

Our Obligation to God and Government

Matthew 22:15-22

2356

INTRODUCTION

A. The Battle

Matthew 22 describes the final week of the earthly ministry of Jesus Christ. Walking with Him and as He moves to the cross, we will see the confrontation He had with the religious leaders of Israel.

1. A familiar text

Matthew 22:21 is a familiar verse in the Bible. Jesus said, "Render, therefore, unto Caesar the things which are Caesar's; and unto God, the things that are God's." It's a text familiar not only to Christians but to non-Christians as well. It is used in many ways by many people to justify many things. To understand that very important statement, you need to study the context of the entire passage with the many scenes and events that are taking place.

2. A familiar proverb

Many are aware of the proverb that only two things are inevitable: death and taxes. The United States Internal Revenue Service had a budget in excess of two billion dollars in 1984-- and their only function is to collect taxes. Their headquarters are in Washington D. C. and they have seven regional offices, fifty-nine district offices, and approximately 13,500 field agents, 4,460 office auditors, 2,800 special agents, and nearly 70,000 other employees. They have data on every citizen in the United States. Taxation is of major importance in American society.

a) The privilege of paying taxes

If the American public stopped paying their taxes, the country would come to a screeching halt. The many services that the government provides would no longer be available. We depend on the taxation system to provide for a safe and secure life. Americans should thank God for placing them in a country that experiences the kind of freedom and prosperity they enjoy. The United States government is a benevolent government, not a totalitarian government. That doesn't mean everything it does is right, but we are nonetheless to be thankful. Taxation is an element of the prosperity Americans enjoy.

b) The refusal of paying taxes

In spite of those positive considerations, the American church is besieged by those who say Christians should not have to pay taxes. They say taxes are both unconstitutional and ungodly. It has become a crucial question because of the following ruling by the IRS: as of January 1, 1984, all church employees have been made subject to FICA--the Social Security Tax. All church employees,

with the exception of pastors, who are considered to be self-employed, were levied a 6.7 percent tax on their wages. The church itself had to match that 6.7 percent reduction in wages. Their payroll had to rise seven percent just to break even.

Many churches refused to pay that tax. When a pastor wrote asking, "Should we pay the tax?" I wrote back and said yes. We were then barraged with other letters from pastors saying I was giving ungodly counsel. Their reasoning was that since money is given by parishioners to the church, it is given ultimately to God. We are not, then, to give it to an ungodly government. Fortunately Matthew 22:15-22 settles this dilemma.

B. The Background

On Monday of the last week of His earthly ministry, Jesus rode into Jerusalem on a donkey and was hailed as the Messiah. On Tuesday, He chased all the money changers out of the temple. Now it is Wednesday. He will be crucified on Friday and will rise from the dead on Sunday. The crowd however was alarmed because the day after they hailed Him as Messiah, He overthrew the Jewish religious system instead of overthrowing the Roman government. They didn't know how to fit that into their expectations of what the Messiah was supposed to do.

On Wednesday He was back in the Temple He had cleansed, teaching the good news of the Kingdom of God. The magnetism of His personality and the dynamics of His teaching fascinated the people.

1. The leader's jealousy of Jesus

That made the Jewish religious leaders irate. They resented Jesus Christ because He unmasked their pride and self-righteousness. They not only resented Him because He opposed their religion, but also because He captured the fascination of the people. Envy and jealousy filled their hearts. They resented His purging the Temple without their permission. He was genuine and they were hypocrites. He threatened their system of self-righteousness, which was opposed to God's system of faith in the righteousness of Christ.

2. The leader's questioning of Jesus

They stopped Him while He was teaching and asked, "By what authority doest thou these things? And who gave thee this authority" (Matt. 21:23). They wanted Jesus to show them His credentials. They were in effect, saying, "Show us your rabbinical ordination papers. Prove to us that you have the right to say what you are saying." Jesus then asked them a question. When they refused to answer, Jesus in turn said, "Neither tell I you by what authority I do these things" (v. 27). In three separate parables, He made clear that they were under the judgment of God.

a) Jesus' parables

(1) The parable of the two sons (Matt. 21:28-32)

Jesus said, "A certain man had two sons; and he came to the first, and said, Son, go work today in my vineyard. He answered and said, I will not; but afterward he repented, and went. And he came to the second, and said the same. And he answered and said, I go, sir; and went not. Which of the two did the will of his father? They say unto him, The first. Jesus saith unto them, Verily I say unto you that the tax collectors and the harlots go into the kingdom of God before you."

Jesus was saying the chief priests and the elders were like the second son, who said he would obey but never did. They kept saying they were going to obey God but never did and as a result would be

kept out of the Kingdom. Tax collectors and harlots were like the other son who defied God at first, but in the end repented and obeyed.

(2) The parable of the vineyard (Matt. 21:33-46)

Jesus then said, "Hear another parable: There was a certain householder, who planted a vineyard, and hedged it round about, and dug a winepress in it, and built a tower, and leased it to tenant farmers, and went into a far country. And when the time of the fruit drew near, he sent his servants to the farmers, that they might receive the fruits of it. And the farmers took his servants, and beat one, and killed another, and stoned another. Again, he sent other servants more than the first; and they did the same unto them. But last of all he sent unto them his son, saying, They will reverence my son. But when the farmers saw the son, they said among themselves, This is the heir; come, let us kill him, and let us seize on his inheritance. And they caught him, and cast him out of the vineyard, and slew him" (vv. 33-39).

The man who owned the vineyard was God. He leased it out to the tenant farmers (the religious leaders) and they worked the land and produced the crop. When the owner sent back his servants (the prophets) to collect what was due him, they killed them. When he has no servants left, he sent his son (Christ--the Messiah) but they killed him too. Because of their wickedness, the Kingdom would be taken from them and given to those who were worthy to hear the message.

(3) The parable of the wedding feast (Matt. 22:1-14)

Jesus gave another parable, saying, "The kingdom of heaven is like a certain king, who made a marriage for his son, and sent forth his servants to call them that were bidden to the wedding; and they would not come. Again, he sent forth other servants, saying, Tell them who are bidden, Behold, I have prepared my dinner; my oxen and my fattlings are killed, and all things are ready; come unto the marriage. But they made light of it, and went their ways, one to his farm, another to his merchandise; and the remnant took his servants, and treated them shamefully, and slew them. But when the king heard of it, he was angry; and he sent forth his armies, and destroyed those murderers, and burned up their city. Then saith he to his servants, The wedding is ready, but they who were bidden were not worthy. Go, therefore, into the highways, and as many as ye shall find, bid to the marriage" (vv. 2-9).

Here Jesus likens the religious leaders to people who were already invited to come to salvation--the wedding feast--but they would not come because they refused to honor the king's son. So the king invited others to come into the feast and take their place. Jesus was again saying, the religious leaders would be kept out of the Kingdom of God and others would come in to take their place.

b) The leader's reaction

The Jewish religious leaders now felt obliged to react to His condemnation. This was a public confrontation in the middle of the Temple courtyard and many people were hearing everything that was said. Jesus had just devastated them with three parabolic judgments and they knew exactly whom He was speaking to (cf. 21:45). The day before, Jesus cleaned the Temple of the money changers and now He devastated their spirituality. He attacked their unbelief and rejection of Him by calling down the judgment of God against them.

In their rage to eliminate Jesus, they devised a strategy against Him. They could only discredit Jesus since the entire crowd hinged on His every word, so they decided to make it appear He was inciting a riot to overthrow Rome. They planned to report Him to the Romans since they would be quick to squelch any rebellion that threatened their rule. Jesus would then be executed for causing a riot and their plan would be complete. The three parables of Matthew 21 and 22 are now followed by three questions that the religious leaders asked Jesus in the hopes of making Him look bad. The first of those questions is in verses 15-22.

LESSON

I. THE AIM (v. 15)

"Then went the Pharisees, and took counsel how they might entangle him in his talk."

The word translated "counsel" refers to mutual consolation . They went off in the corner of the Temple and decided to trap Him in His words. It is sad that the religious leaders of Jesus' time would not respond to His message of salvation. Instead of accepting the message of judgment, all they wanted to do was kill the One who brought them the warning. That is like a drowning man trying to kill the person who's saving him. However, they were so consumed with killing Jesus, they missed the reality of what He had told them.

II. THE APPROACH (v. 16)

"And they sent out unto him their disciples with the Herodians, saying, Master, we know that thou art true, and teachest the way of God in truth, neither carest thou for any man; for thou regardest not the person of men."

A. Their Fakery (v. 16a)

"And they sent out unto him their disciples."

Why did the Pharisees send their disciples to Jesus instead of going themselves? Because they were already shown to be phonies and it would have been foolish to go up to Jesus now and pretend to believe in Him. Instead they sent a group that Jesus would not know. They briefed them thoroughly and sent them to masquerade as sincere questioners.

B. Their Foes (v. 16b)

"They sent out unto him their disciples with the Herodians."

The Herodians were pro-Rome. They liked the Romans because they had allowed Herod Antipas to continue to rule after they had occupied the area. They knew their only hope of getting another Herod in power was by Roman appointment. The different Herods themselves seemed to have courted Rome as well.

1. Their origin

The Herods were a dynasty of Edomites who ruled the land of Palestine. There were several different Herods, including Herod the Great (cf. Luke 1:5, Matt. 2:1-16), Herod Antipas (cf. Matt. 14:1, Acts 4:27), and Herod Archelaus (cf. Matt. 2:22).

Before Herod the Great died, he split his rule of Palestine into two areas. One of his sons took the region of the north-- the areas of Galilee and Peraea--and another took the region of the south, which encompassed Samaria and Judea. In [SC] A.D. 6 however, Herod Archelaus was deposed from the southern region. The Romans put a new governor in his place. Herod Antipas continued to rule in the

north. Herod Antipas was the ruler responsible beheading John the Baptist (cf. Matt. 14:1-12).

2. Their occupation

The different rulers in the Herodian dynasty were of Idumean not Jewish descent. They were secular not religious rulers. The Romans left them to rule in the north because it helped serve their own purposes. However in the south, the Romans wanted full control, so they appointed a Roman governor.

The Herodians, followers of the Herods, were Jews or Idumeans who preferred a descendant of Herod ruling in the south rather than a Roman governor.

The Pharisees were vocally anti-Rome. They felt it was a great intrusion for the Romans to invade their land with all their paganism. It offended the Pharisees because they thought that their land was ruled only by God. And when the Roman government intervened, they saw the Romans as defying God's rule. Thus they despised Roman oppression.

Many of the Pharisees belonged to a group which later became known as the Zealots. They were terrorists who started fires and caused fights to incite insurrections against Roman tyranny. It may be that Simon the Zealot, one of the disciples of the Lord, belonged to this nationalistic, terrorist group (cf. Luke 6:15). If the Pharisees succeeded in trapping Jesus into making a statement about taxation, they knew they could count on this group to cause an insurrection they could easily pin on Jesus.

C. Their Fellowship

Since the Pharisees were anti-Roman and the Herodians were pro-Roman, why did the Pharisees recruit the Herodians? Because they needed pro-Roman witnesses to testify that Jesus was an insurrectionist. If the Pharisees themselves accused Jesus, the Romans would know something suspicious was up because they knew the Pharisees resented them. They needed the Herodians to cover up their real motive--disposing of Jesus Christ.

Why were the Herodians cooperating with the Pharisees? Because they hated Jesus also. Herod Antipas cut off the head of John the Baptist because John had confronted him about his wicked life. And since Jesus spoke truth as John the Baptist did, they would not have wanted Jesus around either. If you closely study the latter part of Jesus' ministry, you will notice He judiciously avoided the territory of Herod's rule because of the hostility toward Him (cf. Mark 6:53; 7:24, 31; 8:27). The Pharisees and Herodians agreed that they were against Jesus even though they didn't agree on either religion or politics.

D. Their Flattery (v. 16c)

"Master, we know that thou art true, and teachest the way of God in truth, neither carest thou for any man; for thou regardest not the person of men."

1. Dignity

"Master."

The Pharisees' disciples and the Herodians were being sarcastically respectful in addressing Jesus. The Greek translated "Master" (didaskalos) means "teacher." It was the highest honor you could pay a man. It was a term of great dignity. The Talmud says that the one who teaches the law shall gain a seat in the academy on high. One who was called Master was revered above all others because he was a teacher of the law.

2. Integrity

"We know that thou art true, and teachest ... in truth."

These men were trying to flatter Jesus by saying He was truthful (Gk. alethos) and full of integrity. They were implying, "If you believe something, you will say it." The term implied honor and respect.

3. Honesty

"Thou ... teachest the way of God."

Not only were they saying He Himself was truthful, but also acknowledged that He spoke a truthful message. What would they have understood "the way of God" to be?

a) Proverbs 14:12--Solomon said, "There is a way which seemeth right unto a man, but the end thereof are the ways of death."

b) Psalm 1:6--The psalmist said, "The Lord knoweth the way of the righteous; but the way of the ungodly shall perish."

c) Matthew 7:13-14--Jesus Himself said, "Enter in at the narrow gate; for wide is the gate, and broad is the way, that leadeth to destruction, and many there be who go in that way; because narrow is the gate, and hard is the way, which leadeth unto life, and few there be that find it."

4. Conviction

"Neither carest Thou for anyone."

They did not mean that Jesus was indifferent to people who had real needs. They meant He was not swayed by other opinions. They were saying in effect, "It doesn't matter to you what anyone else believes. You are a person of great conviction."

5. Impartiality

"Thou regardest not the person of men."

Everything the Pharisees and the Herodians said of Jesus was true, but they didn't mean what they said. Their goal was to bait Jesus into causing a riot and bring about His death as a result. They were trying to flatter Jesus into making a rash statement and thereby condemn Himself.

Flattery is condemned many times in the Old Testament (cf. Ps. 5:8-9, 12:2-3; Prov. 7:21-23, 29:5). It tends to bait someone and then set him up for a fall. You are lulled into having your ego built up so high that you spend the rest of your life trying to live up to your reputation. The Pharisees and the Herodians attempted to catch Jesus by building up His ego and then forcing Him into a corner by making Him answer a difficult question.

III. THE ATTACK (v. 17)

"Tell us, therefore, what thinkest thou? Is it lawful to give tribute unto Caesar, or not?"

Their question was simple, yet broached a delicate issue. Mark adds in his gospel account, "Shall we give, or shall we give not?" (12:15).

A. The Key

The Greek word translated "tribute" (kensos) is the key in understanding the Pharisees' question. It was borrowed from the Latin word census. The Romans counted all the citizens and made each of them pay a tribute tax. The Syriac Pasheda--an extrabiblical piece of literature--calls this tax "head money." It was a poll tax.

B. The Taxes

The Romans imposed many taxes because they provided services to the Jewish people. They built aqueducts and streets. One of their great remaining architectural masterpieces in the Cesarean area is a great aqueduct. They offered the benefits of military protection through the pax Romana or "Roman peace." Since they provided such services, they needed to receive financial compensation.

1. Property taxes

The Romans required one tenth of the grain and one fifth of the wine and oil from the people. It could be given either in its original substance or transferred into money.

2. Business taxes

As goods were transported back and forth from city to city, taxes were exacted at harbors, city gates, and major thoroughfares. That's probably what Matthew was employed in doing (cf. Matt. 9:9).

3. Income taxes

All wagger earners had to pay a one-percent income tax.

4. Census taxes

Each individual annually paid a denarius, which was equivalent to one day's wage. This is the tax referred to in Matthew 22:17.

C. The Rebellion

This kind of taxation did not sit well with the Jewish people. They felt it was an abuse because they saw themselves as answering to God alone. They thought of themselves as under a theocracy, ruled by God. When pagan Rome imposed exorbitant taxes, they feared their money was going to Rome and not to God.

1. The specifics

In [S.C.] A.D. 6 a rebellion began when King Archelaus was deposed and a Roman governor was put in his place. The rebellion was led by Judas of Galilee. He gathered a group bent on insurrection and their theme was, "God is our only Lord and ruler--we will pay no taxes to Rome!" The census tax was what ignited Judas and his followers.

In Acts 5:37 Rabbi Gamaliel tells what happened to Judas: "After this man rose up Judas of Galilee in the days of the registration, and drew away many people after him; he also perished, and all, even as many as obeyed him, were dispersed." Judas died but he fostered a cause that remained.

Josephus, the first-century Jewish historian, wrote about the revolution of Judas of Galilee (e.g. Wars II. viii.1). He recorded it was the Jewish attitude toward the taxation problem that started the revolution of [S.C.] A.D. 66, which ended with the destruction of Jerusalem in [S.C.] 70 A.D.

2. The set-up

If Jesus said they should pay the tax, the entire Jewish population would have been angry with Him. He would be considered anti-Jewish. However the Pharisees didn't believe He would instruct them to do that. They believed He spoke for God, and in spite of their dislike for Him, thought He would answer the question honestly and discredit Himself in the process.

They were sure the only thing He could say to them was not to pay the tax to Caesar. They assumed He would say it would be an offense to God to pay any money to a pagan government. But if He said that, He would be considered an insurrectionist. The Herodians would then report Him to the Romans. A riot would be inevitable and He would lose His life. The Pharisees were asking Jesus a very important question. There were many Zealots in the crowd who eagerly wanted a revolution.

IV. THE ACCUSATION (v. 18)

"But Jesus perceived their wickedness, and said, Why test me, ye hypocrites?"

A. Christ's Discernment (v. 18a)

"Jesus perceived their wickedness."

The word translated "perceived" means "to know by discernment." Jesus knew their hearts because He knows all things. You can't fool Jesus Christ! You cannot sneak up on His blind side because He doesn't have one! He is omniscient. John 2:24-25 says, "Jesus did not commit himself unto them [the crowds], because he knew all men, and needed not that any should testify of man; for he knew what was in man." Jesus knew the question before the Pharisees' disciples asked it and He also knew their evil intention.

B. Christ's Directness (v. 18b)

"Why test me?"

Jesus wasn't intimidated by anyone. He was truthful with them and called them exactly what they were: fakers, pretenders, and hypocrites. Although He had never seen those men before, He knew they were trying to trap Him in His words. Jesus knew their hearts because He is the all-knowing God. Their flattering tongues were tipped with deadly poison as they offered the Lord a Judas-type kiss.

C. Christ's Denouncement (v. 18c)

"Ye hypocrites."

Hypocrisy is such an ugly sin that it is condemned severly in the Old Testament. It was also condemned within the Jewish community.

1. Rabbi Eleazar

The Talmud quotes this rabbi as saying, "Any community in which is flattery will finally go into exile. It is written [in Job 15:34], 'For the community of flatterers is [barren]'" (Sotah 42a).

2. Rabbi ben Abba

Rabbi ben Abba, according to the Talmud, said that four types of people do not deserve to receive the Shekinah: scorers, liars, tale-bearers and hypocrites (Sanhedrin 103a).

Jesus' accusation of the Pharisees was very serious. He again turns the tables and proceeds to unmask the plot against Him.

V. THE ANALOGY (v. 19-21a)

"Show me the tribute money. And they brought unto him a denarius. And he saith unto them, Whose is this image and superscription? They say unto him, Caesar's."

A. The Illustration (v. 19)

"Show me the tribute money. And they brought unto him a denarius."

1. The coins

There were various coins in land of Palestine including currency from the Greeks, Romans, and Hebrews. The Roman Senate could mint copper but only the emperor had the authority to mint silver and gold. Any silver coin would have reflected the image of the Caesar in power. This was the common practice among kings to hail their sovereign rule. Today the practice is much the same but usually only after the ruler has died.

2. The conflict

The denarius was an offense to the Jewish person for two reasons: it was a reminder of Roman oppression and it was seen as a violation of the Old Testament injunction against graven images (Exod. 20:4-5). If you were to visit Israel today, you would find there are places where you cannot take photographs because they are afraid of any kind of image. The legalistic Pharisees were offended because the coinage of Rome to them represented a blasphemous intrusion into their worship of God.

You can well imagine the Pharisees' disciples hurrying to give Jesus a coin. They assumed He was playing right into their hands. He took the silver coin in His hand with the emperor's image on it and posed a question.

B. The Issue (v. 20-21a)

"He saith unto them, whose is this image and superscription? They say unto him, Caesar's."

That's a seemingly harmless question, but would come with a powerful answer.

1. The government then

Emperor Tiberius was reigning at the time of Christ. The denarius would have had the image of Tiberius' face on one side and his throne on the other. The inscription on the coin identified him as the high priest. The coinage then was not only political, but religious in significance. The emperors not only believed they were high priests, but also thought they were gods. Christians were killed during the Roman persecution of the church because they failed to worship the emperor. Every time a Jewish person paid a denarius with the image of Tiberius on it, he assumed he was involving himself in idol worship.

The appearance of a comet in 17 [S.C.] B.C. helped prompt Augustus Caesar to inaugurate a spectacular celebration. The Roman College of Priests was assembled and Augustus was appointed Chief Priest. The priests voted to absolve the sins of all the people in the empire. Coins were made hailing Augustus as the son of a god. The Roman state then was offering salvation in addition to prosperity. It offended the Jews to give their money to the Roman government because to them it was like paying homage to a false religious system.

2. The government now

Many today feel the same way toward their governments. The so-called "Battling Baptists" are offended by the thought of paying taxes to a pagan government and wage war against paying many taxes.

However, the United States Government is much different from the Roman government of New Testament times. It has a defined separation of church and state. There may be some areas where it is not as clear as it once was, but it is clear that the President does not claim to be God, nor does the Congress claim to be high priests. As you pay your taxes, you are supporting a strictly secular government. It is easier then to sympathize with the Jewish people of Jesus' day than the tax protestors of our own day.

VI. THE ANSWER (v. 21b)

"Then saith he unto them, Render, therefore, unto Caesar the things which are Caesar's; and unto God, the things that are God's."

A. Obligation to Government

"Render, therefore, unto Caesar the things which are Caesar's."

The Greek word translated "render" is apodidomi, which means "to pay back" or "to give back." It refers to a debt or an obligation that is owed someone. It is not something you have a choice about. Jesus answers the Pharisees' disciples by saying in effect, "Give Caesar's money back to Caesar. He minted it. And since it belongs to his economy, give it back to him."

When they posed the original question to Jesus (v. 17), they used a different word to describe the payment of taxes (Gk. dounai). They were saying, "Is it lawful to give taxes as a gift?" Their perspective was that they could do whatever they wanted to with their money. And if they didn't want to give it, they didn't have to. They considered paying their taxes to Rome as a gift they could choose--or not choose--to give. In answering their question however, Jesus said to give Caesar his money back. They weren't giving him a gift, but what actually belonged to him. It was a debt that must be paid.

1. The pronouncement

In Matthew 22:21, the Lord commands that taxes be paid to the government. Taxes are a debt owed to the government, regardless if it is an idolatrous, blasphemous government. The Lord said to pay taxes even to the government that was about to execute the Son of God! It is not a gift or a choice. It is an obligation for the benefits received. Caesar provided for the physical, social, and economic needs of the people and was entitled to receive due compensation.

a) Romans 13:1-7--Paul said, "Let every soul be subject unto the higher powers. For there is no power but of God; the powers that be are ordained of God. Whosoever, therefore, resisteth the power, resisteth the ordinance of God; and they that resist shall receive to themselves judgment. 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 shalt have praise of the same; for he is the minister of God to thee for good. But if thou do that which is evil, be afraid; for he beareth not the sword in vain; for he is the minister of God, an avenger to execute wrath upon him that doeth evil. Wherefore, ye must needs be subject, not only for wrath but also for conscience sake. For, for this cause pay ye tribute also; for they are God's ministers, attending continually upon this very thing. Render, therefore, to all their dues: tribute to whom tribute is due; custom to whom custom; fear to whom fear; honor to whom honor."

All governments are an institution of God, as is marriage, the family, and the church. If you don't pay your taxes, you are resisting God and incur judgment on yourself. God ordains all governments for the preservation of society. It is a sin not to pay all your taxes. You are to submit to your government. Even though some governments are evil, they are better than no government at all because having no government leads to anarchy. The government is designed by God for the protection of the good

and the punishment of the evil. And if you do what is right, you will fulfill the will of God. God has given the government the right to punish evil doers. Policemen, soldiers, and all those in authority stand in the place of God for the preservation of society.

Likewise, as verse six attests, you are also to pay your taxes. The Internal Revenue Service is one of God's ministers. Don't be selective and choose which taxes you want to pay. You need to pay them all.

b) 1 Peter 2:13-17--Peter said, "Submit yourselves to every ordinance of man for the Lord's sake, whether it be to the king, as supreme, or unto governors, as unto them that are sent by them for the punishment of evildoers, and for the praise of them that do well. For so is the will of God, that with well-doing ye may put to silence the ignorance of foolish men; as free, and not using your liberty for a cloak of maliciousness, but as the servants of God. Honor all men. Love the brotherhood. Fear God. Honor the king." God wants Christians to be models of virtue and integrity in society.

c) 1 Timothy 2:1-3--Paul said, "I exhort, therefore, that first of all, supplications, prayers, intercessions, and giving of thanks, be made for all men, for kings, and for all that are in authority, that we may lead a quiet and peaceable life in all godliness and honesty. For this is good and acceptable in the sight of God our Savior."

2. The practice

Someone might object by saying, "The money really belongs to God." However everything in the universe belongs to God and He has commanded that some of what He has entrusted to you should be paid to the government. Others might object by saying, "The money that is given to the church is given as an act of worship. Why should the church then give any of it to the government? Isn't that giving to Caesar what should go to God?" A person gives money to the church. The church uses some of that money to pay its pastors and staff. They in turn give some of their money in taxes to the government.

You are not giving to the government what was originally given to God. The church is giving to the government what God commanded them to give in taxes. God gives man the power to obtain wealth and He has ordained that some of it goes to the government so that society can lead a peaceable and quiet life. You don't honor God when you refuse to pay your taxes, you disobey Him. And when churches are told to pay the government what it is owed, they should do it happily, out of obedience.

B. Obedience to God

"[Render] unto God, the things that are God's."

Caesar was wrong in asking for what only God deserves: worship. You must pay your taxes to Caesar, but are not to render to him your worship. Jesus affirmed you are to give the government what it can rightfully demand from you: that which is social and economic. But you are not to give government what it cannot demand: that which is spiritual and religious. A problem would arise in America if the President demanded our worship by suddenly announcing he is God and that the Congressmen are high priests. We would have to say no because we are to worship God alone.

1. The limits of government

The apostle Peter faced a similar problem when the Sanhedrin said not to preach the Word of God. He said, "We ought to obey God rather than men" (Acts 5:29). The government has its limits. When the government oversteps those limits and begins making demands that are spiritual in nature, you

must obey God and worship Him alone.

The Soviet church is persecuted today only because of its religious convictions. As Christians, they obey every law of their totalitarian regime, but when it demands something in the area of religious conscience, the church does not obey because the government is making claims on what belongs only to God. If Christians are persecuted, imprisoned, or killed, it should be because of their faith in God, not because of a violation of a rightful government mandate.

2. The lesson on government

You are to give the government what rightfully belongs to it. Pay back what you owe for services rendered, and reserve your worship for God alone.

VII. THE AFTERMATH (v. 22)

"When they had heard these words, they marveled, and left him, and went their way."

The Pharisees and the Herodians looked foolish in light of the Lord's answer. They were hopelessly outclassed. His answer devastated them. That the Pharisees and the Herodians left Jesus is very sad. When confronted with the truth of the Word of God in the person of the Lord Jesus Christ, many people turn and walk away. As you study how Jesus silenced His critics, be sure to turn to Him as Savior and Lord if you haven't already, and ask Him to change your life.

Focusing on the Facts

1. What does Matthew 22 describe?
2. What is needed to understand the importance of the statement, "Render, therefore, unto Caesar the things that are Caesar's; and unto God, the things that are God's"?
3. What would happen if the American public stopped paying their taxes?
4. True or False: All Christians pay their taxes.
5. What events occurred during our Lord's last week of earthly ministry?
6. Why did the Jewish religious leaders resent Jesus Christ?
7. Describe the parable of the two sons and the point that Jesus was making.
8. What is the point of the parable of the vineyard?
9. What is the significance of the parable of the wedding feast?

10. Why did the Jewish religious leaders feel obligated to respond to Jesus' condemnation of them.
11. What was the aim of the Pharisees after Jesus' parables of judgment against them?
12. Why did the Pharisees send their disciples to Jesus instead of going themselves?
13. Who were the opponents of the Pharisees and why did they join forces?
14. True or False: The Herodians were anti-Rome. Explain your answer.
15. Describe the origin and occupation of the Herodians.
16. Describe the group known as the Zealots.
17. Why were the Herodians cooperating with the Pharisees?
18. The Pharisees and Herodians agreed that they were against Jesus even though they didn't agree on either _____ or _____ .
19. Describe the attributes the Jewish leaders were sarcastically attributing to Jesus.
20. What is the key in understanding the Pharisees' questioning of Jesus?
21. List four types of taxes levied within the Roman empire and explain each.
22. Describe the insurrection led by Judas of Galilee and its result.
23. How was Jesus able to perceive the malice of the Pharisees?
24. Describe what the inscription on Caesar's coin would have communicated to the Jewish people.
25. Contrast the government of the United States with the Roman government of New Testament times.
26. True or False: You have a choice whether to pay taxes to the government or not.
27. What does the phrase "Render unto God, the things that are God's" mean?
28. What are the limits of government?
29. You are to give the government what _____ .

Pondering the Principles

1. Jesus discerned the wickedness in the hearts of the Jewish religious leaders. They were hypocritical in their thoughts and actions towards Him. Are you hypocritical in dealing with others? Do you ask questions and make requests with wrong motives? If so, confess your sin to God and ask Him to change this area of your life. Study the following passages: Acts 5:1-11, James 4:1-3, and John 8:3-9.

2. As a citizen on earth and a citizen of heaven, the Christian is expected to pay his taxes. It is not an option or a choice; it is a command. Are you fulfilling your obligation to the Lord by paying all your taxes? Have you refused to give the money you owed to the government because you feel it is wrong or because you simply have not wanted to do so? Reread the following verses and then make restitution of any debt you owe to your government: Romans 13:1-7, 1 Peter 2:13-17, and 1 Timothy 2:1-3.

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