

“Tax Tricks”

Mark 12:13-17 ¹

Well, we’re nearly done with this year’s tax season, and if yours aren’t done, it’s time to get hopping! You can see that I’ve titled this message “tax tricks,” and there are unfortunately a great many tricks that people deploy in an effort to avoid paying taxes.

The IRS reported a few years ago that nineteen percent of Americans approve of cheating on their income taxes,² and one of the most famous tricks was exposed in 1987 when the IRS began requiring the Social Security numbers of claimed dependents. With that one change, seven *million* dependents suddenly vanished from the tax rolls, some of them with names like “Fluffy.”³

There’s a certain wry humor associated with tax season. Many years ago, the famous comedian, Will Rogers, noted that “The income tax has made liars out of more Americans than golf.” He also noted that:

- “The only difference between death and taxes is that death doesn’t get worse every time Congress meets.”
- “Lord, the money we do spend on Government! And it’s not one bit better than the government we got for one-third the money twenty years ago.”
- “Be thankful we’re not getting all the government we’re paying for.”
- “The taxpayers are sending congressmen on expensive trips abroad. It might be worth it except they keep coming back.”

For all that dark humor, *The Economist* recently reported that ordinary Americans actually pay their taxes at a higher rate than nearly any other developed country, so that’s happy. And tax season even inspires theological reflection from time to time. Gary Thomas wrote that “During the year, I rejoice at the paychecks and extra income, and sometimes I flinch when I write out the tithe and offering. I do my best to be a joyful giver, but I confess it is not always easy, especially when there are other perceived needs and wants.

“At the end of the year, though, all of that changes. As I’m figuring my tax liability, I wince at every source of income and rejoice with every tithe and offering check—more income means more tax, but every offering and tithe means less tax. Everything is turned upside down, or perhaps, more appropriately, *right-side up*. I suspect judgment day will be like that.”⁴ We’ll come back to that.

Jesus talked about taxes at least once, and we have Mark’s record of those comments in this morning’s text. This is the first of four confrontations that took place in the Temple on Tuesday of Passion Week.⁵ After the confrontation with the Pharisees and the Herodians about paying taxes to Caesar (Mark 12:13-17), there was a confrontation with the Sadducees about

¹ A sermon by Dr. David C. Stancil, delivered at the Columbia Baptist Fellowship in Columbia, MD on March 31, 2019. Parallel passages are Matthew 22:15-22 and Luke 20:20-26.

Sources for this sermon include: Barclay, William, “The Gospel of Mark,” *The Daily Study Bible* (Philadelphia: Westminster, 1954); Culpeper, Alan, “Mark,” *The Smyth & Helwys Bible Commentary* (Macon, GA: Smyth & Helwys, 2007); Garland, David E. “Mark,” *The NIV Application Commentary* (Grand Rapids: Zondervan, 1996); Lane, William, “The Gospel According to Mark,” *The New International Commentary on the New Testament* (Grand Rapids: Eerdmans, 1974); Turlington, Henry, “Mark,” *The Broadman Bible Commentary* (Nashville: Broadman, 1969); Wessell, Walter, “Mark,” *The Expositor’s Bible Commentary, Volume 8: Matthew, Mark, Luke*. Digital Version; Williamson, Lamar, Jr., “Mark,” *Interpretation: A Bible Commentary for Preaching and Teaching*, digital version.

² IRS Oversight Board Fiscal Year 2005 Special Report (March 2004).

³ Steven Levitt and Stephen Dubner, *Freakonomics* (William Morrow, 2006), p. 239.

⁴ Gary Thomas, *Leadership*, vol. 16, no. 2.

⁵ Scholars are divided about whether this took place on Tuesday or Wednesday, but the chronology that makes the most sense to me puts this on Tuesday.

remarriage in the resurrection (12:18-27), with a lawyer about the greatest commandment (12:28-34), and with the Pharisees about the Messiah as the Son of David (12:35-37).

And after those confrontations, Matthew recorded Jesus' long list of "woes and denunciations" of the religious leadership (Matthew 23:1-36), as well as Jesus' lament over the city: "*Jerusalem, Jerusalem, who kills the prophets and stones those who are sent to her. How often I wanted to gather your children together, as a hen gathers her chicks under her wings, but you were not willing! See your house is left to you desolate*" (Matthew 23:37-38).

The prelude to all these confrontations was Jesus' parable about the Vineyard Owner (Mark 12:1-12), a strong statement about the nefarious intent of the religious leaders. Mark ended that account by saying, *They were looking for a way to arrest him but feared the crowd because they knew he had spoken his parable against them. So they left him and went away. Then they sent some of the Pharisees and Herodians to Jesus to trap him in his words* (Mark 12:12-13).

One of the most popular teachers in the high school in Atlanta that Jill and I attended was Mr. Eugene Bales. I took several classes with him, but the only thing I remember from Mr. Bales was the idea that nations have "hate lists." In the politics of the world, Mr. Bales told us, every nation has a list of favored and hated nations, and they will often partner with nations lower on their list in order to move against nations higher on the list. That's what's happening in our text.

The Herodians and the Pharisees would have been at odds with one another over many—maybe most—political and theological issues, but here they worked together to oppose Jesus, who was a significant threat to both of them.⁶ We know very little about the Herodians, but their name suggests that they were a secular political party that supported the right of Herod the Great's successors to rule Palestine. By necessity they were pro-Roman, since no one could rule any segment of the Mediterranean world without Rome's approval.

The Pharisees, on the other hand, resented the Roman occupation while accepting it as a necessary evil; they counseled submission as long as Rome did not interfere with the practice of religion. These two groups didn't like each other at all, but they liked Jesus even less.

The questioners sidled up to Jesus and greeted Him in a manner that was shamelessly hypocritical. They were smug in their anticipation of impaling Him on the horns of a dilemma, which was this: the people of Israel, as was the case for all of Rome's subjects, labored under the heavy taxation that kept the empire operating. Estimates vary, but the typical family probably paid between 30-50% of their income in Roman taxes of one sort or another. This was, of course, enormously unpopular.

The religious leaders knew that to bring a religious or faith-related charge against Jesus would carry no weight with the Roman government, which alone had the power of life and death. In order to have Jesus executed, they had to find a way to charge Him with some treasonous action that Rome would care about.

In their question, "*Is it lawful to pay taxes to Caesar or not? Should we pay or shouldn't we?*" they really thought that Jesus had no way out. If He agreed with paying taxes to Rome, then He would lose the enormous support He enjoyed among the people. If He disagreed with paying Roman taxes, then they'd have the treasonous charge they needed. They set their trap and waited eagerly to see it work.

⁶ Only Matthew noted that these were "disciples of the Pharisees" (22:16), and only Luke called them "spies" (20:20).

Jesus, of course, knew what they were up to, and He parried their blow so adroitly that it took their breath away. *But knowing their hypocrisy, he said to them, "Why are you testing me? Bring me a denarius to look at." They brought him a coin. "Whose image and inscription is this?" he asked them.*

"Caesar's," they replied.

Jesus told them, "Give to Caesar the things that are Caesar's, and to God the things that are God's." And they were utterly amazed at him (Mark 12:15-17).

The silver denarius for which Jesus called was one of the coins used to pay the poll tax, and for starters, it was noteworthy that Jesus didn't have one, while His persecutors did. On one side of this coin was the head of Tiberius Caesar, with the inscription, "Tiberius Caesar, son of the divine Augustus." On the other side was the image of the Roman goddess of peace, with the inscription, "High Priest."

The coin itself was effectively a portable idol promulgating a pagan ideology, and whoever produced the coin had violated the oral law, which prohibited bringing any image of the emperor into the Temple.⁷ It was a beautiful irony that Jesus' adversaries were able to so easily produce a coin that violated their own religious principles. They were happy to do business with Caesar's coins. Why, then, should they object to giving Caesar his due?

Jesus wasn't saying that life is to be divided into two compartments, with obligations to Caesar and to God separated from each other. Jesus was noting that both Caesar and the kingdom of God have rights in their respective areas as ordained by God, but the way of fulfilling our obligations to earthly authorities is by first fulfilling our obligations to God.⁸

With this statement, Jesus affirmed that God has sovereign right over all creation, and over everything in it. Even what "belongs" to Caesar is his only in a secondary way. While Jesus repeatedly affirmed that He was not establishing a political kingdom to oppose Caesar, He also affirmed that our allegiance to God always takes precedence over our allegiance to Caesar.⁹

Jesus rejected militant nationalism, but He didn't tell His followers to drop out of society. While Christians may hold citizenship in heaven (Philippians 3:20), we are not exempt from being exemplary citizens here on earth. Governments, even pagan governments like Rome, have a right to exist and to expect those who benefit from their government to contribute to the costs of those benefits.

Even today, Jesus does not call us to disengage from the world, nor does He confer us with special status that allows us to escape its obligations. Christians may be free from the law of Moses, but we are not free from civil law designed to promote order.

At the same time, the issues of "church and state" are too complex to be laid out in two distinct columns. Discernment is almost always needed, and we are not likely to all come to the same conclusions. As just one current example, the OMI Clergy are sponsoring an interfaith conversation next Sunday afternoon on the subject of "unity in disagreement."

We Baptists, of all people, should pay close and constant attention to matters of church and state. If you know your American history in this area, you will remember that between the years of 1767 and 1778, forty-two Baptist ministers were imprisoned in Virginia for refusing to secure a license to preach from the state church. Because of this persecution, John Leland, a

⁷ See also Exodus 20:4.

⁸ See Romans 13:1-7; 1 Timothy 2:1-6; 1 Peter 2:13-17.

⁹ See Acts 4:19, 5:29.

Virginia Baptist minister, became the driving force behind the addition of the First Amendment to the Constitution in 1791.

George W. Truett, for whom Truett Seminary in Texas is named, once said that **“Religious liberty is the special trophy of the Baptists, won at fearful cost, and we ought not to forget it, nor allow anyone else to forget it.”**¹⁰ Yet this is not a contribution made once and for all. Like every other liberty, religious liberty must be protected time and time again, because, as Jefferson memorably noted, “eternal vigilance is the price of liberty.”

Our Founding Fathers were not uniformly Christian,¹¹ but even if they had been, they would not have created a “Christian-only” nation any more than God has created a “Christian-only” world, because neither approach leads to freedom for anyone except those in power. As we consider the issues before our nation today, we must balance courage and caution, because ill-considered actions could lead to the destruction of religious liberty in this Republic.

One of the key issues we face today is that “separation of church and state” does not mean separation of God from government, separation of religion from politics, or separation of Christianity from citizenship. The First Amendment was intended to protect the church from the state, not to insulate the state from moral and religious values.

One of the implications of Jesus’ teaching in today’s text is that Christians ought to be involved in politics, not leaving the governing of our communities and of our country entirely to the opinions of unbelievers. We need to be unashamedly involved in influencing public policy, but we need to run from every temptation to require others to accept our own understandings of things. Christians who really understand the principles involved will never seek to use the power of government for the advancement of our own faith.¹

James Madison made this point to the General Assembly of Virginia in 1785 when he asked, “Who does not see that the same authority which can establish Christianity, in exclusion of all other religions, may establish with the same ease any particular sect of Christians, in exclusion of all other sects?”¹² And we might add to this, might also establish no religion, to the exclusion of all religions, which is what many seem to desire today.

To return to our text, the authority to impose tax is only the tip of the iceberg with respect to the power a state exercises over its citizens. One of the burning issues at the moment is whether the state has the right to invade privacy in matters not directly related to the public safety. And a question that never seems to go away is the matter of whether the state can legitimately define and enforce ethical standards in the sphere of human sexuality.

What do we Christians do with issues of war and peace, of civil disobedience, of discriminatory laws, and many other concerns that are nearly without end? Do we have to agree among ourselves about what Jesus calls us to do? Perhaps not. But we do well to remember that Jesus clearly taught that our primary obligation to God includes and transcends every other duty and every other allegiance.¹³

When church and state are united, both suffer great harm; and when matters of faith are excluded from the public sphere and from our commitment to the “common good,” great harm is done then, as well. One worthy takeaway from this morning’s ponderings might be a renewed commitment to “the common good.” The whole idea of “common good” seems to be one of the

¹⁰ George W. Truett, “Baptists and Religious Liberty,” 1920.

¹¹ See Alf Mapp, Jr., *The Faiths of our Fathers: What America’s Founders Really Believed* (Rowman & Littlefield, 2003).

¹² James Madison, *Memorial and Remonstrance against Religious Assessments*, 1785.

¹³ See also Paul’s arguments in Romans 14.

first casualties in our fractured political environment, and without that, it is going to be increasingly difficult for us to sustain “out of many, one” (*E Pluribus Unum*).

As we close, let me remind you once again of Gary Thomas’s observation that “During the year, I rejoice at the paychecks and extra income, and sometimes I flinch when I write out the tithe and offering. I do my best to be a joyful giver, but I confess it is not always easy, especially when there are other perceived needs and wants.

“At the end of the year, however, all of that changes. As I’m figuring my tax liability, I wince at every source of income and rejoice with every tithe and offering check—more income means more tax, but every offering and tithe means less tax. Everything is turned upside down, or perhaps, more appropriately, *right-side up*. I suspect judgment day will be like that.”¹⁴

That’s what our Lord Jesus does for us, day after day, my friends. He turns things right-side up. And we thank God!

¹ See also Richard Niebuhr’s classic work, *Christ and Culture* (1951).

One of the most important Christian ethicists of the twentieth century, Niebuhr taught for decades at Yale Divinity School, and he was greatly concerned with how human beings relate to God, to each other, to their communities, and to the world.

Niebuhr identified five major ways in which Christians tend to relate to the world outside the Church, and it seems to me that these five ways also suggest choices we have with respect to cultural issues such as those noted in this sermon.

Niebuhr’s first approach is **Christ AGAINST Culture**. This position, which would describe many Christians “on the right,” is one in which the world outside the Church is perceived as dangerous, pagan, dying, and is to be actively and energetically rejected. This approach tends to try to *destroy* the culture; and, as with the other approaches, persons can take a “Christ AGAINST Culture” approach with grace, and they can also do it with anger.

Niebuhr’s opposite to *Christ AGAINST Culture* is **Christ OF Culture**. Rather than standing over against culture, Christians who take this approach do not experience tension between Church and World, or between Social Mores and the Gospel. Christians “on the left” tend to do their best to *bless* the culture, attempting to reconcile their faith with current understandings of culture, science, and philosophy.

Between these two poles, Niebuhr placed the **Christ ABOVE Culture** approach. Rather than experiencing no tension between Christ and Culture, as the *Christ OF Culture* approach does, *Christ ABOVE Culture* tries to form a *synthesis* between Christ and Culture. Affirming that Christ is Lord of both Church and Culture, this approach affirms both reason and revelation, and believes that culture is both godly and sinful. At the same time, this approach doesn’t really try to *change* the culture.

Also between the poles is **Christ and Culture IN PARADOX**. Rather than the synthetic approach of *Christ ABOVE Culture*, *Christ and Culture IN PARADOX* takes a *dualistic* approach to the world outside the Church. Rather than undertaking the vigorous efforts of *Christ AGAINST Culture* to reshape culture by force, *Christ and Culture IN PARADOX* believers try to live as “in the world but not of the world,” and *avoid* engagement with the world.

Niebuhr’s fifth approach is **Christ TRANSFORMING Culture**, and he called these believers “conversionists.” Christians who are in the *Christ TRANSFORMING Culture* group are more interested in what God is doing in the here-and-now than in what God may be going to do in the life-to-come. *Christ TRANSFORMING Culture* Christians have a more hopeful attitude toward culture than most of the other approaches do, and their general approach is to try to *win* the culture.

¹⁴ Gary Thomas, *Leadership*, vol. 16, no. 2.