

**TAXES, RESURRECTION, AND THE POWER OF GOD**  
**(SUNDAY, FEBRUARY 27, 2011)**

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**SCRIPTURE READING:** PSALM 96; MATTHEW 22:15-33

**INTRODUCTION**

Benjamin Franklin writing in 1789 to Jean-Baptiste Leroy commented on the US Constitution and said, “Our new Constitution is now established, and has an appearance that promises permanency; but **in this world nothing can be said to be certain, except death and taxes.**”<sup>1</sup> We will be looking at both of these issues today in our continued study of Matthew 22.

Do you remember the basic outline of chapters 21 and 22?

1. Three symbolic actions of Jesus – 21:1-22
2. Three judgment parables – 21:28-22:14
3. Three hostile questions and answers – 22:15-40 followed by one final question from Jesus.<sup>2</sup>

The four different questions found in Matthew 22 can be understood as having links with the different types of questions posed by Rabbis – legal questions, mocking questions, principles of a successful life, and resolving possible contradictions in Scripture.<sup>3</sup> Most importantly the gospels show that Jesus triumphed over the logic and the futile attempts made by those to trap or trick Him with their questions.

My plan is to cover these 4 questions in two Sundays, though we could easily spend one week on each of these questions.

For quite a few years the theme of suffering for the name of Christ has been a subject of many sermons from this pulpit. I freely confess that this subject is still a bit theoretical for most of us. This is not to say that we should not consider this subject. We should consider suffering for the name of Christ, though, with the warning given by the author of Hebrews in 12:4. “You have not yet resisted to bloodshed, striving against sin.”

One question that comes from our text this morning is, “Do you trust enough in the power and promises of God to avoid compromise and accept the suffering that may come?”

This passage sets before you again the power of God and the hope of resurrection. God is not the God of the dead, but of the living. **Only by trusting in the living and powerful God can you then avoid idolatry and compromise.**

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<sup>1</sup> [http://en.wikiquote.org/wiki/Benjamin\\_Franklin](http://en.wikiquote.org/wiki/Benjamin_Franklin)

<sup>2</sup> France, 770.

<sup>3</sup> Keener, 523.

We will first look at the two encounters of Jesus with His opponents separately and then conclude with further reflection and application based on the entire passage.

### **1. MATTHEW 22:15-22 – GIVING TO CAESAR AND TO GOD**

Just as we are able to remember the events leading to our nation's independence from Great Britain, so to God's people would have regularly celebrated and remembered the independence movement that came through the Maccabean revolt and the bold leadership of Judas the Hammer or Maccabeus. In the year 164 B.C. Judas entered Jerusalem with his Jewish army and reinstated the sacrifices in the temple. The temple was rededicated on the 25<sup>th</sup> day of the 9<sup>th</sup> month (roughly our month of December). This rededication of the temple is celebrated as the Feast of Hanukkah, the feast of dedication.<sup>4</sup>

Both the Pharisees and the Sadducees trace their origin to the events of this time.

For about 100 years, there was independence for the nation of Israel until in 63 B.C. the Roman general, Pompey, brought about an end to a civil war and asserted Roman dominance and control over the nation. There was some space between Israel and Rome through the reign of Herod the Great and in part through the reign of his 3 sons. However, in A.D. 6, Herod the Great's son, Archelaus, was removed from office and banished by Caesar Augustus. As a result, the province of Judea came under direct Roman control and taxation. A census was called for taxation purposes which led to a revolt by another Judas, Judas the Galilean (Acts 5:37). This was the birth of the Zealot movement.<sup>5</sup> The area of Galilee was still under Roman control but was not directly taxed by Rome because it was ruled by Herod the Great's son, Herod Antipas, the one whom Jesus called a fox<sup>6</sup> and who was responsible for the death of John the Baptist.

As I have mentioned before, Josephus estimates there were approximately 6,000 Pharisees at this time. They did not all live in Jerusalem but were organized into local fellowships or brotherhoods.<sup>7</sup> I have also mentioned before the two main schools of Pharisees – Hillel (more liberal) and Shammai (stricter).<sup>8</sup> Their power and influence was not so much political as it was through the traditions of the elders that they maintained and which many followed. We have already seen that Jesus directly exposed their hypocrisy, blasphemy, and their breaking of God's Law through the keeping of their own traditions. Salvation for the nation would not come through the keeping of the traditions of the elders.

After Jesus spoke three parables of judgment especially against the political and religious leadership of Israel, we see from verse 15 that the Pharisees regrouped and came up with a new plan to entangle or trap Jesus in His talk. They would not go directly in this case to

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<sup>4</sup> Jordan, 588.

<sup>5</sup> F. F. Bruce, *NT History*, 32.

<sup>6</sup> Luke 13:32.

<sup>7</sup> Bruce, 78.

<sup>8</sup> Bruce, 80.

Jesus but attempt to entrap Jesus by sending some of their disciples along with another group called the Herodians. The name Herodians suggests that they were supporters of the Herodian dynasty. The exact nature of their political belief is not so clear; their link with the Pharisees here suggests they both had the goal of independence from Rome.<sup>9</sup>

Look at the flattering words they spoke to Jesus. “Teacher, we know that You are true, and teach the way of God in truth; nor do You care about anyone, for You do not regard the person of men.” Why would they try to flatter Jesus? The goal of these flattering words was to try to get Jesus to speak very openly on a controversial subject and therefore say something that they could use against him.<sup>10</sup>

Their entrapping question is found in verse 17. **Tell us, therefore, what do You think? Is it lawful [right] to pay taxes to Caesar, or not?”**

How was this an entangling question? If Jesus answered “yes,” then he could be accused of being a traitor to the oppressed nation and people of Israel. If Jesus said “no,” he could then be accused of treason to Rome. The tax specifically referred to in verse 17 comes from the Latin word for census. This tax, which actually is a more biblical form of taxation, was paid to Rome equally by men, women, and even slaves.<sup>11</sup> It wasn’t so much the amount that made this tax detestable as it was the reminder that Judea was directly under the power of Gentiles.

The Pharisees wanted to trap Jesus by this tricky question, but we should see it connected with the actions of Jesus. Jesus claimed through his symbolic actions to be the Messiah. Remember also that chapters 21-23 all take place in the courts of the temple. “Temple, taxes, revolution, and Messiahship all went together.”<sup>12</sup>

How did Jesus respond to this tricky and difficult question?

We see, first, that Jesus was well aware of their wickedness, their evil intent. They were not looking for instruction on the issue of taxation. They were looking to entrap Jesus so that he could be accused and put to death.

Second, Jesus exposed their hypocrisy. They claimed to be loyal to God and to the nation, and yet they were unloyal to God and through their actions they showed that they were already giving submission to Caesar.

Jesus asked to see the coin that was used for the paying of the head tax. Show me the tax money.

The coin that was brought to Jesus was a denarius. This was a Roman silver coin, about the same weight as a nickel.<sup>13</sup> The denarius was a worker’s average daily wage.<sup>14</sup>

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<sup>9</sup> See NET note, s.v. Matthew 22:16. France notes that the intentions of the Herodians are not so clear and that quite a few interpretations have been suggested by scholars.

<sup>10</sup> Hagner, 635.

<sup>11</sup> France, 832.

<sup>12</sup> N. T. Wright, *Jesus and the Victory of God*, 502.

<sup>13</sup> [http://english.turkcebilgi.com/Nickel+\(United+States+coin\)](http://english.turkcebilgi.com/Nickel+(United+States+coin))

What did Jesus then do? He asked them to tell him whose face was on the coin and whose writing appeared on the coin.

The emperor at this time was Tiberius Claudius Nero, who was Caesar until his death in A.D. 37. On one side of the coin his name would have appeared identifying him as son of the divine Augustus. The reverse side of the coin would have proclaimed him as high priest.<sup>15</sup> The emperor was in control of the production of coins, and they were officially his property. The coins were used to promote the idea of emperor worship.<sup>16</sup>

It was the Pharisees who had in their possession this coin – not Jesus. They were hypocrites for they believed that this was a blasphemous coin. They were also hypocrites in claiming to be truly loyal to God and yet they rejected the Son of God. Though they claimed to be not in compromise with Rome, they in reality were the real compromisers and traitors.<sup>17</sup>

Jesus then delivered one of His most memorable sayings, “Give to Caesar the things that are Caesar’s, and to God the things that are God’s.”

The Pharisees though they claimed to be worshipping God were in reality following after Caesar and were against the purpose and rule of God as shown through Jesus.<sup>18</sup> Jesus stood against the “blasphemous claims of Caesar, and the compromisers of the present Temple hierarchy, and the dreams of the revolutionaries.”<sup>19</sup>

The words of Jesus also echo the words of Psalm 96:7-9,

Give to the LORD, O families of the peoples,  
Give to the LORD glory and strength.  
Give to the LORD the glory due His name;  
Bring an offering, and come into His courts.  
Oh, worship the LORD in the beauty of holiness!  
Tremble before Him, all the earth.

Jesus’ words caused those who heard Him to marvel. This response of wonder is found a number of times in Matthew usually in response to His miracles, but here in response to His mighty words.

## **2. MATTHEW 22:23-33 – THE POWER OF GOD IN RESURRECTION**

According to verse 23, the same day the Sadducees attempted to question and discredit Jesus. The Sadducees were a much smaller group than the Pharisees. Their support was among the few who were truly wealthy and powerful. Most of the priests and probably the elders supported the Sadducees. They controlled the temple establishment, which

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<sup>14</sup> In today’s dollars a denarius is worth \$4.88.

<sup>15</sup> France, 833, Keener, 525.

<sup>16</sup> Keener, 525.

<sup>17</sup> Wright, 507.

<sup>18</sup> Joel Green, p. 716.

<sup>19</sup> N.T. Wright, p. 507.

gave them considerable power for their size.<sup>20</sup> The Sadducees, like politicians today, were most interested in maintaining their power and position. This is what determined their actions.

The Sadducees perhaps could be compared with Deists.<sup>21</sup> As we learn both from verse 23 and Acts 23:8 the Sadducees rejected belief in the resurrection, angels, and spirits. Death was the end. The only life after death was your memory and your children.

The Sadducees came to Jesus with a ridiculous question based on OT Law and perhaps on a Jewish legend found in the apocryphal book Tobit. In Tobit 3:8 there is the story of a woman who had seven husbands. Each husband was killed by a demon before any of the marriages were consummated.

In verse 24, the Sadducees referred to OT law found in the book of Deuteronomy, what is called the law of the levirate.

**Deut. 25:5** “If brothers dwell together, and one of them dies and has no son, the widow of the dead man shall not be *married* to a stranger outside *the family*; her husband’s brother shall go in to her, take her as his wife, and perform the duty of a husband’s brother to her. **6** And it shall be *that* the firstborn son which she bears will succeed to the name of his dead brother, that his name may not be blotted out of Israel.

Based on this law and perhaps the story from Tobit, the Sadducees constructed a question which they thought would hopefully make Jesus look stupid and also alienate a larger part of the Sanhedrin, the political body that met in the temple courts.<sup>22</sup>

So if a woman had seven husbands in her life, in the resurrection, that is in the eternal state after the resurrection, whose wife of the seven would she be?

The Sadducees were attempting to do what in logic is called *reductio absurdum*, an attempt to show that the position of your opponent leads to nonsense or absurdity. In this case, Jesus showed them they were absurd and their belief led to nonsense. “You are mistaken, not knowing the Scriptures nor the power of God.”

We should see a connection, as others have noted, between the story of a barren womb and the grave. A woman who cannot have children is in some ways like the grave – both are incapable of bringing forth new life on their own. And yet what is one of the greatest themes of the OT? It is God giving children to the barren woman.

How did Jesus continue to answer the Sadducees?

First, he showed that their attempt to make light of the resurrection through their silly example made no sense. And here in verse 30 we learn that in the state of eternal life there will be no marriage, since the purpose for marriage will no longer be needed.

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<sup>20</sup> France, 836-837.

<sup>21</sup> France, 838-839.

<sup>22</sup> France, 836.

Marriage is not an eternal state, but a covenant that is ended by death. Marriage is a picture as Paul says of Christ and His Church, but that picture will no longer be needed when we, the Church of Jesus Christ, live in fullness of union with our Lord Jesus Christ.

In this respect, we will be like the angels of God.<sup>23</sup>

Second, Jesus showed from the Old Testament that the doctrine of the resurrection is not a late development, found perhaps only in the book of Daniel. The doctrine of the resurrection goes back to God's covenant with man. The doctrine of the resurrection can be seen in God's Words to Moses in Exodus 3:6.

In Exodus 3, God appeared to Moses and spoke to Him from the midst of a burning bush. The LORD spoke to Moses, "I *am* the God of your father—the God of Abraham, the God of Isaac, and the God of Jacob."

How does this verse show the resurrection? The answer is given in verse 32. God is not the God of the dead, but of the living. The Sadducees did not understand the full meaning of the LORD's words to Moses. And what a beautiful and precious promise is given to you, if you are trusting in God as you should. **God is not the God of the dead, but of the living.**

### **3. APPLICATION AND CONCLUSION:**

"Do you trust enough in the power and promises of God to avoid compromise and accept the suffering that may come?" **Only by trusting in the living and powerful God can you then avoid idolatry and compromise.**

Let me share two applications, one from each section that we have considered.

First, let us consider again Jesus' words in verse 21, "Render therefore to Caesar the things that are Caesar's, and to God the things that are God's."

Jesus is not saying that there is a secular part of life that belongs to man or to Caesar and then a sacred part of life that belongs to God. God is over all. Caesar must bow to God.

Is this not what we see in Psalm 2?

**10** Now therefore, be wise, O kings;

Be instructed, you judges of the earth.

**11** Serve the LORD with fear,

And rejoice with trembling.

**12** Kiss the Son, lest He be angry,

And you perish in the way,

When His wrath is kindled but a little.

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<sup>23</sup> I think this verse helps interpret the account of the sons of God marrying with the daughters of men. This should not be understood as the union of angels and women.

Blessed are all those who put their trust in Him.

But there is an important principle in the instruction of Jesus that is found in other parts of the NT and the OT. It is possible for a Christian to show respect and even limited obedience to a non-Christian government, including the payment of taxes, and still live in proper obedience to God. This does not mean it is easy to do so, but it is possible. A Christian does not always have to be seeking to rebel against a cruel or wicked government.

Listen again to the familiar words of 1 Timothy 2:1-2.

**1Tim. 2:1** Therefore I exhort first of all that supplications, prayers, intercessions, *and* giving of thanks be made for all men, **2** for kings and all who are in authority, that we may lead a quiet and peaceable life in all godliness and reverence.

Various commentators have called attention to the fact that by praying for emperors or kings instead of praying to them, Paul would have been speaking that which was treason to Rome.

Consider also from Romans 13, another passage that has connection with Jesus' words in verse 21, that civil rulers are called ministers of God. If civil rulers are called ministers of God, then they must submit to God's Law Word if they are going to properly fulfill their duty.

Flowing out of this thought Paul also says in agreement with Christ, "Render therefore to all their due: taxes to whom taxes *are due*, customs to whom customs, fear to whom fear, honor to whom honor."

A Christian living under an unjust government has the duty to pray for that government, witness against the government's failure to follow God's Law Word, and render obedience to the degree that you are first in submission to God.

Consider, though, the failure of Christians and churches living in Germany during the time of World War II. I recently heard an excellent lecture on this subject from Dr. Erwin Lutzer who has spent considerable time thinking and writing about this history.

There were 13-14,000 churches in Germany at the time of Hitler. If Christians had stood for God according to His Word, then Hitler would not have been able to accomplish his goals. Of course, so many Christians had already been weakened and compromised by years of liberalism, nationalism, and pietism.

In 1938, all pastors were required to swear allegiance to Hitler. Many of the pastors who showed some degree of courage as part what was called the Confessing Church, signed this statement of allegiance to Hitler, claiming to be following Romans 13. About 700-800 pastors and Roman Catholic clergy did not sign this oath of allegiance. Many were jailed, and yet there was very little response by the German people. Hitler was fine with

the existence of churches as long as they kept to their own business and did nothing to get in his way.

The mindset of many in Germany was you could show total obedience to the state even when it went against God's Word and still be a faithful Christian. In other words, you could be apart of the horrific actions of the 3<sup>rd</sup> Reich during the week and still have no problem worshipping God on Sunday. This mindset has nothing to do with the words of Christ in verse 21.

We are not in the same exact situation as Christians were in Germany 70 years ago. But it would not take too much effort to detail the areas of significant compromise being made by Christians and local churches. Do we believe in the power of God enough to not fall into compromise? Do we believe in the power of God enough to not worship the idol of nationalism? Do we believe in the power of God to witness against an unjust government when such witness comes at a great price?

Second, let us consider how relevant the doctrine of the resurrection is for resisting compromise.

It is confidence in the doctrine of the resurrection and the power God that should supply you to resist compromise with the world and strengthen you to endure the assaults of the devil and the world for remaining faithful to Jesus Christ.

Foxes' Book of Martyrs, of which we have plenty of copies in the book room, is one of the books that we should read on a regular basis.

Let me share just one great story of a faithful witness to Jesus' resurrection as recorded in this great book, found in chapter 16, which details the persecutions in England during the reign of Queen Mary. I cite a portion of the account of one Mr. Symson, a deacon, "who labored to preserve his friends from the contagion of popery and labored also to guard them against the terrors of persecution."

On Dec. 13, 1557 he was tortured for 3 hours on the rack in the Tower of London for refusing to give names of those who were at an illegal worship service. Several days later, two of his fingers were bound together and a small arrow placed between them was quickly drawn through the fingers, braking it, and causing blood to flow from his fingers.

The author here cites the testimony of Mr. Symson himself with respect to some of this sufferings.

"After enduring the rack twice again, I was retaken to my lodging, and ten days after the lieutenant asked me if I would not now confess that which they had before asked of me. I answered, that I had already said as much as I would. Three weeks after I was sent to the priest, where I was greatly assaulted, and at whose hand I received the pope's curse, for bearing witness of the resurrection of Christ. And thus I commend you to God, and to the Word of His grace, with all those who unfeignedly call upon the name of Jesus; desiring God of His endless mercy, through the merits of His dear Son Jesus Christ, to bring us all to His



everlasting Kingdom, Amen. I praise God for His great mercy shown upon us. Sing Hosanna to the Highest with me, Cuthbert Symson. God forgive my sins! I ask forgiveness of all the world, and I forgive all the world, and thus I leave the world, **in the hope of a joyful resurrection!**"

Not long after, this patient man of God met his death in hope of a joyful resurrection. Listen in conclusion to the testimony of the Apostle Paul in Philippians 3:7-11.

**Phil. 3:7** But what things were gain to me, these I have counted loss for Christ. **8** Yet indeed I also count all things loss for the excellence of the knowledge of Christ Jesus my Lord, for whom I have suffered the loss of all things, and count them as rubbish, that I may gain Christ **9** and be found in Him, not having my own righteousness, which *is* from the law, but that which *is* through faith in Christ, the righteousness which is from God by faith; **10** that I may know Him and the power of His resurrection, and the fellowship of His sufferings, being conformed to His death, **11** if, by any means, I may attain to the resurrection from the dead.

**Closing Hymn: 200**

### **Benediction – Hebrews 12:1-2**

Therefore we also, since we are surrounded by so great a cloud of witnesses, let us lay aside every weight, and the sin which so easily ensnares us, and let us run with endurance the race that is set before us, looking unto Jesus, the author and finisher of our faith, who for the joy that was set before Him endured the cross, despising the shame, and has sat down at the right hand of the throne of God.