

Exegetical Notes, Matthew 22:15-22
“Taxes”

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Matthew 22:15-22

Verse 15

Then the Pharisees went out and laid plans to trap him in his words.

- Jesus’ teaching had offended the Pharisees, the conservative group of religious leaders in that day. So, they began to plot among themselves as to how they could expose him for the fraud they believed he was. They decided to trap him by forcing him to say things that would make him unpopular with the people.

Verse 16

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.

- The disciples of the Pharisees were those student rabbis who were learning under the most prominent Pharisees.
- The Herodians were those Jews who supported the Roman occupation of Israel and the rule of the family of King Herod.
- Normally, the Pharisees, who hated Roman rule of Israel, had little to do with the Herodians. However, in their plot to discredit Jesus, these two groups cooperated with each other to achieve a common goal, the death of Jesus.
- Their approach to Jesus is very respectful and quite flattering. They claim to know that he is a man of integrity who teaches truth and who is perfectly impartial, not swayed by men of wealth or power. While we know that all this is truth, it is insincere from the mouths of these people. They do not really believe that these things are true of Jesus.

Verse 17

“Tell us then, what is your opinion? Is it right to pay taxes to Caesar or not?”

- Each of the parties asking this question would have found a different answer acceptable. The Herodians believed that it was right for Jews to pay taxes to Caesar. Therefore, if Jesus said “no” in answer to the question, they would have been offended and would have reported him to the Roman authorities for encouraging insurrection. This was a crime for which one could be executed. However, the Pharisees believed that it was wrong to pay Roman taxes, as did most of the Jews. They paid the taxes but only because they were forced to. If Jesus answered the question, “yes,” then they would tell the people not to listen to him anymore. Obviously, the first answer is more desirable. It would take care of the “Jesus problem” once and for all. However, the other answer would serve to discredit him in front of the people. They had given this question a great deal of thought before they asked it. In their minds there was no way they could lose. Either answer would cause Jesus some loss and them some gain.
- It is important to remember that this was a trick question designed to cause harm to Jesus. Neither group asking the question really cared about Jesus’ opinion on the matter of taxes. The issue was just a clever way of trapping Jesus.

Verse 18

But Jesus, knowing their evil intent, said, “You hypocrites, why are you trying to trap me?”

- Jesus was not fooled by their flattery and understood their intent completely.

Verse 19-20

“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?”

- Jesus asked them to show him one of the coins that they could use to pay the tax. They showed him a denarius, a Roman coin issued by Tiberius for the purpose of paying Roman taxes. On one side of this coin was an image of Tiberius, on the other was the inscription, “Tiberius Caesar Augustus, son of the divine Augustus. Jesus asked them to tell him whose picture and whose inscription appeared on the coin.

Verse 21

“Caesar’s,” they replied. Then he said to them, “Give to Caesar what is Caesar’s, and to God what is God’s.”

- Clearly the coin belonged to Caesar. It bore his image and his name.
- The real issue raised by Jesus’ response was not paying taxes but the divine aspiration of the Emperor. The inscription on the coin declared Tiberius to be the son of the DIVINE Augustus, the son of the god, Augustus. Jesus’ response, “Give to Caesar what is Caesar’s and to God what is God’s, indicates that Jesus does not regard Caesar as God or even a god.. Jesus changes the subject. He is no longer discussing taxes. He is now discussing the divinity of Caesar.

Verse 22

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

- They were amazed because Jesus, an uneducated carpenter, had managed to foil the plan of the best minds of Israel. He had managed to walk through their trap without springing it at all. The plan to trap him had failed.

They went away to tell their teachers what had happened and help set the next trap.

(These exegetical notes are the foundational study for the sermon entitled *To Caesar What Is Caesar’s, To God What Is God’s*. They have been prepared by the Reverend Doctor Charles H. Jensen, Senior Pastor at Cornerstone Fellowship, Coatesville Pennsylvania. All rights are reserved by *Cornerstone*