

Introduction

Paying taxes!! Isn't that your favorite thing to do? Seriously, though, how much of a complainer are you when it comes to paying taxes? And it feels like we pay a lot of them—sales tax, gasoline tax, property tax, capital gains tax, income tax. But I wonder, have you ever stopped to think what life would be like if there were no taxes? Your first thought might be, "Well, I'd have a lot more money!" But actually, I am not very sure about that. What I am sure of is that if there were no taxes, neither would there be a lot of things we enjoy every day. Just think, how do we enjoy police protection, fire protection, the work of first-responders, roads, indigent care, parks, and national protection? These provisions are largely governmental. And for government to function, there have to be funds. And those funds do not come out of thin air. The Bible is a phenomenal book of books from God telling us everything we must know for life and godliness. And even taxes are among the topics the Bible does not ignore. Our attention will be directed to taxation right here as we continue our study of the gospel according to Matthew.

[Read Text and Pray]

The parables and parabolic action of Jesus pointed to the leaders of the Jews and exposed their fruitlessness, hypocrisy, outright hatred of God, and irrational rejection of his Messiah. They are steaming with anger. They are determined to defend themselves at all costs in an attempt to keep their position within Jewish society and religion. That would require discrediting Jesus and removing him from the scene.

Meanwhile, the Jewish landscape was marked by sharp theological and philosophical division. The Pharisees thought themselves vigilant keepers and defenders of the Mosaic law along with a gazillion other rabbinical laws. The Sadducees were religious leaders from the upper crust but were theologically liberal, rejecting even the idea of bodily resurrection. Another group in the landscape was the Herodians. These Jews were the pragmatic sort to whom it just made political sense to join with those in power. They supported the Herodian dynasty, a line of kings appointed by the Roman Caesar. The Pharisees, Sadducees, and Herodians were at odds with each other, but Jesus was a threat to them all. So despite their striking differences, they came together to seek to bring him down. What Matthew presents in the remainder of chapter 22 is how these enemy groups united in an plot to trap and discredit Jesus.

In verses 15-22, the Pharisees and Herodians join together. They ask him a question about the lawfulness of paying taxes to Caesar. What Jesus's enemies meant to be a trap actually became a platform from which Jesus provided basic instruction to his followers about how we are to relate to secular government. The main point here is that certain responsibilities are due to the civil governing authorities, but the highest responsibility of Christ's followers is to God himself.

Here in the engagement between Jesus and the disciples of the Pharisees and Herodians, we are going to look at three aspects of duty—duty to the civil authority, duty to the Sovereign authority, and duty to the Savior.

I. Duty to the Civil Authority.

A. The question put to Jesus was this: "is it lawful—does it comport with Jewish law—to pay taxes to Caesar, or not?" The trap is pretty obvious.

Taxation upon the Jews at this time was quite heavy. R. C. Sproul in his commentary says they are among the most heavily taxed people in the history of the world. The Pharisees and certainly your average Jew vehemently hated paying these exorbitant taxes especially to an alien ruler who feined himself to be a god. But the Herodians supported Rome because they supported the Herod who was appointed by Rome and ruled by consent and support of Rome. The question was set before Jesus in such a way as to solicit either a "yes" or a "no." "Yes" would likely mean the masses of freedom-loving Jews now in town for the Passover would be embittered against Jesus. "No" would mean that he could be charged with treason against Rome, and the

Herodians were probably ready to run to the authorities in that case. In the minds of these two groups, they had Jesus in their grasp. They had set a trap, and there was no way to avoid getting caught.

B. And not only that, these rascals buttered Jesus up for the moment. "Teacher, we know that you are true and teach the way of God truthfully, and you do not care about anyone's opinion, for you are not swayed by appearances." They flattered Jesus this way even though they did not believe one word of what they said. It was part of the entrapment. For this reason Jesus said, "You hypocrites, why do you put me to the test?" But even though they did not believe what they were saying about Jesus, it is totally true. Jesus did not fear man. He was never swayed by human opinions. He did not play politics the way they did. He said about himself, "I am the truth." And he only and always taught the way of God truthfully.

Jesus did not need a clever answer to get out of a pickle. He did not depend on popular acclaim to hold his position. Moreover, he could have avoided answering if he wanted to. Yet he chose to answer the question because there is a right answer to it, and his followers would need to know it. It just happens that the right answer is also a wise answer. The truth double-crossed the intentions of these tricksters.

C. In order to answer the question, Jesus called for the coin used to pay the tax. It was a denarius amounting to the daily wage for a soldier or a common laborer. And they produced the coin right away. On what is the obverse (the heads) side of the coin was stamped a representation of Caesar's head accompanied by the words "Tiberius Caesar son of the divine Augustus." And on the reverse was stamped words that declared him high priest of the Roman religion which was the worship of Caesar. Jesus held a coin containing blasphemy and which was assault on his own position in the universe! The Pharisees were surely betting Jesus would condemn the coin and the tax and they were hoping it would play into the hands of the Herodians.

D. But truth is what Jesus came to speak. "Whose image is on the coin?" asked Jesus. They said, "Caesar's." Was Jesus about to denounce Caesar? Was he about to denounce the graven image on the coin? Was he about to dispute Caesar's claim to high priesthood and being son of the divine Augustus? No! He said, "therefore render to Caesar the things that are Caesar's." What?! Yes. Jesus himself is IN the world but not OF the world. In the world there are governments which provide in the context of the world. It is lawful for God's people to pay taxes to governments even wicked ones, even those of rulers who make false claims to deity. It is not a sin to use money with graven images and it is not a sin to pay taxes to secular governments. Indeed it is lawful. It is right.

Now, let's think about this for a second. Rome was characterized by polytheism, extreme immorality, sensuality, cruelty, and degradation of human beings. It was the world without a hint of the gospel. And this is the government which would preside over and carry out the execution of the Son of God by one of the most insidious forms of execution known to humanity. Yet Jesus says to those who were living under its oppressive rule, "It is lawful to pay Roman taxes."

You and I may despise paying taxes, and especially so since we know our government often perpetrates evil with tax dollars. But as much as we may dislike it, we cannot dispute what Jesus teaches here. It is lawful to pay taxes.

Now, we need to spend a little time here because the word Jesus uses to instruct the rightness of paying taxes is unusual. It is translated "to render" or "to give BACK" in most English translations. The idea should be noted for its peculiarity. The word implies a debt which is being paid BACK and given BACK. It involves the idea of obligation which one must carry out. It is a duty. The students who presented the question used the word "pay." The Greek word there means "to give." Jesus's response declares that taxes are not something you give but something you owe. The insinuation is that citizens are granted certain benefits by virtue of the government and they should not think to receive these benefits for nothing. And Jesus allows for no exceptions or exemptions on the basis of the nature of the government involved. I mean he is speaking in the context of the Romans who were about to crucify him. In simplest terms, governments have the right to assess taxes, and citizens have the duty to pay them. Paying taxes is a specific application of the broad principle that citizens in general and Christian citizens in particular are bound in general to be subject to

governing authorities because God himself institutes governments. He raises them up and he puts them down. These are in effect debts we are to pay.

There is a simple application here. And it goes with a full awareness of recent overreach by certain elected officials. It goes with a full awareness of the fact that citizens in the United States have the right to speak to our governing authorities and that we were founded as a nation whose government is supposed to involve the consent of the governed. But God provides for us even through our government. And we should not expect to enjoy those provisions for nothing.

It is good in God's world that his people be productive. From the beginning man was given work to do. God himself is a worker who is satisfied in what he does. And to enjoy the fruit one must put in the effort. There is a price to be paid in order to enjoy the benefits. Paying that price enriches the enjoyment. One of the ways our government falls short these days is the amount they are willing to give away for nothing. It produces an unsatisfied citizenry which does not appreciate and neither has the capacity to enjoy what it has because no effort has been expended to obtain it and no price has been paid for it by many. But I digress.

Back to the simple application. If we understand that government operates under God and is appointed by God for benefits, then we can actually see paying taxes as an act of worship to God because it involves receiving from his hand and rendering obedience to his commands. Do you ever thank God for the roads you drive on or ride on? Well, no, the government provides them, right? But, is God not the ultimate provider through the government? I mean we use roads to get to church and to work and to go buy groceries so we can eat. I am just saying, and I am speaking to myself more than anybody else, we should complain a lot less and give thanks to God a lot more, even when we are paying our taxes.

II. Duty to the Sovereign Authority.

A. Jesus did not stop with the approval of paying taxes and endorsing the fact that God ordains government. He added an important qualifier. Rulers are UNDER God. The Lord God is the Sovereign Authority over ALL. Our obligation to earthly rulers is such because God is the one who has given us the command. We don't carry out duty to earthly governments because they are worthy. We do it because of God's command. Here is this coin Jesus is holding in his hand. It represents blasphemy against God, ascribing deity to a Caesar, but he is not God. Neither is he a true high priest. He is an emperor, and a coin may be struck with Caesar's image, but everyone present and listening to Jesus bears an image as well. Not an image merely stamped upon a coin but an image written into the very being of humanity which is made in the image of God our Creator. And to HIM we all owe EVERYTHING.

B. And so any time what government demands of us conflicts with what God requires of us, we must disobey the earthly authority in order to obey God. The instances in which we are going to have to choose to obey God rather than men are steadily increasing. Christians need to be ready to stand firm and to stand firm with godliness and gentleness, to represent Christ well. We must not give what is due to God alone to any government.

C. But this is not the only point Jesus is making here. The same word, "render" or "pay back" or "give what is due" applies to God. Here Jesus is instructing that God is our supreme ruler and provider. And he is DUE. As surely as we see ourselves under government, we must see ourselves under the sovereign governance of the creator of the universe. Let's think for a few moments of what we owe him, of what is due to him.

We can put all of what we owe to God under the banner of worship. We must render taxes and respect to Caesar, but we must render worship to God alone. He alone is God. To worship God is to fear him and reverence him. It is to respect him. It is to love him supremely. THE great commandment is to "love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength." We worship him by giving to him our highest allegiance. Paul states that our spiritual service of worship is to present our bodies to God as a living sacrifice, holy and acceptable to God. On occasion we may have to refuse what lesser authorities require, but we must NEVER refuse God.

Let me mention just a few specific aspects of rendering to God our worship. First, we worship God by ascribing to him glory and praise. Psalm 29:2 – “Ascribe to the Lord the glory DUE his name; worship the Lord in the splendor of holiness.” To worship the Lord in this way is to speak forth his praise. It is to declare the wonder and beauty and majesty of who he is. It is to say he is holy, holy, holy. It is to say that he abounds in mercy and kindness. It is to extol his wisdom like Paul does in Romans 11: “Oh the depth of the riches and wisdom and knowledge of God! How unsearchable are his judgments and how inscrutable his ways!” And we could go on. We owe God our worship. It is due him.

Second, we worship God by our gratitude. Psalm 100 exhorts God’s people to “enter his gates with thanksgiving,” to “give thanks to him [and] bless his name; for the Lord is good; his steadfast love endures forever and his faithfulness to all generations.” We owe God not only praise but also thanks. Praise tells God he is great but giving thanks says to God that we recognize our personal benefit from his goodness. We realize we are undeserving and we realize our every good comes from Him. He has done for us what he was under no obligation or compulsion to do. Thanksgiving is our way of saying, “God, we are undeservedly blessed by you.”

Third, we worship God through obedience. Obedience says to God, “you are my Lord and my king.” Obedience says to God, “I love you.” As Jesus said, he who has my commandments and keeps them, he it is who loves me.” You love God by denying yourself and following his commands even when they go against your fleshly desires. One of those commands is to render to Caesar.

Finally, we worship God with the way we manage the resources he has entrusted to us. I am talking here about gifts and offerings to the Lord. If you should pay taxes to Caesar, how could you reason that you should withhold anything financially from God. Malachi rebukes the Israelites for shirking this duty. He charged them with robbing God because they refused to give everything back to God which he required. The New Testament teaches generosity at a very high level. Before God we are stewards, not owners. Everything we have is his. And he requires a generous portion of it directly back to him. We worship by giving generously and cheerfully. Under the Old Testament system the tithe supported the work of God’s house. In the New Testament offerings are given to support the work of God’s church. We honor God when we give generously knowing we can never fully pay him back for his goodness to us. That should only fuel us toward cheerful generosity. God loves a cheerful giver.

Are you rendering to God the things that are God’s? These aspects of worship BELONG to him. If you do not render them to him, you are robbing God himself. It is good from time to time to give careful consideration to how you worship. Are you fervent in your praise? Rich in your gratitude? Sincere in your obedience? Generous in your giving?

III. Duty to the Savior.

Verse 22 reports that when the Pharisees and Herodians heard the answer of Jesus, they marveled. When Jesus asked for the coin, both groups were probably growing giddy with the thought that they had surely tripped Jesus up, caught him off guard, found a chink in his armor. But though his answer disappointed them, it did result in amazement. He eluded their efforts to trick him yet again. Bad as they hated him, there was something truly amazing about this man. And indeed there IS something amazing about Jesus. Everything they had hypocritically ascribed to Jesus was actually true. Without playing any politics or currying favor with certain groups, he simply taught the way of God truthfully. He was unswayed by popular opinion. He did not merely share his opinion or find a clever way out of the trap. He spoke the truth. And those who stood by marveled.

And yet though they marveled at him, they refused to follow him. They left him and went away. You know, in a certain sense the world marvels at Jesus. He is seen as the preeminent example of kindness and love. And even when people use his name as an expletive, they are acknowledging something special about him, even while they demonstrate their disdain for him. He is the Messiah. He is the Son of God. Paul writes the Colossians:

He is the image of the invisible God, the firstborn of all creation. For by him all things were created, in heaven and on earth, visible and invisible, whether thrones or dominions or rulers or authorities—all things were created through him and for him. And he is before all things, and in him all things hold together. And he is the head of the body, the church. He is the beginning the firstborn from the dead, that in everything he might be preeminent. For in him all the fullness of the God was pleased to dwell and through him to reconcile to himself all things, whether on earth or in heaven, making peace by the blood of his cross. And [people] who once were alienated and hostile in mind doing evil deeds he has now reconciled in his body of flesh by his death in order to present them holy and blameless, and above reproach before him.”

Christ is the gospel. And the duty the world bears before him is to marvel at who he is but then to repent and to follow. That’s my duty and your duty today and every day. Those who marvel but turn away are condemned because they have not believed in the son of God. Those who marvel and turn to him are saved.

Conclusion

I am sure none of us enjoys paying taxes. And we could argue that we are taxed too much by a government that sticks its nose in more things than it should. Thankfully, we have a civic opportunity, at least for the time being, to involve ourselves in government by speaking to these matters and voicing our opinions and casting our votes. And yet our main purpose in life is not to secure a comfortable life in a country where we feel at home. The Bible calls Christians sojourners for a reason. We are just passing through. Our kingdom is not of this world. Christ teaches that we are to pay taxes and render subjection to governments in everything we can for the purpose of honoring Jesus Christ and proclaiming Him to a world whose taxes and laws and efforts will never be able to give anyone eternal life.

As bad as things are in America these days, we still have reason to be grateful to God, even as we pay taxes. And we still have a reason to be good citizens. And we must not fail to take the opportunity we have to make Christ known while we still can.

Prayer

Benediction

May God, who raises kingdoms up and puts them down, give us the grace to honor Christ, while we live in the midst of the upheaval that this world will continue to know until Jesus comes and brings us true and lasting peace.