

SERIES: The Good News, as Reported by Matthew

SERMON: *Paying Taxes to Caesar*

SCRIPTURE: Matthew 22:15-22

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Taxes are a huge issue in the current presidential election. If you listen to the respective candidates or get on their websites you will hear all kinds of promises and guarantees of tax cuts from each candidate, and all kinds of charges and countercharges about tax increases from the other guy. My advice is that you'd best hold on to your wallet, because with the deficit rising at a dizzying pace and the national debt approaching \$11 trillion, I doubt if any tax cuts are going to be sustainable, and significant increases are inevitable.

You know, it took over 200 years for our national debt to reach a trillion dollars; in the past 28 years it has gone from one trillion to 10.5 trillion. Even if corrected for inflation, the debt is climbing at an astronomical rate. Just in the time we spend here at church this morning, the national debt will rise approximately \$476,250,000 (the current average for any three-hour period, according to the Debt Clock).

But what about taxes? What should our attitude be toward them? I have known people who make it virtually their full-time business to evade taxes, even to the point of doing some pretty shady things to accomplish it. They would vote for the devil if he promised a tax cut. That is not the Christian attitude toward taxes. There's a difference, you know between tax avoidance and tax evasion. I don't think a Christian should feel obligated to pay any more taxes than are legally required, but he should not evade taxes.

As we work our way through the Book of Matthew we come today to a fascinating little encounter where Jesus speaks about taxes. It follows three amazing parables—the Parable of the Two Sons, the Parable of the Tenants, and the Parable of the Wedding Banquet, which was Pastor Phil's message last Sunday. All three of these parables had a target audience—the chief priests and the Pharisees.

These were the principal spiritual leaders of first-century Judaism, and they were the principal enemies of Jesus. I remind you of the words at the end of chapter 21 following the first two of these parables: "When the chief priests and the Pharisees heard Jesus' parables, they knew he was talking about them. They looked for a way to arrest him, but they were afraid of the crowd because the people held that he was a prophet" (Matthew 21:45-46). The third parable was even more pointedly directed at them. Thus it is not terribly surprising that we read in verse 15 of chapter 22, "Then the Pharisees went out and laid plans to trap him in his words."

Let's read the account from the New International Version, Matthew 22:15-22:

Then the Pharisees went out and laid plans to trap him in his words. They sent their disciples to him along with the Herodians. "Teacher," they said, "we know you are a man of integrity and that you teach the way of God in accordance with the truth. You aren't swayed by men, because you pay no attention to who they are. Tell us then, what is your opinion? Is it right to pay taxes to Caesar or not?"

But Jesus, knowing their evil intent, said, "You hypocrites, why are you trying to trap me? Show me the coin used for paying the tax." They brought him a denarius, and

he asked them, "Whose portrait is this? And whose inscription?"

"Caesar's," they replied.

Then he said to them, "Give to Caesar what is Caesar's, and to God what is God's."

When they heard this, they were amazed. So they left him and went away.

If you're out to trap a very bright and very popular figure, you'd best go about it cautiously and cleverly. One tactic often used is to catch the person off guard by praising him in one area before attacking him in another. It's called buttering someone up before sticking in the knife, and we've seen plenty of it in the current presidential campaign. McCain will praise Obama's eloquence before calling him an empty suit, while Obama acknowledges McCain's heroism before calling him erratic and out of touch. These religious leaders also try to butter Jesus up before impaling Him on the horns of a dilemma.

The Pharisees try to set Jesus up and then impale Him on the horns of a dilemma. (15-17)

“Teacher,” they said, “we know you are a man of integrity and that you teach the way of God in accordance with the truth. You aren’t swayed by men, because you pay no attention to who they are.” Four compliments are laid on Jesus to flatter Him, but please note that these do not come directly from the Pharisees. They were His harshest critics, and He theirs, so words of flattery would have been totally unconvincing coming from them. But verse 16 says “They sent their disciples.” In other words, they work through emissaries, often called surrogates in our political system. A surrogate is useful because he provides the politician with deniability. He can always say, “Jesse Jackson doesn’t speak for me,” or “Phil Gramm is not running my campaign.” The Pharisees want to avoid the appearance of trapping Jesus, but they want the same results.

The first bit of flattery is found in the title by which they address him. “Teacher” or “rabbi” was a term of great honor reserved for those who had distinguished themselves as interpreters of Jewish law. Then they call him a “man of integrity,” indicating there is no hint of scandal surrounding Jesus. He hadn’t received any contributions or favors from Fannie Mae or Freddie Mac or Tony Rezko or Charles Keating. Believe me, if He had, the Pharisees and their friends in the press would have been all over it. Further, there are no hints of sexual scandal surrounding Jesus or His disciples—no bimbo eruptions, no intern issues, no divorce, nothing of the kind. Jesus was clean, so why not admit it?

They even acknowledge that He teaches the way of God in accordance with the truth. This is a very damning admission, of course, because the Pharisees oppose nearly everything Jesus says, but they are counting on the press not to report the conflict between their words and actions. And finally they affirm that Jesus is impartial. That’s the thrust of the comment that Jesus “pays no attention to who people are.” It means you don’t get special access to Jesus just because you’re rich or powerful.

Wow! A lesser man than Jesus might have thought after hearing all this, “Finally, here are some people who really understand who I am.” A lesser man might have let his guard down. Not

Jesus. He knows that their purpose is not to praise Him but to set him up.

Sure enough, it's patently clear by verse 17 that the Pharisees' real intent is to try to impale Jesus on the horns of a dilemma. "Tell us then, what is your opinion? Is it right to pay taxes to Caesar or not?" Jesus Himself had presented them with a dilemma back in 21:25: "John's baptism—where did it come from? Was it from heaven, or from men?" It was so effective it totally silenced them. Now they decide to use one against Him. Here's the dilemma:

If He sides with Rome's right to tax, He will anger the independence-minded Jews.

They feel overburdened by Roman taxes, and they especially hate the poll tax, which is what the Greek word here refers to. The Romans collected many taxes—land tax, production taxes, income taxes, and customs taxes. The one they resented the most was the poll tax. Other taxes paid for privileges, like roads or commerce, but the poll tax was a head tax that provided no benefits and just went directly into Caesar's coffers.

Furthermore, the poll tax had to be paid with a certain coin—the denarius. The denarius was a very common coin—about the size of a dime but much more valuable. In fact, it was the average day's wage for a working man or a soldier. When a group of us went to Israel a couple of years ago with Jim Martin, we visited an archaeological dig at the Pool of Siloam. We went up to the boss of the site and asked if he had found anything significant that day. He reached into his pocket and pulled out 8 denarii that had just been recovered that morning. I would have bought one, but he wanted \$80 for it.

On one side of the denarius was Caesar's image, and on the other side was the inscription, "Tiberius Caesar Augustus, son of the deified Augustus." This inscription was clearly blasphemous and violated the Second Commandment. It's why certain orthodox Jews refused even to touch Roman money. So challenging Jesus about paying this poll tax was incredibly clever. If He says it's OK, the Jews will be extremely angry.

On the other hand, if Jesus denies the right to tax, He will put Himself in legal jeopardy with Rome. By the way, did you notice that the disciples of the Pharisees did not come alone? Verse 16 tells us there were Herodians with them. The Herodians were a political party that had strong allegiance to Rome and were usually at great odds with the Pharisees. But you know the old saying, "The enemy of my enemy is my friend." Both groups hated Jesus (for different reasons, to be sure) and though the Pharisees despised the Herodians as religious traitors, they saw them as valuable witnesses in case Jesus denied Rome's right to tax.

Either way, Jesus loses and His enemies win. But . . .

Jesus escapes between the horns of the dilemma. (18-22)

He first identifies their evil intent and challenges their motives. You know, it was not possible to blind side Jesus, because, as revealed in the story of Nathanael in John 1, "He knew what was in man." He knew their hearts; He knew that these surrogates were really speaking for

the Pharisees; He knew their words were not sincere but hypocritical. As it says in verse 18, “Jesus, knowing their evil intent, said, ‘You hypocrites, why are you trying to trap me?’”

Jesus demands that they show him the coin used for the tax. Now Jesus could have asked the treasurer of the Twelve, Judas, to produce such a coin. But instead he asks the representatives of the religious leaders to give him one. I think He does this because it provides evidence that they actually use these coins in their own personal lives.

Jesus asks a couple of questions of His own: “Whose portrait is this? And whose inscription?” They answer, “Caesar’s,” and I suspect they say it with a certain amount of glee. You see, since Jesus claimed to be the son of God, they probably think the inscription on the coin will force Jesus to denounce Caesar as a false God and blasphemer, and that will make the Romans angry. They have him trapped, alright, or so they believe. Instead, however, He blows them away.

Jesus drives home this great truth: “Give to Caesar what is Caesar’s and to God what is God’s.” What He is saying is this: “If you accept and use Caesar’s currency, you are bound to accept Caesar’s right to impose taxes. Nevertheless, there is a domain to which Caesar’s authority does not extend, a domain which belongs to God and God alone.”

Jesus is teaching a profound truth here—believers are citizens of two worlds, the kingdom of earth and the kingdom of God. When a man lives in a country and enjoys its privileges, he should not divorce himself from that country. In fact, there should be no more conscientious citizen of any country than the Christian citizen. This is taught in numerous places in Scripture. One of the most significant is when the prophet Jeremiah writes from Jerusalem to the Israelites who had been taken captive by Nebuchadnezzar to Babylon. Listen to these startling words from Jeremiah 29:4-9:

This is what the LORD Almighty, the God of Israel, says to all those I carried into exile from Jerusalem to Babylon: "Build houses and settle down; plant gardens and eat what they produce. Marry and have sons and daughters; find wives for your sons and give your daughters in marriage, so that they too may have sons and daughters. Increase in number there; do not decrease. Also, seek the peace and prosperity of the city to which I have carried you into exile. Pray to the LORD for it, because if it prospers, you too will prosper."

Amazing! Jews ordered to pray for pagan Babylon! The fact is that believers everywhere should pray for their city and their country; they should seek its peace and prosperity. And Jeremiah goes on to warn against certain prophets among the people who were encouraging them to rebel against the pagan Babylonians and try to return to the Holy Land prematurely. It was a message similar to what we have often heard in our day of “exercise your political power! Seize control of your own destiny!” But God had different plans for His people. Verse 10 goes on:

This is what the LORD says: "When seventy years are completed for Babylon, I will come to you and fulfill my gracious promise to bring you back to this place. For I know the plans I have for you," declares the LORD, "plans to prosper you and not to

harm you, plans to give you hope and a future. Then you will call upon me and come and pray to me, and I will listen to you. You will seek me and find me when you seek me with all your heart. I will be found by you," declares the LORD, "and will bring you back from captivity. I will gather you from all the nations and places where I have banished you," declares the LORD, "and will bring you back to the place from which I carried you into exile."

What is clear to me from this account is that while the believer should be loyal to his city and to his country, and while he should pay his taxes, his first and overriding loyalty must be to God—seeking Him, praying to Him, repenting. Let the world have its coins, but let God have our lives!

Now I want to ask a couple of questions to unpack Jesus' amazing answer: How do we render to Caesar the things that are Caesar's, and how do we render to God the things that are God's? These are questions of application that I think we need to wrestle with very carefully.

How do we “render to Caesar the things that are Caesar’s?”

There are probably a great many different ways one could apply this truth.

It certainly applies to paying our taxes because that was the very topic Jesus was talking about. Every once in a while I read about some fundamentalist group that decides the income tax is unconstitutional and they refuse to pay it. This teaching of Jesus requires us to pay taxes. And Paul says the same thing in Romans 13:5-6.

I think Jesus' teaching here also applies to military service. It's OK to volunteer for the military, and it's necessary to serve when drafted. Conscientious objector status is claimed by some. If they are willing to accept alternative service, I respect that, but if they refuse both they are not being obedient to Christ.

It applies to civil service. It's OK for a Christian to work for the government, to be a Civil Servant, to go into politics, to serve in the Peace Corps, to serve as a military chaplain. Each of these options is validated, I believe, by Jesus' statement, “Render to Caesar the things that are Caesar's.” The only limitation would be when Caesar moves into God's territory.

I think it applies to pledging allegiance to the flag of our country. There's nothing ungodly about the pledge of allegiance, despite the claims of groups like Jehovah's Witnesses. It is another way of rendering to Caesar what belongs to him without cheating God of what belongs to Him. I would assume that in pledging allegiance to the flag none of us is saying that allegiance to our country takes precedence over our allegiance to God.

There are other possible applications we could make of the principle of rendering to Caesar that are perhaps more controversial. Support for public education comes to mind. There was a time when support for government schools was almost universal among Christians; not so today. The NAE and the ACLU have succeeded in removing almost all vestiges of religion and morality

from public education in certain parts of the country, and many parents feel that the system is now downright hostile to their goal of rearing godly children. Fortunately we live in a city where it's not that bad, (yet!) and most parents can still in good conscience render to Caesar the teaching of the three R's. By the way, I encourage you to pray for those teachers who serve in the government schools. They can have a very positive influence.

But in addition to telling us to render to Caesar the things that are Caesar's Jesus also tells us to render to God the things that are God's. What does that mean and to what does it apply?

How do we render to God the things that are God's?

Frankly, I'm afraid that in recent years the focus of the evangelical church in the U.S. has probably been more on the boundaries of Caesar's claims than on God's claims. We have staked out positions on taxes, military service, marriage, the pledge of allegiance, education, you name it. But far more important is the second half of Jesus' principle.

I think it would be a mistake to view these two realms – Caesar's and God's – as separate circles which do not intersect. Rather the first circle is inside the second. The realm of Caesar is really a subset of what belongs to God. When we render to Caesar we are giving him what God has already delegated to him. When we render to Caesar we are obeying God and thus actually rendering to God what He requires in that area. But let's think about some specific ways in which we can render to God the things that are His.

It clearly applies to our financial stewardship. What belongs to God? Well, in one sense everything! In another sense, however, He asked for a tithe in the OT and for proportionate giving in the NT.

It applies to the stewardship of our talents. God has gifted everyone of us. But as He has invested in us, He asks us to invest in others, in the Church, and in the Gospel. Are we doing that? Do we render to Him the abilities and talents He has given to us?

It applies to our worship. He alone is worthy. Is that how we treat Him?

It applies to His Lordship over all of life. God is sovereign and Jesus is Lord. One day every knee will bow to Him whether they want to or not, but how much better if we bow voluntarily now.

Now I want us to wrap up this morning by thinking about a larger question, an area of significant controversy among evangelicals over the past 30 years or so.

What is the role of the church in government?

In 1979 Jerry Fallwell, Paul Weyrich, Pat Robertson, Tim and Bev LaHaye, Charles Stanley, and D. James Kennedy, among others, started an organization called *The Moral Majority*. Not long

afterward the *American Family Association* began. Then Dr. James Dobson began *Focus on the Family*. American evangelicalism has never been the same.

The answer these organizations gave to our question is that the Christian community should try to change the culture through political muscle and electing the right people to office. The premise seemed to be that if Christians were able to elevate the moral climate of the nation, more people would believe the Gospel, and God would be more likely to bless the United States. The assumption was made that God is on our side (which for the most part meant the Republican side). But I remind you of the profound words of our greatest Republican president, and arguably our greatest president period: “I do not care whether God is on my side; the important question is whether I am on God’s side, for God is always right.”

Irwin Lutzer, the pastor of Moody Church in Chicago, writes perceptively,

We need to warn against a kind of “God is on our side” nationalism that makes the success of the church dependent on the favor of the state. We need to ask ourselves some hard questions about whether the church can be strong even if seemingly the “wrong” candidate is elected to office. Can we have a vibrant church even when our government turns hostile to the Christian worldview? Or are the fortunes of the church tied to our political influence in Washington? We must ask these questions because we need to accept the fact that we will not always have a president and a congress that honor our Christian heritage. Indeed, the time might come when we will have a presidential administration that is hostile to Christianity.¹

I don’t think we have experienced that yet in our country. There have been administrations that were pretty neutral toward Christianity and plenty who paid only lip service to it, but I don’t think we’ve ever had one that was openly hostile. However, we already have a number of Senators and Representatives I would describe that way today—certainly hostile in terms of the policies they advocate.

If they are joined by an administration with the same frame of mind, we could easily see a whole new paradigm of government that is extremely antithetical to our values as evangelicals.

We may see a greater encroachment of government on the private sector, a greater control of education by the NEA with its radical social agenda, a virtual landslide of legislation promoting the homosexual agenda, with pressure on pastors to perform same-sex marriages, a packing of the Supreme Court with those who believe the Constitution is a living document that must foster social change, and a clamping down on all speech deemed hate speech, which means speech not approved by those in power. In fact, these things may happen to some extent no matter who wins the election. There are so many in Congress who reject the values we cherish that they may actually be able to pass such legislation no matter who is in the White House.

I am not trying to be an alarmist, friends. Nor am I saying that if things like this happen, all will be lost. God will still be God, and His plan will still be Plan A. He won’t have to switch plans just because of how Americans vote on Tuesday, November 4. But confidence in God’s sovereignty should never cause us to take an apathetic attitude toward our personal responsibility. Rendering to Caesar the things that are Caesar requires, I believe, not only that we

pay our taxes but also that we go to the polls and vote for the best candidate.

I raised this question, “What is the role of the church in government?”, but I’m not really going to try to answer it this morning. My message next Sunday may actually be more relevant. But I will say that I think a more important question is, “What is the role of the church in the lives of Christians?” Are we developing true disciples? Are we preaching the Gospel clearly—the truth that Jesus Christ came to give His life as a ransom for many, and that only by putting their faith in Him can anyone have eternal life? Are our people becoming truly devoted followers of Jesus who will stay true to their faith no matter what happens in Washington?

ⁱ. Irwin Lutzer, *Is God on America’s Side? The surprising answer and why it matters during this election season*, 9.