

Today is the Bush Disciples End Of Financial Year special.

It's obviously a bit late (being the end of July instead of the end of June)... And hello to the Bongen Church of Christ. It will be several months later yet, for you...

But in our reading today, Jesus is talking about **tax**, and so that's what we're going to talk about.

The big thing about the EOFY, is "Tax". Some of us really look forward to the 30<sup>th</sup> June, because we're expecting a tax refund... Some of us drag our feet, because we know we're going to have a tax liability...

*Somebody once said: **A fine** is a tax for doing wrong. **And a tax** is a fine for doing well<sup>i</sup>.*

Not many people like paying tax. And it certainly gets up our noses, when we see the way some very large corporations, who make enormous amounts of money, seem to be able avoid paying any tax in Australia at all (or pay a very little)...

Taxation – it's a fact of life. As the saying goes: "*Nothing is certain (in life) but death and taxes*"<sup>ii</sup>.

Why do we pay tax? Well obviously, the government needs funding... As a society, we demand more and more services

from the government, and all of these things cost money. The role of Government is to provide:

- For the defence of our nation, and our National security;
- Border protection and biosecurity;
- Policing and law and order;
- Education
- Transport – Roads & rail & airports

And then of course, because we live in a welfare state, additionally we also expect that the government will provide for our:

- Personal health Care
- Aged care
- Aged pensions
- Disability pensions
- Unemployment benefits

We **even** expect them to subsidise:

- Child care
- Private schools
- And to pitch in to provide drought relief
- Save us in times of natural disasters

We expect them to entertain us:

- Give grants to our clubs;
- Build **places** for us to be entertained (like theatres and stadiums);

And these days, it seems we also expect the Government to be able to manipulate the climate of the world (and if we have a run of droughts [or hot weather] we want them to fix it)... That's a pretty tall order, isn't it....

And it seems that we, the voting public, expect our government to provide us with more and more, but at the same time, we want to pay less tax.

And that's probably the way it's always been...

*But imagine if we had to pay taxes to a foreign government... Imagine if Australia had been invaded by a foreign super power, and we were now an occupied land – Imagine that our enemy's military convoys, roamed the streets and we were under their control...*

*And imagine we were paying taxes to our enemy, so they could **afford** to occupy us... Now, if you can imagine this, then you've probably got a bit of an idea of the feelings around taxation in Israel, ,, because **Rome** was the superpower that patrolled their streets and taxed them...*

Today, we see a trap getting set for Jesus...

Strange bed-fellows indeed – the Pharisees and the Herodians – they didn't have much in common... In fact, pretty much the **only** thing they had in common, was they hated Jesus... And so I reckon this was a case of "*The enemy of my enemy is my friend.*"... They didn't have much time for each other, but against Jesus they found a common cause, and so they conspired to trap Him...

The Pharisees were very religious. They weren't the official religious leaders – they were lay people (they were **not**

priests).. They were a lay purity movement – They were all about religious purity...

But the **Herodians** – well, they were a very different kettle of fish... Religious purity was the last thing on their mind... They were a **political** group... They were the lackies of King Herod...

Now, King Herod was like a puppet king... What Rome said, King Herod did... Alright, so he was like the local administrator of Jerusalem and surrounds (King by name) (tetrarch) (some may have thought of him as a collaborator). But he didn't really have much power – he only had the power that Rome allowed him...

And Herod and his court were not at all, into religious purity. Hedonism is what it's called, when one takes to the excess, all the indulgences that life has to offer. And that pretty-much sums them up. *E.g. Herod himself, was shackled up with his brother's wife...*

And when it came to politics, the Pharisees were dead against the Romans, and the Herodians were all for them...

So, in terms of morality, they were opposites, and in **politics** they were opposites... And yet these 2 groups, together, conspire to entrap Jesus...

First they tried to get Him off his guard – they tried to butter Him up... And here's some advice for us, "Beware of flattering lips".

Prov29: <sup>5</sup> A man who flatters his neighbour,  
spreads a net for his feet.

And that's pretty much what they were doing for Jesus...

“Teacher, we know that you are true and do not care about anyone's opinion. (You're impartial) For you are not swayed by appearances, but truly teach the way of God. (They're laying it on thick, aren't they...)

And then they spring the trap: Is it lawful to pay taxes to Caesar, or not? Should we pay them, or should we not?”

Now, let me explain why this is a trap. They've just put Jesus into a 'no-win' situation... They've asked Him a question, that requires either a “yes” or a “no” ...

**If** He says “Yes, it **is** lawful and it **is** right to pay taxes to Caesar”, then what were the Pharisees going to do? They were going to let everybody know that Jesus is collaborating with the Romans, and His popularity's going to plummet. You see, when Jesus rode that donkey into Jerusalem, they were hailing their Messiah. And the populous expectation, was that their Messiah was going to lead a revolt **against** the Romans. ...

And so, if Jesus agreed that it **was** right and **was** lawful (God's Law) to pay taxes to Caesar, well He's done His dash in the run to be their Messiah...

But if Jesus said “**No**, it’s against God’s law to pay taxes to Caesar,” then the friends of Caesar, the Herodians, would go and tell-on Him to the Roman authorities, and He’d almost certainly be charged and convicted with treason or insurrection, and be executed...

But Jesus saw right through it...

V15 tells us: “He knew **their hypocrisy... “Why put me to the test? Bring me a denarius and let me look at it.””**

Now, the Denarius (picture on screen), was a silver Roman coin. Now, in Jerusalem, there was other local currency that was in use, but when it came to taxation, this is the coin that (apparently) they had to use... Its value equated to about one day’s wages for a labourer...

On one side of this coin, (just as we have a portrait of our Queen on our coins), they had a portrait of their **Emperor**, Tiberius, along with his official title “Divi Aug. Filius” (Son of the Divine Augustus) (basically claiming he’s a god). And on the **reverse** side, there was a picture of a female figure (seated on a throne)<sup>iii</sup> And on this side, it had the title “Pontif Maxim” (High priest).

In essence, the denarius was a portable idol. It proclaimed that Caesar was god, or perhaps son of the god Augustus...

Now, a lot of preachers make a big thing about **how** the hypocrisy that Jesus noted, was the fact that these Pharisees

had one of these coins in the Temple precinct. Apparently they weren't allowed in the Temple precinct, because it was the equivalent of a pagan idol.

But you know, to me, it doesn't seem like Mark made a big thing about it being in the temple precinct. In fact, it may even not be. The scene **before**, was in the temple, when Jesus told the parable of the tenants, but we're not actually told where this scene takes place. The point is, it probably was in the temple precinct, but Mark doesn't make a point of this... Whereas other times he **did** make a point, that certain interactions **did** happen at the temple...

I reckon the hypocrisy was more the fact that the Pharisees and the Herodians were pretending that they wanted Jesus to decide a dispute between them, while the whole time, it was a unified plot against Jesus.... There's the hypocrisy, right there. They weren't at all looking for an unbiased, Godly answer to their theological question – they were looking for enough rope to hang Him with...

**Another** big issue that preachers often make, is that Jesus and His disciples didn't have such a coin in their possession, while the Pharisees and the Herodians did, but that's not at all what Mark says. Mark didn't mention at all, whether Jesus or His disciples had one of these coins. And for the Pharisees and Herodians to present Him with a denarius, we're told that they had to go and fetch one. The Greek word is φέρετέ (pherete), which means **bring** me a coin. And they **brought** one...

Anyway, Jesus said to them, "**Whose likeness and inscription is this?**" They said to him, "Caesar's."  
<sup>17</sup> Jesus said to them, "**Render to Caesar the things that are Caesar's, and to God the things that are God's.**"

And they were amazed at this answer... And I'm amazed at it, too – Not just because it was a masterful escape from a lose-lose question, but because of the **truth**; and **insight**; and **challenge**, that was right there, **in** Jesus' answer...

You see, the question they asked, was about 'giving' to Caesar. The Greek word is δῶμεν (domen), (a gift or a present)... Whereas Jesus' answer was about '**giving back**' – the Greek word is ἀπόδοτε<sup>1</sup> (apodote)(give up; give back; give back what is due)...

Give **back** to Caesar, the things that **belong** to Caesar... Caesar's image is on that coin – he can have his own little portable idol back...

There is an important, Godly principal here for us: The state, is an institution ordained by God. Under the authority of rulers, (whether they be kings or democratically elected governments or whatever), the Lord assigns to them, the role of governing... Now, governments don't always do this very well (in fact they usually **don't**), but the governing authorities are responsible for providing (primarily) law and order, but also services...

Paul and Peter both help us to understand this:

Romans 13:

**13** 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. <sup>2</sup> Therefore whoever resists the authorities resists what God has appointed, and those who resist will incur judgment. <sup>3</sup> 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, <sup>4</sup> 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. <sup>5</sup> Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience. <sup>6</sup> For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing. <sup>7</sup> 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, honour to whom honour is owed.

1 Peter 2:13–17

<sup>13</sup> Be subject for the Lord's sake to every human institution, whether it be to the emperor as supreme, <sup>14</sup> or to governors as sent by him to punish those who do evil and to praise those who do good. <sup>15</sup> For this is

the will of God, that by doing good you should put to silence the ignorance of foolish people. <sup>16</sup> Live as people who are free, not using your freedom as a cover-up for evil, but living as servants of God. <sup>17</sup> Honour everyone. Love the brotherhood. Fear God. Honour the emperor.

It was just last week, that the ABC ran a story about a Tasmanian Christian brother and sister, who were ordered to pay \$2.3 million, after they refused to pay income tax on the grounds that it's "against God's will".

And they reported:

*Representing themselves in Hobart's Supreme Court on Wednesday, they said transferring their allegiance from God to the Commonwealth would mean "rebellious against God" and "breaking the first commandment", adding that the payment of taxes was causing Australia to be cursed with "droughts and infertility".*

*In little under three hours, a Tasmanian Supreme Court Associate Justice found their arguments to be unviable and ordered the brother and sister repay the Australian Tax Office \$1.159 million and \$1.166 million respectively.<sup>iv</sup>*

Obviously these 2 siblings, didn't get God's memo on this.

God has ordained that we **do** pay our taxes. It is God's will, that we **do** pay tax... And, to **avoid** paying tax, is what's against God's will. ....

So, Bush Disciples EOFY special sermon... It's really important that we support the ministry of God (don't you think?)... But have we really considered, the fact that the governing authorities, **are** ministers of God, and we support this ministry of God, by paying our taxes...

Now, that doesn't mean that the governments are Godly themselves... And you know as well as I do, that sometimes, the government make some very ungodly decisions, and at times, they can be downright **anti**-God...

But that's no excuse for us to **not** pay our tax.

Sometimes we might feel absolutely **repulsed** by our government, and feel that we couldn't possibly justify funding them,,. But we need to remember, that our government is nowhere near as bad, as the godless Roman emperors... They set themselves up as a deity to be worshipped... And we think about the slide of morality that's occurring in our society (and the place that lawmakers have in this) – well we're only just beginning to come to where the Romans were...

And yet Jesus, Peter and Paul, all said, "Pay your tax"... Give back what's owed – even to an emperor who claims to be god – you can't get any more godless than that...

You see,

- it's not a gift;
- It's not a present we give to our rulers to curry their favour;
- Nor is it a sign of our support for their policies or decisions...

We are giving back to them, what is theirs – what is owed...

- We may cringe at the size of our rates bill, but do we have any idea what it costs to build and maintain a road?
- We might be aghast at our tax bill, but do we stop to think about the cost of a:
  - Strike fighter
  - Submarine
  - A frigate
  
  - The personnel to run these things
  - Standing army
  
  - Cost of our Health system, for an aging population

You see, with Pax Romana (peace that Rome provided), they brought law and order (as harsh as it was), [barbarism] they built a system of roads, from which the whole of society benefited...

And if **we** accept and benefit from services **of** the state, and if our legal tender signifies this, then it is right to give back what is owed.

*“Ohh, that wretched preacher, talking about stuff like this...”*

*I know. It's hurting me too... Since I went into the ministry, I haven't earned enough to pay tax, but my wife (as a wage-earner & chief bread-winner) pays oodles of tax...*

But we're not finished yet.

If we're going to give back what we owe, there is another creditor we need to keep in mind...

Jesus said, "Give back to God, the things that belong to God..."

The Denarius had Caesar's image on it – it **belonged** to Caesar. Give back to Caesar, his own little portable idol. Give back to Caesar, what is owed to Caesar...

Now, if the coin with Caesar's image on, belonged to Caesar, What has **God's** image on it??? You do....

When God created them (male and female), God created us in His own image... You and I carry the image of God wherever we go – in our very selves... What do we owe God? Ourselves.

Jesus is really saying 2 things here –

There are **limits**, to what we owe our rulers. There are **limits**, to what we owe the state... Yes, give back to the state, what belongs to the state... But don't you **dare** give to the state,

what rightfully belongs to God... *Caesar, claiming to be 'god', in later times, would demand worship... And that's the reason why Christians were fed to the lions – because they refused to acknowledge Caesar as God.* No human being should ever be worshipped – our worship belongs to God.

What **do** we owe God??? And once again, this isn't something we give to God as a gift – This is something that rightfully **belongs** to God – this is something that we give **back** to God – What do we owe God? Not much – just our whole self...

In a couple of weeks time, Jesus is going to be asked, “What is the greatest commandment?” And His answer is “...**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 <sup>31</sup> ... **love your neighbour as yourself.**”

That summarises what rightfully belongs to God...

In the Christian church, it's sometimes summarised as “Worship, witness and service.” And that's a pretty good summary...

Sometimes, it's good to take a bit of a measure of how our relationship with God is going – It keeps us “real”... Sometimes we delude ourselves that our relationship with God is pretty good, but how can we measure that??? Well, we can't really, but one indicator of “Where I'm at with God”, is our worship, witness and service...

**I owe God, my worship – As our Lord and Saviour, He rightfully deserves it.**

- Am I giving it to Him???
- Am I **eager** to come to worship?
- Is worship a priority for me – to come together with God's people, that together we can worship His Holy Name?
- Or is going to church a drag???

What about my witness?

**I owe my **witness** to God – He rightfully **deserves**, for me to be a witness for Him.**

- Am I being a witness for God?
- Am I being a witness for Jesus, in the way I live my life?
- Am I being a witness for Jesus, by talking to others about Him, and telling them the Good news of Jesus?
- Am I being a witness for Jesus, by publicly holding to God's truth, even when it's not popular?
- Or am I such a poor witness, that even people I work with, don't even know that the Lord Jesus Christ is **my** Lord and **my** Saviour?

And what about service?

**I owe my service to God – He rightfully **deserves** my service.**

- Am I giving what rightfully belongs to Him?
- Am I serving God in the way that He has called me?
- Or have I got my fingers in my ears, so I can't even hear His call to service?

- How is God calling **you**, to serve Him?
- And How are you going with that?

You see, as disciples of Jesus, we **owe** it to God... And this is a very good gauge, of how our relationship is with God...

You know, sometimes we can get into our own little world of self-absorption, and we start keeping for ourselves, what we rightly owe to God...

In a couple of weeks time, we're going to talk more about **how** we “....**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 <sup>31</sup> .... **love your neighbour as yourself.**

But for today, I think we've got enough to think about:

- About how we give to the government, what is due to the government;
- And how we give to God, what is due to God...

Let's not rob either...

- Let's not rob the government by avoiding tax; and
- Let's not rob God, by keeping for ourselves what is rightfully His – Everything.:

Let's not rob Him of

- our tithes and offerings;
- our worship;
- our loyalty;
- the fruit of righteousness He demands

- our readiness to be a witness for Him;
- our service
  - serve God
  - serve others in the Name of God

.....

God has given us every reason to worship Him... God has every reason to demand our all... We rightfully belong to Him twice over. Not only did He create us in His own image, but He also gave His son for us...

He ransomed us. He bought us back... What a wonderful saviour.

He rightly deserves our all.

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<sup>i</sup> <https://unijokes.com/tax-jokes/>

<sup>ii</sup> Daniel Defoe, in *The Political History of the Devil*, 1726:

<sup>iii</sup> Garland David E. *The NIV Application Commentary – Mark*. 1996. Zondervan. Grand Rapids. (p.462)

<sup>iv</sup> <https://www.abc.net.au/news/2019-07-18/christian-family-who-avoided-tax-are-honey-farmers/11322056>