

Torn Between Secular Government and God? An Answer of Highest Authority!

Luke 20:20-26 (text)

20 October 2019, Reformed Church of Wainuiomata 10:30 am
(Put together by Pieter van Huyssteen with due acknowledgement)

Intro

Congregation of our Lord Jesus Christ,
Google tells the story of a Christian couple who own a honey farm in Tasmania. Since 2011, this couple have been refusing to pay income tax. The farmer's wife said, "We rely on the blessings we receive from God, which we give to Him and not to an outside entity such as the tax office."¹
In other words, what this lady says is, "For all God's blessings which He gives us, we give a portion back to *Him* for *His* kingdom and *not for earthly kings or rulers.*"
Long story short: the judge told this Christian couple that there's no verse in the Bible which says believers are excused from paying income tax to their earthly governments. So, he gave them a fine of \$2.8 million which covered the tax they should have paid as well as some other legal costs.

Well, you & I might raise an eyebrow – or even laugh – at this couple. But, although we might not go to the same extreme length as this couple, is it not so that some of us might say in our heart, "I cannot support this secular government in any way. So, I'm not going to vote." Also: "Because they make laws that go against God's Law, and they don't listen anymore to the Christian voice in this country, I have given up on them." "I'm no longer going to bother voicing my opinion against them!"

My brother & sister, many a believer has struggled to show respect to his/her secular government! And many have thought that their allegiance to God excludes them from any responsibility towards a secular/pagan government.

And this was the exact issue that the Jews in Jesus' day were struggling with. Granted, the Pharisees & Herodians had a hidden agenda when they came with their political question to Jesus (They wanted to trap Jesus with any kind of question. So, for them it was not so much about the question itself, but about the desire to find Jesus guilty of false teaching). But still, they hated the very thought of paying tax to Rome!

So, they asked Jesus' opinion on this! And He gave them a brilliant answer!

Well, here is the main message of our text: *Christian, are you torn between secular government and God? Well, the highest Authority – the very Son of God – instructs you & me to give to our secular government what is due them!*

Here are three points by which our text explains this message...

- Trying to Fool God?
- The Believer's Dilemma
- Dilemma Addressed by Highest Authority

Trying to Fool God?

¹ Cf. <https://www.theguardian.com/australia-news/2019/jul/18/family-that-refused-to-pay-tax-because-it-was-against-gods-will-ordered-to-pay-23m>

It's only two or three days before our Lord's crucifixion.² The Jewish leaders hate Jesus, because, for a long time, He has exposed their hypocrisy. They hate Him also for the fact that He has a larger following than they, and that He claims to be the Messiah, and that He overturned their money-making tables in the temple's outer court.

Now they badly want to get rid of Him.

But how to catch Him – and on what grounds?

Many people still loved Him.

And so, out of fear of the people,³ these Jewish leaders find it hard to catch Him!

They have already tried to lure Him into openly saying that He is the Son of God, so that they could find Him guilty of blaspheming – that's why they asked Him by what authority He performed His ministry! But with divine wisdom He outsmarted them!

And they will soon try to catch Him out on His views about life after death (the next passage in Lk 20).

But, as for now, they want to catch Him out on a *political* point – on whether it's lawful for God's people to pay tax to the pagan Roman government!

For this reason, they now send a strong team to where Jesus was teaching at the temple – yes, according to Matthew & Mark, they send a team made up of Pharisees (who hated paying tax to the Romans) and Herodians (who had no problem with paying these taxes)! Our text (Lk 20:20) calls these men “spies” (secret agents).⁴

Well, these spies now come with smooth-talking flattery and pretence, thinking that by doing this they will lure Jesus into a state of ease so that He will not be cautious enough when He answers their question, and so make the mistake of offending either the Pharisees or the Herodians – of either talking against the Law of God, or against the Roman taxation law. Yes, if Jesus is not careful, He will offend either the Jews or the Romans! And if He would openly say that God's people should not pay tax to the pagan Romans, then these Jewish leaders would have grounds to deliver Him⁵ over to Roman governor who could kill Jesus on their behalf!

And so, they say (in v.21), “**Teacher, we know that you speak and teach rightly, and show no partiality, but truly teach the way of God.**”

What hypocrisy!

You see, if they truly believed that Jesus showed no favouritism/partiality, but truly taught the way of God, then why did they not receive Him on His terms as the Son of God, their Messiah?

So, either they knowingly suppress the truth, or they lie through their teeth – and *that* even with friendly-looking faces!

My brother & sister (young people), let's stop here for a moment! You see, at this point in the sermon, you & I might feel upset with these Jewish leaders – we might even despise them! But look! Is what has often been said not true, i.e. that, when you & I see one or other big sinner in the Bible, then we might as well replace that person's name by ours?

² Either still the Tuesday, or the Wednesday before His death (on the Friday). (cf. Hendriksen, W. 2004. Exposition of the Gospel according to Luke (In: Hendriksen, W. ed. New Testament Commentary. Grand Rapids, MI : Baker Book House. p.900)).

³ - who might rise in uproar (which would cause the Romans to come down hard on all Jews)

⁴ From the noun *engkathetos* (ἐγκάθετος), a derivative of *engkathēmai* (ἐγκάθημαι) 'to lie in a crouched position'... one whose task it is to obtain information surreptitiously—'spy, secret agent' (Louw, J. P., & Nida, E. A. (1996). [Greek-English lexicon of the New Testament: based on semantic domains](#) (electronic ed. of the 2nd edition., Vol. 1, p. 331). New York: United Bible Societies).

⁵ Cf. Lk 23:1-2 for how they, later on, lied about what Jesus said, “**Then the whole company of them arose and brought him before Pilate. ² And they began to accuse him, saying, ‘We found this man misleading our nation and forbidding us to give tribute to Caesar, and saying that he himself is Christ, a king.’”**

For is it not so that, by our sinful nature, you & I have the capacity to sin in exactly the same way as they!?

I mean, if we're honest with ourselves, you & I will admit that God is watching us all the time. Yet, we act as if He's not there! Or we try to flatter Him with some/other good word/deed, thinking that we will earn for ourselves His favour!

But we forget that He does not overlook unconfessed sins; and that it's only through the blood of Jesus that we're acceptable in His sight!

So, what do we see?

Well, don't we see that, so often, you & I do exactly what the Jewish leaders of our passage did? We're dishonest with our Lord. We reject Him. And with our actions, for all practical purposes, we're even crucifying Him over & over again!

My brother & sister, on the one hand, one could say that these Jewish leaders did not really want Jesus to clarify their question on whether God's people should pay tax to a pagan government, and that they just used that question to try and get Him into trouble! However, on the other hand, if not for the Jewish leaders then at least for many Jewish people, it was indeed an honest, burning question in that day!

And that's, to some extent, why our Lord bothered to clarify that question. And that's why point 2 & 3 of our sermon will cover this point.

So, here's point 2...

The Believer's Dilemma

Here is those hypocrites' trick question (v.22): *Is it lawful for us to give tribute to Caesar, or not?*⁶ Is it right⁷ that we pay tax to Caesar, or not?

My brother & sister, this tax was a payment made by the people of one nation to another. So, it was a sign of one people's submission to (and dependence on) another.⁸

But this was also a "poll-tax," a tax paid by each adult male, regardless of his income,⁹ to the government.¹⁰

Well, staunch Jews and Zealots were very much against paying these taxes. For example, the Jewish historian, Josephus, tells us that when Jesus was still a child,¹¹ there was a certain man from Galilee – a man by the name of Judas – who gathered around him a

⁶ [*The Holy Bible: English Standard Version*](#). (2016). (Lk 20:22). Wheaton, IL: Crossway Bibles.

⁷ The Greek says, *exesti* (ἔξεστι): to be obligatory—'must, ought to' (with a negative particle, 'ought not to'). οἱ μαθηταὶ σου ποιοῦσιν ὃ οὐκ ἔξεστιν ποιεῖν ἐν σαββάτῳ 'your disciples are doing what they ought not to do on the Sabbath' Mt 12:2 (Louw, J. P., & Nida, E. A. (1996). [*Greek-English lexicon of the New Testament: based on semantic domains*](#) (electronic ed. of the 2nd edition., Vol. 1, p. 670). New York: United Bible Societies).

⁸ For the Greek word *phoros* (φόρος) cf. "...a payment made by the people of one nation to another, with the implication that this is a symbol of submission and dependence—'tribute tax.' ἔξεστιν ἡμᾶς Καίσαρι φόρον δοῦναι ἢ οὐ; 'is it lawful for us to pay the tribute tax to the Emperor or not?' Lk 20:22; κωλύοντα φόρους Καίσαρι διδόναι 'he told them not to pay the tribute tax to the Emperor' Lk 23:2" (Louw, J. P., & Nida, E. A. (1996). [*Greek-English lexicon of the New Testament: based on semantic domains*](#) (electronic ed. of the 2nd edition., Vol. 1, p. 577). New York: United Bible Societies).

⁹ Cf. <https://www.thefreedictionary.com/Poll-tax>

¹⁰ For this, cf. the word used by Matthew (22:17) & Mark (12:14) in their parallel passages to Lk 20:20-26 – the word *knēsos* (κῆνσος – a borrowing from Latin): a tax paid by each adult male to the government—'tax, poll tax' ... ἔξεστιν δοῦναι κῆνσον Καίσαρι ἢ οὐ; 'is it lawful to pay tax to the Emperor or not?' Mk 12:14 (Louw, J. P., & Nida, E. A. (1996). [*Greek-English lexicon of the New Testament: based on semantic domains*](#) (electronic ed. of the 2nd edition., Vol. 1, p. 577). New York: United Bible Societies).

¹¹ In the days of Herod Archelaus (Etnarch from 4 BC to 6 AD) and Coponius (Governor of the Judea Province 6-9 AD).

group of Jews and staged a revolt. This Judas called every Jew who paid Roman tax, “a coward!” Said he: “Not the Romans, but God, is our Lord.”¹²

Then, after this Judas, a descendant of his – a man by the name of Eleazar – became the leader of a Zealot group called the Sicarii.¹³ Well, this Eleazar even attacked Jews who paid their taxes to the Romans. Eleazar would drive the cattle of such Jews away and set their houses on fire!¹⁴

Thus, it’s clear! Although the Jewish leaders and spies of our text had a hidden agenda with their question to our Lord, their question nevertheless touched upon a real dilemma for many a Jew: Should God’s people pay their hard-earned money to a pagan and oppressive government!?

Well, my brother & sister, what do you think? Do you & I find ourselves in a similar dilemma? Should we pay our tax to a secular government? I’ll come back to this under point 3.

First the story of a man in the US state of Oregon...

In August this year, a Christian man in Oregon, came before the court. You see, since 1999, this man has been refusing to pay his tax. His excuse is: “The government will use my money to pay for abortions.”¹⁵

See? Again, the fear that your money might be used for unholy purposes.

Now, you & I might share this Oregon man’s *sentiments*, but we should not agree with his *actions*, for he went to the extreme – an extreme which I don’t believe God’s Word allows for us – as we will see under point 3 of this sermon.

¹² Cf. Josephus, Wars 2.8.1 §§ 117-118, “And now Archelaus’s part of Judea was reduced into a province, and Coponious, one of the equestrian order among the Romans, was sent as a procurator, having the power of [life and] death put into his hands by Caesar. Under his administration it was that a certain Galilean, whose name was Judas, prevailed with his countrymen to revolt; and said they were cowards if they would endure to pay a tax to the Romans, and would, after God, submit to mortal men as their lords. This man was a teacher of a peculiar sect of his own, and was not at all like the rest of those their leaders” (Josephus, F., & Whiston, W. (1987). [The works of Josephus: complete and unabridged](#) (pp. 604–605). Peabody: Hendrickson). For more on this Judas, also cf. Josephus, Antiquities 18.1.1. §§ 1-10.

¹³ For more on the Sicarii, cf. “The Sicarii (Modern Hebrew: סיקרריים siqari'im) were a splinter group of the Jewish Zealots who, in the decades preceding Jerusalem's destruction in 70 CE, strongly opposed the Roman occupation of Judea and attempted to expel them and their sympathizers from the area. The Sicarii carried sicae, or small daggers, concealed in their cloaks. At public gatherings, they pulled out these daggers to attack Romans and Hebrew Roman sympathizers alike, blending into the crowd after the deed to escape detection” (<https://en.wikipedia.org/wiki/Sicarii>).

¹⁴ Josephus, Wars 7.8.1 §§ 253-258, “It was one Eleazar, a potent man, and the commander of these Sicarii, that had seized upon it. He was a descendant from that Judas who had persuaded abundance of the Jews, as we have formerly related, not to submit to the taxation when Cyrenius was sent into Judea to make one; (254) for then it was that the Sicarii got together against those that were willing to submit to the Romans, and treated them in all respects as if they had been their enemies, both by plundering them of what they had, by driving away their cattle, and by setting fire to their houses: (255) for they said that they differed not at all from foreigners, by betraying, in so cowardly a manner, that freedom which Jews thought worthy to be contended for to the utmost, and by owning that they preferred slavery under the Romans before such a contention. (256) Now this was in reality no better than a pretense and a cloak for the barbarity which was made use of by them, and to color over their own avarice, which they afterwards made evident by their own actions; (257) for those that were partners with them in their rebellion joined also with them in the war against the Romans, and went farther lengths with them in their impudent undertakings against them; (258) and when they were again convicted of dissembling in such their pretenses, they still more abused those that justly reproached them for their wickedness” (Josephus, F., & Whiston, W. (1987). [The works of Josephus: complete and unabridged](#) (pp. 762–763). Peabody: Hendrickson).

¹⁵ Cf. <https://www.lifesitenews.com/news/us-christian-who-refuses-to-pay-taxes-until-abortion-is-defunded-has-first>

But here's the question: In what way should the Christian raise his/her voice against all the many laws we believe our secular government is making contrary to God's laws? How shall we voice our concerns and dismay e.g. with the direction our own government has taken...

- on abortion laws...;
- on euthanasia discussions....;
- on homosexual laws...;
- and on their cannabis discussions?

Shall we stop paying our taxes?

No!

I don't believe so – which brings us now to the last point...

Dilemma Addressed by Highest Authority

In a sly, flattering and hypocritical way the Jewish leaders of our text put out a trap for our Lord – as if their paying taxes to the Caesar or homage to God was really restricted to an either/or matter! “Jesus, either we give only to God, or we give to Caesar!” “What do you say?”

Well Jesus, being who He is (Son of God), sees right through their craftiness and trickery!¹⁶ But He, nevertheless, answers their question.

So, He says (in v.24), “Show Me a denarius!”

You ask, “But did Jesus or His disciples (or Judas who was carrying the purse) then not have a denarius?” “Why did Jesus have to ask for one?”

Well, we don't know exactly why, but this we can say: What a wonderful effect it had that Jesus asked the *crowd* to show Him a denarius!

You see, does it not speak chapters that the coin they so complained about giving as tax, is the very coin that sustains their daily living and comes right out of their own pockets!?¹⁷

Then Jesus asks them (v.24), “*Whose image and inscription are on it?*”

They answer, “Caesar's!”

He said to them, “Then render to Caesar the things that are Caesar's...” (v.25).

In other words, “Dear Jews, and all who complain about paying taxes to government – even a government as pagan, harsh and oppressing as the Roman government – you enjoy all the privileges paid by this government: the privilege of using its currency; of having this government's protection; of using its roads; of sharing in its common wealth!” “So, the least you could do is to give to your government what is due them!”

¹⁶ The Greek word in v.23 is *panourgia* (πανουργία): trickery involving evil cunning—‘craftiness, treachery.’ ὡς ὁ ὄφις ἐξηπάτησεν Εὐάν ἐν τῇ πανουργίᾳ αὐτοῦ ‘as the snake deceived Eve by its treachery’ 2 Cor 11:3 (Louw, J. P., & Nida, E. A. (1996). *Greek-English lexicon of the New Testament: based on semantic domains* (electronic ed. of the 2nd edition., Vol. 1, p. 770). New York: United Bible Societies).

¹⁷ Cf. M Henry, “He did not give them a direct answer, but reprovved them for offering to impose upon him—*Why tempt ye me?* and called for a *piece of money*, current money with the merchants—*Show me a penny*; and asked them whose money it was, whose stamp it bore, who coined it. They owned, “It is Caesar's money.” “Why them,” saith Christ, “**you should first have asked whether it was lawful to pay and receive Caesar's money among yourselves, and to admit that to be the instrument of your commerce. But, having granted this by a common consent, you are concluded by your own act, and, no doubt, you ought to give tribute to him who furnished you with this convenience for your trade, protects you in it, and lends you the sanction of his authority for the value of your money.** You must therefore *render to Caesar the things that are Caesar's* (Bold highlighting mine). See Henry, M. (1994). *Matthew Henry's commentary on the whole Bible: complete and unabridged in one volume* (p. 1897). Peabody: Hendrickson.

My brother & sister, if our Lord, for all practical purposes, spoke like this to ancient believers who got far less from their pagan Roman government than what you and I receive from ours, then you & I have so much more reason to pay our tax!

And to argue like that man of Oregon – yes to say something like, “I will not pay tax, because they will use my tax to put all their ungodly decisions into practice,” well, that’s not the Biblical way of doing things!

So, let no Christian say, “I don’t like government’s laws and decisions on abortion, on euthanasia, on homosexuality, and on cannabis, so, I’m now going to use force as a way of trying to bring government to obeying Biblical laws – yes, I’m now going to stop paying my tax!”

Why would such an approach by Christians be unbiblical?

Well, firstly, because the Lord – in our passage – teaches the contrary!

Secondly, if we thought that we would bring the Biblical message across by using unduly forceful ways, that would not just be counter-productive, but would also be unbiblical and harmful to our Lord’s Name!

Why?

Well, because no human being can force another to hold to Biblical values. That’s a matter of inner conviction – an inner conviction which only God’s Holy Spirit can bring about!

So, what shall the Christian do about government’s unbiblical laws and decisions?

Well, we can/should use the way of the word, e.g. by asking to speak to government’s select committees – as some of our pastors and school principals have done (and are doing). We could use the legal channels created e.g. by Voice-for-Life or Euthanasia-Free-New-Zealand, etc.

You ask, “But what if government does not listen to our words?”

Well, then we have done what we should/could!

Then (as always) we will pray for our government/rulers as Paul says to Timothy (in 1 Tm 2:1-2).¹⁸

So, in our text, Christ teaches us to give to government that which is due it!

The Apostle Paul also instructs believers to be subject to the governing authorities.¹⁹

Of course, this does not mean that the Christian will agree with government on points in which they go directly against God. No, in such matters, the Christian will answer the way Peter & the apostles answered the Jewish Council (in Acts 5:29), “***We must obey God rather than men.***”

Look, is that not why our Lord’s words did not stop with, “***render to Caesar the things that are Caesar’s,***” but He went further saying, “***...and to God the things that are God’s.***”

My brother & sister, have you ever seen a denarius?

Google has many images of the denarius used in our Lord Jesus’ days.²⁰

¹⁸ Cf. 1 Tm 2:1-4, ***I urge, then, first of all, that petitions, prayers, intercession and thanksgiving be made for all people—² for kings and all those in authority, that we may live peaceful and quiet lives in all godliness and holiness. ³ This is good, and pleases God our Savior, ⁴ who wants all people to be saved and to come to a knowledge of the truth.***

¹⁹ Rm 13:1ff. ***Let everyone be subject to the governing authorities, for there is no authority except that which God has established. The authorities that exist have been established by God...***

²⁰ Cf. e.g. https://en.wikipedia.org/wiki/Tribute_penny



On its front side (obverse side) it shows the head of Caesar Tiberius. And this is what the description next to Tiberius' image says in capital letters:

“TIBERIUS CAESAR AVGVSTVS, SON OF THE DIVINE AVGVSTVS”²¹

Did you hear what it says?

It says, “Son of the *divine* Augustus.”

In other words, Tiberius is claiming to be god!

But that's not all!

You see, if you turn the coin around and look at its back (reverse side), you see Tiberius sitting on a throne with this inscription next to him (again in capital letters): HIGHEST PRIEST.²²

See?

Not just *priest*, and not just *high priest*, but *highest priest*!

So, what does Jesus say?

“Give to Caesar the things that are his” – i.e. not the things that are NOT his!!

Don't give the things *of God* to Caesar! But give to God what is due God!

What does this mean?

Well, for those Jewish leaders (and you & me), it means that, if we would give to God what is His, we will surely also recognise Jesus of Nazareth to be who He claimed to be – the Messiah; the One who saves His people from their sins; the Son of God!

My brother & sister, see? Our text is not just about Jesus giving an instruction on how we should deal with secular government.

(Granted, He did give an excellent answer, with good teaching!)

But look! This passage rises even *above* that, *in that Jesus stands out here as the Sovereign Lord!* He has a wisdom far superior to that of mankind – superior to that of the Pharisees and Herodians and those who wanted to trap Him that day, for they dished up an either/or question before Him, but He changed it into a both/and answer: You must give to *both* Caesar *and* to God!

So, our Lord outsmarted them! And v. 26 says, they *marveled at His answer and became silent!*

Thus, again, as Jesus did in the previous passage, now also in this one, He shines forth as above-human and as the Son of God!

²¹ The Latin text is abbreviated, and it reads: TICAESARDIVI AVGVSTVS (Abbreviation of: TIBERIUS CAESAR DIVI AVGVSTI FILIVS AVGVSTVS).

Also cf. Hendriksen (ibid:902)/

²² The Latin is abbreviated, and reads: PONTIF MAXIM (Abbreviation of: Pontifex Maximus)

And so, my brother & sister, may you & I look at our Lord Jesus and say, “Lord, we believe You!” “Yes, we thank You for Your teaching on how to deal with secular governments!” “But, Lord, our thanks rise above that, too, because we want to worship You!”

“By Your answer You have shown that You are indeed the One sent from God!” “You surely are who You claimed to be!”

AMEN (2,854 words excluding footnotes)