

We are continuing in Matthew chapter 22. This morning we are in verses 15 to 22. The Payment of the Poll Tax is this morning's subject.

We are still in the Passover week that we began back in chapter 21 where Jesus rode into Jerusalem on a donkey. Remember He cursed the fig tree; fig tree representing Israel. So He cursed the fig tree to show that because Israel was not bearing fruit they would be cursed. When Jesus got into town, He chased the merchants out of the courtyard area as they were doing business there. And Jesus said, "My Father's house is a house of prayer but you've made it a den of thieves." You have made it a moneymaking operation.

So then they come to Him and they ask Him, "Who gave You this authority?" to be authorizing all of these activities? Well, Jesus addressed the real problem with three parables. The parables take place in a vineyard setting but all three parables express that the religious leaders of the Jews are guilty of killing the prophets and the servants of God; as well as they are in the process of opposing God's Son. Jesus said, "Because of this," we saw this last week, because of this they would be cast into outermost darkness rather than sitting with Jesus and God's people at the banqueting table in the end. So rejection. Refusal to surrender to Christ gets one cast into outermost darkness where there is weeping and gnashing of teeth, Jesus said.

But now after the three parables there are three questions that are presented to Jesus; and one of them has to do with The Payment of the Poll Tax, which we have in front of us.

In verse 15 we have The Counsel of the Pharisees, **Then when the Pharisees had gone, they took counsel so that they might entrap Him in speech.** The Pharisees are a legalistic religious sect of the Jews. The name itself *Pharisee* means *separatist*. They practice separation and legalism. They observe the letter of the law according to the oral tradition which is called the *Mishna*. So not just the law itself but the oral law that tells how they are to obey those laws, which of course is man-made. The Pharisees - four things about the Pharisees that are important to know about them:

- (1) They believed in the resurrection of the dead.
- (2) They believed in the immortality of the soul, living forever.
- (3) They believed in future judgment.
- (4) They believed in supernatural beings such as angels or other creatures in the spirit realm.

I mention this to you because we'll get into another group here within the next couple of weeks that are called the Sadducees. They believed just the opposite of the Pharisees, so they are always at odds with each other. So the Pharisees believed in the resurrection, the immortality of the soul, future judgment, and they believed in supernatural beings, which Sadducees did not believe in. So, **They took counsel together how they might entrap Jesus.**

Verses 16-17, The Conduct of the Pharisees.

And they send to Him their disciples with the Herodians.

This is the Pharisees' disciples. This is the disciples of the Pharisees. The Pharisees made up a plan how they might trap Jesus, but they sent their own disciples over to execute the plan. They didn't do it themselves. They were cowards. They'd be exposed by how they dressed and how they acted. Everybody knew who the religious leaders of the Pharisees were by now, so they sent their disciples to set up this stage of trying to trap Jesus. They didn't do it themselves they sent their disciples.

They sent their disciples with the Herodians.

Now the Herodians are followers of Herod. King Herod was placed over the Jews by the Roman government and he was made king by the Roman government over the Jews. Some Jewish and Hebrew people followed this political party because that's what they were. They were political activists and supporters of Rome, so there were a lot of supporters of Herod in the crowd. And so, because Herod was leading the Jewish people some of the Jews belonged to this political party in order to win favor with Rome. They were not very popular with their fellow countrymen because the Pharisees, among other people, were against Rome and against Rome's enslavement of the Jewish people. So you've got two groups who usually oppose each other - one is political, one is religious - but for this occasion they decided to join forces and try to entrap Jesus. In fact, by picking opposing forces it is the best way to trap Jesus according to their plan.

Here is what they said to Jesus in the middle of verse 16, **They said, "Teacher, we know that You are true, and you teach the way of God in truth, and it is not a care to You concerning anyone,"** You don't care what people think, **"for You do not look into the face of men.** Which is a Greek idiom that means you don't judge people according to the outward appearance, you don't care what people think, you just tell the truth. Very flattering words. Remember this is from a group that is plotting to entrap Jesus and so they present to Him this made up presentation, flattering Him, hoping to get Him to relax and not be on guard and not be on defense.

Verse 17 says, **"Then tell us, what do You think?"** You being a person who tells the truth and You represent God and You don't care what people think and You don't really choose sides, what do You think?

"Is it lawful to give poll tax?"

That is what the word [translated] *tribute* [here in Matthew 22:17] in the English Bible means.

"Is it lawful to give poll tax to Caesar, or not?"

Caesar is the Roman Emperor.

The poll tax is very interesting. There are actually three various kinds of major taxes that the Jews had to pay.

- (1) There is personal tax, which in the King James is called *tribute* [in Romans 13:7]. It is taxes on income and property.
- (2) Then there is customs tax, which is levied on imports and goods coming in through the crossroads of the major highways.
- (3) Then there's the poll tax. That is the one we are dealing with. As a matter fact the Greek word is **κῆνσος** (*kēnsos*), which is where we get our English word *census* from.

It was a poll tax. It is also known as a *head tax*, for counting people in a census. So this would happen yearly. The Jews would have to come with this money - we will see in a moment it's called a *denarius*, which is *one day's wage*. It's a silver coin minted by the Roman government, but it had Caesar's image on it on one side, and it had an inscription on the back. And the Jews hated handling that coin. Most religious Jews believed that it violated the second commandment in Exodus chapter 20:4, "You shall have no graven image and shall not make any graven image."

So they are supposedly putting Jesus in a trap here because half of the crowd is against paying the poll tax because it's all the doing of Rome. It costs them money. And the whole idea of giving money for a census is for the person giving the money to realize that the image on that coin is a reminder to them that they are under the subjection to Rome. So they didn't like it. They rebelled against it. So there are some in the crowd who didn't like the poll tax; others, the Herodians, thought it was okay. So no matter which side Jesus picks He's got half the crowd against Him, and they can leave saying that He's an insurrectionist, He's against Rome. And this is what they try to do.

In verse 18, The Cognizance of Jesus - what He was cognizant of.

But Jesus having known their evil, He said, "Why do you test Me, you hypocrites?" Jesus knew, "having known their evil." He didn't need to listen to them, He knew of it ahead of time. That's what the Bible presents about Jesus is that He knows people's thoughts. He knows people's actions even before they do them.

In Matthew chapter 9 some men brought a man who was paralyzed on a stretcher before Jesus and Jesus said to the man on the stretcher, "Son, be of good cheer, your sins have been forgiven you." So the Pharisees said amongst themselves, "That's blasphemy. Only one can forgive sins and that's God." But in Matthew 9:4 it says, "And Jesus having known their thoughts, said, 'Why do you think evil in your hearts?'" He called them on it. He knew their thoughts.

In John 2:24-25 another time earlier when Jesus was in Jerusalem at the Passover, some three years before our time here, many believed on Jesus because of His miracles. "But Jesus did not entrust Himself to them, because He knew all men, and needed not that any should testify of man: for he knew what was in man." He knew that even though they entrusted Him because of the miracles, He knew it was on the basis of miracles. They weren't surrendering their life. He knew that.

In John 4:29, you remember this is the episode between Jesus and the woman at the well. And He told her her whole life story. So much so that she went into town and told them, "Come, see a man, that told me all things that ever I did: is not this the Christ?" This Man knows all about me. He told me my whole life story. Isn't this the Christ?

And then in John 16:30 after Jesus told the disciples, explained to them everything about the Son and the Father and the relationship between the Father and the Son. The disciples said, "Now are we sure that You know all things, and You need not that anyone should ask You: by this we believe that You came forth from God." We now know that you know everything, just by communicating with Jesus and being with Him for three years. And seeing Him know all things about all people.

Well, here in our text is another one. Jesus having known their evil. He knew their plan ahead of time. He said, **"Why do you test me, you hypocrites?"**

The word *hypocrites*, that we've studied with you before, is a theatrical term. ὑποκρισις (hupokrisis) is the Greek word and it literally means *to answer according to the script*. And that's exactly what they were doing. The Pharisees thought of a plan, thought of something to say, and so they came and they worked out the plan. They answered according to the script. They flattered Him and then asked Him the question that was preplanned, answering according to the script. He says, "You hypocrites." You are just actors. All the flattery that you told Me you didn't mean it. The question that you asked Me, you asked Me in order to trap Me. Why do you test me? So He exposed them.

So, in verses 19-21, The Confrontation by Jesus.

Jesus said, **"Show Me the coin of the poll tax." And they brought to Him a denarius.** The silver denarius is minted by Rome, as we had mentioned earlier. Caesar's image is on the front of the coin. The inscription on the back reads "Tiberius Caesar, son of the divine Augustus." So each time a Jew had to pay a poll tax, part of the census, they were reminded that there under the edict of Rome. They were also reminded it is the world's money. And they really didn't want anything to do with it, unless you were a political activist with the Herodians.

Verse 20, **He says to them, "Whose is this image and inscription?" They say to Him, "Caesar's." Then He says to them, "Therefore give back -** the English texts read *render*, but it literally means *give back*. **Give back the things of Caesar to Caesar, and give back the things of God, to God.** That is the whole point of this interaction between Jesus and these people. *Give to Caesar the things that are Caesar's and give back to God the things that are God's.* In other words, the Emperor should be given what he is owed. If that coin belongs to the Emperor, then give it to him. It is the world's money. Give it him. As Paul wrote in Romans 13:1-7. He says,

- 1) **Let every soul be subject to the higher authorities. For there is no authority but of God: and the authorities that are ordained by God.**
- 2) **Whosoever therefore resists the authorities, resists the decrees of God: and they that resist shall receive to themselves judgement.**
- 3) **For rulers are not for fear to those who do good works, but fear to those who do evil. Will you then not be afraid of the authority? do that which is good or right, and you shall have praise of the same:**
- 4) **For he is a minister of God to you for good. But if you do that which is evil, that which is wrong, be afraid; for he bears not the sword in vain: for he is a minister of God, a revenger to execute wrath upon those who practice evil."**

Those who practice wrong things that's what authority is there for. It is to catch those and punish those who have done the wrong.

- 6) **For for this cause pay tribute (that's taxes) also: for they are God's ministers, attending continually upon this very thing.**

God ordained taxes because it is through the giving of taxes that a country is run. So he says, "Therefore if they want taxes, then give it."

- 7) **Give fear to whom fear; and give honor to whom honoris due.**

Within the realm of the human system of government: honor people, give honor to whom honor is due, pay your taxes. Peter talked about the same thing in I Peter 2:13-17:

- 13) **Submit yourselves to every ordinance of man for the Lord's sake: whether it be to the king, as supreme;**
- 14) **Or to governors, as unto them that are sent by him for the punishment of evildoers (those who practice wrong) and for the praise of those who do well. (those who practice the good)**
- 15) **For so is the will of God, that with well doing you may put to silence the ignorance of foolish men:**

If you do what's right and you get in trouble for it, it will be soon revealed that you've done that which is right, and you will get praise from the authorities for it.

for so is the will of God, that with well doing you may put to silence the ignorance of foolish men:

- 16) **But do it as free, (free people, free to do things functioning on your own free will) not using your liberty for a cloak of maliciousness, but as the servants of God.**

17) Honor all men. Love the brotherhood. Fear God. Honor the king.

So give respect and reverence where reverence is due. You might not like the people who are in position of authority, but Paul tells Timothy in I Timothy chapter 2, "Pray for those who are in positions of authority." He didn't say, "Rebel," he said, "Pray for them." Church people ought to be, Christians ought to be praying for those who are in authority.

Now these obligations have limits. We know from Acts chapter 5 the disciples were told by the religious council to not preach anymore in the name of Jesus, but they went out and did it anyway. And they said, "Didn't we tell you not to no longer preach in this Man's name?" And they said in Acts 5:29, "It is necessary, we are indebted, we ought to obey God rather than man." There is a limit to where we are no longer dealing with Caesar's things: his government, the government of the world, the money of the world; and we are dealing with the government coming in and saying, "You cannot follow Jesus." That's a different thing. Therefore we have to obey the Lord rather than someone trying to stop us from being obedient to Christ.

So Jesus says, "Therefore give back," because Caesar made the money. If Caesar put his image on it and he wants you to pay that back as part of a census, then give it to him. It's his. Can't help but think, every time I read that, can't help but think that the cash in my wallet, whose image is on it? What inscription is on the back? And yet is one of our greatest possessions. Supposedly with money we can buy anything and go anywhere. We can do what we want to do. It possesses us, rather than we possessing it.

That's what Paul said in I Corinthians chapter 7, don't let your possessions possess you. And we have money but it's minted by the government, so he says, "Give it." If the government wants it, if they want taxes, they want a tax system, give them their money. Don't look at it as them taking away from you your future, because your future is Christ. So, give back the things of Caesar to Caesar, and give the things of God to God. So basically He is saying, "Whose image are you?"

In Genesis 1:26-27 it says, **And God said, in creation, "Let us make man in our image, after our likeness: and let them have dominion over the fish of the sea, and over the fowl of the air, and over the cattle, and over all the earth, and over every thing that crawls upon the earth. So God created man in his own image, in the image of God, God created he him; male and female created God them."**

In Ezekiel 18:4 God said, **"Every soul is mine."** God made man in His likeness.

It is interesting that Jesus says, "Give to Caesar what belongs to Caesar." What's his image? Is his image on the coin, then give it to him. And whose image are you? Then give to God the rest. Very clever. A lot of wisdom as we continue to see Jesus with the various people answering, them trying to trap Him. Give Caesar his coin with his image on it, then surrender to God yourself because you are made in His image. That's the lesson that Jesus gives. You, being in God's image, have no business being possessed by something that is made in the image of man.

Matthew 22:15-22
Bible Study Transcript

It is to be used for secular worldly things, especially since God has ordained them. But then on a personal level, our obligation is to give ourselves surrender to God.

Let's close with prayer.