Grace to You :: *Unleashing God's Truth, One Verse at a Time*

Our Obligation to God and Government
Scripture: Matthew 22:15-22
Code: 2356

Let's open our Bibles to Matthew Chapter 22. A friend of mine asked me yesterday, as I was watching him eat pizza, he said, "Which of the Bible passages that you have studied have most affected your life?" And I said, "That's easy, the one I'm studying right now." It's always that way. I always enjoy what I'm studying and I can honestly say from the way I feel nothing has been more wonderful to me than to be studying this particular portion of Matthew because I see the majesty and the wonder of the Lord Jesus Christ. And particularly as we are walking with Him through this final week, as He moves to the cross, and we see all of the events taking place and particularly this confrontation that He's having here in Matthew 22 with the religious leaders of Israel. This has been so very very thrilling to me and I hope it has been to you as well.

Now for our lesson today, we come to verses 15 to 22. A very familiar passage is in this text. In verse 21 Jesus says, "Render therefore unto Caesar the things which are Caesar's and unto God the things that are God's." That's a familiar text. In fact it's familiar not only to Christians, but it's familiar to non-Christians. Many people are familiar with the idea render to Caesar the things that are Caesar's and to God the things that are God's. But this particular passage has more than just that statement. And to understand the meaning and import of that statement we have to stretch ourselves across the whole passage and get the context and identify the scene and the events that are taking place.

Before we do that, just a reminder that all of us are very very well aware of the proverbial inevitability of death and taxes, and some of us prefer death. We do a lot of discussing about this problem of taxes, and taxation in our particular society is a major issue. I don't know if you know this but the IRS, which John Whitehead calls "the tax police," the IRS have a budget in excess of two billion dollars a year just to collect taxes. There are seven regional IRS offices, 59 district offices, 13,500 field agents, 4, 460 office auditors, 2,800 special agents and nearly 70,000 other employees. And they maintain computer banks that are cross indexed to have all the data they need on every citizen of the United States and the whole reason for all of it is to make sure they can collect taxes. That is a major factor in our society.

Now we love our country and we realize that if we didn't pay our taxes our country would come to a halt. The services that our country renders to us would no longer be able to be rendered. No government, no services, no public provisions, and no protection, and so forth. So we're very dependent on the taxation system to provide for us the social structure in which we can enjoy our

freedom and our life. And we do love our country and we do thank God for the tremendous provision that He has made in placing us in a country that knows the kind of freedom that our country, the kind of prosperity that our country knows. Our government is not a totalitarian government. It is a benevolent government. We may not think always what it does is exactly the way we would prefer it to be done, but it is nonetheless benevolent rather than oppressive totalitarian and we prosper and we should prosper with thankfulness. And taxation is an element of that.

Now in spite of these considerations we are somewhat barraged from time to time by some in the church and some who are Christians who tell us we ought not to pay our taxes. I don't know if you ever hear that, but I get all kinds of things on that in the mail, that we're not to pay taxes, taxes are both unconstitutional and ungodly and we shouldn't give the things that we have receive from God back to those who are godless and back to secular governments and so forth. And this is recently come to very very precise focus because of a new ruling by the IRS. The IRS ruled that of January 1, 1984, all church employed would be subject to FICA Social Security tax. They had never been before, which means that immediately all church employees, other than pastors who are self employed, were hit with a 6.7 percent tax on their wages withheld from them so everybody got a 6.7 reduction and the church had to pay the other 7 percent, so the church's payroll went up 7 percent from one day to the next.

Well there are some people in the church in America who are saying we can't pay that tax. It's not right to pay that tax and they are refusing to pay it. Grace Church is not one of those, but there are many. In fact, a pastor wrote us a letter and said, "Should we pay the tax?" We wrote back and said, "Pay the tax," and we were barraged with other letters from another pastor saying you're giving ungodly counsel. We are not to pay the tax and his reason was since the money was given to the church it was given to God. Since it was given to God who are we to give it to Caesar? And that is the dilemma. And it is raging.

In fact, it is raging in Washington D. C. The other day Dave Pollock called someone in the Senate to talk to try to present some things that they needed to know about, they're struggling with it, there's all kinds of lobbying going on as to how to handle the situation. They're thinking may they ought not to tax the church but just tax the employee, just give the whole nearly 14 percent tax to the employee and our answer to that was that doesn't help because that means we've got to pay him for what he's giving you, so that isn't the answer either, and they're discussing all kinds of things. It's created a very interesting stir in Christianity. And I think the solution to it comes in this text, and it'll unfold to you, I trust, with clarity as we look at it, a very very strategic section of Scripture.

Now remember this is Wednesday in Matthew 22. It's Wednesday of the last week of our Lord's life. Friday He will be crucified; Sunday He will rise from the dead. Monday He rode into Jerusalem and was hailed as the Messiah. Tuesday He cleaned the temple out of all the moneychangers and sellers and so forth.

And now it is Wednesday, He's cleaned the temple out, He's been acknowledged as the Messiah, hailed by the populace as the conquering hero who will overthrow the Roman oppression. They're a little concerned, however, that the day after they hailed Him as Messiah, instead of overthrowing the Romans He overthrew the Jewish religious system. They don't quite know how to fit that in with their messianic expectation, but now it is Wednesday, He's back in the temple, which He has cleansed. He's moving around in the temple teaching and His teaching is on the kingdom, and His preaching is on the gospel, and He's collected, as He always did by the magnetism by His personality and the dynamics of His teaching a massive crowd of people who are intrigued and interested and fascinated by what He is saying.

Now this makes the religious leaders irate. They resent Jesus Christ. They resent Him because He opposes them. He unmasks their pride, self-righteousness. They not only resent Him because He opposes them, they resent Him because He captures the hearts of the people, and envy and jealousy fills them. They resent Him because He claims to be the Messiah, the Son of God, and doesn't identify with Him. They resent Him because He cleaned the temple without getting their permission. He is everything they're not. He's genuine; they're hypocrites. He threatens the system that exists, the system of self-righteousness as opposed to God righteousness, a system of works as opposed to a system of faith.

And so they stop Him in the process of teaching in Chapter 21 verse 23 is where they stop Him. And they say to Him, "By what authority do You do these things and who gave You the authority?" Show us Your credentials. Show us Your papers. Show us your rabbinical ordination. Prove to us that You have the right to do what You've done, say what You said, claim what You've claimed. His response to them is I'm not going to tell you by what authority I do these things, but this is what I am going to tell you. You are under the judgment of God. And He tells them that in three parables. Do you remember them?

The first was a parable of two sons. One son said, "I will not obey you father," and later did. The other son said, "I will obey you father," and never did. And Jesus said, "You're like that second son. You keep saying you're going to obey God but you never do. And you will be kept out of the kingdom. On the other hand tax collectors and harlots are like the other son who live a life that defies the father but in the end they repent and do obey." And he said, "Tax collectors and harlots will enter into the kingdom instead of you."

And then He gives them a second parable and it was the parable of the vineyard you remember with the tenant farmers. The man that owned the vineyard is God. He leases it out to tenant farmers and they work the land and they produce the crop and then when the owner sends back his servants to collect what is due to him they beat up the servants and kill them and finally he has no servants left so he sends his son and they kill his son. And he says, "You are the tenant farmers; you who kill the

prophets; you who will kill the very Son of God. The kingdom will be taken from you and given to someone who is worthy of it."

And then he gave them a third parable, which we looked at last week in Chapter 22, the parable of the wedding feast, the royal wedding feast. And He likens them to people who were already invited to come to the feast but when the feast begins and it is a royal feast to celebrate the son they will not come, they will not honor the son, they will not recognize the son, they will have no part of the celebration. And so they are shut out and the king goes out and collects others to come in and take their place. And again He's saying the same thing to them. You're going to be kept out of the kingdom of God and others are going to come and take your place. Three parables of judgment.

Now they've got to react to this, why, because this is public. This is in the middle of the temple courtyard with masses of people around. And everybody can hear everything that's going on. And the Lord Jesus has just devastated them with three prophecies of their judgment put in parabolic form. And they understood what He was talking about because in 21:45, it says, "When the chief priests and Pharisees had heard His parables they perceived that He spoke of them." They knew exactly what He was saying. The day before He'd cleaned up their physical temple, he had devastated their physical situation and now He verbally devastates their spiritual situation. He attacks their unbelief. He attacks their rejection and calls down the judgment of God.

Well this is more than they can stand, frankly. And they in their anger in their fury, in their rage and their desire to eliminate Jesus design a strategy. And their strategy is very simple: while the whole world can hear Him we're going to get Him to say something that will discredit Him, that will make Him appear as a revolutionary, as an insurrectionist, then we're going to report Him to Rome and the Roman government doesn't like insurrectionists and they'll come down here and get Him and kill Him. That's their plan.

So the three parables are followed by three questions and those questions take us through the rest of Chapter 22. This morning we're going to look at the first of those three, verse 15 to 22. Let's begin with the aim, the aim. You have an outline you can follow right there in your bulletin. The aim: and this just gives us an idea of what they've got in mind. You could call it the motive if you wish. "Then went the Pharisees," after having these three confrontive judgmental parables, "and took counsel how they might entangle Him," literally how they might entangle in a logon, "in a statement." They want to trap Him. They want to ensnare Him. That's their aim.

Now the Pharisees say, time out, huddle, after the parables. And they pull back and they decide they'd better discuss what they're going to do. They have just been publicly discredited again by Him. It happened on Tuesday when He cleaned the place and here it is on Wednesday and He's done it again to them. And the fury is a mounting fury. Because unrighteousness that masquerades as righteousness always hates true righteousness. And so the Pharisees who are the religious legalists,

the proud, self-righteous, envious, intimidated leaders take counsel. The word has the idea of mutual consultation. They got their heads together. They went off in the corner somewhere in the temple and they began to talk and figure out what to do. They wanted to trap Him in a statement.

You know it's so sad because of hearing the message of judgment, instead of hearing the message of doom, instead of really saying we don't want that to happen, we don't want to be kept out of the kingdom, forgive us, and instead of crying out for mercy, all they want to do is kill the one who brought them the warning and offers to save them. It's unbelievable really. I mean it's like the guy whose drowning who tries to kill the guy whose saving him. Like trying to do away your rescuer, it's their aim. And they're so completely consumed with this t hat in spite of the reality of what He's just told them, they pursue their goal to trap Him in a statement.

Now let's look at their approach. The second point: the approach. "And they sent out unto Him their disciples." Stop there for a minute. Now why do you think the Pharisees sent their disciples? Why didn't they go themselves? I'll tell you why. Because they long ago had been revealed to be fake. I mean there was no way they could go up to Jesus and pretend to really believe in Him. There was no way they could go up to Jesus and pretend to ask an honest question, right? I mean He would have recognized them. He knew who they were. He'd seen their faces. It would have been just another appearance of the people who had already been identified as false religionists, as hypocrites, and so they don't dare go themselves. They find a group who Jesus doesn't know of their followers, they brief them thoroughly and send them in their place to masquerade as very honest questioners. They're going to fool Jesus. They're going to sucker Jesus into their trap. They're going to bait Him with those that He doesn't know. He won't know that they're Pharisees disciples. He won't recognize them as the ones He's already given the parables to. And so they pick some other ones because it's a sneaky approach they have in mind.

And then it says, "It was the disciples of the Pharisees with the Herodians." This is fascinating. This is really fascinating. By the way Luke doesn't mention the Pharisees or the Herodians. He just calls all of them spies. He said, "They sent their spies." That's what they were doing. They were masquerading to be on the Lord's side and asking honest questions as if they were truly religious people who wanted answers, and all they want to get Him to do is make an anti Rome statement and a man with His power and influence making anti Roman statements would really be a threat to the Roman system and they'd run and report Him to the Romans and the Romans would kill Him and they'd be done with Him. They were spies masquerading as religious people interested in what He believed.

And so the Herodians went along. You say, why the Herodians? Who are the Herodians? I'm not going to give you a whole big history on the Herodians because we don't have much information honestly. Basically what we can gain is gained from the name of the group. They were identified with Herod. They were the ones belonging to Herod. Like Christians belong to Christ Herodians belong to

Herod. They were not religious by identification; they were political.

Now let me just remind you that the Herods were a dynasty of Edomites who ruled the land of Palestine. Herod the Great, Herod Antipas, Herod Archelaus, and so forth, and one of the things you study when you study New Testament background is you study a lot about the Herodian family. The Herods had ruled that land and in A.D. 6, just a few years after the birth of Christ, Archelaus, who was the son of Herod the Great, was deposed. Herod had split up his empire. One of the sons was in the north in Galilee Peria, another son in the south in Samaria and Judea and so it was sort of split between them, but in A.D. 6, Archelaus, who was the son ruling in the south was deposed and in his place the Romans put a governor and that's how we identify Pilate as the Roman governor occupying the seat of rule in the southern part of that country of Palestine.

Now Herod Antipas still ruled in the north and he was the one responsible for beheading John the Baptist. But they were not Jews; they were Edomites, they were political rulers, they were kings of a dynasty. The Romans left them, at least in part in power in the north because it served their purposes. In the south it didn't and they occupied the leadership with a governor.

Now perhaps the Herodians, therefore, would be those Jews who identified with the political viewpoint and political power with the Herod's. And it may well be that they wanted a Herod in the south, that they would have much preferred a Herod ruling in Judea than a Roman. They were pro-Herod. We don't know why. We don't know particularly what they had to gain by that, but that is how they are identified. They were of the political party of Herod.

Now, note this, the Pharisees were vocally anti Rome. They despised the Roman oppression. They hated the Roman tierrney. They belonged to a group, which later became known as the zealots and they were insurrectionists. They went around doing acts of terrorism. They would start little fires here and fights here and things like that to bang away at the Romans. Some of them flamed in a rather large insurrection and later, as I said, they became knows as zealots. It may well be that Simon the Zealot, one of the disciples of the Lord belonged to that particular nationalistic, almost terroristic group of people. But the Pharisees leaned that way. They were very anti Rome. Rome coming into their land was a great intrusion. Rome with all of its paganism invaded the theocracy and it offended them greatly, so the Pharisees were anti Rome and many of them, no doubt, were zealots.

The Herodians, now here's what's interesting, were pro Rome. The Herodians were pro Rome. They were pro Rome in the sense that Rome had aloud Herod Antipas to stay in as ruler and if there was to be another Herod moved into the southern part it would have to be because the Romans appointed him. So they sought the favor of Rome. They played to Rome because they knew their only hope of getting their Herod in power or getting one Herod to rule the whole land would be by Roman intervention and Roman appointment. And by the way, the Herod's themselves seems to have played to Rome as well.

So here are the anti-Roman Pharisees and the pro-Roman Herodians getting together against Jesus Christ. Now you ask the question why? Well you have to understand the Pharisees recruited the Herodians. You say why did they recruit the Herodians? They recruited the Herodians because when Jesus said his anti-Roman things they needed to have some pro-Roman witnesses, who then having access to the governor and his people could run in there and say and be accepted in saying because they were known as pro-Roman, this man is an insurrectionist, this man is leading an anti-Roman rebellion and so forth and so on.

Now if the Pharisees ran in and said that they'd sort of look at them funny and wonder what they were plotting because they knew they wouldn't come to warn Rome about an insurrection. So they had to have the Herodians. You say, well why did the Herodians cooperate? Because the Herodians didn't like Jesus either; in fact, Herod Antipas cut off the head of His forerunner, John the Baptist, because John the Baptist confronted Herod about his vile, wicked, wretched life. And they didn't like Jesus who was the heir, in a sense; to the prophetic office of John any better than they would have liked John. And if you follow closely the last part of the Lord's ministry you'll find that He judicially avoided the territory of Herod because of hostility toward Him there. So they agree that they're against Jesus even though they can't agree maybe on religion or politics, and that sort of sets the stage.

Now go back to verse 16. The disciples of the Pharisees along with the Herodians come and the plot really looks well thought out. And this is their approach; we've gone from the aim to the approach. Watch this approach: "Master," it's just kind of sickening isn't it? "Master, *deduscolae*, teacher, the highest honor you could pay a man, great dignity went with that, admirable office. Why the Talmud says the one who teaches the law shall gain a seat in the academy on high. I mean that was to be revered above all others, teacher of the law. Great respect. And then they say, "We know that you are *aleface,*you are truthful. You have integrity. You really are a man of great integrity. If you believe it you say it, that's the implication. That's an honor. You really believe what you believe. You really live what you believe. You're a truthful person. Not only are you a truthful person, and you teach the way of God in truth, you have truthful information to give, you have truthful content, you have a truthful message. You're a man of great integrity and you're a man who speaks truly the way of God. What is the way of God? Well it is the opposite of the way, which seems right unto man, but the end thereof is the way of death. It's the way God ordains. It's the right way. It's the Psalm 1 way, the way that leads by the tree of life and by the river. It's not the way of scorners and sinners and those kind of people. It's the true way to God. It's the true righteous life. You are a man with integrity who teaches truth. I mean every teacher that ever lived would love to hear that. I mean to have a group come and say that to you would be the epitome of building up your ego.

Not only that they say, "Neither carest Thou for anyone." Now they don't mean you're indifferent to people with needs; they mean you're not swayed by other opinions. It doesn't matter to you what anybody else believes. They're saying you're a person of great conviction. What a commendation.

You are a teacher. You are a teacher that has great integrity. In other words if you believe it you say it and if say it you believe it and you speak the truth. You not only have integrity but you speak truth. And not only that it doesn't matter to you what anybody else thinks. You have such tremendous conviction. And then they add this: "for you regard not the face of men." In other words you're not intimidated by anybody's face. You'll stand face to face with anybody anytime no matter if they have the power of life and death over you and you'll say what you believe without equivocating. A man screws up his face at you and gets ugly and looks like he's angry with you, that's not going to change the way you feel. You have courage, integrity, truth, conviction, courage.

You want to know something? Everything they said was true. Everything they said was true. You think they said it because it was true? You think they meant it? They didn't mean it. You know what it was? It was that wretched, vile, evil, condemned in the Old Testament flattery. Flattery has one thing in mind: bait, set you up for the kill. Build your ego up so high that you're stuck trying to live out your reputation.

Now they've got Him in the corner, they think where He now knows that they think so highly of Him, that He's got so much integrity, so much truth, so much conviction, and so much courage of that conviction that He's going to answer them truthfully. He's going to have to live up to His reputation now. What a commendation. It was all true. They didn't intend it that way, just lying flattery. What an ugly sin.

Proverbs, Psalms condemns that sin. So that was their approach. The aim: trap Him in a statement; the approach: flatter Him. Get his ego so built up that He's stuck with having to say exactly what He believes. That leads thirdly to the attack. Watch this in verse 17, fascinating. "Tell us, therefore, what do you think? Is it lawful to give tribute unto Caesar or not?" See that's a very simple question. Sure they thought about that one a long time. Simple, but very delicate! What do you think? What is your opinion? Is it lawful to give tribute to Caesar or not, and Mark adds in his parallel account, "Shall we pay it or shall we not?"

Now look at the word tribute because that's the key. It is the word *kensas*borrowed from the Latin census, from which we get the census or the counting of every individual. Shall we pay the census? Now it refers to a specific tax. The Romans counted all the people and the searachesheta calls this head money. In other words they attached an individual tax to everybody. Each year every individual had to pay this census tax, like a poll tax. It was a personal tax on an individual.

Now the Romans had a lot of taxes. There were certain things the Jews had to give to the temple, you know, there were certain Jewish taxes. But the Romans imposed some of theirs too. After all they were providing services to that group of people. If you go to the Holy Land today you'll find many of the services they rendered. You'll find one of the remaining great masterpieces in Caesarea area is the great Roman aqueduct, which brought water to the people in that area. You'll find Roman

roads, streets, many marks of Roman society. They offered protection. They offered the benefits of massive power of the Roman peace or Pax Romana. They provided certain services to the people and for those services rendered to them by officials, government, soldiers, and so forth, they had to have compensation and so they have various taxes. They had, first of all, a land tax, which required one tenth of the grain, and one fifth of the wine and oil and it could be given in kind, that is in substance or in money. They also had customs taxes.

There were set at harbors and piers and crossroads and city gates tax collectors and as goods were transported here and there and back and forth there was a certain taxation factor involved and it's very likely what Matthew was engaged in doing. They also had identified an income tax on all wage earners. There was a one percent income tax. So there was the property tax, there was the sort of business tax, and there was the one percent income tax. Not an unrealistic tax system at all, in fact, not as high as we have today in those terms.

And in addition to that there was one other tax that we know about and it was this census tax or a head tax. Each individual paid a set amount once a year, and the amount was one denarius. A denarius was one day's wage, one day's wage, one day's wage for a Roman soldier, a fair wage for any worker. That's what was required.

Now this didn't sit well with the Jewish people. I mean it didn't sit well with them at all. This Roman taxation system they felt was an abuse, because they saw themselves as a people of God. They saw themselves as a theocracy ruled by God, and when Rome, pagan Rome moves in, imposes itself on them, starts taxing they have the feeling that they're giving what belongs to God to Rome.

Now the upshot of this was that in A.D. 6, the same year Archleaus was deposed and a Roman governor was put in, a rebellion began and that rebellion was led by a man named Judas of Galilee. And Judas collected an insurrectionist-minded group and brought about this fervor and furor and so forth in 6 A.D. His theme was God is our only God, God is our Lord, and God is our ruler and we will not pay this tax to Rome. And by the way, it was a census for taxation purposes that spawned this revolution led by Judas of Galilee. It was the very census situation that angered him.

Well if you read Acts 5:37, you read a speech by Gamaliel and Gamaliel talks about what happened to Judas. What happened to Judas? His followers scattered and he was dead, but he had fomented an attitude that remained. Though his revolution had ended in failure, the attitude of not liking the census and not having to pay that tax to Rome stuck with the people. And it may have been that they felt that that head tax was the most offensive of all because it may have been that they could see the property tax and the income tax and the business tax as going to Rome since they rendered services, but as individuals they belong to God, not Rome. And so the most galling of all their taxes may well have been this particular census tax.

And no doubt it was a real issue with the people and that's why they use it as the point of question here. The sentiment, therefore, remains and Josephus who writes about the revolution of Judas of Galilee who lived through the destruction of the temple, the great Jewish historian Josephus says that in 66 A.D. it was this same attitude toward this taxation problem that started the revolution of 66 A.D. that ended in the destruction of Jerusalem in 70 A.D. So this is a big issue, folks. They didn't just pull this on out of the hat. If Jesus says pay the tax He's going to have the whole bunch of Jewish people, the whole nation of people angry at Him. He's going to be seen as anti-Jewish. And so they don't believe He'll say that. They also believe that He does speak for God. In spite of the fact that they don't like Him, they think that He really believes He speaks for God. He wants to be true to God. He wants to be true to God's revelation and they think there's no way He can possibly say pay the tax, because they think if they know that that would be an offense to God, He must know that.

And so they're sure that the only thing He can say to them is don't pay it. Don't pay it. It's an offense to God. Don't pay it. We don't belong to God. Don't take that and give it to pagan Rome. That's what they're hoping. And as soon as He says that, and the roar goes up, and looks like He could be counted as an insurrectionists the Herodians split and report Him to the Romans. And then the riot is on and He loses His life. So the question is a very important question, a very important question. There were many zealots, no doubt in the crowd who eagerly wanted a revolution, but rather have Jesus dead and postpone the revolution.

Now there's a fourth word to look at. We've seen the aim, the approach, and the attack. Now watch this: the accusation, the accusation. Verse 18, marvelous, "But Jesus knowing their wickedness." The word there is to know by discernment. I mean He knew because He knew everything. You can't sucker Jesus Christ. You can't sneak up on His blind side. There is no blind side; He's omniscient. He knew everything. In John 2:25, He said, "He need not anybody tell Him what was in man because He knew what was in man." He knew the questions before they were asked and when they were asked He knew their intention. And He says, "Why do you test me, you hypocrites?" They were right He was pretty direct. He was not intimidated by the face of anybody, was He? And He really didn't care what anybody's opinion was. He was very truthful with them. He called them exactly what they were: fakers and pretenders. You hypocrites.

You see He had never seen those people before. That's the whole point of the plot. These were people He'd not encountered. He isn't calling them hypocrites and He isn't calling them phonies and fakers and pretenders because He's had some prior experience with them. These guys walk up cold turkey, brand new, flatter Him to the hilt and He says, "You phonies." How does He know that? You wouldn't know it by the words they said because flattery may even speak the truth. It's just that its motive is rotten. He knew it because He was God and He was omniscient. Marvelous! Their flattering tongues were tipped with deadly poison and He knew it. It was a Judas kiss they were offering Him.

And so He says, "Why are you tempting Me?" Why are you putting Me to a test? You think I will fail? Why do you want Me to fail you phonies? Your flattery was fake; it was hypocritical. That's such an ugly sin, hypocrisy, flattery. One so condemned in the Old Testament again and again. Read the Proverbs. Sometimes look up all the places in Proverbs where it talks about flattery and a lying tongue. So Jesus' accusation was very serious and again He turns the tables on them and unmasks them.

Now from his accusation He turns to His analogy and here's the heart of the text. Follow this verse 19. "Show me the census money. Show me the census money and they brought Him a denarius." So that was the money. They had to pay a denarius. There were Greek coins in the land. There were Greek coins of various kinds. There were Roman coins of various kinds including many copper coins, some silver coins, some gold coins. There were Hebrew shekels so they had kind of a mixed currency, but the tax was one denarius, so it would be paid in the Roman coinage of one denarius. Show me the census money and boy you can imagine they hurried because the plot was going on and they thought they had Him. The guy couldn't get it out of his bag fast enough. Here it is, here it is, here it is.

And this is the analogy: A master uses an illustration, a master teacher uses an illustration. He takes the coin in His hand. It was a silver coin minted by the emperor, because only the emperor could mint silver and gold. The Roman Senate could mint copper, but only the emperor could mint silver and gold. So any silver coin would reflect the image of the Caesar. It would not only have his image, but it would have some kind of writing identifying him. This was the common practice among kings to hail their sovereignty they would mint coins with their pictures on it.

We do it in America only after people are long dead. They did it because they were in control of minting them to proclaim themselves and their sovereignty. And every time a Jew reached in his little pouch and pulled out a denarius it offended him. And it offended him for two reasons: reason number one, it was a reminder of Roman oppression and the fact that they were under Gentile authority. Reason number two, was it was an image an they knew well that the Old Testament said that they were to have no graven image, right, and they were offended by that. If you go to Israel today you will find that there are places where you cannot take a photograph and if you try to take a photograph of a certain type of Orthodox Jew they will stone you because they still are offended at any kind of image. And that's where these legalistic Pharisees were and these Jews. And so the very coinage of Rome was a gross affront to them, a blasphemous intrusion into their life.

And so our Lord took the coin, verse 20 look what He says. "Whose is the icon and the epigraph, graph from writing. Whose is the icon, the image and whose is the writing, the inscription? Whose is it? Verse 21, they say unto him, "Caesar's," and see they're real eager still. Caesars! It probably came in unison because they're just moving Him along in the plot, see. They eagerly answered

harmless question, Caesar's.

Now that's true. Those coins were stamped with Caesar's image. Whether from Augustus or the reign of Tiberius we wouldn't know. They stamped coins from both of those Caesars. But a denarias from the time of Tiberius, for example, had on one side the image of Tiberius' face. On the other side it had him sitting up on his throne in high priestly robes, high priestly robes, and it had a crown on his head. There was an inscription in the coins of Tiberius that identified him as the highest priest, the highest priest. So the coinage was more than secular. It was religious. And the emperors not only believed they were high priests, they actually believed they were, what, they were Gods. And in fact, Christians were killed in the Roman persecution of the church because they failed to worship the emperor.

Emperor worship was a part of the Roman Empire. So every time a Jew had in his hand one of those denari with an image of Tiberius on it, it was a recognition that he held in his hand a little idol, a little idol of a god who was a false god. And you can imagine with what hatred they identified that coinage.

Now the Roman emperor was always called the high priest. The Roman Senators were seen sort of as priests because religion was all mixed up with their secular society. So the Jew would say to himself, paying taxes, having to take my Hebrew money and convert it into that thing and give it to Rome is an offense to me. That is not right. I will not give to some false god what belongs to God, the true God. So like many of the "battling Baptist" that we hear about today, Baptists who battle over these tax issues, they were offended by the thought of rendering that which they believed was for God to anyone other than God particularly some pagan priest and self-styled deity.

Now this puts them in a more serious dilemma than the church is in today. The United State government asks us to pay our taxes. The United States government has a rather clearly defined separation of church and state. There may be some places where it's not as clear as it once was, but it's still clearly enough defined for us to realize that the president does not claim to be God, nor does the Congress and Senate claim to be high priests of any order. And so as we pay our taxes we are paying strictly to a secular society, which has very clearly defined objectives to provide a certain life for us. If it is difficult for us to imagine paying tax to that, how difficult must it have been to imagine taking a little idol to give to a false god. So they were in an even deeper dilemma with even more far reaching ramifications.

The appearance of a strange star in 17 B.C. had caused Augustus Caesar to inaugurate a 12-day what he called an advent celebration and the Roman College of Priests was called together in 17 B.C. and he was the chief of that, and the Roman College of Priests voted to grant mass absolution from sins for all the people in the empire. Coins were made in 17 B.C., same period of time, hailing Augustus Caesar as the son of God, and the state then offered salvation in addition to prosperity. So

when the Jews looked at that they saw not strictly a secular government but a secular religious conglomeration and it offended them to think about giving their money to that because it's like paying false deities homage. So you see this is a very interesting question isn't it? And when the Lord picks up the coin the plot thickens because it becomes very vividly obvious as to what the issues are.

So He says whose image? They say Caesars. Listen to what He says. "Render therefore, unto Caesar the things that are Caesar's and to God the things that are God's." Stop there for a minute. That is so profound that I don't know whether I can communicate everything that's in that. I'm going to give it a try for just a brief moment.

First of all notice the word render, would you please? It is the word *apaditima*to pay back, to give back. It speaks of a debt. It speaks of an obligation. It speaks of a responsibility. It is not something that you have a choice about. Give back He says. Give it back. He made it. He minted it. It belongs to his economy; give it back to him. It refers to the payment of a debt, the payment on an obligation, a rightful duty, something that doesn't even belong to you. Give it back.

Now when they posed the question back in verse 17 they didn't use that word. They used a different word. They said is it lawful to give as a gift, is it lawful to give as a gift? You see their perspective was that they owned all that and that they could do what they wanted with it and if they didn't want to give it they wouldn't give it. It was a gift if they did give it. And when He answered in their question He said, "Give it back." You're not giving him a gift. You're giving what belongs to him. It is a debt and it must be paid. You know what the Lord says here? Pay your taxes. That's right! Pay your taxes. The payment of a tax is a debt. It's a debt set by a government. Even a pagan, idolatrous government, even a blasphemous government, even a government about to be the executioner of the Son of God, even a government, which will hammer nails into His hands, ran a spear into His side and watched Him die, even that kind of government that executes the Christ, pay your taxes. It is not a gift, it is not a choice, it is a debt for the benefits received, the benefits enjoyed. Caesar has his rights. And for the provision of physical, social, economic benefits, protection, etc. he's due a debt. Pay it. So Jesus affirms that he state can demand what belongs to it within its sphere.

And the New Testament reaffirms this. Look at Romans 13 for a moment, very important passage. Romans 13, "Let every soul be subject under the higher powers." He's referring here to the institution of government. "For there's no higher power but of God. The powers that be are ordained of God." Governments are ordained by God. Government is an institution of God just like marriage and the family is, just like the church is, just like Israel was, special institution of God. "Whosoever, therefore, resists the power," that is the government, "resists the ordinance of God." I don't know how people can avoid that. If you don't pay your taxes and resist the government you're resisting God who ordained the government for the preservation of society. "And if you do that you resist and receive," it says, "to themselves judgment." It's a sin not to pay your taxes. It's a sin to resist. "For rulers are not a terror to good works, but to the evil. Wilt thou then not be afraid of the power? Do that which is

good and thou shall have praise of the same." Just do what's right. Just do what's right.

Government, even some government that's poor government is better than none, and it's there for the protection of the good, the punishment of the evil. Do what's right, you'll be all right. For those who represent the government, verse says, "Our ministers of God to thee for good. But if you do that which is evil then you have reason to be afraid, for he bears not the sword in vain." God has given government the right of punishment. "He's a minister of God to avenge and execute wrate upon him that doeth evil." Policemen, soldiers, those in authority stand in the place of God, as it were, for the preservation of society. So you do resist the government? You do resist God, and God has given to the government the right to deal with those who resist. " So ye must needs be subject."

Now verse 6. Here's the practical implication of what He's just said. "So, for this," or because of all this, "pay your taxes, for they're God's ministers attending continually on this very thing." The IRS in our society is part of God's ministers caring for this. "So render, therefore, to all their dues." Don't be selective and pick the ones you want. You pay them all. "Tribute to whom tribute is due, custom to whom custom, fear, to whom fear, honor to whom honor." Pretty straight forward.

Look at I Peter 2:13. And Peter agrees, of course, with Paul because they are both under the inspiration of the same Holy Spirit. "Submit yourselves to every ordinance of man for the Lord's sake." You do it for the Lord's sake, for the Lord's sake, "whether the king is supreme or governors or them that are sent by them for the punishment of evil doers," soldiers and policemen and people in authority. Do it, "and for the praise of them that do well. For it's the will of God." Why? "That you may put to silence the ignorance of foolish men." In other words, that you might shut the mouths of critics who say Christians are not good citizens. "You might not lose your liberty," he says, "as a means of being malicious. Honor all men, love the brotherhood, fear God and honor the king."

God wants Christians to be models of virtue, models of integrity in the world. In I Timothy 2, he says, "That we should pray for the kings and pray for all that are in authority," I Timothy 2:2, "that we may lead a quiet peaceable life in all godliness and honesty." You should live in the world in a godly and an honest and a peaceable way and you should render to those in authority exactly what that authority calls for.

Someone says, "Well it belongs to God, it belongs to God." Listen, everything belongs to God and God says some of the stuff that belongs to Me please give to them, that's all, that's all. I mean you say well wait a minute, the money was given to the church; it was given in an act of worship to the church. How can the church give it to the government? Isn't that rendering to Caesar what is given to God? It's not that simple. You give your money to the church.

You know what the church does with your money? They give it to me. Not all of it, but they give me some, and all of our pastors and staff they give some. You know what I do with it? I give some of it

to the government. You say, "Well then you're giving to Caesar what was given to God. No, I'm giving to Caesar what God told me to give Caesar out of all of His stuff, that's all.

I mean, listen, everything you have you receive from whom? God. It is God that gives you power to get well and the Lord just says some of that I want you to give to society because I've ordained government so it can be leading to a peaceable, and happy and quiet life. And certainly in America we shouldn't quibble about this. These Jews had no lobby. I mean they had no way that they could protest to Rome. They had no representation. We at least if we don't like the way things go have a representative form of government that at least in theory is approachable. I'm not sure if always is in fact, because we're the minority all the time and we also have a very benevolent society as our prosperity demonstrates. You don't honor God when you refuse to pay your taxes. You disobey Him.

And when Grace Church was told with all other churches to render to Caesar what was Caesar's and we did it happily and we did it happily for the very reason that we are obedient to God, and that of all the wonderful things that God has given us He has now asked us to give some to the government and it does no less belong to Him when we gave it than would it had we not given it. It is an act of obedience.

Simple answer, yes! Render to Caesar the things that are Caesar's. It's the second half of this thing that's so dynamic. He says, "And to God the things that are God's." Let me ask you this question. Listen very carefully. What was with this coinage and all the rest, what was Caesar asking for that only God deserved? What was it? Worship. That's the issue. You can pay your tax to Caesar but don't you dare render to him your worship, that's what He's saying. Don't you dare give to him your adoration and your praise. Don't you swear to him your allegiance as your god and master. That's the issue.

So Jesus makes a beautiful hair-splitting statement. You give to the system what the system can demand out of you and what it can demand is social and economic. What it cannot demand is spiritual and religious. And where this really becomes a problem would be if all of a sudden the President of the United States announced that he was God, and all the Senate and all the Congress were high priests and everything we gave to them were given to a religious system and not only did we have to give it to them but we have to worship them. And that's where we say, what, no. No. And they say if you don't we'll kill you. We say we'll die. We'll die.

It's just what Peter came to. The Sanhedrin said, "Don't preach." He said, "Woops, you just overstepped your bounds. You judge whether I ought to obey God or man, and when it comes to that nexus you obey God. You obey God. And so Caesar has limits and when Caesar oversteps those limits and starts demanding worship then you've got a problem.

And if you are I were living today in a society that became totalitarian where the head of that society or some element of that headship in that society declared that it was God and not only was it to be paid taxes, but it was to be worshipped that is where we would draw the line. And you want to know something? In a sense that's where Georgie Vins from Russia told me they draw the line. He says, "The Russian church is persecuted, and it is persecuted singly and only because of its religious conviction." He says, "We obey every law of the totalitarian state of Russia as Christians, but when they rule in the area of our religious conscience we do not obey because now Caesar is claiming what belongs to God. And if," he said to me, "If we are to be persecuted and if we are to be imprisoned and if we are to lose our lives it will be because of our faith in God not because of our violating some government order."

You see the distinction? You give to Caesar what is Caesar's and you reserve for God what is God's, and that understood in America is why this country started out with a clear distinction between the church and the state because what belongs to Caesar isn't God's; what belongs to God is not Caesar's. Very clear. What an answer. I mean these guys are jerks compared to the person they're talking to. They're babes in the woods. They haven't got a clue with their mumbling bumbling stupidity they think to capture the Son of the living God in their trap and He gives them an answer that's absolutely devastating.

The aftermath, verse 22, "When they heard these words they marveled and left Him and went their way." Any wonder? They just left. Well you know something, that's so sad, I mean it's so sad. Why do people do that? There are people in here this morning, you've lived this event with those people today and they just leave. When I see this, I'm literally and I've been this way for the whole week I've been studying, I'm literally in awe of the Lord Jesus Christ and if I didn't know Him I'd be saying to myself who is this? Who is this profound man with such infinite wisdom? I mean this is as much a revelation of the deity of Jesus Christ and the incredible genius of God as it is anything about taxation, isn't it?

Well let's bow in prayer. What it is a joy, O God to know you're an all-wise God. We see glimpses of that profound immeasurable wisdom in texts such as this. O how hopeful to know we have in our hands this book with answers for life. Help us to be good citizens like the Savior was who paid His taxes and His disciples. Good citizens whom the world will respect and honor, who will give t o the government what the government has a right to for its services rendered of prosperity and protection, but who will say for God what God deserves.

Oh Lord we can't help but think too the sad fact about these people standing in front of Jesus was they weren't given God what you were due, they just weren't giving it. They were all concerned about what to give Caesar and were actually planning to kill the Son of God. Lord help us to not only be concerned about what we give to Caesar, but to be concerned about what we give to You. We owe

things to the government, we need to give them back, and we owe things to You, we need to give them back too. As the image of Caesar was stamped on the coin to be given to Caesar, so the image of God is stamped on the life to be given back to God. We pray that each of us might give ourselves to you, full submission and obedience. In the Savior's name, Amen.

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