

Wil Owens

Paying Taxes and Serving God; Matt 22:15-22

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Introduction – Paying taxes is usually not a good conversation starter. I don't think I've ever known someone to excitedly exclaim their joy in paying taxes. We all know taxes are necessary to operate government and to uphold and maintain a civil society. We pay all kinds of taxes for all kinds of helpful purposes. Roads, for example. We pay a gas tax to improve our roads. Ellis Ferry Rd and I-85. We know taxes are necessary but we can't help but feel Uncle Sam dips a little too far into our pockets. I feel that especially around April 15. After Alison crunches my numbers I often feel crunched myself.

So we usually don't think of paying taxes and serving God as being in the same category. In our minds those are two separate and distinct compartments of life. It was the same in Jesus' day as well. Rome imposed a tax on all of its occupied territories, including Judah. The whole purpose of taking a census was to impose a tax on all citizens. Now let's just pause here for a moment and recognize God's sovereign plan unfolding under a pagan government imposing a tax. Micah 5:2 prophesied that the ancient of days, the ruler of Israel would be born in Bethlehem, which was one of the least significant places in Judah. And how did Joseph and Mary end up in Bethlehem when Jesus was born? Luke 2:1 a decree went out from Ceasar Augustus that all the Roman world should be registered. That's right. God worked through the tax system that the Messianic promise for the location of Jesus' birth would be fulfilled. So paying taxes and serving God are not necessarily separate compartments of life. Sometimes they overlap, mainly because God is sovereign over all nations and governments, even pagan nations and governments and rulers.

So let's see how paying taxes and serving God plays out in our text today.

- I. Asking a Question with the Intent of a No-Win Answer
 - a. The idea that the Pharisees are bent on trapping Jesus with loaded questions is nothing new. We've seen this plot unfold numerous times in Matthew already. However, as Jesus nears the cross, the confrontation between He and the religious leaders intensify as He

forthrightly exposes their hardness of heart and they, instead of repenting, seek to retaliate by laying a trap.

- b. V15 plainly reveals their intent. They plotted how to entangle Him in His words. We know they are bent on a failing and vain endeavor for Jesus only speaks the words of life, the words of truth, the words of the gospel. But being blinded by their own self-righteousness and blindness to the Son of God, they are determined to discredit Jesus somehow, some way.
- c. So they send their disciples with a group of Herodians. Herodians were Jews who supported the Roman authorities. Maybe they did so because they felt being under Rome provided them with some sense of security. Maybe they felt that keeping in good graces with Rome was for their own good. But for the vast population of Jews, Roman authority was despised. Rome was nothing more than an occupying oppressor. Paying taxes to Rome was nothingless than surrendering and submitting to pagan unbelievers. The poll tax was a form of God-dishonoring slavery.
- d. That would have been the position of the Pharisees. But here they join together with the Herodians to trap Jesus. Jesus, from both of their perspectives, was the common enemy, so the Pharisees and Herodians made for strange bedfellows but the enemy of my enemy is my friend.
- e. They have devised what they believe to be an inescapable trap for Jesus. If He denies the duty to pay Roman tax, the Herodians will report Him with the charge of treason. If He endorses the tax, the Pharisees will charge Him with rebellion against God by aligning with pagans. It seems to be the perfect way to place Jesus between a rock and a hard place.
- f. And note especially how they smooth-coat and set up their duplicitous question. They really pour on the praises don't they? They are sweetening Him up for the kill.
 - i. Teacher
 - ii. We know that you are true
 - iii. And teach the way of God truthfully (they didn't believe any of those things for a minute)
 - iv. And you do not care about anyone's opinion (here they are expecting Him to offend the Herodians)

- v. For you are not swayed by appearances (interesting to note how much the Pharisees were swayed by appearances)
 - g. So now that they've buttered Him up, they set the trap and ask the question. When they ask is it lawful, they are expecting Jesus to choose between the law of Rome and what they would see as the law of God.
 - h. BTW – when someone butters you up, they're getting ready to slice into you!
- II. Answering the Question with Unexpected Wisdom
 - a. Jesus was aware of their malice, but they, however, continued to be unaware of His divinity. He tells them that He knows their intent. His divine ear hears through the duplicitous praise and is listening intently to the heart. You can fool just about anyone – but you can't fool God.
 - b. So he asked for a coin. He asks whose likeness is printed on the coin.
 - i. Now in that day a Roman coin would have had on one side the image of the emperor's head along with the inscription "Tiberius Caesar, son of the divine Augustus". On the other side would be the words that mean "high priest". Leaving no doubt Rome meant for you to worship its leaders.
 - ii. So if Jesus is the son of the true God, surely He won't be able to stand for this.
 - c. But He says to them – render to Caesar the things that are Caesar's and to God the things that are God's.
 - i. In other words, stamping your face on a piece of metal and calling yourself the son of a god doesn't make you one! Coins and taxes are all things of earth. God allotted to Rome a little space and little time in the His history of redemption.
 - ii. Pay your taxes because you live in this world currently under this system, but live your life for God, for He is eternal and so is your soul.
 - iii. Give to Caesar what is Caesar's and give to God what is God's.
 - iv. So there was a third way to answer this question. A way they hadn't thought of. A way someone with much more wisdom would answer. And suddenly the rock and the hard place

dissolves. And they marveled. In other words, they had no reply to the wisdom of Jesus.

III. Paying Taxes and Serving God are not Necessarily Mutually Exclusive

a. Rom 13:1-8.

- i. Paul is writing these words to the church at Rome, believers who live under Roman authority and who often face harsh persecution for their faith.
- ii. Paul himself would be martyred in Rome by the blood thirsty Emperor Nero.
- iii. But Paul says God is sovereign. He puts rulers in place and He dethrones rulers, and He has purposes for seasons of rest and seasons of unrest.
- iv. So that being a law-abiding citizen, as far as is possible without denying the faith or living against our convictions is serving God. God is glorified when His people honor the authorities He has placed over us. That extends beyond governments and rulers to parents and teachers and spiritual leaders and supervisors and employers

b. 1 Peter 2:13-17 – Peter is also writing to persecuted believers. He exhorts them to be subject to every human institution for the Lord's sake. In other words, as believers we recognize God is sovereign over all human institutions. We are subject to them because we are foremost subject to our God.

- i. When we live as good, law-abiding, God-honoring citizens, we put the gospel on display – even when we are the ones being mistreated. We are not called to riot. We are called to trust God.

c. As far as is possible so that we are denying the faith or forced to live against our convictions of truth and the gospel. When that happens, we are to humbly, peacefully submit to God and suffer for the gospel's sake if that should be the result.

d. So what happens if your government happens to be the Taliban and you are threatened with beatings or rape or imprisonment or even death? If God leads and provides a way to escape, you flee, just as Paul did in Acts 9. But if the Lord calls and leads you to stay, your suffering and death will make a stand for the gospel that will not be

forgotten or in vain – such as Stephen’s death in Acts 7. As Peter said in Acts 5 – we must obey God rather than men.

Conclusion – being a law-abiding, tax-paying citizen is a witness for Christ and so is suffering patiently and in faith for the gospel – so may we render to Caesar the things that are Caesar’s but always render to God the things that are God’s. The question we must answer today is this: are we giving to God all in our lives that belongs to Him?