

**Luke 20:19-26**  
**The Tribute Money**

The history of Israel is, in many ways, a microcosm of the history of humanity. It is a story of wasted opportunity and neglected privilege. Jesus had just reminded His listeners of this in a parable about the wicked tenants of a vineyard. Having had every opportunity to do what was right, the evil tenants persisted in their sin, eventually killing the son of the owner. Consequently, they were themselves killed, and their inheritance given to others.

So it was with the Jews. The people of Israel had every opportunity to respond to God's love and generous provision. They had been brought out of slavery and given a place among the nations of the world. They had prospered and flourished. But instead of devoting themselves to the One True God, they rebelled and practiced idolatry. Prophets were sent and warnings were issued. Eventually the nation divided and later was destroyed by pagan nations who carried God's chosen people into captivity.

Yet, God's plan still went forward. He allowed the people to return to their land. He allowed the temple to be rebuilt. After a long period of silence He sent His Son to complete the plan of salvation and bring salvation to all who believed. And the chosen people of Israel partnered with the pagan Roman government to insure His death.

The religious leaders who led the assault on Jesus knew of His virgin birth, His miraculous healings, His power over nature, and His ability to raise the dead. They had heard His teachings on forgiveness and the kingdom of God. Yet, they hated Him and orchestrated His death nevertheless. Such was the nature of the leaders of the Jews, but it must be said, such is the nature of man. If the Incarnation of Christ happened in the 21<sup>st</sup> century, we would do no differently.

On the Wednesday of Passion Week, Jesus was teaching in the temple complex. Among His listeners were those who had followed Him from the beginning, those who had joined along the way, those who were simply 'amazed' but still listening, and those who were His enemies. Jesus was challenged by these enemies yet again, and He turned the moment into an opportunity to call out those opposed to Him and characterize them by certain sins that define those who reject Christ. We would do well to listen, and consider ourselves according to the lesson He taught.

**Pride**

If people today may raise doubt as to what Christ intended or meant by what He said and did, make no mistake, the religious leaders at the time suffered no such confusion. Luke wrote that after hearing the parable about the vine-growers, "the scribes and the chief priests tried to lay hands on Him that very hour" (v. 19). They were livid. They seethed with rage. This combination of Sadducees, Pharisees, scribes and elders had often disagreed among themselves, but now they were in accord that this rabbi was not to be tolerated.

They decided to put into effect a plan that they had long considered. Beginning with a miraculous healings by Jesus on the Sabbath, early in His ministry, "the Pharisees went out and immediately began

conspiring with the Herodians against Him, as to how they might destroy Him” (Mark 3:6). The Herodians were bitterly resented by devout Jews. This was the party of the king, the nominal representative of Roman rule. These were the people who had compromised and sold out to the occupying forces for their own personal benefit. They were despised by more orthodox and faithful Jews, but they were also useful.

Rome was always sensitive to the threat of rebellion in its distant provinces. These rebellions were costly and troublesome. With so many Jews in Jerusalem for Passover, and reports of a rival king, talk of insurrection was everywhere. If the Herodians could be made to believe that this Jesus was the instigator, the religious leaders would be able to persuade the Roman legal powers of the need to execute Him as a political rebel.

Such was the hatred of some of those who listened to Jesus. Never stopping for a moment to consider the truth of what Jesus said or the authority of what He did, they simply roused up the anger in their hearts to get rid of Him. But these religious leaders had a problem. “They feared the people” (v. 19). And for good reason. Beginning when Jesus had healed the centurion’s slave, the people began acknowledging Jesus to be a prophet, “fear gripped them all, and they began glorifying God, saying, ‘a great prophet has arisen among us!’ and, ‘God has visited His people!’” (Luke 7:16). Now they had welcomed Him into Jerusalem as their king. “<sup>37</sup>As soon as He was approaching, near the descent of the Mount of Olives, the whole crowd of the disciples began to praise God joyfully with a loud voice for all the miracles which they had seen, <sup>38</sup>shouting:

“Blessed is the King who comes in the name of the Lord;  
Peace in heaven and glory in the highest!” (Luke 19:37-38).

Furthermore, Jesus seemed to be turning the people against them. The religious leaders had understood what Jesus was teaching, “they understood that He spoke this parable against them” (v. 19). The people held Jesus in high regard. The place of the religious leaders was tenuous. They felt their power slipping away. Those who “love the place of honor at banquets and the chief seats in the synagogues, <sup>7</sup>and respectful greetings in the market places, and being called Rabbi by men” (Matthew 23:6-7) were being threatened.

The irony of their pride was that these leaders wanted respect and admiration from people they had neither respect nor admiration for. They hated the people. They referred to “this crowd which does not know the Law [as] accursed” (John 7:49). They simply loved their power, their pride of place. Like so many in authority, it was the authority they craved, and they were well aware that this authority was being undermined. And such can be our pride today. Perhaps not to the extent of conspiring to kill the Savior, but certainly to the extent of closing our ears when we are confronted with our own sin. Jesus still speaks through His Word, and we would do well to listen and not simply try to ignore His instruction.

### **Flattery**

Their plan was simple. “So they watched Him, and sent spies who pretended to be righteous, in order that they might catch Him in some statement, so that they could deliver Him to the rule and the authority of the governor” (v. 20). Mark gives us more detail on the particulars of those who confronted Jesus, “then

they [the Sanhedrin] sent some of the Pharisees and Herodians to Him in order to trap Him in a statement” (Mark 12:13). Again, the significance of the Herodians was that they were allied with the Roman government in the region. They would be invaluable witnesses if Jesus could be tricked into saying something inappropriate or disrespectful regarding Rome.

So they watched Him. They sent spies. And they did not lurk in the shadows, but sat in the front row. They “pretended to be righteous.” They acted like His disciples. They hinted at following Jesus. They seemed to marvel at His every word. They shouted their approval when Jesus healed. And all the while they were plotting against Him.

They Jewish people wanted a king; they wanted freedom from Roman rule. This was no secret to Rome, and the Roman authorities in the region dreaded holy days like Passover when hundreds of thousands of Jews would gather together. It was a perfect storm. The Messiah was to overthrow the yoke of Rome, and naturally the Messiah would have to consider the Roman rulers as usurpers - people who were idolaters, blasphemers, and wicked beyond measure. If this rabbi truly claimed to be the Messiah, surely His feelings about the Romans would slip out, and then He could be seen for the threat to the establishment that He seemed to be.

The Jewish leaders had challenged His authority. They had tried to set the crowds against Jesus by undermining His credibility. That plan had failed. So now they turned to flattery. At a pause in the conversation, “they questioned Him, saying, ‘Teacher, we know that You speak and teach correctly, and You are not partial to any, but teach the way of God in truth’” (v. 21). They laid it on thick. The word ‘teacher’ was used only for the most distinguished of rabbis.

Also, the statement that Jesus teaches ‘correctly’ implies that what Jesus teaches is in accordance with God’s perfect Law. This was more flattering still. They insisted that what Jesus taught was not disputable by other rabbis. In an rabbinic culture of argument and debate over the nuances of theology, these people said that Jesus stood alone and uncontested. What He said closed the discussion. His was the last word.

Finally, they also insist that Jesus has no regard for people’s opinions when He taught, but only taught the truth. Even the best of rabbis knew how to read a crowd and modify their teaching to suit the needs of the moment. Different points of emphasis were simply the diplomatic solution on certain occasions. Modifying behavior and adapting to Roman rule required a certain amount of flexibility. There were always compromises that could be made. But these people insisted that it was not so with Jesus. He spoke without concern for His surroundings. He was unconcerned about who heard what He said.

There are two points of irony here. First, everything these flatterers said about Jesus was true. He *did* speak and teach in accordance with God’s perfect law, because He as God Incarnate. And He *was not* partial to anyone because as His sinlessness allowed for no fear of man. Second, those who addressed Him as ‘Teacher’ had no intention of accepting His teaching. This was pure flattery, designed to get Jesus to say something that could be used against Him.

Let us remember that our enemies often approach us with hollow, sweet words. Not all who loudly proclaim the name of Jesus are Christian. We must walk the line between narrow-minded judgmentalism and gullibility. Scripture has wisdom of us here.

“<sup>17</sup>Now I urge you, brethren, keep your eye on those who cause dissensions and hindrances contrary to the teaching which you learned, and turn away from them. <sup>18</sup>For such men are slaves, not of our Lord Christ but of their own appetites; and by their smooth and flattering speech they deceive the hearts of the unsuspecting” (Romans 16:17-18).

“The naive believes everything,  
But the sensible man considers his steps.” (Proverbs 14:15).

### **Deception**

There was no greater flattery than to ask a teacher a question. It was only more flattering if it was a difficult question. Especially if one asked a rabbi a question about the Law of God. So, thinking they had Jesus right where they wanted Him, they asked “is it lawful for us to pay taxes to Caesar, or not?” (v. 22). They thought Jesus was like them. They thought that He would respond to the flattery with pride and arrogance and burst out with His opinions on all the things wrong with Roman rule.

They knew the people expected Jesus to say that the taxes ought not to be paid. That was what the people wanted to hear. That was what would make Him king. Taxes were always a sore point for those who pay them, in the ancient world as well as today. The challenge with taxes at the time of Christ, however, was the lack of coinage in circulation. Revolts against Rome occurred in Galilee in 6-7 AD and later in Judea in 66-70 AD and, in both instances, taxation was a contributing factor.

There were many taxes in the Roman world. There were income taxes and land taxes. There were taxes on transporting products and taxes on importing goods from foreign lands. But the tax referred to here was probably the poll tax instituted by Archelaus in 6 AD, as this was the most universal tax. This was collected by the local Roman procurator from every adult male and was sent directly to Rome.



The payment for this particular tax was about a day's wage for the average worker. The common coin used was the denarius. The denarius of Tiberius had on the obverse him seated on a throne with the inscription "Tiberius Caesar Augustus, Son of the Divine Augustus" and on the reverse "Highest Priest." Payment of this tax, with the coin bearing the image of the emperor as "pontif maxim" reminded the Jews both of their subjection and idolatry. The point again was to place Jesus in a dilemma. If He said 'yes' then He would alienate devout and patriotic Jews. If He said 'no' then the Herodians had Him for treason. Either He would lose His popularity with the people and the Pharisees could take Him, or He would be accused of leading a rebellion by the Herodians and the Roman authorities would take Him. Either way, the Jewish religious leaders won.

But Jesus was not fooled. "He detected their trickery" (v. 23). From our standpoint in time, it is almost silly to think of trying to trick God. But that is precisely what these religious leaders tried to do. They had tried to outthink the omniscience Creator. Jesus simply asked for a denarius, the coin used to pay the tax. As He had often done before, He answered their question with a question, "whose likeness and inscription does it have?" (v. 24).

Some have argued that Jesus had to ask for a coin because He had none. And so, apparently neither did His disciples. This may have been the case, or Jesus may simply have been using a coin in His accusers possession to make the point that they acknowledged its relevance and usefulness. After all, the image on the coin of Tiberius as "pontif maxim" was a violation of one of the basic commandments, "you shall not make for yourself an idol, or any likeness of what is in heaven above or on the earth beneath or in the water under the earth" (Exodus 20:4). That these Jews would be carrying such a coin (and presumably using it to transact business) was evidence that they had compromised themselves enough to participate in the economy of the Roman world.

The religious leaders had no choice but to respond. "<sup>24</sup>They said, 'Caesar's.' <sup>25</sup>And He said to them, 'then render to Caesar the things that are Caesar's, and to God the things that are God's'" (v. 24-25). Jesus had made His point. The people were to fulfill their obligations as they found them. Both obligations to the government and obligations to God. The two were not mutually exclusive. The term used for 'render' means to give what is owed. The people owed taxes to Rome, and they owed worship to God.

In our fallen and increasingly secular and ungodly world, we must remember that honoring God does not equate with dishonoring the government. The time of Jesus was the beginning of the great *Pax Romana*. It was one of the most extended times of near universal peace and prosperity that the western world has even known. The ability of the Roman power to maintain stability and security allowed for the expansion of the gospel message. There was much to be thankful for in Rome. Its powerful military prevented invasion. Its great empire provided goods and resources. Its famous roads allowed for travel. The Jews and early Church benefited from inclusion within the Roman empire, and they were obligated to support it.

We, too, are commanded to give our government what it is due. If the government does not forbid what God commands, or command what God forbids, then we are to obey its laws, contribute to its welfare. And pray for its leaders.

“Every person is to be in subjection to the governing authorities. For there is no authority except from God, and those which exist are established by God” (Romans 13:1).

“<sup>1</sup>First of all, then, I urge that entreaties and prayers, petitions and thanksgivings, be made on behalf of all men, <sup>2</sup>for kings and all who are in authority, so that we may lead a tranquil and quiet life in all godliness and dignity.” (1 Timothy 2:1-2).

Only in the extremity of the government using its authority to compel us to deny the beliefs and practices of our faith, are we authorized by Scripture to resist.

“<sup>27</sup>When they had brought them, they stood them before the Council. The high priest questioned them, <sup>28</sup>saying, ‘we gave you strict orders not to continue teaching in this name, and yet, you have filled Jerusalem with your teaching and intend to bring this man’s blood upon us.’ <sup>29</sup>But Peter and the apostles answered, ‘we must obey God rather than men’” (Acts 5:27-29).

We must understand as well that Jesus also qualified His answer by stating that Caesar should be given *only* what was his due. The emperor did not merit what rightfully belonged to God - namely worship. The government deserved obedience but nothing more. Caesar deserved respect, not adoration.

As a final corollary, we must recognize that in can be inferred that what is due God ought to be given to Him. The command is a positive one. We are to render to God what is His due. It would take too long to list all that we owe God, so suffice it to say that we owe Him all we have. There is nothing of our possessions, our time, our love, that we have a right to withhold. He has given us everything, and He is entitled to everything in return.

His enemies were reduced to silence. They were frustrated that “they were unable to catch Him in a saying in the presence of the people” (v. 26). There was nothing left to do but retreat and wait for another opportunity. But they had been impressed. Though they were “amazed at His answer, they became silent.” (v. 26). But still they kept trying, and eventually when they brought Jesus before Pilate the accusation was the same, “we found this man misleading our nation and forbidding to pay taxes to Caesar, and saying that He Himself is Christ, a King” (Luke 23:2).

### **Takeaways**

In answering a question, Jesus called into account the character of those who attacked Him. They were prideful, flatterers, and deceptive. We must be on our guard against such people and such temptations today.

But also, Jesus laid down a precept for the distinction between the religious and the secular. What is due the authorities placed over us is truly due them. But it is equally true that what is due our God is due Him as well. Let us not mix the two. We are to support and pray for our nation and its leaders regardless of the quality of, or our agreement with, the leadership. And we are to love God with all that we have.