



# The Scrolls

Helping **CENTRAL BIBLE CHURCH** Families Belong, Become and Go Beyond

V23 N16

April 18, 2021

## KING JESUS

### "Paying Tribute"

Mark 12:13-17

#### THIS WEEK'S CORE COMPETENCY

##### Life Purpose

I believe I am a steward of God's resources and have been redeemed to participate in his kingdom purposes for his glory.

*"However, I consider my life worth nothing to me; my only aim is to finish the race and complete the task the Lord Jesus has given me – the task of testifying to the good news of God's grace."*

Acts 20:24



Should kingdom of heaven citizens pay taxes to kingdom of earth governments?

In Mark 12:17, Jesus gives us what might be called in spiritual-disciplines terms a *rule for life* (see Adele Ahlberg Calhoun, *Spiritual Disciplines Handbook*, 36-40), "Give back to Caesar what is Caesar's and to God what is God's," or the more memorable, "Render unto Caesar what is Caesar's and to God what is God's" (KJV).

Paul unpacks the sentiment of Jesus' pronouncement in Romans 13:1-7. He begins by telling his readers, "Let everyone be subject to the governing authorities, for there is no authority except that which God has established" (v.1). Christians are dual citizens, so to speak – citizens of heaven (Phil 3:20) and citizens of earth. Romans 13:1-7 doesn't tell us everything we need to know about our responsibilities as Christians and Americans, but Paul does tell us one important thing. Just because we are citizens of heaven doesn't mean we no longer have responsibilities as citizens on earth.

Regarding their historical and cultural context, one commentator writes: "Little gatherings of Christians, living in the capital city, without political power, dependent on the good will of the authorities, who could be very arbitrary and unpredictable in their rulings regarding minority ethnic or religious groups, were only acting prudently if they sought to avoid giving any cause for offense. Paul states it as an exhortation not so much because his readers might think otherwise, but rather because *the recent history of Jews in Rome* made them that much more vulnerable. Paul's reminder is, in effect, to say: since you cannot change the terms under which you live, and since your position is already hazardous, remember the political realities of the politically powerless and live accordingly" (James D. G. Dunn, *Word Biblical Commentary*, vol. 38b, *Romans* 9-16, 770, italics added).

Paul's argument in verses 1-7 unfolds logically. First, he gives a general command, "be subject to governing authorities" (v. 1a), followed by reasons for obeying it. Then, he reiterates the

command, "it is necessary to submit to the authorities" (v. 5), followed by abbreviated reasons for obeying it. Finally, he concludes by summarizing why they pay taxes, then commanding them to pay their taxes and to respect the authorities. The following comment captures the essence of the apostle's appeal: "All that is asked of the readers is that they 'do good,' 'pay taxes,' and 'honor and respect those in power.' All that is legitimately ascribed to the authorities is punishing the evil and rewarding the good. This limited homage is far from an enthusiastic endorsement of the empire" (Charles C. Talbert, *Romans*, SHBC, 296).

Regarding the first reason for obeying his command, Paul writes: "for there is no authority except that which God has established," that is, "the authorities that exist have been established by God" (v. 1b, c). Put differently, government with its various positions of authority and by implication the ones in those positions are ordained by God. (This does not preclude the possibility, however, that some government authorities may be tyrants, who reward evil and suppress good. At the beginning of Nero's rule there was widespread hope that he would keep the peace and govern wisely, fairly, and justly.) Consequently, whoever rebels against the governing authorities invites God's judgment, administered by those very authorities on his behalf (v. 2). Regarding the second reason, Paul says rulers are God's servants to reward good and punish evil (vv. 3-4): "They are God's servants working for your own good" (v. 3). "They are God's servants and carry out God's punishment on those who do evil" (v. 4). The two reasons given following the reiteration are: the possibility of punishment and conscience (v. 5) or conviction. So, although certain taxes may be onerous, Christians are to pay them. What's more, they are to honor those who collect them, as well as all others in authority to whom honor is due. Paul purposes to explain the general rule rather than identify its exceptions.

13 Later they sent some of the Pharisees and Herodians to Jesus to catch him in his words. 14 They came to him and said, "Teacher, we know that you are a man of integrity. You aren't swayed by others, because you pay no attention to who they are; but you teach the way of God in accordance with the truth. Is it right to pay the imperial tax to Caesar or not? 15 Should we pay or shouldn't we?"

But Jesus knew their hypocrisy. "Why are you trying to trap me?" he asked. "Bring me a denarius and let me look at it." 16 They brought the coin, and he asked them, "Whose image is this? And whose inscription?"

"Caesar's," they replied.

17 Then Jesus said to them, "Give back to Caesar what is Caesar's and to God what is God's."

And they were amazed at him.

### READ in another translation

13 And they sent to him some of the Pharisees and some of the Herodians, to trap him in his talk. 14 And they came and said to him, "Teacher, we know that you are true and do not care about anyone's opinion. For you are not swayed by appearances, but truly teach the way of God. Is it lawful to pay taxes to Caesar, or not? Should we pay them, or should we not?" 15 But, knowing their hypocrisy, he said to them, "Why put me to the test? Bring me a denarius and let me look at it." 16 And they brought one. And he said to them, "Whose likeness and inscription is this?" They said to him, "Caesar's." 17 Jesus said to them, "Render to Caesar the things that are Caesar's, and to God the things that are God's." And they marveled at him. (ESV)

After reading the text, practice your Observation skills by noting the following:

- Circle "later" in v.13.
- Bracket "Pharisees and Herodians" in v. 13.
- Circle "catch" in v. 13.
- Highlight v. 14.
- Circle "right" in v. 14.
- Circle "the imperial tax" in v. 14.
- Box "or" indicating *either or* in vv. 14, 15.
- Box "but" indicating *contrast* in v. 15.
- Circle "hypocrisy" in v. 15.
- Underline "denarius" in v. 15 and "coin" in v. 16.
- Box "and" indicating *both and* in v. 17.

What one word would you use to describe the TONE of this passage? (i.e., stern, joyful, cautious, etc.)

What word or idea stands out to you in this passage?

What one thing do you not understand in this passage?

Try to summarize the THEME of this passage in one word. If you were going to describe these verses, you might say, "This text is about \_\_\_\_\_."



## DIG DEEPER

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Answer the questions to help you apply the passage and prepare for discussion

1. “Later” is a *chronological* reference. *When* was the question about paying taxes to Caesar asked?
2. The saying “the enemy of my enemy is my friend” rings true in the alliance of the Pharisees and the Herodians. How so?
3. *Why* did this alliance of hypocrites (cf., 3:6) come to Jesus?
4. Fawning over the Lord was part of the hypocrites’ strategy. Explain.
5. Jesus’ opponents intended to impale him on the horns of a dilemma by asking him an “either or” question. What if he answered *yes*?
6. What if he answered *no*?
7. Knowing what they were up to, Jesus asked them for a denarius. Why?
8. What does Jesus infer from the image and inscription on the coin?
9. The words “what is Caesar’s” (v. 17) clearly refers to taxes, but to what does “what is God’s” refer?
10. **Discussion:** Jesus avoids the dilemma posed by their “either or” question by given a “both and” answer. Talk about it and its implications for disciples.

### Commentary On The Text

Mark 12:13-17 reports on Jesus' third controversy in the temple during the Passion Week, initiated by the chief priests, teachers of the law, and elders (cf., 11:27-28; 12:12). Earlier that day, he asked a question about the ministry of John that placed these religious leaders on the horns of a dilemma, "John's baptism—was it from heaven, or of human origin?" Sometime later, they return the favor by sending a delegation of Pharisees and Herodians to Jesus "to catch him in his words" (v. 13)—but ironically with unequal success. One commentator divides the episode into four parts: "(a) an opening question, served up thickly with compliments (vv 13-14); (b) Jesus' counterquestion and demand to bring him a denarius (v 15); (c) Jesus' second counterquestion and his interlocutors' reply (v 16); and (d) Jesus' stunning pronouncement (v 17)" (Craig A. Evans, *Word Biblical Commentary*, vol. 34B, *Mark 8:27-16:20*, 243).

The Pharisees and the Herodians are not normally allies, but in this case "the enemy of my enemy is my friend." United by self-interest in the perception that Jesus is an enemy and the shared desire to kill him (cf., 3:6), they join forces with the chief priests, the teachers of the law and the elders to find an excuse to arrest him. Their hypocrisy is evident in their fawning over Jesus that flies in the face of their loathing for him and their true intention—to catch him like a bird in a net. Their flattery is intended to coax him into lowering his guard to take advantage of his candor, and while it is insincere, what they say about Jesus is true! One commentator explains: "They try to throw him off balance with a fawning approach, praising him for his impartiality. Ironically, they feign sincerity as they affirm Jesus' candor. He does not butter up others or sugarcoat the way of God (see 1:3) when he teaches. They are wrong about one thing, however, Jesus does show partiality and does not give straight answers to those who do not sincerely seek the truth" (David E. Garland, *The NIV Application Commentary: Mark*, 461). Hoping that he will be dangerously candid in his answer, they finally get to their question: "Is it right to pay the imperial tax to Caesar or not? Should we pay or shouldn't we?" (v. 14b-15). It's a simple yes or no question, but neither a yes nor a no answer is acceptable. "A yes answer would antagonize the people and discredit Him as God's Spokesman. No messianic claimant could sanction willing submission to pagan rulers. A no answer would invite retaliation from Rome" (John D. Grassmick, "Mark," in *The Bible Knowledge Com-*

*mentary: New Testament*, 162). Never fear! Jesus will turn back the ethical dilemma onto his questioners with a remarkable pronouncement.

Jesus prepares for that pronouncement by asking a counterquestion, revealing that he knows what his opponents are up to—"Why are you trying to trap me?"—and by demanding that he be brought a denarius. He evidently did not have one, but in any case, they do, which suggests they have no qualms about doing business with Caesar's money. Consequently, they should have no qualms about paying Caesar's taxes. One commentator writes: "Jesus knows his questioners' hypocrisy, adroitly evades their ambush, and sets a trap of his own. By asking for a coin, which he does not possess, he throws them off guard. They must dig through their purses to come up with one while they wonder about his intentions" (Garland, 462). Jesus is about to turn their expected "either or" answer into an unexpected "both and" answer.

Jesus' second counterquestion and his opponents' reply follow. In order to point out that the silver coins they exchange everyday belong to the emperor, he holds up a coin and asks, "Whose image is this? And whose inscription?" The delegation gives the obvious answer, "Caesar's"—not knowing where Jesus is going with his questions. But his point seems quite clear: "The acceptance and usage of Caesar's coinage implicitly acknowledged his authority and therefore the obligation to pay the tax. The portrait and legend demonstrated the right of the sovereign who coined the money to demand tribute from the provincials, in keeping with the common understanding that the emperor owned the coins which bore his image" (William L. Lane, *The Gospel According to Mark*, NICNT, 424), making it reasonable for Jesus to say, "Give back to Caesar what is Caesar's." At the same time, they are also to render "to God what is God's." "What is Caesar's" is clearly a reference to *taxes*, but to what does "what is God's" refer? Jesus is intentionally ambiguous. One commentator answers: "Indeed the emperor must receive his due, but not more than that; he must not receive the divine honor and worship he claimed. Those are due only to God. People are 'God's coinage' because they bear His image (cf. Gen. 1:27) and they owe Him what belongs to Him, their allegiance" (Grassmick, 162)—their "whole selves" (Garland, 463).

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## Word Studies/Notes

v. 13 **Later** I.e., later that day (cf., 11:27), Wednesday of Passion Week (see Harold W. Hoehner, *Chorological Aspects of the Life of Christ*, 92).

v. 13 **Pharisees and Herodians** Cf., 3:6. This verse “creates the misleading impression that the Pharisees and Herodians were allies; in all probability they were not . . . The Pharisees and Herodians held to very different views on this controversial subject [i.e., paying taxes to Rome]. The Herodians believed that it was appropriate for Jews to pay taxes to Rome directly (as in Judea in the time of Jesus) or indirectly through the Herodian client-rulers (as in Galilee and Gaulanitis). The Pharisees, or at least those who approached Jesus, probably viewed the payment of taxes to Rome as idolatry” (Craig A. Evans, *Word Biblical Commentary*, vol. 34B, *Mark* 8:27-16:20, 244). Given the “image” and “inscription” on the Roman denarius, “It was, in effect, a portable idol promulgating pagan ideology” (David E. Garland, *The NIV Application Commentary: Mark*, 462).

v. 13 **catch** Cf., 11:27. “They [i.e., the Pharisees and Herodians] were *sent*, presumably by the chief priests, scribes and elders (12:12). These emissaries of the authorities want to *catch* Jesus off guard (*agreuō* means ‘to take by hunting or fishing, catch’, *LSJ*, p. 14) in what he might say in answer to their question about Roman taxation” (Eckhard J. Schnabel, *Mark*, TNTC, 290).

v. 14 **right** “Is it right, legally permitted by God’s law (cf. Deut 17:14-15), to pay taxes to Caesar, the Roman emperor, or not?” (John D. Grassmick, “Mark,” in *The Bible Knowledge Commentary: New Testament*, 161). “The formulation translated Is it right? (*exestin*) asks whether it is permitted under God’s law. The question concerns the possibility of a conflict between divine (Jewish) law and human (pagan) law” (Schnabel, 291).

v. 14 **the imperial tax** “Since Judea had become a Roman province in A.D. 6, the Romans had required the Jews to pay a yearly ‘poll (head) tax’ into the emperor’s treasury. The Zealots later refused to pay it, claiming that payment acknowledged Rome’s right to rule over them. The Pharisees paid it but objected strongly to it. The Herodians paid it willingly since they supported Roman rule” (Thomas L. Constable, “Notes on Mark,” 2020 ed., 251, [plano-biblechapel.org/tcon/notes/pdf/mark.pdf](http://plano-biblechapel.org/tcon/notes/pdf/mark.pdf)).

“‘Taxes’ (*kēnson*) was a Latin loanword meaning ‘census.’ It referred to the annual poll tax (head tax) demanded by the Roman emperor from all Jews since A.D. 6, when Judea became a Roman province (Josephus *The Antiquities of the Jews* 5. 1. 21). The money went directly into the emperor’s treasury. This tax was unpopular because it typified the Jews’ subjugation to Rome (cf. Acts 5:37)” (Grassmick, 161). “When Judea came under direct Roman control in AD 6, Judas of Galilee started a revolt, calling his countrymen ‘cowards for consenting to pay tribute to the Romans and tolerating mortal masters, after they had God for their Lord’ (Josephus, *War* 2.118; cf. *Ant.* 18.4-10). The revolt was quickly crushed” (Schnabel, 291). “The issue of paying taxes to Caesar (i.e. Rome) was a continual irritant to the Jews of Palestine (Josephus, *Ant.* 17.11.2 §308). It was a continual reminder of their captivity to the Romans, and along with other grievances led to the Zealot revolt of AD 66 and its disastrous consequences” (Robert H. Stein, *Mark*, BECNT, 544).

v. 15 **hypocrisy** A reference to their “play acting” (R. Alan Cole, *Mark*, TNTC, 262) intended to conceal “the malicious intent beneath their pretense of an honest inquiry” (Grassmick, 162).

vv. 15, 16 **denarius, coin** “The [*eikōn*], ‘image,’ and [*epigraphē*], ‘inscription,’ on the denarius would probably have been that of the current Roman emperor, Tiberius (though older Augustan coins would still have been in circulation” (Evans, 247). “The silver denarii minted by Tiberius in Lugdunum showed the head of Tiberius laureate on the obverse, with the legend ‘Ti[berius] Caesar Divi Aug[usti] F[ilius] Augustus’ (Tiberius Caesar, Son of the Divine Augustus, Augustus), and on the reverse a seated lady (perhaps Livia) as Pax (peace) and Tiberius’ title ‘Pontif[ex] Maxim[us]’ (High Priest). The depiction of a ‘graven image’, Augustus’ title ‘Divine (Son)’ and Tiberius’ title ‘High Priest’ were provocation for Jewish sensibilities, although Jews would have been used to seeing and using cons with imperial propaganda” (Schnabel, 292-93).



## APPLY THE TEXT

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### CENTRAL MESSAGE OF THE TEXT

Jesus' disciples are to fulfill their responsibilities to government—in part by paying their taxes, as well as to fulfill their responsibilities to God—in part by devoting themselves wholly to him.

### CENTRAL MESSAGE FOR YOUR LIFE

(Rewrite the Central Message above to personally apply to your own life)



## 3 LIVING QUESTIONS

The “Living Questions” are simple questions we may ask of any text in order to apply the Bible to our life. Answer the questions below as personally as you can.

1. What does this passage teach me about God?

2. What does this passage teach me about myself?

3. What does this passage lead me to do?



## FAMILY TALK

Several years ago, when paying taxes, I noticed a law that said you had to claim illegal gains such as theft or “drug” sales to the IRS. That was definitely a scratch-my-head moment. I mean, if you’re doing something illegal, why in the world would your moral compass suddenly lead you to claim income from such gains? A quick Google search will bring up all kinds of random laws and you have to wonder if you should really not get caught honking your horn at a sandwich shop after 9 p.m. in Arkansas? Despite my feeling about any particular law, I need to obey. It might not make sense to go 30 mph on a four-lane highway; nevertheless, if that’s the law, I gotta do it. Don’t think your kids are watching? Just wait until you go through driver’s education. I had no idea how many laws I thought were optional suggestions until I started teaching my kids to drive. They are very quick to point out when I’m going 31 in a 30 or if I fail to use a blinker. We teach our kids to obey in the home as a training ground for obeying authority of all kinds. If our children think obedience in the home is optional, why are we surprised when they carry this attitude to school or on the field? Every once in a while, I need to hit the reset button and remind them who’s the boss by reasserting my authority. With love and grace, God does this with us, too. And what does He ask of us? To act justly, love mercy and walk humbly with Him.

### What Does The Bible Say?

Read Mark 12:13-17.

1. What did the Pharisees and Herodians say about Jesus and why?
2. What question did they have for Jesus?
3. What was Jesus’ response?

### What Do You Think?

Do you think they really cared what Jesus had to say?

### What Do You Do?

Read Romans 13:1-7. When should we submit to governing authorities? When should we not submit?

## CORE COMPETENCY: Life Purpose

I believe God wants me to glorify Him in all I say and do.

## MEMORY VERSE: Romans 13:1

*“Let everyone be subject to the governing authorities, for there is no authority except that which God has established.”*

## KidPIX COUPON

Earn 1 KidPIX Token by completing the CENTRALKids Bible Study on this page and another token by memorizing and reciting the memory verse for this week.

Questions: [kids@wearecentral.org](mailto:kids@wearecentral.org)

- ☐ I completed my Bible Study
- ☐ I memorized this week’s verse
- ☐ I brought my Bible to church
- ☐ I brought a friend



CHILD’S NAME \_\_\_\_\_

GRADE PARENT SIGNATURE \_\_\_\_\_

# OUR CORE COMPETENCIES

## CENTRAL BELIEFS

**Authority of the Bible** (2 Timothy 3:16-17)  
*I believe the Bible is the Word of God and has the right to command my belief and action.*

**Church** (Ephesians 4:15-16)  
*I believe the church is God's primary way to accomplish His purposes on earth today.*

**Eternity** (John 14:1-4)  
*I believe there is a heaven and a hell and that Jesus Christ is returning to judge the earth and to establish His eternal kingdom.*

**The Holy Spirit** (Romans 8:9)  
*I believe the Holy Spirit convicts, calls, converts and changes me as a child of God.*

**Humanity** (John 3:16)  
*I believe all people are loved by God and need Jesus Christ as their Savior.*

**Identity in Christ** (John 1:12)  
*I believe I am significant because of my position as a child of God.*

**Jesus Christ** (Hebrews 1:1-4)  
*I believe Jesus Christ is the Son of God who became man, died for sinners and rose from the dead.*

**Life Purpose** (Acts 20:24)  
*I believe I am a steward of God's resources and have been redeemed to participate in His Kingdom purposes for His glory.*

**Personal God** (Psalm 121:1-2)  
*I believe God is involved in and cares about my daily life.*

**Salvation by Grace** (Ephesians 2:8-9)  
*I believe a person comes into a right relationship with God by His grace, through faith in Jesus Christ.*



## CENTRAL VIRTUES

**Love** (1 John 4:10-12)  
*I sacrificially and unconditionally love and forgive others.*

**Joy** (John 15:11)  
*I have inner contentment and purpose in spite of my circumstances.*

**Peace** (Philippians 4:6-7)  
*I am free from anxiety because things are right between God, myself and others.*

**Patience** (Proverbs 14:29)  
*I take a long time to overheat and endure patiently under the unavoidable pressures of life.*

**Kindness/Goodness** (1 Thessalonians 5:15)  
*I choose to do the right things in my relationships with others*

**Faithfulness** (Proverbs 3:3-4)  
*I have established a good name with God and with others based on my long-term loyalty to those relationships.*

**Gentleness** (Philippians 4:5)  
*I am thoughtful, considerate and calm in dealing with others.*

**Self-Control** (Titus 2:11-13)  
*I have the power, through Christ, to control myself.*

**Grace** (Colossians 3:13)  
*I demonstrate forgiveness, mercy and generosity to others, even when they have offended me.*

**Hope** (1 Peter 1:3-5)  
*I have a growing anticipation of God's promises and my secure eternity with Him.*

**Humility** (Philippians 2:3-4)  
*I choose to esteem others above myself.*



## CENTRAL PRACTICES

**Bible Study** (Hebrews 4:12)  
*I study the Bible to know God, the truth, and to find direction for my daily life.*

**Biblical Community** (Acts 2:44-47)  
*I fellowship with other Christians to accomplish God's purposes in my life, others' lives, and in the world.*

**Compassion** (Psalm 82:3-4)  
*I seek to serve the last, the least and the lost in my community.*

**Disciple-Making** (2 Timothy 2:2)  
*I multiply godly beliefs, virtues and practices in others to encourage their spiritual growth in Christ.*

**Evangelism** (Acts 1:8)  
*I share Jesus with others through personal proclamation and demonstration of the gospel.*

**Generosity** (2 Corinthians 9:6-11)  
*I gladly give my resources to fulfill God's purposes.*

**Prayer** (Psalm 66:16-20)  
*I pray to God to know Him, to lay my request before Him and to find direction for my daily life.*

**Single-Mindedness** (Matthew 6:33)  
*I focus on God and His priorities for my life.*

**Spiritual Gifts** (Romans 12:4-6)  
*I know and use my spiritual gifts to accomplish God's purposes.*

**Worship** (Psalm 95:1-7)  
*I worship God for who He is and what He has done for me.*

**Tom Bulick** (M.A. in Educational Leadership, Eastern Michigan University, Th.M. in Old Testament, and Ph.D. in Bible Exposition, Dallas Theological Seminary). For more than forty years, Tom has served as pastor, faculty member, and administrator. Tom was Vice President for Student Life and Associate Professor of Religious Studies at Trinity Western University (Vancouver, B.C.) for 12 years before accepting the position of Spiritual Formation Pastor at Central Bible Church in 1998. He and his wife Ruth have one son, Zach.

**Stephanie Thomas** (B.B.A University of Texas at Arlington). Stephanie is married to James and they have four children: Elijah, Levi, Ella and Simon. Stephanie has attended Central Bible Church for more than 20 years, has been on staff since 2014, and now serves as Children's Minister.

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**CENTRAL  
BIBLE CHURCH**

8001 Anderson Boulevard  
Fort Worth, Texas 76120  
817-274-1315  
wearecentral.org