

THE SCROLLS

Meeting The Messiah | Mark 12:13-17

Life Lesson

Jesus' response reveals that the real issue is not taxation, politics, or clever debates, but ownership and allegiance. What bears Caesar's image belongs to Caesar; what bears God's image belongs to God—and that means our lives are not our own. God does not merely ask for compliance, ritual, or outward religion; He calls for the complete surrender of the heart, will, and identity. True discipleship is not measured by what we give away. It is offering every part of ourselves back to the One whose image we bear. Our tribute to God is to present ourselves as living sacrifices.

Examine Scripture

13 Then they sent some of the Pharisees and the Herodians to Jesus to trap him in his words. **14** When they came, they said to him, "Teacher, we know you are truthful and don't care what anyone thinks, nor do you show partiality but teach the way of God truthfully. Is it lawful to pay taxes to Caesar or not? Should we pay or shouldn't we?" **15** But knowing their hypocrisy, he said to them, "Why are you testing me? Bring me a denarius to look at." **16** They brought a coin. "Whose image and inscription is this?" he asked them. "Caesar's," they replied. **17** 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.

Paying Tribute

As 2025 has ended and we have entered 2026, we have a text that addresses a highly relevant topic: taxes. From now until April, most people are filled with dread as we begin to "give to Caesar the things that are Caesar's" (v. 17). Though Mark's primary intention in this text is to demonstrate the ridiculous means the religious leaders use to trap Jesus and rid themselves of Him, it ultimately addresses a deeper question: who do we ultimately obey or pay tribute to?

We have seen how the anger and jealousy of the religious leaders have reached a boiling point. They are fearful and jealous of the crowds Jesus has been drawing, but ultimately, they are angry because He challenges their hypocritical religion and the legalistic slavery of the people. In this, Jesus brought opposing parties together: the Sanhedrin and the Herodians. Nothing unifies people faster than hatred of the same thing or the same person. Enemies become strange bedfellows if it means they can rid themselves of a familiar foe.

The Sanhedrin was the religious governing body, composed of seventy members and one high priest. Within the Sanhedrin, there were different groups with theological and ideological differences: the Pharisees, the Sadducees, and the scribes. In Mark 12, the Sanhedrin sets traps in three waves, each representing a group: the Pharisees and Herodians (vs. 13-17), the Sadducees (vs. 18-27), and the scribes (vs. 28-34).

V. 13

In our text, we have the first wave or the first trap. We see that the Sanhedrin sent the Pharisees to ally with the Herodians. The Sanhedrin were the religious leaders, while the Herodians were the political leaders. In this case, the Pharisees, though legalistic and hypocritical, were the most religious group in Israel; the Herodians, with their political corruption, were the least religious group in Israel. The Pharisees were devoted primarily to Israel, while the Herodians were dedicated to Rome. In fact, the Pharisees viewed the Herodians with contempt, for they "sold themselves" to the servitude of Caesar.

- Underline “they” in (v. 13) and write “Sanhedrin above it.
- In the margin, write, “Trap #1.”
- Circle “trap” in (v. 13). Write “violently hunt a wild animal” showing the intensity of their motives.
- Bracket (v. 14) and write “Prov. 29:5” in the margin.
- Underline “knowing their hypocrisy” in (v. 15). Write “Matt. 22:18 and Luke 20:23” above it.
- Draw a line from “Caesar’s” in (v. 17) to “taxes” in (v. 14).
- Draw a line from “God’s” in (v. 17) to “image” in (v. 16). Write “Gen. 1:26” above it.
- Underline “God the things that are God’s” and write “Rom. 12:1” above it.

Personal Notes

Yet in this moment, united by a shared hatred of Jesus, the Pharisees needed to work with the despised Herodians.

The Pharisees wanted to eliminate Jesus because of His theology and spiritual authority. However, this was not enough to concern the Roman government. The Romans did not concern themselves with Israel's religious matters; most Romans viewed Jews as atheists because they had only one God (the Romans were polytheistic). So, religion and theology alone would not be enough to convict Jesus of breaking any Roman law. The only reason the Roman government would be involved in eliminating Jesus was if He posed a political threat, inciting rebellion against Caesar and Rome. There is little doubt that Pilate and Rome already knew of Jesus because of His massive following, especially as He entered Jerusalem with hundreds of thousands surrounding Him. So, the plan was to trap Jesus into voicing words of rebellion, such as anti-Caesar or anti-Rome sentiments, to show that He was truly a threat. Then, the Herodians, with their political connection to Rome, could report His rebellious teachings as a threat to the peace of Israel under Roman rule.

Thus, they devised a plan to trap Jesus into speaking either words of blasphemy by “approving” tribute to Caesar, who claimed to be a god (which the Pharisees were ready to judge), or words of rebellion against Rome (which the Herodians were prepared to report). The Greek word used for “trap” is “agreúō.” It is used only here in the New Testament. It means “to hunt wild animals, to violently pursue.” It shows the aggressive nature of the Sanhedrin’s intention and how they viewed Jesus as dangerous, a wild animal that needed to be hunted, captured, and killed. So the alliance was formed, the strategy was planned, and the trap was set. No matter how Jesus answered, He would be guilty of either blasphemy or rebellion. There was no escape . . . or so they thought.

V. 14

Here comes the trap, but first it is baited with the sweet words of flattery: “Teacher, we know you are truthful and don’t care what anyone thinks, nor do you show partiality but teach the way of God truthfully” (v. 14). Flattery is often the means by which hypocrisy and false religion gain a stronghold. As long as it is said nicely with a smile, and the listener’s ego is puffed up, they will not see the blood-stained fangs behind the smile. So the Pharisees begin with a title of respect and honor toward rabbis: Teacher. Think how they must have gritted their teeth (or fangs) as they bestowed upon Jesus this term of honor. Next, they complimented His character. They called Him truthful, spoke of His integrity, and said He doesn’t show partiality. Lastly, they complimented His teaching, saying He taught “the way of God truthfully” (v. 14). The problem was not what they were saying, for it is

Personal Notes

true; it was the intention behind the words. They were using flattery to set the trap, to catch Jesus off guard.

Flattery is nothing more than entrapment. (Proverbs 29:5) reminds us: "A person who flatters his neighbor spreads a net for his feet." Flattery is used to lower your guard, persuade you, or trap you. When you feel your ears being tickled, no matter how good the words make you feel or how truthful they may be, be cautious of the fangs behind the smile.

After the bait of flattery comes the trap: "Is it lawful to pay taxes to Caesar or not? Should we pay or shouldn't we?" (v. 14). The tax referred to is likely the poll tax, a once-a-year tax levied on every person living within the Roman Empire. It was set at a denarius, equivalent to one day's wages. The Jews particularly despised this tax.

Imagine how proud the Pharisees and Herodians must have felt in this moment. They are so clever and have successfully caught Jesus in a trap. No matter how He answers this simple yes-or-no question, He is caught. If He says, "Yes, it is lawful to pay taxes to Caesar," He will lose His following. The people will see Jesus as a Roman sympathizer and a blasphemer for saying it is lawful (under Divine Law) to give money to an idolatrous nation. If He says, "No, it is not lawful to pay taxes to Caesar," He would be guilty of inciting rebellion, just as Judas Maccabee, who fought against the forced Hellenization of Israel. The Pharisees and Herodians likely wore arrogant smirks, assuming their plan had worked. Jesus must answer "Yes" or "No." Either way, they have Him!

V. 15-16

Have they not learned anything in dealing with Jesus? First, Jesus knows their hearts; He knows this is a trap: "But knowing their hypocrisy" (v. 15). The other Gospel accounts use different words to describe the Pharisees and Herodians: "But detecting their craftiness" (Luke 20:23) and "perceiving their malicious intent" (Matt. 22:18). Jesus knew their hearts were full of hypocrisy, malice, and evil. He knew it was a trap, but that is not why He responded as He did. He was not avoiding a trap; He was setting a new precedent for following God in a culture opposed to the things of God.

Look at Jesus' answer: "'Why are you testing me? Bring me a denarius to look at.' They brought a coin. 'Whose image and inscription is this?' he asked them." (v. 15-16). First, Jesus asked for a denarius (the amount of the poll tax). Interestingly, they had one. Jews would not have carried Roman currency; they despised it. They would have had shekels and copper coins, but not a denarius. It is unclear whether a Pharisee or a Herodian gave him the coin, but someone had one on them. This indicates that they submitted to Rome's authority and rule; therefore, it was probably a Herodian, since they were sympathizers of Rome. If it were a Pharisee, it would demonstrate their hypocrisy once again.

Personal Reflection

1. Where am I most tempted to divide my loyalty between God and something else? How does Jesus' call to "give to God what is God's" challenge that divided allegiance?
2. How do I respond when obedience to God feels costly, inconvenient, or unpopular, especially in areas such as submission to authority, finances, or public witness?
3. In what ways might flattery, affirmation, or "good intentions" lower my spiritual guard, making me vulnerable to compromise or distract me from faithfulness to Christ?
4. What does it practically look like for me to give myself fully to God?
5. If my life were examined the way Jesus examined the denarius, whose image would it most clearly reflect—the values of the world around me, or the character and attributes of Christ?

Commentaries

Exalting Jesus in Mark by Daniel Akin

MacArthur New Testament Commentary: Mark 9-16 by John MacArthur

BECNT: Mark by Robert Stein

NIV Application Commentary: Mark by David Garland

Mt. Zion's Mission

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MAKE, MATURE, and MULTIPLY
disciples of Jesus Christ.*

Either way, Jesus received the coin and used it to show more than just a lesson on paying taxes.

Jesus asked, "Whose image and inscription is this?" (v. 16). They rightly replied, "Caesar's." The denarius depicted Tiberius Caesar and bore the inscription "Tiberius Caesar, Augustus, Son of the Divine Augustus." Caesar Augustus was called God, and his son Tiberius was called the son of God. If you flipped the coin, you would see another inscription: "Pontifex Maximus." Translated, it means "high priest," a pagan title that the Pope now holds. So, the coin, with the image of Caesar, declares him the son of God and high priest. Hence, Jews would not dare to carry or use this coin. They viewed these coins as little idols and graven images, breaking the Law.

V. 17

Now comes the lesson that goes far beyond paying taxes. Jesus says, "Give to Caesar the things that are Caesar's, and to God the things that are God's" (v. 17). First, because the coin bears Caesar's image, give it back to him. Why keep such a reminder of idolatry and paganism? Second, Jesus affirms that the Jews (and us) ought to pay the taxes imposed on us. Why? This tax would be used for aqueducts, roads, bridges, food, and protection. The tax actually helped Israel; the Roman government was a common grace of God to provide for Israel. Scripture is clear that we are to submit to civil authority as long as it does not require us to disobey or deny God (Rom. 13:1; 1 Tim. 2:1; 1 Pet. 2:13). So, are taxes necessary? Yes. Is paying taxes fun? No. Is it biblical to pay taxes? Yes.

But this is not the extent of Jesus' teaching. The second part is greater than the first: give "to God the things that are God's" (v. 17). At first, it may seem that Jesus is saying to pay the taxes of Rome just as you pay the taxes at the temple. Yet there is something more profound in His words. They were to give to Caesar what is his because his image was on the coin. The coin belongs to him because it bears his image and likeness. What bears the image and likeness of God? We do! In (Gen. 1:26), we read, "Let us make man in our image, according to our likeness." We are the image bearers of God. As distorted and broken as that image may be, we are created in His image and likeness. Therefore, if we bear His image, then we are His! Jesus is calling the Pharisees and Herodians, His Disciples, all of us, to give ourselves entirely to God. As scholars and religious leaders, the Pharisees would have made this connection. Perhaps that is why "they were utterly amazed at him" (v. 17). It was not just the genius of His answer, but the weight of His answer. He was calling them not just to pay taxes, but to surrender completely to God.

He calls us to do the same! Give Him all that you have and all that you are! Give to God what is God's!