

Is It Lawful To Give Taxes To Caesar?

The day is Tuesday, March 29 A.D. 33, and on Thursday evening Jesus will be with the disciples in the Upper Room and later charged with the crime of blasphemy. The religious leaders of the nation of Israel hate Him and are envious of Him. A great many of the people love His teaching and miracles. After Jesus resurrected Lazarus, the Pharisees were even more motivated to kill Him than they had been before. Then about three months later on Sunday, 27 March A.D. 33, the religious leaders saw His triumphal entry into Jerusalem and became indignant. That further motivated them to kill him as soon as possible. So yesterday, Monday they started trying to find an excuse that they could use to justify crucifying Him. Early Tuesday morning they asked Him by what authority He taught and healed, but Jesus did not fall into their trap. In response, Jesus gave them a warning using three parables that condemned them for not repenting of their sins, revealed that He knew they were going to kill Him, and warned them that they were not going to heaven. They were going to hell. After that, Matthew 22:15-22 teaches us that they were still trying to find an excuse they could use to kill Him. The warnings in Jesus' parables did not change their hearts. These religious leaders were not godly men. They were not men of God. In this study it will become obvious that they were still trying to find an excuse to kill Him. This study could be called "The Tribute to Caesar." It is from Matthew 22:15-22; Mark 12:13-17; and Luke 20:20-26.

Plot to Trap Jesus. Matthew 22:15 tells us that the Pharisees, the religious leaders of the common people, are now plotting to trap Jesus into saying something that they can use to sentence and convict Him to death. Here are the opening verses from Matthew 22:15-16.

Then the Pharisees went and plotted together how they might trap Him in what He said. And they sent their disciples to Him, along with the Herodians, saying, "Teacher, we know that You are truthful and teach the way of God in truth, and defer to no one; for You are not partial to

any. [Matthew 22:15-16 \(NASB\)](#)

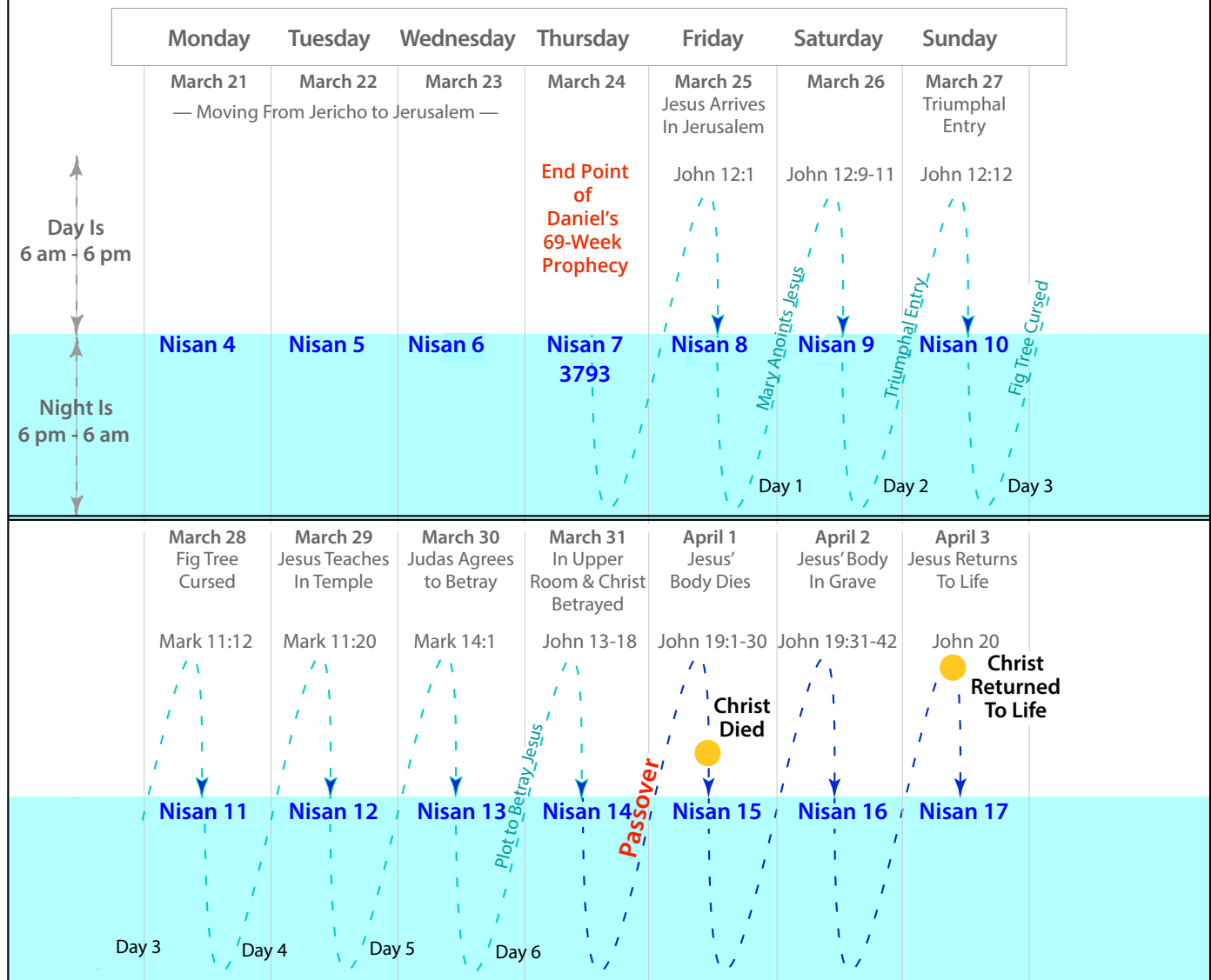
So the Pharisees and the Herodians joined forces and together went to Jesus. The Herodians appear only three times in the New Testament. Each time they appeared, they were cooperating with the Pharisees in order to destroy

Jesus. The Herodians were a political group, not a religious group. They favored King Herod, but the Pharisees hate Herod. It is believed that many of the Herodian members were Sadducees. The Pharisees and Sadducees had their differences in what they believed (Acts 23:1-9)! But on this occasion, the Pharisees and the Herodians



Is It Lawful To Give Tribute-Taxes To Caesar or Not?

Last Week of Jesus' Life



joined forces in an attempt to trap Jesus into saying something that they could use to justify killing Him. They started with a compliment as part of their trap.
























But they did not believe that Jesus was truthful or accurately taught about the ways of God. The gospels reveal that on many occasions they did not believe Jesus taught the truth. In the study about the Lord of the Sabbath (Matthew 12:2; Mark 2:23-3:6; Luke 6:1-11), the Pharisees revealed that they believed Jesus violated the Mosaic Law in regards to keeping the Sabbath. When Jesus responded to their protests they believed He was violating the Sabbath. They

were so angry with His reply that they . . . “conspired against Him so that they might destroy Him (Matthew 12:14). They clearly did not believe He was the Lord of the Sabbath and that He could change the laws about the Sabbath.

In the two studies titled “Second Blasphemous Rejection” (Matthew 9:34) and “The Unpardonable Sin” (Matthew 12:22-32; Mark 3:20-30), we learned the Pharisees did not believe that Jesus’ miracles and teachings were from God. They had concluded that He was empowered by Satan himself. They did not believe that Jesus was God or that He was doing the Father’s will. They were unbelievers.

Life and Heart of Jesus

The Last Week - March A.D. 33

	Parables About Religious Leaders	Jesus Is Questioned	Questioned by Sadducees	Questioned by Pharisees	Jesus Asked A Question	Pharisees Rebuked	Jesus Laments Jerusalem	Poor Widows' Gift	Beginning of Birth Pangs
Matthew	 21:28-22:14	 22:15-22	 22:23-33	 22:34-40	 22:41-46	 23:1-36	 23:37-39		 24:1-14
Mark	 12:1-12	 12:13-17	 12:18-27	 12:28-34	 12:35-37	 12:38-40		 12:41-44	 13:1-13
Luke	 20:9-19	 20:20-26	 20:27-40		 20:41-44	 20:45-47		 21:1-4	 21:5-19
John									

In the “Conflict Over Tradition” (Matthew 15:1-20; Mark 7:1-23; John 7:11), we learned that the Pharisees asked Jesus why His disciples broke the traditions of the elders. Jesus replied by asking why did they had broken the commandment of God by their tradition? Then the Pharisees were offended. So if they had believed Jesus spoke the truth, why were they offended and why did they not respond in repentance?

We also discovered that after they had heard the Parable of the Landowner, which is also called the Parable of the Vineyard and the Vine-growers (Matthew 21:33-46; Mark 12:1-12; and Luke 20:9-19), the Pharisees rejected Jesus’ message so strongly that they wanted to seize Him immediately. The message of the parable was that Jesus wanted them to know that He knew they were planning to kill Him. In the Parable of the Wedding Banquet, Jesus revealed that they were not going to the kingdom but to hell.

Maybe the worst event that has occurred so far is described in the study “Jesus Is the Great I Am” (John 8:48-59). In that study Jesus told the Pharisees that He was the great “I AM”. They rejected His message so extremely that

they picked up stones to kill Him.

Now in this study we have discovered already that since the Pharisees rejected the last three parables (Parable of Two Sons and the Vineyard, Parable of the Vineyard and the Vine-growers, and the Parable of the Wedding Banquet), they now wanted to trap Him into saying something that they could use to murder Him.

Luke 20:20 adds that these men “pretended to be righteous”. They did not ask their question because they honestly wanted to do the correct thing. They asked the question to trap Jesus into saying something that they could use to kill Him.

In summary, the Pharisees and Herodians were dishonest in their praise. They did not believe Jesus spoke the truth or taught the way of God. They believed He was empowered by Satan and was not God. But they were rejecting God when they rejected Jesus.

Purposely Deceitful Question. Then they asked their deceitful question.

“Tell us then, what do You think? Is it lawful to give a

[poll-tax to Caesar, or not?” Matthew 22:17 \(NASB\)](#)

Mark 12:15-16 gives us some more details that Matthew ignores. Matthew just summarizes the conversation. Here is Mark 12:15-16,

[“Shall we pay or shall we not pay?” But He, knowing their hypocrisy, said to them, “Why are you testing Me? Bring Me a denarius to look at.” They brought one.” Mark 12:15-16a \(NASB\)](#)

The poll-tax was a denarius. It was a silver coin. It was given to a worker for his labor for one day. Caesar’s inscription was on this coin. The poll-tax was used to support the Roman army garrisoned in Jerusalem and it was to be paid annually. Thus it supported Rome’s occupation of Israel.

Now, if Jesus had said that it was lawful to give the poll-tax to King Herod, then the Pharisees could have accused Jesus of giving allegiance to King Herod and not to God. Jesus would have been accused of being a traitor to the nation of Israel. If Jesus had said that the money should be given to God, then the Herodians could have accused Him of not being loyal to King Herod. Either way, they could have pushed for His death.

Principles About Our Hearts. When Jesus replied, He taught us an important lesson and surprised His opposition. The principles He gave us are revealed in the next verses,

[But Jesus perceived their malice, and said, “Why are you testing Me, you hypocrites? Show Me the coin used for the poll-tax.” Matthew 22:18-19a \(NASB\)](#)

When we are told that Jesus perceived their malice, the Greek word for malice is *poneria*. It literally means evil or wickedness. That is, Jesus knew they were committing evil with their question. Luke 20:23-24 says it like

this,

[But He detected their trickery and said to them, “Show Me a denarius.” Luke 20:23-24a \(NASB\)](#)

The Greek word for trickery can also be translated as craftiness. So, all three gospels communicate that these men were being evil. They pretended to be sincere and godly; but they were evil and to be specific, they were guilty of trickery. So Jesus understood their wicked plan. The Pharisees and Herodians were being deceitful. Deception is always wicked. Proverbs 30:8 says,

[Keep deception and lies far from me, Give me neither poverty nor riches; Proverbs 30:8 \(NASB\)](#)

Both lines of this proverb reveal the desire of the author’s heart. He revealed that he did not want to deceive other people. He did not want to be a double-tongued man (1 Timothy 3:8). The Greek literally means two-tongued. It is as if he had two tongues. One tongue said one thing that was the opposite of what the other tongue said. The author did not want to say one thing to one person and something else to another person. He does not want to deceive others. He wanted to always tell the truth. Nor did he want to be a hypocrite. The question each one of us must ask ourself is, “Do I deceive other people by my words or by my actions?” These

religious leaders were pretending to be honestly concerned about doing the correct thing, but that was not true of them. So, the Holy Spirit described their deception as being wicked.

Then Jesus asked them a question about the coin.

[And He said to them, “Whose likeness and inscription is this?” Matthew 22:20 \(NASB\)](#)



Denarius With Tiberius Caesar’s Inscription

Mark and Luke all recorded the same

question and then the same answer. They answered,

They said to Him, “Caesar’s.” Matthew 22:21a (NASB)

Now, Jesus replied,

Then He said to them, “Then render to Caesar the things that are Caesar’s; and to God the things that are God’s.” Matthew 22:21b (NASB)

All three gospels give us the same biblical principle. That is, we are to give taxes to our government, and we are to gladly give money to our God. We owe something to both of them. Why? Because God has established every government. Our leaders are ordained by God according to Romans 13:1-2,

Every person is to be in subjection to the governing authorities. For there is no authority except from God, and those which exist are established by God. Therefore whoever resists authority has opposed the ordinance of God; and they who have opposed will receive condemnation upon themselves. Romans 13:1-2 (NASB)

An important illustration of this truth is found in 1 Samuel 8 where it becomes clear that we owe taxes to our government. In that chapter we are told that the Israelites wanted a king. So, the prophet Samuel told God about their request. The Lord God told his prophet that the people had not rejected Samuel. Instead, God said they had “rejected Me.” So, God told Samuel that their king would do the following,

So Samuel spoke all the words of the LORD to the people who had asked of him a king. He said, “This will be the procedure of the king who will reign over you: he will take your sons and place them for himself in his chariots and among his horsemen and they will run before his chariots. He will appoint for himself commanders of thousands and of fifties, and some to do his plowing and to reap his harvest and to make his weapons of war and equipment for his chariots. He will

also take your daughters for perfumers and cooks and bakers. He will take the best of your fields and your vineyards and your olive groves and give them to his servants. He will take a tenth of your seed and of your vineyards and give to his officers and to his servants. He will also take your male servants and your female servants and your best young men and your donkeys and use them for his work. He will take a tenth of your flocks, and you yourselves will become his servants. Then you will cry out in that day because of your king whom you have chosen for yourselves, but the LORD will not answer you in that day.” 1 Samuel 8:10-18 (NASB)

This illustrates the principle that God has established government and supports the concept of taxation and other infringements upon its citizens. God announced that is the consequence of having a human government. In addition, Romans 13:1-2 gives us the biblical principle that all governments are established by God, whether good or evil. Romans 13:3 states that God uses even evil governments to suppress evil. The message of Romans 13 is that the primary purpose of every government is to suppress evil. Some governments do it better. Others do not do it as well.

Principle About Giving. When Jesus said that we are to render “to God the things that are God’s”, that included the giving of tithes in the Old Testament era which ended when Christ was crucified and the new covenant was established. Before then, they were required to give a tenth of all that God had given to them.

In the New Testament, believers are commanded to give to God by giving to the church they attend (1 Corinthians 9:14; Galatians 6:6). Also, today believers are to willingly give to God from their heart on a regular basis. That is the message of 2 Corinthians 9:6-11,

Now this I say, he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver. And God is able to make all

grace abound to you, so that always having all sufficiency in everything, you may have an abundance for every good deed;

as it is written,

“HE SCATTERED ABROAD, HE GAVE TO THE POOR,

HIS RIGHTEOUSNESS ENDURES FOREVER.”

Now He who supplies seed to the sower and bread for food will supply and multiply your seed for sowing and increase the harvest of your righteousness; you will be enriched in everything for all liberality, which through us is producing thanksgiving to God. 2 Corinthians 9:6-11 (NASB)

So, God expects us to give what is due to our government and what is due to God. Thus Jesus gave us two important principles. Some of our money does not belong to us!

Conclusion. After Jesus answered their question, the disciples of the Pharisees and Herodians were amazed at His answer.

And hearing this, they were amazed, and leaving Him, they went away. Matthew 22:22 (NASB)

So, they left Him. They retreated. But as we will soon discover, they did give up. Some Sadducees will visit Jesus and ask another trick question. One wonders how much coordination occurred between the Pharisees, Herodians, and the Sadducees. Most likely all three groups were talking about Jesus Christ. They had planned these attacks because Jesus was a threat to their power over the nation. They were jealous of His fame.

In the process of giving these religious leaders a biblical principle that is beneficial for us, we have been given insight into how these three groups will justify the crucifixion of Jesus in three days.

We have learned what evil hearts among governmental and religious leaders might do when they gain control and their status among a people is threatened. They will use wickedness to destroy even innocent people.

It is also a warning to us to be humble when threatened.

But He gives a greater grace. Therefore it says, “GOD IS OPPOSED TO THE PROUD, BUT GIVES GRACE TO THE HUMBLE.” Submit therefore to God. James 4:6-7a (NASB)