

The Confrontation—Part 5
“Must We Pay Our Taxes?”

Matthew 22:15-22 (cf. Mark 12:13–17; Luke 20:20–26)

I. The Leader’s R_____ (vs. 15-17)

- a. “a trick intended to deceive someone” (Cambridge Dictionary)
- b. **Trap = pagideuō (παγιδεύω)** = “to trap, snare, catch off guard, or catch in a mistake” (a hunting term only used here in the New Testament)
- c. **Herodians** = probably supportive of King Herod’s Dynasty (Idumean descendants of the Edomites), and therefore natural political enemies of the Pharisees
 - i. If Jesus supported the poll-tax the Pharisees and the crowds would have accused, Him of being a traitor to the Jews
 - ii. If He denied the poll-tax the Herodians would have accused, Him of being a traitor to the Romans (cf. Luke 23:2)
- d. **they *sent their disciples** = as undercover “spies” to trick Jesus (cf. Luke 20:20)
- e. **Teacher...truthful...not partial to any** = There is a big difference between a genuine supportive complement and empty manipulative flattery (cf. Gen. 18:19; Deut. 10:12; Ps. 18:21)
- f. **poll-tax = kēnsos (κῆνσος)** = “a tax paid by each adult male to the government—“tax, poll tax” (from the Latin and where we get the English word: census—cf. Luke 2:1-4)
 - i. The Jews never accepted being conquered or subjected
 - ii. Some saw paying this tax as blasphemy
 - iii. In 6 AD this tax started a rebellion led by Judas of Galilee (cf. Luke 2:2; Acts 5:37; Jos., Wars, 2:118, 433; Ant., 18:23–5)

II. The Savior’s R_____ (vs. 18-21)

- a. **But Jesus perceived their malice** = proof of His divine omniscience (cf. Matt. 9:3-4; John 2:25)
- b. **hypocrites (hypokritēs / ὑποκριτής)** = “one who pretends to be other than he really is—“hypocrite, pretender”
- c. **a denarius** = a silver coin minted under the authority of the emperor that was considered one day of wages for a Roman soldier or laborer (also called a “Tribute Penny”)
- d. **Whose likeness and inscription is this?**
 - i. Tiberius reigned as the 2nd Roman Emperor from 14 to 37 AD.
 - ii. The front of the coin read: “**Tiberius Caesar son of the divine Augustus**” & the backside read: “**High Priest**”
- e. **“Then render to Caesar the things that are Caesar’s; and to God the things that are God’s.”**
 - i. Some believe there are two totally separate realms: Secular & Sacred
 - ii. I believe Scripture teaches that everything in this world and in this life falls under the ultimate authority of God (cf. Rom. 11:36; 13:1-7; 2 Cor. 5:18; 1 Tim. 2:1–3; 1 Peter 2:13–17; Rev. 4:11)
 - iii. So, our response to anything in this world is WORSHIP! (cf. Rom. 12:1-2)
- f. Pharisees’ **disciples** said **give or pay = didōmi (δίδωμι)** = “to pay, to remunerate”
 - i. Jesus said **render = apodidōmi (ἀποδίδωμι)** = “pay, implying payment of an incurred obligation...to give back, implying a debt”
- g. Caesar stamped his image on the money, but Jesus stamped His image on you and me!

III. The Hypocrite’s R_____ (v. 22)