

Matthew 22:15-22: Then the Pharisees went & plotted how to entangle him in his talk. ¹⁶ And they sent their disciples to him, along with the Herodians, saying, "Teacher, we know that you are true & teach the way of God truthfully, & you do not care about anyone's opinion, for you are not swayed by appearances. ¹⁷ Tell us, then, what you think. Is it lawful to **give** taxes to Caesar, or not?" ¹⁸ But Jesus, aware of their malice, said, "Why put me to the test, you hypocrites? ¹⁹ Show me the coin for the tax." And they brought him a denarius. ²⁰ And Jesus said to them, "Whose likeness and inscription is this?" ²¹ They said, "Caesar's." Then he said to them, "Therefore **render** to Caesar the things that are Caesar's, & to God the things that are God's." ²² When they heard it, they marveled. And they left him and went away.

Intro: Last Sunday, we saw Jesus tell a parable that described what the kingdom of heaven is like: a great wedding feast the King is giving for His Son! It's going to be a glorious celebration! And trust me, you want to be there! The Kingdom of Heaven is the greatest wedding celebration that has ever crossed the horizon of this world! Everyone is called! Come! And come clothed in the righteousness of Christ & in your good deeds done in Him!

Jesus just got done with parables condemning the Jewish leaders. Now they come after Him! Today we see the first of various confrontations between Jesus & the Pharisees; this first one is about paying taxes to Caesar. These wicked religious leaders try to trap Jesus in His words. They try to trap the Word Who is with God & the Word Who is God in His Words! They try to trap the One Who created them & all words in His Words! They shouldn't do that! You belong to God, so you're free to trust & obey Jesus, submit to the government, & pay your taxes.

1. The Wicked Motives Of The Pharisees

Matthew 22:15, 18: Then the Pharisees went & plotted how to entangle him in his talk . . . ¹⁸ But Jesus, aware of their malice, said, "Why put me to the **test**, you hypocrites?"

- **Matthew 4:1:** Then Jesus was led up by the Spirit into the wilderness to be **tempted** by the devil.

- **1 Peter 5:8:** Your adversary the devil prowls around like a roaring lion, seeking someone to devour.

2. The Wicked Partnership And True Flattery Of The Pharisees And Herodians

Matthew 22:16: And they sent their disciples to him, along with the Herodians, saying, "Teacher, we know that you are true & teach the way of God truthfully, & you do not care about anyone's opinion, for you are not swayed by appearances."

a. A wicked, surprising partnership: The Pharisees & the Herodians, who normally don't get along at all, team up to try & trap Jesus: **JMac:** The Pharisees were the most religious, the Herodians the least religious. The Pharisees were most concerned with the Law of God. The Herodians were most concerned with the Law of Rome. The Pharisees were most devoted to Israel. The Herodians were most devoted to Caesar. The Pharisees were intensely religious. The Herodians were intensely political. Essentially, the Pharisees hated the Herodians . . .

b. The wicked come as angels of light: V. 16: "Teacher, we know that you are true & teach the way of God truthfully, & you do not care about anyone's opinion, for you are not swayed by appearances."

- **1 Corinthians 11:14:** even Satan disguises himself as an angel of light. (And all they said was absolutely true!)

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3. The Wicked Question Of The Pharisees And The Herodians

Matthew 22:17: Tell us, then, what you think. Is it lawful to pay [give, KJV; NAS] taxes to Caesar, or not?

This tax was imposed by Rome in 6 A.D. It was the cause of an immediate revolt led by Judas of Galilee. It was a great symbol of Jewish submission to Rome. Inscribed: "Tiberius Caesar Augustus, Son of the Divine Augustus" - "**Augustus**": **R.C. Sproul:** The "august one" is the one of transcendent majesty. It was a term that the Jews would only use for God. And to call any creature "august" would be an act of idolatry; Other side: Rom. goddess

So, if Jesus answered yes, He would lose the support of the people; If He said no, Rome would bring Him down!

4. The Brutal Honesty Of Jesus

Matthew 22:18: But Jesus, aware of their malice, said, "Why put me to the test, you hypocrites?"

V. 16: "Teacher, we know that you are true & teach the way of God truthfully, & you do not care about anyone's opinion, for you are not swayed by appearances."

Jesus is the most honest, true Person Who has ever lived! He's the greatest teacher Who's ever lived! He does not care about the opinions of men at all! He is not swayed by appearances! And He is all this for us! **GOSPEL!**

You belong to God, so you're free to trust & obey Jesus, submit to the government, & pay your taxes. (Anthony/taxes)

5. Jesus' Marvelous Question

Matthew 22:19-21: "Show me the coin for the tax." And they brought him a denarius. ²⁰ And Jesus said to them, "Whose likeness and inscription is this?" ²¹ They said, "Caesar's."

John 7:46: The officers answered, "No one ever spoke like this man!"

6. Jesus' Marvelous Command

Matthew 22:21: Then he said to them, "Therefore render [repay, you owe or pay him back what is already his] to Caesar the things that are Caesar's, & to God the things that are God's." (One of Jesus' most famous sayings!)

a. Since the coins bear the image of Caesar, & since everything belongs to God, Jesus commands these Jews to render to Caesar the things that are Caesar's: The last statement of this command in v. 21 is the basis of the first part of this command. The last statement is: "Render to God, the things that are God's."

What belongs to God? Everything!: **Psalm 50:10-12:** For every beast of the forest is mine, the cattle on a thousand hills. I know all the birds of the hills, & all that moves in the field is mine. If I were hungry, I would not tell you, for the world and its fullness are mine.

Since everything belongs to God—since all authority in heaven & on earth belongs to God—and since God has ordained governing authorities, like Caesar, & given them authority, then you should submit to them & pay taxes. But God is the supreme authority, & He & He alone is to be worshiped—He alone must have our supreme allegiance

- **Romans 13:1-7:** Let every person be subject to the governing authorities. For there is no authority except from God, & those that exist have been instituted by God. Therefore whoever resists the authorities resists what God has appointed, & those who resist will incur judgment. For rulers are not a terror to good conduct, but to bad. Would you have no fear of the one who is in authority? Then do what is good, & you will receive his approval, for he is God's servant for your good. But if you do wrong, be afraid, for he does not bear the sword in vain. For he is the servant of God, an avenger who carries out God's wrath on the wrongdoer. Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience. For the same reason you also pay taxes, for the authorities are ministers of God, attending to this very thing. Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed, respect to whom respect is owed, honor to whom honor is owed.

- **1 Peter 2:13-17:** Be subject for the Lord's sake to every human institution, whether it be to the emperor as supreme, or to governors as sent by him to punish those who do evil and to praise those who do good. For this is the will of God, that by doing good you should put to silence the ignorance of foolish people. Live as people who are free, not using your freedom as a cover-up for evil, but living as servants of God. Honor everyone. Love the brotherhood. Fear God. Honor the emperor.

Mark Dever: If Christians can support Rome, what government could they not support? This is the government that killed Christ and almost all of the apostles! And here Jesus is telling them: “Pay for it! Pay that tax that's going to pay the salary of the very men who are about to drive the nails into My hands!” Not because what they are doing is right, but because government reflects the character of God. God will deal with them.

1 Timothy 2:1-2: First of all, then, I urge that supplications, prayers, intercessions, and thanksgivings be made for all people, for kings and all who are in high positions, that we may lead a peaceful and quiet life, godly and dignified in every way.

New Hampshire Confession (16): We believe that Civil Government is of Divine appointment, for the interests and good order of human society; and that magistrates are to be prayed for, conscientiously honored and obeyed; except only in things opposed to the will of our Lord Jesus Christ who is the only Lord of the conscience, and the Prince of the kings of the earth.

b. When must we disobey governing authorities?: You should disobey authorities when they command you to sin against God: Since God owns all things; we must always obey God rather than men: **NH Confession (16):** except only in things opposed to the will of our Lord Jesus Christ who is the only Lord of the conscience, and the Prince of the kings of the earth. **Acts 5:29:** We must obey God rather than men; (Hebrew midwives; Daniel)

c. Let's think more about this command: “Render to God the things that are God's”: Remember Jesus asked about whose image is on the coin (Caesar's)? Where is God's image?

1) God's image is preeminently on Jesus: Hebrews 1:3: He is the radiance of the glory of God and the exact imprint of his nature

2) God's image is on you & on every human being in this world: You & everyone in this world belong to God! Give yourself to God! You were made for God! There is a sense in which everyone in this world, Christian & non-Christian, belongs to God because all people are made in God's image: **Genesis 1:27:** So God created man in his own image, in the image of God he created him; male and female he created them.

3) God's image is being formed in you as a believer – you are being conformed into the image of Christ: There is a sense in which you, as a follower of Christ, belong to God in a special, redemptive way:

- **1 Corinthians 6:15-20:** Do you not know that your bodies are members of Christ? Shall I then take the members of Christ and make them members of a prostitute? Never! ¹⁶ Or do you not know that he who is joined to a prostitute becomes one body with her? For, as it is written, "The two will become one flesh." ¹⁷ But he who is joined to the Lord becomes one spirit with him. ¹⁸ Flee from sexual immorality. Every other sin a person commits is outside the body, but the sexually immoral person sins against his own body. ¹⁹ Or do you not know that your body is a temple of the Holy Spirit within you, whom you have from God? You are not your own, ²⁰ for you were bought with a price. So glorify God in your body. (Read Heidelberg Catechism Q&A #1)

Whose inscription?: Jeremiah 31:33: I will put my law within them, and I will write it on their hearts.

1) Everything you are & have belongs to God: Your mind; your eyes; your body; your words; your gifts & talents; your money/possessions; your hopes & dreams; your marriage & children; your singleness; your relationships, etc.

John Bunyan: If ever I would suffer rightly, I must first pass a sentence of death upon every thing that can be properly called a thing of this life, even to reckon myself, my wife, my children, my health, my enjoyment, and all, as dead to me, and myself as dead to them. The second was to live upon God that is invisible.

2) Only God can satisfy your desires for joy, happiness, & fulfillment: Why do you want to go to heaven? “I don't want to go to hell!” “I want to be happy!” “That's what God wants for me!” “The Bible says I should want to go!”

If the only reason you trust in Christ is so that you won't go to hell, you probably aren't truly trusting in Christ. You don't have to be born again in order not to want to go to hell. Nobody wants to go to hell.

J. Piper: "I don't want to go to hell. & so I am coming to you, Jesus. I hear that you can get me out of hell. Please don't let me suffer forever. I don't want to go to hell. Save me from hell." Well no demon wants to be in hell. Nobody wants to be in hell. You don't have to be regenerate in order to have the desire not to want to go to hell. There is nothing holy or godly about not wanting to go to hell and be unhappy forever. Nobody wants to go to hell.

The deeper, more fundamental desire of the truly born again Christian is not merely to escape hell, but a desire for God Himself. We want Christ to come back because we want Christ above all. We don't want to go to hell because God will not be experienced there in His love and mercy but only in His anger and judgment. We don't want just to escape the punishment of hell; we want the presence of Christ!

J. Piper: The critical question for our generation—and for every generation—is this: If you could have heaven, with no sickness, and with all the friends you ever had on earth, and all the food you ever liked, and all the leisure activities you ever enjoyed, and all the natural beauties you ever saw, all the physical pleasures you ever tasted, and no human conflict or any natural disasters, could you be satisfied with heaven, if Christ were not there?

The true believer will cry out from the depths their heart: **NO! NEVER! I WANT CHRIST ABOVE ALL!**

J. Piper: Justification is not an end in itself. Neither is the forgiveness of sins or the imputation of righteousness. Neither is escape from hell or entrance into heaven or freedom from disease or liberation from bondage or eternal life or justice or mercy or the beauties of a pain-free world. None of these facets of the gospel-diamond is the chief good or highest goal of the gospel. Only one thing is: seeing and savoring God himself, being changed into the image of his Son so that more and more we delight in & display God's infinite beauty & worth.

- **1 Peter 3:18:** Christ also suffered once for sins, the righteous for the unrighteous, that he might bring us to God

Jesus died to bring us to God. We want God, not His gifts, above all. This is the testimony of the saints throughout history. They delight in God Himself. Not merely in His gifts. But in God:

- **Augustine:** You have made us for Yourself, O Lord, and our heart is restless until it rests in You.

- **Calvin:** unless they establish their complete happiness in Him [God], they will never give themselves truly & sincerely to Him.

- **Psalm 16:2:** I say to the LORD, "You are my Lord; I have no good apart from You."

- **Psalm 16:11:** in Your presence there is fullness of joy; at Your right hand are pleasures forevermore.

- **Psalm 37:4:** Delight yourself in the LORD, and He will give you the desires of your heart.

- **Psalm 73:25:** Whom have I in heaven but You? And there is nothing on earth that I desire besides You.

- **Habakkuk 3:17-18:** Though the fig tree should not blossom, nor fruit be on the vines, the produce of the olive fail and the fields yield no food, the flock be cut off from the fold and there be no herd in the stalls, yet I will rejoice in the LORD; I will take joy in the God of my salvation.

- **Philippians 3:7-8:** But whatever gain I had, I counted as loss for the sake of Christ. Indeed, I count everything as loss because of the surpassing worth of knowing Christ Jesus my Lord. For His sake I have suffered the loss of all things and count them as rubbish, in order that I may gain Christ

Hell is going to be so horrific that you want to escape it at any cost! And heaven, because God is there, is going to be so glorious and amazing that you want to enter in at any cost! Sam Storms, while describing Jonathan Edwards' view of heaven, gave this wonderful description:

Edwards often talked about what we won't see in heaven. Praise God for this. In Revelation 21:4 we are told there will be no tears of grief, no death or sorrow or pain. [In] verse 8 of chapter 21 we are assured by John that no one who is cowardly, lying, or unbelieving will be present; no murderers or anything abominable, immoral, or idolatrous. And again in [Revelation] 21:27 he says nothing that is unclean will be allowed to enter there. People

think of the implications of what is being said. When we get to heaven there will be, said Edwards, nothing which shall offend the most delicate eye. In other words, nothing that is abrasive, irritating, agitating, or hurtful; nothing harmful, hateful, upsetting or unkind; nothing sad, bad, or mad, harsh, impatient, ungrateful, or unworthy; nothing weak or sick or broken or foolish; nothing deformed, degenerate, depraved, or disgusting; nothing polluted, pathetic, poor, or putrid; nothing dark, dismal, dismaying, or degrading; nothing blameworthy, blemished, blasphemous, or blighted; nothing faulty, faithless, frail, or fading; nothing grotesque or grievous, hideous or insidious; nothing illicit or illegal, lascivious or lustful; nothing marred or mutilated, misaligned or misinformed; nothing nasty or naughty, offensive or odious; nothing rancid or rude, soiled or spoiled, tawdry or tainted, tasteless, or tempting; nothing vile or vicious, wasteful or wanton - none of it! And all of this for hell deserving sinners like you and me. What will we see there? Wherever you turn your eyes you see nothing but glory and grandeur and beauty and brightness and purity and perfection and splendor and satisfaction and sweetness and salvation and majesty. We'll see only and all that is adorable and affectionate, and beautiful and bright and brilliant and bountiful and delightful and delicious and delectable and dazzling and elegant and exciting and fascinating and fruitful and glorious and grand and gracious and good and happy and holy and healthy and whole and joyful and jubilant and lovely and luscious and majestic and marvelous, opulent and overwhelming, radiant and resplendent, splendid and sublime, sweet and savory, tender and tasteful, euphoric and unified. And why? Because we'll be looking at the face of the Lord Jesus Christ, the Lamb of God. Hallelujah! What a Savior!

You belong to God, so you're free to trust & obey Jesus, submit to the government, & pay your taxes.

7. The Pharisees Dreadful Choice

Matthew 22:22: When they heard it, they marveled. And they left him and went away.

All marveling at Jesus is not good; they thought they had the perfect question to bring Him down; He stunned them

In His sufferings & death on that cross, Jesus allowed His image to be utterly defaced! So that you might be perfectly conformed into the image of Jesus Christ! Jesus allowed Himself to be totally owned, ridiculed, spit upon, made fun of, humiliated, tortured, & slaughtered by Caesar, & He bore God's wrath, so that you could be owned, adopted, loved, accepted, cared for, & rejoiced over by the God of the universe & be absolutely free forever to enjoy fullness of joy in His presence & pleasures forevermore at His right hand!

Jesus Owns All Things, Bold Truth He Brings, And Caesar Bows To The King of Kings!

Jesus reigns over everything supreme!
He's the King Who rules over every regime
He, above all, deserves highest esteem
He shed His own blood – a pure, healing stream
And rose from the grave – our lives to redeem
In His Father's eyes, He's the brightest gleam
By faith in Him you can share this gleam
Forgiven and righteous and all you don't seem
He saves the worst of sinners extreme
Of the greatest story ever told – He's the theme of themes
So bow to Him now as your joy supreme!

The Devil tries our Christ to trap
False teachers flatter with their yap
The question they hope will soon unwrap
All His success and planning snap
He'll take and all their evil scrap
Their plans He stops and now we rap
His answer causes us to clap

He put this sentence on the map
Our Christ no one will ever trap!

We give to Caesar what we owe
God gave to him to rule below
Authority did God bestow
On kings and rulers high and low
For through this rule God's blessings grow
Even if man's rule below
God's good commandments out they throw
Against this rule will come God's woe
For He will punish every foe
And soon someday though time seems slow
Justice like waters down will flow
And righteousness o'er all He'll sow
For Christ did die once long ago
Upon Himself He took God's woe
That you deserve who were God's foe
He died to make you clean like snow
Then rose alive – death's sting forgo
Now o'er all death He shouts a "No!"
And on your life mercies bestow!

God bought you – now you are His own
His image on yourself is shown
He ripped right out your heart of stone
And makes you more like Christ full grown
You owe Him all you've ever known
All this since Christ was overthrown
He let Caesar Himself to own
And died upon that cross alone
For all our sins He did atone
Then rose to rule upon His throne
So look to Him and bow down prone
And find in Him delights unknown!

Christ Jesus Reigns And You Belong
To Him Alone, So Don't Prolong
Your Death To Self, But Come Along
To Him Who Died And Rose Up Strong
He Bore God's Wrath For All Your Wrong
Redeems From Olney To Hong Kong
So Now Salvation Is Your Song
To Him Your Life, Your All Belong
You'll Pay Your Taxes Full Lifelong
Submit To Caesars Who Do Wrong
For He's Your Joy And Your Song
Your Marvel Who Can Do No Wrong!

You belong to God, so you're free to trust & obey Jesus, submit to the government, & pay your taxes.