom rule all our acts.
We are the Lord's: may every part
Of our life be referred to Him
As to their only goal.
Oh, how much that man has profited
Who, recognizing himself not to be his own,
Has deprived his own reason of dominion and rule,
Resigning it to God!⁷*

The image of God is stamped upon us, upon our very existence and person. So if Caesar gets his coin, then what do we owe to God? Everything. Simply put, everything. Every part of our lives is to be placed beneath His Lordship – and that's what Jesus means when He tells us to render to God what is God's! We are forbidden from marking off any one or more areas of our lives – work, family, loyalty to country or for that matter college football team, money, friendship, or fun – we are forbidden from marking off any area of our lives and saying this belongs to me and to me alone. It all belongs to God! We are to live out our loyalty to God in all things, as our highest goal and concern in every aspect of our lives. Render to Caesar what belongs to Caesar, render to our family what belongs to our family, render to our work what belongs to our work, and so forth and so on through all the various areas of our lives – but do so while rendering all of it,

ultimately, to Jesus Christ. Dedicating all of it to Jesus Christ. Serving Jesus Christ, first and foremost, in all of it, in every aspect of our lives. Because our lives belong to Him. We bear His image. It is from Him that we have come and it is to Him that we are going. And, in between, it is to Him, and to Him alone, that we owe our ultimate and uncompromising loyalty, service, and obedience.

“Then render to Caesar the things that are Caesar’s, and to God the things that are God’s.” But what does this look like in our ordinary, daily lives? Well, that’s just it, isn’t it – this whole business of walking by faith, this whole business of seeking first the Kingdom of God⁸, this whole life of trying to be a disciple of Jesus Christ in a world which does not yet honor Him, with these hearts of ours which do not yet fully love Him. This is precisely what our daily Christian life is all about – figuring out how to *“seek first the Kingdom of God”* when every day the various other kingdoms of this world and of our lives are also vying to claim our time, allegiance, and ultimately our souls.

Which is a way of very simply saying that if we are not at times finding discipleship to be a struggle, if we are not at times finding this Christian life to be a daily wrestling match, if we are not at times finding difficult this rendering to God while Caesar is stamping his feet and demanding our attention – if we don’t find all of this to feel even the least little bit like bearing a cross for Jesus’ sake⁹ – then we are either already a saint, or else we are not doing it right. Probably not living it right. Probably not really trying to live as those who bear the image of God, as those who have come to understand that it is only in Him that *“we live and move and have our being.”*¹⁰

But the fact that this is hard does not mean that it is impossible. And, as I suspect and fervently hope, our Lord is deeply pleased when, at a minimum, we enter intentionally and willingly into this struggle of discipleship daily – even when we prove ourselves somewhat less than successful at it by the end of the day. *“Then render to Caesar the things that are Caesar’s, and to God the things that our God’s.”* This is just what we as Christians are supposed to be doing each day: striving to live out our ultimate loyalty to Jesus in and through and among all the lesser loyalties which also make demands upon us. And I wish I had something more brilliant and helpful than that to offer you – but I struggle daily too.

What I do have, however, are two things which I think help illustrate a little better what Christ is asking of us. The first is a story, the second is a quote. In my first church there was a thirty-something couple named Fred and Debbie – two of the sweetest, kindest, and most earnest people I have ever known. One day Fred came to see me, deeply upset. He worked as a carpet layer, and for several weeks he had been wrestling over his discovery that his boss was deceiving his customers and using Fred as an unwitting accomplice. He had discovered that his boss would routinely sell expensive grade carpeting to his customers, but then would actually install much cheaper grade carpeting that looked the same – pocketing the difference in cost between the two. Fred didn’t know what to do. As an honest Christian, this was a form of stealing he could no longer be even an unwilling participant in. He knew what Christ would want him to do – either confront his boss or quit his job or, actually, either way he would probably lose his job. But, on the other hand, he and Debbie had two girls nearing college age – and jobs, at that time, were pretty scarce.

So what was he supposed to do? How was he to resolve this dilemma between faithful service to Christ and, as he understood it, his duty to provide for his family? His faith was being deeply tested. He even asked me if he could count on the Lord providing for him and his family if he went ahead and did the right thing? How hard it can be to render to God the things that are God's when Caesar has trapped you in such a difficult spot. But as I look back upon that situation now, and as I thought at the time back then, regardless of how that story played out, I think Jesus had to have been pleased that Fred at least grasped the conflict, that he recognized that it was his loyalty to Christ which had put him in such a dilemma, that he understood just exactly what was at stake. And that is the very least we can do, if we are to render to God the things that are God's, the very least that Christ is asking of us – at least to be able to identify the struggle, at least be able to name the places in our lives which bring us into this sort of conflict, at least to know the ways in which this world is seeking to make us compromise in what we owe to the One to whom we belong.

And the second thing, the quote, comes from Henri Nouwen, from his classic little book, Making All Things New – and, just as a personal aside, I believe every Christian should have and read and reread this wondrous little book! Nouwen writes:

Jesus does not respond to our worry-filled way of living by saying that we should not be so busy with worldly affairs. He does not try to pull us away from the many events, activities, and people that make up our lives. He does not tell us that what we do is unimportant, valueless, or useless. Nor does he suggest that we should withdraw from our involvements and live quiet, restful lives removed from the struggles of the world.

Jesus' response to our worry-filled lives is quite different. He asks us to shift the point of gravity, to relocate the center of our attention, to change our priorities . . . Jesus does not speak about a change of activities, a change in contacts, or even a change of pace. He speaks about a change of heart. This change of heart makes everything different, even while everything appears to remain the same. This is the meaning of "Set your hearts on his kingdom first . . . and all these other things will be given you as well."¹

Or, as Jesus says the same thing to us this morning: *"Then render to Caesar the things that are Caesar's, and to God the things that are God's."* Real discipleship – real life, for that matter – begins the very moment we figure out that we, and everything about us, every aspect of our lives, that we are what belongs to God. And we then set out, with His help, to live accordingly.

¹ Luke 20:9-18.

² Romans 13:1, 6-7.

³ I Timothy 2:1-2.

⁴ I Peter 2:13-14.

⁵ Jeremiah 29:7.

⁶ Genesis 1:26-27.

⁷ John Calvin, Institutes of the Christian Religion, III.vii.1, as translated by Ford Lewis Battles in The Piety of John Calvin (Grand Rapids: Baker Book House, 1978), p. 56.

⁸ Matthew 6:33.

⁹ Luke 9:22-26.

¹⁰ Acts 17:28.

¹¹ Henri J. M. Nouwen, Making All Things New (San Francisco: Harper & Row, 1981), pp. 41-42.