

This morning's sermon title is "*Give to Caesar What Is Caesar's and to God What Is God's.*"<sup>1</sup>

I have concluded my sermons on contentment and covetousness, so we are back to working our way verse-by-verse through Luke's Gospel and find ourselves at Luke 20:19.

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Please look at the above picture of a one-dollar bill.

### IMAGE of one dollar bill

Our one-dollar bills contain many images. Some are easy to understand, such as the picture of George Washington or the capital B for the Federal Reserve Bank.

Other images are more challenging to understand. For example, the Department of the Treasury's seal shows balancing scales. You can probably guess they don't represent a balanced budget. Instead, they are supposed to represent justice. But I think some might argue that's not an accurate representation either.

Under the scales are thirteen stars, representing the original thirteen colonies. A key, signifying official authority, is under the thirteen stars.

On the back of the bill, there is an eagle with the following:

- A shield in front of it with thirteen bars
- Thirteen stars above the shield
- One talon with a branch with thirteen leaves on it
- The other talon holding thirteen arrows

There are three Latin phrases, and I need to ask you ahead of time to forgive my poor Latin:

1. Above the pyramid reads "annuit cœptis," which means "God has favored our undertaking."
2. Under the pyramid is the phrase "novus ordo seclorum," which means "a new order of the ages."
3. The eagle's banner reads "e pluribus unum," which appears on most U.S. coins and means "out of many, one."

There is also the pyramid, and the more I studied it, the more obvious it became that there are many opinions about it. Here are a few:

- The missing top of the pyramid is a sign that the country wasn't finished yet
- The Western face of the pyramid is in a shadow while the front is lit, indicating the nation hadn't explored the west yet

An eye above the pyramid looks like its top because it is in a triangle. Instead, the all-seeing eye encased in a triangle is an ancient symbol of divinity.

Some believe the pyramid and the eye are cultic images reflecting the influence of Free Masonry on our early government because Benjamin Franklin, who helped design the seal with Thomas Jefferson and John Adams, claimed to be a Mason.

To some, the eye above the pyramid is evidence of plans for a new world order. The Freemasons plan to take over themselves or work with European bankers and the Illuminati.

As Christians who don't want anything to do with Freemasonry because of its unbiblical teachings, should we refuse to use dollar bills? If we use currency that has unbiblical, or even worse, occultic imagery, are we being disloyal to God and perhaps even sinning?

I have good news: we don't have to worry about using our currency. The currency in Jesus's day was downright blasphemous, but not only did Jesus NOT discourage people from using it, He even told them what to do with it...and it wasn't throwing it away.

But I'm getting ahead of myself. Let's back up and quickly review [the parable of the vineyard owner in verses 9-18](#) because this morning's verses flow from it.

In this parable, God the Father is the vineyard owner, and the vineyard represents Israel.

The owner sends servants, representing Old Testament prophets, to the tenants, representing the religious leaders. The tenants beat the servants and threw them out of the vineyard. Finally, the owner sends his "beloved son."

Look at verse fourteen to see what the tenants do to him:

**Luke 20:14 But when the tenants saw him, they said to themselves, 'This is the heir. Let us kill him, so that the inheritance may be ours.' 15a And they threw him out of the vineyard and killed him.**

The tenants didn't even talk about murdering the servants, but they murdered the son. They represent the religious leaders who murdered Jesus, so it's a fitting prophecy.

**Luke 20:15b What then will the owner of the vineyard do to them? 16 He will come and destroy those tenants and give the vineyard to others."**

The vineyard owner, or God the Father, is going to destroy the tenants or religious leaders for murdering His Son.

Look how the people respond in verse 16:

**Luke 20:16b When they heard this, they said, "Surely not!"**

They are not arguing with Jesus. Instead, they are horrified. That's why in some Bibles, "Surely not" is translated as:

- "God forbid!" in the NIV
- "May it never happen!" in the NASB
- "May it never be!" in the Amplified

Now, here's something important for this morning's verses...

The "they" in verse 16 who heard what Jesus said are not the religious leaders. Instead, they are people in the temple. Look at verse 1 to see the context for Jesus preaching this:

**Luke 20:1 One day, as Jesus was teaching the people in the temple and preaching the gospel, the chief priests and the scribes with the elders came up**

So, consider this...

Passover is only a few days away, which means millions of Jews are in Jerusalem and around the temple...which also means lots of Jews just heard Jesus prophesy that God was going to destroy the religious leaders. And any Jews who didn't hear Jesus preach this will hear it from everyone who's talking about it.

As you can imagine, the religious leaders are not happy with Jesus, and this brings us to the first verse of this morning's passage:

**Luke 20:19 The scribes and the chief priests sought to lay hands on him at that very hour, for they perceived that he had told this parable against them, but they feared the people.**

The religious leaders could have heeded Jesus's warning, humbled themselves, and repented when they learned God was going to destroy them. Instead, they want to have Jesus arrested. But they can't because they're afraid of the people.

So, they devised another plan: discredit Him so people don't listen to what He said. If Jesus looks terrible, the religious leaders won't look bad.

Look how they go about this:

**Luke 20:20 So they watched him and sent spies, who pretended to be sincere, that they might catch him in something he said, so as to deliver him up to the authority and jurisdiction of the governor.**

Before we dig into this verse, I want to draw your attention to a theme throughout the gospel: how badly the religious leaders wanted to accuse Jesus of something.

The fact that they worked that hard and couldn't find anything tells you how blamelessly Jesus lived. And, as you know, if you are familiar with His trials, they finally reached the point that the only way to find Him guilty of anything was to bring false witness against Him.

To give you an idea, look three chapters to the right at Luke 23:2. Jesus is on trial before Pilate:

**Luke 23:2 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."**

This is the opposite of what Jesus taught in these verses, but it shows you what they had to do to accuse Him of anything.

Turn back to Luke 20.

Initially, this looks like one more example of the religious leaders trying to trap Jesus. We have watched them do this many times before, including earlier in this chapter: in verses 1 through 8, they questioned His authority.

But this situation is different from the others. Verse 19 says the scribes and chief priests wanted to arrest Jesus, but verse 20 says they "sent spies." It was the spies who questioned Jesus.

The parallel accounts, particularly Matthew 22:16 and Mark 12:13, show that the Pharisees and the Herodians worked together to send the spies. This might not sound like a big deal, but it is because these groups hated each other. If we lived in Jesus's day, we would be shocked to learn that they joined forces.

The Herodians supported the Roman-backed Herodian dynasty. In contrast, the Pharisees hated Roman rule and the Herodians' influence.

Warren Wiersbe said, "These two groups were usually fighting each other, but now they had a common enemy, and this brought them together."<sup>ii</sup>

And this brings us to lesson one:

**Lesson One: Bitterness unites people.**

The gospel unites people, but so does bitterness. Think of the saying, “The enemy of my enemy is my friend.”

People might hate each other, but if they hate someone else, they are often happy to unite over their hatred.

I have watched this in the church. People don’t get along. They leave the church. Then, they unite over their mutual bitterness toward the church:

**Hebrews 12:15 See to it that no one fails to obtain the grace of God; that no “root of bitterness” springs up and causes trouble, and by it many become defiled**

Why does it say that bitterness causes trouble and defiles many?

When people are bitter, they love to find others who share their offense and join in their attacks. This defiles many because they share their bitterness with others who then become bitter or defiled, too.

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Social media has made this worse. Someone slanders the church on Facebook. Someone who couldn’t stand the person who wrote the post sees it and jumps on it to encourage the person, often providing more slander. Suddenly, they are friends, brought together by their mutual bitterness.

The sad part is that when they were in the church, they wouldn’t get along for the sake of Christ. The gospel wasn’t enough to encourage them to be at peace. But their bitterness was strong enough to unite them.

We see something similar when the Pharisees and Herodians sent the spies to trap Jesus.

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In verse 20, notice the words “pretended to be sincere.”

Hypocrisy is when we present something outwardly that is not true inwardly. That’s what’s happening here. Look how they speak to Jesus:

**Luke 20:21 So they asked him, “Teacher, we know that you speak and teach rightly, and show no partiality, but truly teach the way of God.**

More hypocrisy: they praise Jesus, but all the while, they despise Him and want to see Him arrested.

Look at the question they ask:

**Luke 20:22 Is it lawful for us to give tribute to Caesar, or not?”**

This refers to the poll tax, an annual fee of one denarius per person.

Everyone hates taxes, but let me tell you why the Jews hated this tax so you understand why the spies thought they trapped Jesus with this question...

First, this tax was used to finance Rome’s army occupying Jewish territories. The Jews hated having Romans in Judea, so it seemed like they were paying these soldiers to oppress them.

Second, the Jews had to give a denarius, and this is how it looked...

A denarius was a silver coin bearing the Emperor’s image because only the Emperor could issue gold or silver coins. In Jesus’s day, the image of Tiberius’s face was on one side, and it read, “Tiberius Caesar Augustus, the son of the divine Augustus.” The other side of the coin featured an engraving of Tiberius on his throne in priestly robes, and it read, “Chief Priest.”

R.T. France wrote, “The Roman silver coin, used for paying the tax, bore the portrait of the Emperor and an inscription describing him as ‘son of God’ and ‘high priest.’ Strict Jews therefore regarded it as idolatrous and so refused to use it; copper coins without such a portrait were available for daily commerce.”<sup>iii</sup>

The Jews considered such imagery to be idolatry forbidden by the Second Commandment:

**Exodus 20:4 “You shall not make for yourself a carved image, or any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth.**

As John MacArthur wrote, “Since Caesar pretended to a position tantamount to deity, the paying of the tax was unlawful worship — and in the minds of many, tantamount to gross idolatry.”<sup>iv</sup>

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So, if Jesus says they should pay the tax, it looks like this:

1. First, He isn’t just supporting the Romans occupying Judea, He is encouraging Jews to support their army doing so.
2. Second, He is encouraging Jews to engage in idolatry.

This will ostracize the most devout, religious Jews who, at this time, are filling the temple. These would be some of His most committed disciples, and they would want nothing to do with Him.

But if he says they should not pay the tax to Caesar, he will be considered a traitor to Rome, arrested, and possibly executed for treason.

You can imagine why the spies were so confident they trapped Jesus!

But look what happened:

**Luke 20:23 But he perceived their craftiness, and said to them, 24 “Show me a denarius. Whose likeness and inscription does it have?” They said, “Caesar's.”**

I know you know this account, but what would you expect Jesus to say if you never read this before?

“Correct! This is Caesar’s image. Right above it, he is called the Son of God. And it gets worse because he’s identified as the high priest on the other side. This is idolatry and blasphemy. You must honor the Lord and use copper coins. You should throw this coin away and every other gold and silver coin that bears Caesar’s image.”

But instead, we read:

**Luke 20:25a He said to them, “Then render to Caesar the things that are Caesar's,”<sup>v</sup>**

Unbelievably, Jesus told them to pay taxes to Caesar, and this brings us to lesson two, part one:

### **Lesson Two: Christians have dual citizenship (Part One) on earth**

Caesar’s image and name were on Roman coins, so in that sense, they were his.

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Mark your spot in Luke 20 and turn to Romans 13. Paul affirmed what Jesus taught.

We will start at verse one and go through the verses quickly for context:

**Romans 13:1a Let every person be subject to the governing authorities.**

This is similar to what Peter said:

**1 Peter 2:13 Be subject for the Lord's sake to every human institution, whether it be to the emperor as supreme, 14 or to governors as sent by him to punish those who do evil and to praise those who do good.**

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Look at the next part of verse 1...

**Romans 13:1b For there is no authority except from God, and those that exist have been instituted by God.**

The word “For” introduces why we should submit to the government: God gives them their authority.

Because all authority belongs to God, if people have authority, He gave it to them.

You say, “Even bad people?”

Yes, even bad people.

Who’s worse than Pilate? Not many people and listen to what Jesus said to him:

**John 19:11 “You would have no authority over me at all unless it had BEEN GIVEN YOU FROM ABOVE.”**

Even the authority given to the man who sentenced Jesus to die came from God Himself.

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Now, let’s imagine a hypothetical situation for a moment...

Imagine Paul wrote this, and there was a moral, or even Christian, emperor.

What might we say?

*“Well, Paul told them to submit because the emperor was halfway decent. But we’re being told to submit to ungodly people.”*

But who was the emperor in Paul’s day?

Nero.

Similarly, it could be argued that we should only pay taxes to moral governments. When I was going over the sermon with Katie, she said, “Good luck finding that.”

In Jesus’ day, the Roman government wasn’t good or moral, yet Jesus still said to pay them taxes.

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And let me be clear about why I am and am not saying this...

I am not saying this to defend our government, minimize any wicked things they do, or justify how they misuse taxpayers' money.

Instead, I’m trying to alleviate the concerns I suspect all of us have about paying taxes when we know our money is being used immorally.

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Look at the next verse...

**Romans 13:2 Therefore whoever resists the authorities resists what God has appointed, and those who resist will incur judgment.**

Rhea has gotten old enough that sometimes we put her in charge. We tell the kids, “If you disobey her, it’s like you’re disobeying us.”

Why?

Because we gave her some of our authority.

Similarly, God put governments in charge, and when we resist them, we resist Him because He gave them some of His authority.

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And you can see another reason I’m saying this...

I care about you, and the verse says, “Those who resist [authority] will incur judgment.” I don’t want judgment brought on any of us.

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Look at verse 4:

**Romans 13:4 for he (government) is God’s servant for your good.**

God established government because we’re sinful and cannot govern ourselves. Without human government, we’d have anarchy and lawlessness—Lord of the Flies. Therefore, government is for our good.

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But let’s deal with the obvious, nagging argument...

Sometimes governments do not act for [our] good:

- Sometimes, they act for their own good
- Sometimes they act wickedly, such as when they promote murdering babies or pervert marriage

Even though God gave them authority, He isn’t responsible for their sins. Instead, they are misusing and abusing that authority, and He will hold them accountable for it.

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Look at verse five:

**Romans 13:5 Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience.**

We don’t submit to the government only to avoid God’s wrath, although that’s part of it. We also submit to have a clear conscience. We feel guilty when we break the law, and I don’t mean only God’s law, but man’s law. Our conscience convicts us.

Now look at the next verse that we have been building up to:

**Romans 13:6 For because of this YOU ALSO PAY TAXES, for the authorities are ministers of God, attending to this very thing.**

We pay taxes for the same reason we submit to the government: to avoid God’s wrath and have clear consciences.

**Romans 13:7 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, honor to whom honor is owed.<sup>vi</sup>**

Paul agrees with Jesus's teaching and states that we should pay taxes.<sup>vii</sup>

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But now, let's see how Jesus balances this teaching. Turn back to Luke 20:25:<sup>viii</sup>

**Luke 20:25 He said to them, "Then render to Caesar the things that are Caesar's, and to God the things that are God's."**

This is a fascinating response from Jesus:

- Just as Caesar's image is stamped on coins, so too is God's image stamped on us.
- Just as the coins with Caesar's image belong to Caesar, people with God's image belong to God.

And this brings us to the next part of lesson two:

## **Lesson Two: Christians have dual citizenship (Part Two) in heaven**

Jesus taught that we have dual citizenship in Heaven and on Earth and responsibilities to both. Paul supported this, too:

**Philippians 3:20 Our citizenship is in heaven.**

**Ephesians 2:19 You are fellow citizens with the saints and members of the household of God,**

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So, let me get you to notice what Jesus did...

The spies' question looks physical because it concerns taxes, Caesar, and Rome, which are all physical. But Jesus elevated the conversation from the physical to the spiritual.

We are to see that there is an earthly kingdom and a heavenly kingdom, and even while we fulfill our earthly, physical responsibilities, such as paying taxes, we are citizens of heaven with heavenly, spiritual responsibilities.

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And look how Jesus's statement was received:

**Luke 20:26 And they were not able in the presence of the people to catch him in what he said, but marveling at his answer they became silent.**

The ESV and NKJV say the people marveled at Jesus's answer, the NIV says they were astonished, and the NASB says they were amazed.

Earlier, I told you the Jews thought the denarius was idolatrous and blasphemous. When Jesus said to give the denarius to Caesar, how would we expect the people to respond?

I would expect them to be furious and say, "How can you tell us to pay taxes to Caesar? Why aren't you telling us to have nothing to do with these terrible coins?"

So, how do we explain this positive response?

The answer is that Jesus's response was limiting: He limited what should be given to Caesar.

Think about this for a moment...

By distinguishing between what is due to Caesar and what is due to God, Jesus rejected Caesar's claim THAT WAS ON the coin itself that everything belonged to him. Caesar gets what is due to him, but nothing more. He doesn't get the divine honor that belongs to God.

And this brings us to lesson three:

### Lesson Three: Fulfilling earthly citizenship is not disloyal to God.

Jesus didn't mind upsetting the Jews. Think about John 6, when thousands followed Him after He miraculously fed the multitudes with fish and loaves. Jesus told them to eat His flesh and drink His blood, and everyone left except for the disciples. Or think of Jesus telling people to pick up their crosses and follow Him. Jesus didn't have any problem upsetting people.

My point is that they are not upset about Jesus saying to pay taxes to Caesar because Jesus was holding back. Instead, they are not upset because:

- He didn't say anything that would cause them to dishonor God.
- Jesus didn't say anything that sounded like they should be faithful to Rome and unfaithful to God's kingdom.

Paying taxes to Caesar or any human government does not indicate divided loyalty to God. Jesus would have told His followers to rebel against Rome if that were the case.

Instead, because God commands us to pay taxes, doing so is an expression of submission to God, and refusing to pay taxes is disobedient.

Let me conclude with this...

Because we bear God's image, we belong to Him:

**Romans 12:1 I appeal to you therefore, brothers, by the mercies of God, to present your bodies as a living sacrifice, holy and acceptable to God, which is your spiritual worship.**

Because Jesus redeemed us or bought us back from sin and death, He owns us. We belong to Him.

Under the Old Covenant, God accepted the sacrifices of dead animals. With Christ's sacrifice, those are no longer acceptable ways to worship. Now, worship means offering ourselves entirely.

Under the Old Covenant, sacrificing something to God meant it was given entirely to Him for His use and pleasure. The same is true with us. After becoming Christians, we belong entirely to the Lord for His use and pleasure.

Jesus meant this when He said, "Give to God what is God's."

If you have any questions or can I pray for you in any way, I will be up front after service, and I consider it a privilege to speak with you.

Let's pray.

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<sup>i</sup> Done:

- Wiersbe
- John MacArthur
- Moody
- Hendriksen

<sup>ii</sup> Warren Wiersbe, the Bible exposition commentary volume 1, page 257

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<sup>iii</sup> RT France, Teach the Text Commentary Series, Luke, page 321.

<sup>iv</sup> John MacArthur's commentary page 1322

<sup>v</sup> The Greek word translated render is [apodidōmi](#) (pronounced uh-puh-did-uh-me), which means to pay or give back, which implies a debt.

It is the same word used throughout the parable of the unforgiving servant...

**Matthew 18:28 But when that same servant went out, he found one of his fellow servants who owed him a hundred denarii,[j] and seizing him, he began to choke him, saying, ‘Pay ([apodidōmi](#)) what you owe.’ 29 So his fellow servant fell down and pleaded with him, ‘Have patience with me, and I will pay ([apodidōmi](#)) you.’ 30 He refused and went and put him in prison until he should pay ([apodidōmi](#)) the debt.**

I’m explaining this, because the NASB says pay, but other translations say render and give back, but it means pay.

<sup>vi</sup> [Proverbs 8:15, Daniel 2:21, 37-38, Romans 13, 1 Peter 2:11-17 ESV - By me kings reign, and rulers decree - Bible Gateway](#)

<sup>vii</sup> Let me conclude this discussion of submitting to government and paying taxes with a quote from Warren Wiersbe:

“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 (Daniel 1).”

<sup>viii</sup> One reason I wanted to use this quote here is that Warren Wiersbe said we should never violate our conscience.

If you’re still in Romans, look one chapter to the right at Romans 14:23:

**Romans 14:23 But whoever has doubts is condemned if he eats, because the eating is not from faith. For whatever does not proceed from faith is sin.**

Paul is referring to doing things with a clear conscience:

- When he says, “whoever has doubts is condemned,” he refers to our conscience convicting us.
- When he says, “whatever does not proceed from faith is sin,” he means whatever cannot be done with a clear conscience is sin.

I hope this sermon can give you a clear conscience about paying taxes to Caesar because I think we can easily be frustrated and even convicted about giving money to our government that will use it in wicked ways. We can be confident that in Jesus’s day and Paul’s day, when they said to pay taxes, those taxes were being used in wicked ways, too, but they still commanded people to do so.