

A Question of Taxes Matthew 22:15-22

The Question about Paying Taxes (Mk 12.13—17; Lk 20.20—26)

¹⁵ Then the Pharisees went and plotted to entrap him in what he said. ¹⁶ So they sent their disciples to him, along with the Herodians, saying, “Teacher, we know that you are sincere, and teach the way of God in accordance with truth, and show deference to no one; for you do not regard people with partiality. ¹⁷ Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?” ¹⁸ But Jesus, aware of their malice, said, “Why are you putting me to the test, you hypocrites? ¹⁹ Show me the coin used for the tax.” And they brought him a denarius. ²⁰ Then he said to them, “Whose head is this, and whose title?” ²¹ They answered, “The emperor’s.” Then he said to them, “Give therefore to the emperor the things that are the emperor’s, and to God the things that are God’s.” ²² When they heard this, they were amazed; and they left him and went away. ¹

One of my coworkers is one of those persons that think that it is un-American and totally unreasonable to pay taxes. He even extends this to benefits that are a part of his compensation packet. I hear him tell his office mate that he refuses to even name beneficiaries to his employer provided life insurance in protest of taxation and the fact that he does not like his family and does not think any of them deserve to get money if he dies. I am sure you know of people that complain constantly of taxation and how unjust it is! We even complain about any other laws that we feel of unjust or inconvenient.

In our scripture today the religious leaders have given up on asking Jesus about where he received his authority. He had preached more than 3 times about God giving him authority and plainly indicted the orthodox Jewish leaders for their lack of obedience and faith in God. So now the religious leaders are changing their strategy. Controversy often makes strange bedfellows. The Pharisees and the Herodians who were enemies; join together against their common enemy. They had one goal: to get rid of Jesus of Nazareth. They would do this through any means possible, even if it meant cooperating with lifelong enemies. The Pharisees and Herodians chose the poll tax as the bait for their trap against Jesus.

There were, in fact, three regular taxes which the Roman government exacted. There was a ground tax; a man must pay to the government one tenth of the grain, and one fifth of the oil and

¹ *The Holy Bible : New Revised Standard Version*. Nashville : Thomas Nelson Publishers, 1989, S. Mt 22:15-22

wine which he produced; this tax was paid partly in kind and partly in a money equivalent. There was income tax, which was one percent of a man's income. There was a poll tax; this tax had to be paid by every male person from the age of fourteen to the age of sixty-five, and by every female person from the age of twelve to sixty-five; it amounted to one denarius—that is what Jesus called the tribute coin, or the usual day's wage for a working-man. The tax in question here is the poll tax.

Let me introduce the parties. The Pharisees were religious leaders who opposed the Roman poll tax because they did not want to submit to a Gentile power; because Caesar was revered as a god; and because they had better uses for the money than to give it to Rome. The Pharisees were the purists of the nation who opposed Rome and all attempts by Rome to intrude into the Jewish way of life.

On the other hand we have the Herodians who were the party actively supporting the rule of Herod the Great and favored making changes with the times as dictated by Rome. After all, Herod's authority was given to him by Caesar; and Herod would have had a difficult time staying in power without Rome's support. They were in favor of the tax.

Palestine was an occupied nation, and the Jews had no special love for their conquerors. Every tax the poor people had to pay was another reminder that they were not free. A group that was not mentioned in our scripture, but who had definite opinions on this subject was the Zealots. They were an "underground" organization of fanatical Jews, that often staged protests against Rome. They would oppose any Roman tax.

Differences on these issues were less important to the Pharisees and the Herodians than the pressing issue of getting rid of Jesus. So they sent a delegation to try to trick Jesus. It appeared that no matter which side Jesus took, He would create problems for Himself and His ministry. They ask their questions in public, while the crowd looked on and listened, and their aim was to make Jesus discredit himself by his own words in the presence of the people.

They began by saying several nice things about Jesus. Their question was, Is it right to pay taxes to Caesar or not? Their cleverly devised question appeared to have no clear-cut answer. They thought they had trapped Jesus. If He answered that it was right to pay taxes to Caesar, He would be siding with the Romans against Israel and most Jews, including the Pharisees, would consider Him a traitor. He would stand discredited in the eyes of many of the people. Not only did the people resent the tax as everyone resents taxation; they resented it even more for religious

reasons. To a Jew God was the only king; their nation was a theocracy; to pay tax to an earthly king was to admit the validity of his kingship and thereby to insult God. Therefore the more fanatical of the Jews insisted that any tax paid to a foreign king was necessarily wrong. If, however, He said taxes should not be paid to Rome, He could be accused of being a rebel who opposed the authority of Rome, and the Herodians would be against Him. They would promptly report him to the Roman government officials as a seditious person and his arrest would certainly follow.

Jesus immediately saw through their scheme. He knew that their real purpose was not to get an answer to a question, but to try to trap Him. Jesus could have refused to answer them. But He knew the people around Him would not understand. Here was an opportunity for Him to silence His enemies and, at the same time, teach the people an important spiritual truth.

Jesus therefore answered their question by demonstrating that government does have a rightful place in everyone's life and that one can be in subjection to government and God at the same time. He asked them to give Him a coin used to pay the tax. A Roman denarius, with its image of Caesar, the Roman emperor, made it obvious they were under Roman authority and taxation. Archeologists have found a coin with an inscription that reads, "Tiberius Caesar Augustus, son of the Divine Augustus." Each ruler minted his own coins and put his own image on them. The denarius had Caesar's image on it, so it belonged to Caesar. "Give back to Caesar what belongs to Caesar," was His reply. Therefore the taxes must be paid.

But Jesus did not stop there. He also reminded them that a sphere of authority belongs to God: Give to God what is God's. Individuals are to be subject also to God's authority. Humans have both political and spiritual responsibilities. Amazed at Jesus' answer, both the Pharisees and the Herodians were silenced.²

"And give back to God what belongs to God." In this simple, but profound reply, Jesus taught several important truths.

With his unique wisdom Jesus never laid down rules and regulations; that is why his teaching is timeless and never goes out of date. He always lays down principles. Here he lays down a very great and very important one.

²Walvoord, John F. ; Zuck, Roy B. ; Dallas Theological Seminary: *The Bible Knowledge Commentary : An Exposition of the Scriptures*. Wheaton, IL : Victor Books, 1983-c1985, S. 2:71

Every Christian has a double citizenship. The Christian is a citizen of the country in which they happen to live. To that country the Christian owes many things. The county gives safety against lawless persons which only settled governments can give. The country gives public services. Examples are our public lighting systems, garbage pick-up, and water system. If we were independently wealthy we could provide these for ourselves. But most of us have to depend on our government for these public services, public education, unemployment benefits and Social Security retirement benefits. This places Christian under a debt of obligation. Because the Christian is a person of honor, they must be responsible citizens; failure in good citizenship is also failure in Christian duty. Untold troubles can descend upon a country when Christians refuse to take their part in the administration and leave it to selfish, self-seeking, partisan, and unchristian persons. The Christian has a duty to Caesar in return for the privileges which the rule of Caesar brings to us.

But the Christian is also a citizen of heaven. Caesar's image was on the coin; God's image is on man (Gen. 1:26–27). We are made in the image of God. There are matters of religion and of principle where we, as Christians, owe our allegiance to God. It may be that the two citizenships will never clash; but when the Christian is convinced that it is God's will that something should be done, it must be done; or, if we are convinced that something is against the will of God, we must resist it and take no part in it. Where the boundaries between the two duties lie, Jesus does not say. That is for a person's own conscience to test. But a Christian—and this is the permanent truth which Jesus here lays down—is at one and the same time a good citizen of their country and a good citizen of the Kingdom of Heaven. We will fail in our duty neither to God nor to others. One will, as Peter said, "Fear God. Honor the emperor" (1 Peter 2:17).³

Sin has marred the image of God that has been placed upon us, but through Jesus Christ, it can be restored (Eph. 4:24; Col. 3:10). Our relationship between religion and government is personal and individual. It is right for the people of God to serve in government (remember Daniel and Joseph). But it is wrong for government to control the church, or for the church to control government.⁴

Please pay your taxes, but please give your life to God and be blessed and be a blessing.

³ Barclay, William, lecturer in the University of Glasgow (Hrsg.): *The Gospel of Matthew : Volume 2*. Philadelphia : The Westminster Press, 2000, c1975 (The Daily Study Bible, Rev. Ed), S. 271

⁴Wiersbe, Warren W.: *The Bible Exposition Commentary*. Wheaton, Ill. : Victor Books, 1996, c1989, S. Mt 22:15