Dear friends, greetings from MI.

Seemingly just a few weeks ago was April 15th, more painfully known as "Tax Day." As a disciple of Jesus Christ, His teachings on tax were on my mind as I prepared my returns. But what did Jesus mean when He said, "Render to Caesar the things that are Caesar's, and to God the things that are God's" (Mark 12.17, NKJV).

The story begins with the Pharisees and Herodians united by a common desire to trap Jesus. They wanted to know whether Jesus thought it lawful to pay the imperial poll tax to the Roman Emperor, Tiberius Caesar. The tax was one denarius per person per year, equivalent to a laborer's daily wage. If Jesus supported the tax, it would discredit Him in the eyes of the people, who hated Rome. If He rejected the tax, Jesus would be arrested by the Romans for sedition.

In response, Jesus asked for a denarius, a Roman silver coin. In Jesus' day, one side of the coin had an image of Tiberius Caesar with the inscription, 'Tiberius Caesar Augustus, Son of the Divine Augustus.'

Holding up the coin, Jesus asked whose image it bore. That of Tiberius Caesar. Well then, He said, "Render to Caesar the things that are Caesar's." Since the inscription and image belonged to Caesar, the coin also belonged to Caesar. In so saying, Jesus acknowledged the legitimacy of human governments. He rejected anarchy, and any attempt to have absolute freedom from any civic responsibilities. Followers of Jesus Christ therefore are to be model citizens and to pay their taxes.

But that was not all, for He also said, "Render...to God the things that are God's." Here Jesus rejected totalitarian systems of government which seek total control over their citizens, for governments must also acknowledge the claims of God over individuals. While we are to render unto Caesar "the things that are Caesars," God has prior claim over the loyalties and obedience of individuals because He is our Creator! Christians are to obey civil governments only insofar as there is no conflict with the revealed will of God.

Intriguingly, the use of "image" in v. 16 reflects Gen. 1.26, where humanity is created in the image of God. So, if coins bear Caesar's image, they belong to Caesar. But humanity, which bears God's image, belongs ultimately to God. So this teaching of Jesus is about much more than mere taxation. While I endure "Tax Day" each year when I honor Caesar's claims on my finances, every day becomes a joyful opportunity to honor God's claim over my entire being.

I know that for all of us, particularly those serving every day in foreign lands among peoples of strange tongues, each and every day is an honoring of God's claim on our entire being. No part of our lives is withheld from God as we honor His Gospel Commission. Seen this way, a single "Tax Day" is not so bad after all! My prayer for us all, no matter where we live or serve, is that as we honor God's claims over every aspects of our lives every day these will not be taxing times but joyous times!

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