

Jesus Questioned About Paying Taxes to Caesar
Matthew 22:15-22
Gerry Andersen
Valley Bible Church Adult Sunday School

After the trilogy of parables that Jesus spoke to the religious leaders and the crowd at the temple, Matthew 22:15-22 begins a series of confrontational questions from other sects within Judaism, the Pharisees, Herodians and Sadducees (Matthew 22:15-40). This built upon the question of His authority (Matthew 21:23) and sought to challenge His place as a teacher of the people, along with His knowledge of the Law.

This account of Jesus' answer about paying taxes to Caesar is also found in Mark 12:13-17 and Luke 20:19-26. These other Gospels omit the parable of the wedding banquet that Matthew included in 22:1-16, but otherwise follow the events with Matthew's Gospel. This question posed to Jesus about paying taxes to Caesar would likely also be in the temple area on the Wednesday before His crucifixion.

The attempt to trap Jesus (22:15-17)

The Pharisees desired to arrest Jesus, but were too fearful of the people who followed Him (Matthew 21:46). Therefore, they needed to undermine Jesus' influence over those people. They consulted among themselves in order to devise a plan to weaken Jesus in the eyes of the large number who considered Him to be a prophet.

Matthew's account provides the specific detail that this plan was created by the Pharisees, who chose to implement it through the use of their disciples and a group of Herodians. Mark's Gospel makes it clear that these Pharisees also recruited the Herodians to go to Jesus. So the Pharisees now begin to take a more central role in the opposition to Jesus.

When Mark 12:13 refers to those who sent the Pharisees and Herodians to question Jesus, we find the pronoun "they" used. The nearest context of Mark 12:13 would imply this is "*the chief priests and the scribes and the elders*" (Mark 11:27). However, we learn from Matthew 21:46 that those who desired to seize Jesus, but were fearful, were the chief priests and the Pharisees (Mark 12:12). So from Mark and Matthew, those who plotted against Jesus were associated with at least four groups.

Yet, Luke 20:19-21 leads into the story of this confrontation with, *“The scribes and the chief priests tried to lay hands on Him that very hour, and they feared the people; for they understood that He spoke this parable against them. So they watched Him, and sent spies who pretended to be righteous, in order that they might catch Him in some statement, so that they could deliver Him to the rule and the authority of the governor. They questioned Him...”*

To explain these three accounts, we must understand the overlap between the people who held certain positions, and those who held to a specific theological perspective. The scribes that are mentioned in Mark 11:27 and Luke 20:19 had the task of copying, studying and teaching the Law, and even served as official judges representing the Jewish ruling council, the Sanhedrin. The scribes were closely aligned with the Pharisees as most represented the teaching of the Pharisees (cf. Matthew 23, where Jesus ties them together).

Also, the elders mentioned in Mark 11:27 were people of high influence in Jewish society, and many were likely part of the Sanhedrin also. So, we see continued expansion of different sects within Judaism participating in the opposition to Jesus. Now, we find the Pharisees (including scribes), with the cooperation of the chief priests, join with the Herodians to go with them to seek to trap Jesus with their questioning.

The Herodians were recruited by the Pharisees in order to set up the question. The Herodians were the party within Judaism that supported the Herod Dynasty that ruled parts of the land of Israel (beyond Judea) under the authority of Rome. Therefore, they were considered to be favorable to the Romans. Their position would be viewed by most Jews, and certainly the Pharisees, as undermining the rightful place of Israel ruling the land that God had given to them.

Yet in spite of their deep division over the Roman occupation of the land of Israel, the Pharisees made the unusual move to join with the Herodians against Jesus. Their fear and hatred of Jesus was greater than their hatred for each other. The only other time the Herodians are mentioned in the New Testament is early in Jesus' ministry, where we find some Pharisees consulting with Herodians to destroy Jesus (Mark 3:6), in response to Jesus healing on the Sabbath. Yet that was only a discussion that was had, where in Matthew 22, the Herodian actively participated with the Pharisees, and did so in the public setting of the temple in the capital of Judea. Also, in this passage about paying taxes, the Herodians are central to the plot against Jesus.

The reason the Herodians were significant to the plan to trap Jesus was because the question posed was *“Is it lawful to give a poll-tax to Caesar, or not?”* The Herodians supported the poll-tax and if Jesus declared it was not lawful, He would not only be publicly opposing the Herodians, but He could be charged with treason against Rome.

The Pharisees who concocted the plot were philosophically opposed to the rule of Rome. Most were not plotting to overthrow the Romans, contrary to the Zealots. Yet they were nationalistic, opposed to the Roman occupation, and they expected Jesus to disapprove of the Roman poll tax. This would then put Him publicly opposing Rome and the Herodians would be witnesses to this. Luke 20:20 captures the intent of what the Pharisees sought to do, *“So they watched Him, and sent spies who pretended to be righteous, in order that they might catch Him in some statement, so that they could deliver Him to the rule and the authority of the governor.”*

We also learn from Luke’s Gospel that the disciples of the Pharisees that were sent, were disguised. The ESV is a better translation than the NASB, *“who pretended to be sincere.”* These disciples did not wear attire that would distinguish them as Pharisees, nor were they the leading Pharisees that Jesus would have been familiar with. These men sought to appear sincere in their question in order to trap Him into opposing the Roman poll-tax. Then the Herodians would disapprove of His answer and report this to the Romans who would arrest Jesus. This would get Jesus arrested without the Pharisees’ participation, since they were fearful of the people (Matthew 21:46).

These secret Pharisees sought to flatter Jesus in order to elicit the response they expected, *“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.”* This flattery represented truth, even though they did not believe it. Jesus was a teacher, one who should be respected as teaching the way of God in truth, and principled, unswayed by public opinion. Jesus did not show favoritism and was courageous to speak and act according to the truth, regardless of opposition He faced.

Flattery is described as sinful in the Scripture. *“May the LORD cut off all flattering lips”* (Psalm 12:3). *“A lying tongue hates those it crushes, And a flattering mouth works ruin”* (Proverbs 26:28). *“For such men are slaves, not of our Lord Christ but of their own appetites; and by their smooth and flattering speech they deceive the hearts of the unsuspecting”* (Romans 16:18). Jude 16 speaks to people like these, *“they speak arrogantly, flattering people for the sake of gaining an advantage.”*

After their flattering words, they posed their question, *“Tell us then, what do You think? Is it lawful to give a poll-tax to Caesar, or not?”* This question was carefully phrased as an opportunity for Jesus to give His opinion, rather than an overt challenge to His authority. This was part of the trap the Pharisees had set for Him.

The poll-tax was a tax on every adult in the territories that Rome controlled. This was in addition to the temple tax, tolls, taxes on property, income taxes, sales taxes and duty taxes the Jews paid. This tax was particularly offensive to the Jews for it was levied equally on the rich and the poor. As Judea was under the power of Rome, each Jewish adult owed the poll-tax, which served as the reason for a census that we see in the New Testament (cf. Luke 2:1-3; Acts 5:37).

Because the poll-tax was applied to only those whom Rome had subjugated, the payment of this tax recognized the place of servitude that Jews suffered. The presence of this tax was hated by most, leading even to revolts, such as by Judas of Galilee in 6 AD (cf. Acts 5:37), and would be the reason for the Jewish uprising in 66 AD, which led to the destruction of Jerusalem by the Romans in 70 AD. It was resented, not because it was the largest tax, but because of what it represented, the oppression of the Romans.

The Pharisees viewed the land of Israel to be for the Jews, and fully expected that Jesus would have agreed with them. Since Jesus was truthful, and teaching the way of God without deference, He would have been expected to tell this to those listening. Furthermore, the presence of this tax was a source of tension among the Jews, where the Herodians and Pharisees would have been on different sides of this issue.

The question of the poll-tax was designed to place Jesus in a no-win situation. By saying the poll-tax was lawful, the crowds who followed Him would have disapproved of Him, for they viewed this flat tax on all adults as unfairly oppressive. He would no longer be as esteemed by the people whom the Pharisees feared and this would provide the opportunity for the Pharisees, with the other religious leaders, to seize Jesus without opposition from Jews.

However, more likely, Jesus would have been expected to declare the poll-tax to be an unlawful abuse of power by the Romans, since they were Gentiles occupying the land the Lord had promised to the people of Israel. If Jesus did openly oppose the oppressive poll-tax imposed by the pagan Gentiles, He would have been arrested as inciting an insurrection.

The accusation by Jesus (22:18)

Jesus clearly saw the purpose of the question by saying, *“Why are you testing Me, you hypocrites?”* Although they were disguised, Jesus knew that they were hypocrites, just He would call their mentors “hypocrites” many times over in Matthew 23:13-33. In addition, *“Jesus perceived their malice.”* Their intent was evil and Jesus knew it. They did not truly seek His wisdom, but rather they sought His demise.

What Matthew initially described as a trap, he now describes as done with malice. This wickedness was hypocritically packaged as a sincere question, under the pretense of respectfulness, but was truly an evil attempt to attack Him. Jesus rightly responded to them according to the acclamation they had given to Him, *“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.”* He spoke to them just as forthrightly as their own words had said.

The answer from Jesus (22:19-22)

Jesus addresses them by asking them to show Him the coin used for the poll-tax. This was likely just a way for Jesus to teach with a visual aid, not that He and His disciples did not have such a coin available to them. They readily show this to Him, in spite of His words against them. They clearly still have hope that He would answer their question and they participate with His request.

The coin used for the payment of the poll-tax was a denarius. This was the currency of Rome and the only acceptable coinage for the poll-tax. This was because the coin symbolized the authority of Rome over the subjugated people they controlled. Each denarius bore the image of the emperor. At this time, the Emperor was Tiberius, and also with his image on the coin, was the phrase, “Tiberius Caesar, son of the divine Augustus” on one side of the coin and “pontifex maximus” (literally, highest pontiff, or essentially the chief high priest) on the other side. The Jews would have viewed these words as idolatrous.

The Pharisees willingly gave the obvious answer to Jesus’ question, *“Whose likeness and inscription is this?”* They likely expected Jesus to speak against this image of Caesar and his claim to divinity, particularly in light of Jesus’ own claim to be God’s Son. His response was unexpected, *“Then render to Caesar the things that are Caesar’s; and to God the things that are God’s,”* and it left both the Pharisees and the Herodians amazed, and with nothing left to say, they went away.

On the surface, Jesus appeared to advocate on behalf of the Herodians, to pay taxes to Rome. His words *“render to Caesar the things that are Caesar’s”* are supported by the Old Testament view that all rulers are under the sovereignty of God (Proverbs 8:15; 21:1). He did not align Himself with the Zealots who sought to actively oppose Rome to overturn their rule. In this way, the Pharisees would be disappointed that their plan to have Rome arrest Him would fail.

Yet, Jesus did not support the Herodians either. By teaching that the things that are God’s should be rendered to God, Jesus made the point that just as the coin bore the image of the ultimate owner of the coin, men bore the image of the ultimate owner of them, namely God. Since we are created in the image of God, we owe the allegiance of ourselves to God alone, and thus not to any king. Therefore, God has a greater claim over us than Caesar.

Jesus also made the point of obligation by His use of the term “render.” The Pharisees’ question used the term “give,” which indicates something that could potentially be withheld. By using the term “render,” Jesus used a term that communicated the fulfillment of an obligation. We have the obligation to pay taxes to whom taxes are due, and we have an obligation to give our lives to God, who created us.

This teaching of Jesus will be amplified later by Paul and Peter. *“Render to all what is due them: tax to whom tax is due; custom to whom custom; fear to whom fear; honor to whom honor”* (Romans 13:7). *“Submit yourselves for the Lord’s sake to every human institution, whether to a king as the one in authority, or to governors as sent by him for the punishment of evildoers and the praise of those who do right”* (1 Peter 2:12-13). Just as we acknowledge the government’s right over our money by paying taxes, we acknowledge God’s right over our lives by obeying Him, which is demonstrated even through the paying of our taxes.

Jesus demonstrated His wisdom by opposing the rebellion against the Romans that the Pharisees sought for Him to advocate, while also opposing the allegiance to the emperor that the Herodians would have wanted from Him. While neither party was satisfied with His answer, neither could oppose His answer either.

Yet Jesus did more than avoid their trap. His answer set the basis for the function of the church. His followers must set their allegiance to God alone. This orients how the church ought to respond to governmental demands. We see that these responsibilities to the state are temporal. Therefore, we must have no interest in joining the rebellion against the governing authorities, but rather we ought to live in prayerful submission and peace, for the Lord’s greatest interest is not the ruling authorities, but the salvation of all men (1 Timothy 2:1-4).

Conclusion

Matthew 22:15-22 reports another development in a series of plots by different sects within the leadership of the Jews to ensnare Jesus in a trap to arrest Him. This would fail since Jesus knew what they were attempting. Yet our Lord used this opportunity to not simply oppose these leaders but to prepare His disciples for their future ministry by teaching them regarding their obligation to governmental authorities and their responsibility to obedience to God.

True discipleship recognizes our priorities in obedience to God's revealed will. Our goal is to make disciples of all nations (Matthew 28:19-20), not to overhaul the deficiencies of those who rule over us. Jesus, and later the apostles, had no interest in changing or even improving the government, in spite of the evil nature of the government that they lived under. Rather they taught submission 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 13:2-3).

As ultimate citizens of heaven (Philippians 3:20), our hope is not in the might of human institutions but in God, who will deliver us to the coming kingdom. The purpose for submission to the governing authorities (Romans 13:1) is for the sake of the gospel, to bring people to the knowledge of the kingdom of God (1 Corinthians 9:19-23; 1 Timothy 2:1-4). We live in a fallen world that is passing away, and our struggle is spiritual in nature (Ephesians 6:12).

"Therefore we do not lose heart, but though our outer man is decaying, yet our inner man is being renewed day by day. For momentary, light affliction is producing for us an eternal weight of glory far beyond all comparison, while we look not at the things which are seen, but at the things which are not seen; for the things which are seen are temporal, but the things which are not seen are eternal" (2 Corinthians 4:16-18).