

The Legal Principle of Prior Claim

Jesus, Taxes, and God's Claim on Our Lives

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You may be familiar with Jesus' statement, "Render to Caesar the things that are Caesar's, and to God the things that are God's." You may also realize, perhaps grudgingly and wondering whether there are any exceptions, that this means you are to pay your taxes. But when we look at this statement more closely and in context, we see that Jesus was addressing far more than taxes. In fact, that was not even the primary point of His response. Jesus was actually answering the Jews with a legal principle they hadn't thought of. It is a principle that applies to every one of us, and it will help us put the focus in our lives right where it belongs.

To put it mildly, the Jewish religious leaders were getting upset and desperate. Jesus had ridden into Jerusalem on two donkeys as the people shouted, "Hosanna; Blessed is he that cometh in the name of the Lord: Blessed be the kingdom of our father David, that cometh in the name of the Lord: Hosanna in the highest" (Mark 11:9b-10). There could be no mistaking these praises; the people were claiming Jesus as the Messiah. And, just as the Jewish leaders had voiced after Jesus had raised Lazarus from the dead, they were afraid that this ruckus would cause the Romans to come and "take away both our place and nation" (John 11:48). Unfortunately for them, they were looking in the wrong direction. They feared men instead of God who is over all nations, and who, forty years later, would use the Romans to do exactly what they were afraid of (when the Roman army destroyed Jerusalem and the temple in A.D. 70).

The next day, in an action that symbolized God's cursing Israel for not bearing fruit, Jesus cursed a fig tree for looking like it should have fruit but having none (that is, it had leaves but no fruit). His curse was strong and final: "No man eat fruit of thee hereafter for ever" (see Mark 11:14). Then He went into the temple and cast out all those who carried on a trade in the temple, turning it into, as He said, "a den of thieves." Then, after giving more pointed remarks and parables showing what God thought of the religionists of the day, Jesus gave a parable about a vineyard. In this parable, the wicked laborers (husbandmen) whom the owner set in charge of the vineyard not only did not give their Lord the fruit of the vineyard, but even killed his agents and, at last, his son. It was obvious that the vineyard represented Israel, the laborers were the Jewish leaders, the agents

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were God's prophets, and the son was Jesus. The leaders knew Jesus was talking about them, and they were not happy.

So they devised a cunning plan to get Jesus arrested. They tried to flatter Jesus into being indiscrete with His words. They said that they knew He spoke the truth without regard to anyone's rank or position. So, they asked Him, "Is it lawful to give tribute to Caesar, or not?" (Mark 12:14b). Seeing Him as a radical, they hoped He would say no. But they also knew that the answer to such a theoretical question might not have convicted Him of treason, so they asked a second question: "Shall we give, or shall we not give?" If Jesus answered that question in the negative, there was no question that He could be arrested.

Jesus, of course, was not fooled: "But he, knowing their hypocrisy, said unto them, Why tempt ye me? bring me a penny, that I may see it. And they brought it. And he saith unto them, Whose is this image and superscription? And they said unto him, Caesar's. And Jesus answering said unto them, Render to Caesar the things that are Caesar's, and to God the things that are God's. And they marvelled at him" (Mark 12:15b-17).

As I look through commentaries, hear sermons, and read articles about this incident, I am concerned that many people today miss the brilliancy of Jesus' answer. He didn't, in an attempt to avoid arrest, sidestep the questions. He answered both of them fully, and gave more information besides. He answered using a legal principle the Jewish leaders hadn't thought of. Not only that, but He used this very principle to turn the subject back to the one He had been preaching for days: the Jews were guilty of not giving God His due.

Caesar's Prior Claim

The legal principle Jesus used is the principle of prior claim. Prior claim describes the situation of one person's right to something being more important than another person's right to the same thing. In the case of the tax money, Caesar had prior claim to the money because it was, after all, his money. This was proved by his picture and name being on it. As much as many people may not like it, this principle of prior claim applies to tax money today.

Before going on to the trump card that Jesus used on the religious leaders, it is important to notice that Jesus did not even mention many of the arguments that people might normally use when they discuss

whether it is right to pay taxes. He did not discuss whether it was right to pay taxes to an occupying power (Rome). He did not talk about whether we should pay taxes even if they are used to support an unjust war. In fact, He did not say anything about what use the taxes were put to—whether that use was moral or immoral, legal or illegal, a good use of the money or squandered. That's because the principle of prior claim takes precedence over all of these other arguments and robs them of any significance: the money was Caesar's, and what he did with it was his business and no one else's.

When the owner of something asks for it, we are to give it to him, and we have no right to tell him what to do with it. We cannot rightfully withhold it from him until he says he will use it the way we want him to use it. In modern democratic societies, of course, the people, through what I will call a contract with their elected leaders (such as the United States Constitution), can through due process try to influence how taxes are collected and spent. Nevertheless, Jesus' principle of prior claim still applies, and the people are to pay the taxes due under current law.

God's Prior Claim on Israel

Jesus' answer to the Jewish leaders' questions about the legality and practice of paying taxes was amazing. It is legal to pay taxes, and we are to do so; we are to render taxes to Caesar because the money is Caesar's in the first place (yes, even if we have worked hard for it). Caesar has prior claim. But it is the way Jesus turned the table on His persecutors that makes His response stunning. Yet this is a point that is often missed by commentators.

Jesus did not stop by saying, "Render to Caesar the things that are Caesar's." He went on to say, "and to God the things that are God's." Remember, Jesus had just cursed the fig tree for not producing fruit. He had just finished telling the parable of the vineyard, in which the laborers whom the owner had set over the vineyard refused to give the owner the fruit that was due him. Now He hits the Jewish leaders with the same point again. Just as they were to pay taxes to Caesar because of his prior claim, they were to be giving God what was due Him because of His prior claim.

First, we'll look at this as regards the Jewish nation. The Jewish nation was supposed to be God's kingdom. The temple in Jerusalem was built for "his name" (2 Samuel 7:13; 1 Kings 5:5; 8:18-19, 29). But, as Jesus had just explained when He cleansed the temple, it was

supposed to have been a house of prayer to all the nations, but the Jews had turned it into a den of thieves (Mark 11:17; Isaiah 56:7; Jeremiah 7:11). Jerusalem was to have God's name (1 Kings 11:36), but it is where the leaders shed the blood of the prophets (Matthew 23:30-39). God gave the Jews the Sabbath day as the sign in the Old Covenant identifying them as His people (Exodus 31:13). They were supposed to have God's words in their hearts, teach them to their children, physically wear them on their arms and foreheads, and write them on their doorposts and gates (Deuteronomy 6:5-8). In other words, they had many signs that were God's "image and superscription" on them. This should have told them that God owned them and had prior claim to their lives. But, just like the fig tree with leaves, while they continued the outward show and said the right words, their hearts were far from God (Matthew 15:8). Because they were not bearing fruit to God, the kingdom of God would be taken from them and "given to a nation bringing forth the fruits thereof" (Matthew 21:43), meaning the New Covenant church of God.

God's Prior Claim on Us

As members of the human race, we are made in God's image: "And God said, Let us make man in our image, after our likeness: and let them have dominion over the fish of the sea, and over the fowl of the air, and over the cattle, and over all the earth, and over every creeping thing that creepeth upon the earth. So God created man in his own image, in the image of God created he him; male and female created he them" (Genesis 1:26-27). As the Roman *dēnariōn* coin they brought to Jesus had the image of Caesar, we are stamped with the image of God. Just as we are to give the civil rulers the money they ask for because they have prior claim to it, so we are supposed to give God His due because of His prior claim on us. As the saying goes, He owns us lock, stock, and barrel. We are His creation created in His image. And what do we owe Him in return? Our very lives, which we should dedicate to His glory. We don't do it, of course, because we're sinners. We fall so far short of attaining the goal of the righteousness that God expects that we haven't even gotten past the starting line. That's why we need Jesus. He gave His life for us. He paid the penalty for our sin and unfruitfulness. Not only that, but He gives us His righteousness and has us live in Him so that we can bear fruit (Romans 6:22; John 15:5; Romans 7:4).

Let us not be like the unfruitful Jewish nation. Let us now, through Jesus—never on our own but through Jesus—render "to God the things that are God's." Not as an attempted payment for our sins (Jesus has

already done that), but freely out of gratitude, let us, therefore, be dead unto sin (Romans 6:11), dead to the law (Romans 7:4), dead to this world (Colossians 2:20, James 4:4) and alive only to Christ. Christian readers, God has a prior claim to your wealth, your possessions, your resources, your talents, your time, your very lives. Dedicate your lives to God who has prior claim over you, "For ye are bought with a price: therefore glorify God in your body, and in your spirit, which are God's" (1 Corinthians 6:20).