

Luke 20:20-26
July 5, 2020

Open with Prayer

HOOK:

Q: Why is it appropriate to pay taxes to Uncle Sam each year? [Let people engage, e.g. I am a citizen of the USA; “The powers that be are ordained of God” (Rom. 13:1), *we live as good citizens when we obey the authorities for the Lord’s sake*. This includes paying taxes]

Transition: Jesus is getting ready to get a “tax question” from spies, of all people! We see the Pharisees and Herodians, who usually fight among themselves, decide to unite in an effort to trap Jesus in order to give Rome a reason to arrest him. Let’s see how He handles the tax question!

BOOK:

Paying Taxes to Caesar

²⁰ 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. ²¹ 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. ²² Is it right for us to pay taxes to Caesar or not?”

²³ He saw through their duplicity and said to them, ²⁴ “Show me a denarius. Whose portrait and inscription are on it?”

²⁵ “Caesar’s,” they replied.

He said to them, “Then give to Caesar what is Caesar’s, and to God what is God’s.”

²⁶ They were unable to trap him in what he had said there in public. And astonished by his answer, they became silent.

Process Observations/Questions:

Q: What did you most like about this passage? What resonated with you? [Let people engage]

Q: What did you least like about this passage? [Let people engage]

Q: What did you find in this passage that you didn’t understand? [Let people engage]

Q: What do we learn about Jesus in this passage? [Let people engage]

LOOK:

Give Caesar what he controls, and to give to God what he controls. Caesar’s image is on coins. Let Caesar have coins. God’s image is on people, so we should give ourselves to Him. When it comes to giving “God what is God’s,” would God say we are in the 15% tax bracket? 28%? 100%?

Close in Prayer

Commentaries for Today's Lesson:

Wiersbe, W. W. (1996). *The Bible Exposition Commentary (Vol. 1, pp. 257-258)*. Wheaton, IL: Victor Books.

A Question about Caesar (Luke 20:20–26)

Jesus knew that the men who questioned Him were spies sent by the Pharisees and the Herodians (Mark 12:13), but He patiently listened and replied. These two groups were usually fighting each other, but now they had a common enemy, and this brought them together. They wanted to discuss taxes and Roman authority, hoping to provoke Jesus into offending either the Jews (“Pay the poll tax!”) or the Romans (“Don’t pay the poll tax!”). But Jesus lifted the discussion to a much higher level and forced the spies to think about the relationship between the kingdom of God and the kingdoms of men.

Governmental authority is instituted by God and must be respected (Prov. 8:15; Dan. 2:21, 37–38; Rom. 13; 1 Peter 2:11–17). Yes, our citizenship is in heaven (Phil. 3:20), and we are strangers and pilgrims on earth, but that does not mean we should ignore our earthly responsibilities. Human government is essential to a safe and orderly society, for man is a sinner and must be kept under control.

Jesus was not suggesting that we divide our loyalties between God and government. Since “the powers that be are ordained of God” (Rom. 13:1), *we live as good citizens when we obey the authorities for the Lord’s sake*. When obedience to God conflicts with obedience to man, then we must put God first (Acts 4:19–20; 5:29), but we must do it in a manner that is honorable and loving. Even if we cannot respect the people in office, *we must respect the office*. The counsel that Jeremiah gave to the Jewish exiles in Babylon is a good one for God’s “strangers and pilgrims” to follow today (Jer. 29:4–7): “Seek the peace of the city!”

Caesar’s image and name were on the coins, so it was basically *his* currency. To pay the poll tax meant simply to give Caesar back that which belonged to him. God’s image is stamped on us; therefore, He has the right to command our lives as citizens in His kingdom. We should seek to be such good citizens that God will be glorified, and the unsaved will be attracted to the Gospel and want to become Christians (1 Peter 2:9–12; 3:8–17).

It is unfortunate that some Christians have the mistaken idea that the more obnoxious they are as citizens, the more they please God and witness for Christ. We must never violate our conscience, but we should seek to be peacemakers and not troublemakers. Daniel is an example to follow (Dan. 1).

Martin, J. A. (1985). *Isaiah*. In J. F. Walvoord & R. B. Zuck (Eds.), *The Bible Knowledge Commentary: An Exposition of the Scriptures (Vol. 2, p. 255)*

20:20–26. Since the religious leaders were afraid to do anything to Jesus because of the people (v. 19), they kept **a close watch on Him**. They were hoping **to catch Him** in some teaching that the crowds would not like, which would allow them to prosecute Him legally. Some **spies** asked Jesus a question about taxes: **Is it right for us to pay taxes to Caesar or not?** But this question was not merely about money. It pertained to politics and religion as well. If Jesus gave either a yes or a no answer, He would lose support. If He said it was proper to pay taxes to Caesar, a foreign ruler (Tiberius Caesar, A.D. 14–37), the zealots (who opposed Roman rule and favored Jewish autonomy) would be offended by His answer. If He answered that it was not proper to pay taxes (which the religious leaders might have suspected because He had been

teaching about the kingdom), then the Romans would be displeased, and the religious leaders would be able to turn **Him over to their authority**.

Jesus, pointing to the **portrait and inscription** of Caesar on a **denarius** coin (cf. 7:41; 10:35), answered in the affirmative: **Give to Caesar what is Caesar's**. But He also used the occasion to teach that one should give to God the thing that bears His image—oneself (**and to God what is God's**).

This astonishing answer silenced the spies (20:26). Interestingly the religious leaders used this incident against Jesus in His trial. But they totally misrepresented His position, charging that Jesus opposed payment of taxes to Caesar (23:2).

Butler, T. C. (2000). Luke (Vol. 3, pp. 335–336). Nashville, TN: Broadman & Holman Publishers.

C. The Glory's Wisdom: God or Caesar? (20:20–26)

SUPPORTING IDEA: *Jesus will not fall into a political trap, but he distinguishes between the authority of government and the authority of God.*

20:20. The leaders stepped back. They hired spies to do their dirty work. The spies appeared innocent and pure, but their purpose was not innocent. They wanted to twist Jesus' words so the Roman government would sentence him to death. Surely Roman authority could deal with the authority of a lone individual such as Jesus. They used a two-kingdom question to bring Roman authority against Jesus' authority and to determine who ruled.

20:21. Flattery provided their entry to Jesus. He did not lie. He taught the truth. He ate with Pharisees and sinners, showing no partiality to anyone. He taught the way of God and showed people how to walk in God's will. With ironic flattery these spies acted like they had spied on Jesus and could describe him accurately. They did not mean to give an accurate description, but they did so, thus investing him with an authority they could not claim—the authority of truth.

20:22. Having politely set Jesus up, they asked the “innocent” question. Was it legal for a Jewish citizen to pay taxes to a pagan Roman government? Now they had set Jesus up with an either/or, yes/no answer. As with the either/or problem he posed in verse 4, neither answer was safe. To say the Law of Moses permitted taxes to Rome would be to alienate heavily taxed people who saw Rome as the intrusive enemy. To say the Law of Moses forbade taxes to Romans would be to commit treason in the eyes of the Roman government and to face the death penalty.

20:23–24. Jesus could not be fooled. He picked right up on their deceit. He turned the question back on them: Look at the coin and tell me whose picture is on it. The spies reached for their moneybags and pulled out a silver denarius minted by the Roman government and used to pay the wages of a day laborer. On it was a picture of Tiberius Caesar and the inscription, “Tiberius Caesar, son of the divine Augustus.” The Jewish spies implicated themselves and the leaders who sent them. They dealt in Roman coin. They were involved in Roman commerce and business. They had thus to some degree capitulated to the enemy.

Still, they gladly showed the coin to Jesus. Now he had to answer. No, he had further instructions for the spies. Look at the coin, Jesus told them. Tell me whose picture is on it. Who has the right to determine what is written on the coin? Simple, straightforward answer: Caesar.

20:25. Jesus had a simple retort. Give Caesar what he controls, and give to God what he controls. Caesar's image is on coins. Let Caesar have coins. God's image is on people. Let people be devoted to God. This would include all people, for Jesus came to seek and to save the

lost. Certainly, people are more important to God than things, so Jesus placed devotion to God on a higher plane than devotion to Caesar without indicting himself as opposed to either God or government (see Rom. 13).

20:26. There were no more questions. Jesus could not be trapped. He amazed the spies, the leaders, and the people. Again, Jesus demonstrated his power and authority as he silenced the representatives of Jewish authority and taught about Roman and religious authority.

The Holy Bible: New International Version. (1984). (Lk 20:20-40). Grand Rapids, MI: Zondervan.

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