

Death and Taxes

Mark 12:13-27

In 1789, Benjamin Franklin said, “*Our new Constitution is now established, and has an appearance that promises permanency.*

...but in this world nothing can be said to be certain, except death and taxes.”

Is that **statement true**; nothing is certain except death and taxes?

The Apostle Paul said in ***1 Corinthians 15:13*** ***if there is no resurrection of the dead, then Christ is not risen.***

1 Corinthians 15:14 ***And if Christ is not risen, then our preaching is empty, and your faith is also empty. NKJV***

If Jesus did not rise from the dead, then our faith is empty and our faith in Christ is also void of the power to save us.

If Jesus did not rise from the dead, then the Apostles were liars, instead of eyewitnesses, and we are still dead in our sins.

If Jesus did not rise from the dead, death had power over Him, and if death had power over Him, Jesus is not God, and if Jesus is not God, He can't give us eternal life and forgive our sins.

Please open your Bibles to the ***Gospel of Mark 12*** as we continue in a verse-by-verse study of that Gospel.

Last time we studied the ***Gospel of Mark***, Jesus used a parable about a vineyard to describe Israel's rebellion against the Lord.

In the parable, the owner of the vineyard was patient with the tenant farmers as He sent messengers to collect rent.

But, because the landowner was not physically there, the vinedressers thought he would not retaliate against them.

Then we learned about Jesus being the chief cornerstone, who made the world, and was rejected by the world He created, but He will come back in victory some day!

The **choice** given to the religious leaders in the parable to accept or reject Him, is the same choice given to every person in this room, as well as to every person in the world today.

Christ is our firm foundation and Cornerstone. Don't reject Him.

Today, we will hear how the Pharisees tried to trap Jesus and the Sadducees asked Jesus about a question about the resurrection.

I. Enemies join forces to trap Jesus.

Read *Mark 12:13-15a*

The Pharisees were afraid of Jesus' popularity, so they had not taken Him captive yet at this point, for fear of the people.

The Pharisees and the Herodians were enemies at this time.

The Herodians were part of the family of Herod, and they supported Rome.

So, the Pharisees hated the Herodians because they were against Rome ruling over them, and the Herodians were also not Jews.

The Pharisees and the Herodians formed a temporary alliance against a **common** threat, Jesus; similar to what they did in *Mark 3* after Jesus healed a man on the Sabbath.

Rome would strip both the Pharisees and Herodians of their positions if Rome heard about Jesus' message and kingdom.

Notice the flattery they try to use in *Mark 12:14*, "***Teacher, we know that You are true, and care about no one; for You do not regard the person of men but teach the way of God in truth.***"

John Trapp said, "*Here is a fair glove drawn upon a foul hand... There are those who will smile in your face, and at the same time cut your throat.*"

So, the question was: *Is it lawful to pay taxes to Caesar, or not?*

The Jews were forced to pay taxes to Rome. We actually have records of some Zealots at that time who **refused** to pay taxes.

When we think about the Apostle Matthew, we know before his conversion, he was a tax collector. Tax collectors were hated by other Jews and considered to be traitors of their country.

Matthew collected taxes on merchandise brought into the area as well as income taxes and other levies the Romans imposed.

Tax collectors collected extra money and kept it for themselves as a "commission" on the tax collected for the Roman occupiers.

Most people in Israel would pay the taxes grudgingly because it wasn't just about the money, they hated the Roman oppression.

According to David Guzik, *“Three taxes were imposed by the Romans on Judea.*

*The **first** was the ground tax, which was 10% of all grain and 20% of all wine and fruit.*

*The **second** was the income tax, which amounted to 1% of a man’s income.*

*The **third** was the poll tax, paid by men aged 12 to 65 and women 14 to 65. This was one denarius a year, about a day’s wage for a laborer.”*

Notice the question from the religious leaders, *“**Shall we pay, or shall we not pay?**”*

If Jesus said to pay the tax, He would have angered the people and admitted Rome had control over Israel instead of God.

If Jesus said not to pay the tax, He would be in danger of Rome arresting Him for being a criminal **revolutionary** like Barabas, so the religious leaders believed they had set the perfect trap.

II. Render to Caesar.

Read *Mark 12:15b-17*

Notice Jesus’ first response, *“**Why do you test Me?**”*

In scripture we see two different kinds of testing the Lord; one as a way to prove the Lord’s faithfulness and another as a sin while **doubting** the Lord.

In *Malachi*, the Lord offered His people to test His faithfulness through obedience with their tithing.

Malachi 3:10, Bring all the tithes into the storehouse, that there may be food in My house, and try Me now in this,"

Says the LORD of hosts, "If I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it. NKJV

We see the other kind of *testing* as Israel tested the Lord many times, including while they wandered the desert in their Exodus.

In *Exodus 17*, Israel tempted the Lord by doubting His love and provision for them, as they complained against the Lord and Moses about there being no water to drink.

The type of unacceptable *testing* seen in *Exodus 17*, is when doubt causes someone to demand something of God to **prove** Himself, like the Pharisees were doing in the *Gospel of Mark*.

Jesus realized the trap they were trying to set for Him.

Notice Jesus' question and response, *"Whose image and inscription is this?" They said to Him, "Caesar's."*

Jesus answered and said, "Render to Caesar the things that are Caesar's, and to God the things that are God's."

On the denarius at that time, there was an image of the head of Tiberius, the Roman Emperor, along with the abbreviation for "Tiberius Caesar, the Divine Augustus."

If that were not bad enough, on the back of the coin was the title “*Pontifex Maximus*,” calling Caesar the high priest of Rome.

Warren Wiersbe said, “*We might state our Lord’s reply something like this: “Caesar’s image is on his coins, so they must be minted by his authority.*”

The fact that you possess these coins and use them indicates that you think they are worth something.

Therefore, you are already accepting Caesar’s authority, or you would not use his money!

“But don’t forget that you were created in the image of God and therefore must live under God’s authority as well.” (Wiersbe)

The word **render** means to pay back, to pay off, discharge what is due, a debt, wages, tribute, taxes, produce due.

The despicable Caesar Nero was Rome’s leader when Paul wrote...***Romans 13:1 Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God.***

Romans 13:2 Therefore whoever resists the authority resists the ordinance of God, and those who resist will bring judgment on themselves. NKJV

Submitting to the government can be a difficult lesson for people, and depending on your point of view, it can divide different Christ loving people.

The Apostle Paul never advocated fighting the government even though Rome was very evil, and Nero was Satanic in his actions.

When the Covid-19 pandemic was going, there were Christians who had trouble with the *Romans 13* teaching about submitting to the government. **Part of the debate was caused because...**

During the pandemic different branches of our government were at odds with their rulings, so it was difficult to determine who to obey, while trying to remain obedient to the Biblical teaching.

Even today, there is a lot of debate amongst God fearing people about how much are we supposed to submit to the government.

Some of the questions I heard during the crisis were...*How much do we submit; when do we refuse to obey the government; and how can we submit to an evil government anyway?*

Many believers fight for their rights but, we are supposed to be Christians first and foremost, and then we are Americans.

The general idea for government is; if you take advantage of the benefits of governmental rule, you are obliged to submit to government, as long as it **does not contradict** the Word of God.

Leon Morris said, *“Jesus is saying that we are citizens of heaven and earth at the same time.”* (Morris)

As a Christian, we have dual citizenship, earth, and heaven.

But our primary citizenship is the heavenly one, because only that Kingdom will last forever.

If Israel would have followed and obeyed the Lord in the first place, they would have never had to render anything to Caesar.

They were under Roman domination because of their own disobedience to the Lord.

Jesus said to *render* to Caesar, but the other thing He said is way more important, “*And to God the things that are God’s*”.

The denarius belonged to Caesar because his image was on it, but we should give ourselves to the Lord because His image is **stamped** on us.

Jesus’ answer tells us that the government **does not have all** authority; because there are **some things** rendered to God alone.

And notice the religious leaders marveled that Jesus was able to answer their trap of a question, but they still did not repent.

III. The question of resurrection.

Read *Mark 12:18-23*

The **Sanhedrin** was the ruling party of the Jewish religion in Jesus’ day, and it was made up of the Pharisees and the **Sadducees**.

According to John Walvoord, “*The Sadducees were the liberals in the Jewish religion and opposed the Pharisees who were the conservatives.*”

The Sadducees were more opposed to supernaturalism than the Pharisees.”

The Sadducees only believed the first five books of the Old Testament, known as the Pentateuch, were inspired by God.

The Sadducees didn't believe the inerrancy of scripture; so they made decisions based upon their beliefs and desires, instead of the full council of God's Word.

The Sadducees did not believe in the **Resurrection** of the dead.

Acts 23:8 For Sadducees say that there is no resurrection — and no angel or spirit; but the Pharisees confess both. NKJV

They believed all there is to life is the here and now; they only believed in a material world, what they could see and touch.

Sadducees didn't believe in a spiritual realm or that angels and demons exist. They came to Jesus with a **hypothetical question**.

They ask about a woman who was the wife of seven different brothers, each one marrying her after the older brother had died; then finally, the woman died after she had outlived them all.

She was the black widow of her day. So, the question was, "*Whose wife would she be in the resurrection?*"

The Sadducees asked an absurd and hypothetical question about a **Levirate** marriage, hoping to show the Resurrection was nonsense.

These Sadducees were trying to trap Jesus with a theological question, but they tried to disguise their true intent, as they used scripture in their question.

Deuteronomy 25:5 "If brothers dwell together, and one of them dies and has no son, the widow of the dead man shall not be married to a stranger outside the family;

...her husband's brother shall go in to her, take her as his wife, and perform the duty of a husband's brother to her."

A Levirate marriage was a “*marriage with a brother-in-law.*”

In ancient times, if a man died without a child, it was common for the man’s brother to marry the widow in order to provide an heir for the deceased man.

Because a woman had no rights to an inheritance, if she was widowed without a son, her brother-in-law was to marry her and take care of her financial needs.

The widow would marry a brother-in-law, and the first son produced in that union was considered the legal descendant of her dead husband and became the deceased man’s heir.

An illustration of a **Levirate** marriage can be found in **Genesis 38**, the story about Tamar who was widowed by Judah’s son Er.

So, the Sadducees pose this ridiculous question and they thought they had Jesus trapped, because who could ever answer this tough, **hypothetical** question; ***but who are they talking to?***

John 1:1 In the beginning was the Word, and the Word was with God, and the Word was God. NKJV

These religious leaders came unarmed to have a battle of wits with the **author** of scripture Himself, Jesus Christ.

***Col 1:16b All things were created through Him and for Him.
NKJV***

These Sadducees are trying to trap Jesus using the ***Book of Deuteronomy***, but they are failing to realize they are arguing with the author of the Bible Himself.

IV. The answer for the Resurrection.

Read ***Mark 12:24-27***

The Sadducees thought of heaven in terms of earth, and eternity in terms of time. But heaven is not an extension of earth; there is a different order of things and there is no need for procreation.

In the beginning, God created man and one of the purposes was;

Genesis 1:27 So God created man in His own image; in the image of God He created him; male and female He created them.

Genesis 1:28 Then God blessed them, and God said to them, "Be fruitful and multiply; fill the earth and subdue it..."

Heaven is not filled by people multiplying, it is filled with angelic beings and all the saints who have placed their faith in Jesus Christ, who then became a part of the universal Church.

D.A. Carson said, "*The most obvious point must not be neglected: Jesus told the Sadducees that angels were real.*"

“In fact, Jesus’ use of angels contains a double thrust since the Sadducees denied their existence.” (Carson)

Family relationships will still be known in the afterlife. When Jesus described the rich man in who was in torment in **Luke 16**, that man was aware of his family members while in the afterlife.

The relationships we will have in heaven will be so much better than anything we can imagine here on earth.

David Guzik, *“This passage has made many wonder if marriage relationships will exist in heaven, or if those who are husband and wife on earth will have no special relationship in heaven.*

We are not told enough about life in the world beyond to answer in great detail, but we can understand a few principles.”

As Jesus taught the Sadducees about the Resurrection, He took them to the Pentateuch, since the Sadducees only believed the first five books of the Old Testament, were inspired.

Again, Jesus is the author of the Bible, so He knows what it teaches, so He took the Sadducees to the scripture of the burning bush incident with Moses.

Exodus 3:6 Moreover He said, "I am the God of your father, the God of Abraham, the God of Isaac, and the God of Jacob."

The Lord didn't say, ***"I was"***, but ***"I am"***, using the present tense because Abraham, Isaac, and Jacob were still **alive** in paradise.

Walvoord, “*In His reply, Jesus not only affirmed resurrection but also the continuance of personal **identity**, Abraham would be Abraham, Isaac would be Isaac, and Jacob would be Jacob, an identity related to the resurrection of their bodies.*”

The Sadducees believed that there were no scriptures within the Pentateuch which taught on the Resurrection, but Jesus clearly taught Resurrection life is taught within the ***Book of Exodus!***

We serve a living God and He is God of living people.

John Walvoord also said, “*The Sadducees could not attack this statement of Christ without attacking Abraham, Isaac, or Jacob. They were neatly **trapped** in their own hypocrisy.*”

In this account in ***Mathew’s Gospel***, when they heard Jesus’ teaching, the crowd was blown away and ***astonished***.

The word ***astonished*** in ***Matthew 22:33*** describing the crowd’s reaction, can be translated as shocked, or to strike with **panic**.

Question: *Was the crowd in panic because Jesus had now defeated all the ruling parties of Israel; beginning with the Pharisees and Herodians over taxes paid to Caesar? ...and here*

He defeated the absurd question of the Sadducees Resurrection

*Or were they panicked because Jesus just informed them that there is a resurrection of the **dead**?*

It is an amazing fact that we will all exist somewhere for all eternity because the Lord created us as eternal beings.

When the Apostle Paul was giving his defense before the Governor Felix in *Acts 24*, he said...

Acts 24:15 I have hope in God, which they themselves also accept, that there will be a resurrection of the dead, both of the just and the unjust. NKJV

But Paul also said in *2 Corinthians 5:8*, *to be absent from the body and to be present with the Lord. NKJV*

V. Practical Application.

Benjamin Franklin said, “*in this world nothing can be said, to be certain, except death and taxes.*”

The Apostle Paul said in *1 Corinthians 15:13* *if there is no resurrection of the dead, then Christ is not risen.*

1 Corinthians 15:14 And if Christ is not risen, then our preaching is empty, and your faith is also empty. NKJV

Physical death is certain for all, but it is also true that every person is an **eternal** being who will live on somewhere forever.

Hebrews 9:27 as it is appointed for men to die once, but after this the judgment, NKJV

If the Lord should tarry, every person has an appointment with death that they will not miss. Everyone will either be **born once** and **die twice**; or they will be **born twice** and only **die once**.

John 3:1 There was a man of the Pharisees named Nicodemus, a ruler of the Jews.

John 3:2 This man came to Jesus by night and said to Him, "Rabbi, we know that You are a teacher come from God; for no one can do these signs that You do unless God is with him."

John 3:3 Jesus answered and said to him, "Most assuredly, I say to you, unless one is born again, he cannot see the kingdom of God." NKJV

If you have never been born again by the Spirit of God, you will die physically, but then after judgment, you will die spiritually.

If you have received the free gift of salvation through the death and resurrection of Jesus Christ our Lord, you are born again.

And though a Christian may physically die, after the death of this body, they shall live forever and never die spiritually.

Ben Franklin was wrong with death and taxes. Nothing is sure in this life except **physical death** and **where** we will **spend eternity!**

1 John 5:11 And this is the testimony: that God has given us eternal life, and this life is in His Son. (Ticket to heaven)

1 John 5:12 He who has the Son has life; he who does not have the Son of God does not have life.

1 John 5:13 These things I have written to you who believe in the name of the Son of God, that you may know that you have eternal life, and that you may continue to believe in the name of the Son of God. NKJV