LIFE BIBLE MINISTRY

Matthew 22 (Part 2) :15-46

Paying Taxes

Pastor Paul LeBoutillier · April 18, 2026

SERMON TRANSCRIPT

Education is kind of a double-edged sword. We encourage education. We appreciate education. We respect people who are educated and all the good stuff that goes along with it. But it tends to make us prideful.

Paul said education puffs up. We say it when we're kids. We basically say education puffs up, but we say it this way. Oh, you think you're so big? Right?

Remember that? Remember you used to say that when you were a kid? You think you're so big? You're so smart. And the reason we say that to people is we don't like to be made to feel dumb.

We don't like it when other people look like they know so much because we all want to feel important. But yet we know that too much education frankly can... Well, too much. I don't know if there's such a thing as too much, but my point is if it's received perhaps in a wrong way or whatever, we can become prideful. Here's the point.

Here's the point of the whole ridiculous little thing that I'm kind of saying here. We can actually get to thinking we're smarter than God. Chapter... This section that we're in now, we're picking this up in the 15th verse in chapter 22. The rest of chapter 22 is verbal sparrings between the religious leaders and Jesus.

And we're going to go through these and find out what they said and what they didn't say and what Jesus said and how he kind of shut them down in each of these instances. But it's not all about Jesus just shutting them down. These are great verses. These are great things to study in the Word. But we need to see what else is being said here in this passage.

And that is that mankind is so stuck on himself and can easily become so prideful that they just, oh, we do the craziest, dumbest things. Verse 15. Chapter 22. Then the Pharisees went and plotted how to entangle him in his words. And that's the essence of what we see really in the rest of this chapter.

And they sent their disciples to him along with the Herodians. We'll talk about the Herodians in just a moment. But they said, Teacher, we know that you are true and you teach the way of God truthfully and you don't care about anyone's opinion for you're not swayed by appearances. So, tell us then, what do you think? Is it lawful to pay taxes to Caesar or not?

Now, you can just take out, you know, what they're trying to do is they're trying to trap him. You can just take out to Caesar and just say, is it lawful to pay taxes? But in this case, the emphasis is to Caesar because they are under Roman occupation at the time. And you and I, we think paying taxes is bad. But our government is of the people, by the people, for the people.

And yet, that's not what their government was. It was of the Romans, by the Romans, for the Romans. And so paying taxes to the Romans was putting, by the way, who were their enemies? So paying taxes was putting money into your enemy's pocket. So there was this added insult, you know, to the whole idea of paying taxes.

You and I think it's an insult sometimes to pay taxes, particularly when we see how the money is spent. But can you imagine if the money was spent to actually hurt the people from the standpoint of, you know, I mean, this is a conquering nation that has invaded Israel and now is like, we're in charge. You guys do what we say. I mean, you can just see how the whole thing about taxes must have been a majorly, just a hot-button topic. So Jesus, aware of their malice, said, Why put me to the test, you hypocrites?

Show me a coin for the tax. And they brought him a denarius. And Jesus said to him, Whose likeness and inscription is this? And they said, Caesar's. Then he said to them, Therefore render to Caesar the things that are Caesar's, and to God the things that are God's.

And when they heard it, they marbled and they left him and they went away. Okay, first of all, the Pharisees, you know, they're this sect of Judaism that's all hot about keeping the law and at least their interpretation of it from the teachings that have been handed down by the rabbis over the years and so forth. But these Herodians are an interesting group of people who are a fairly loose-knit group that essentially has one purpose and that is to advance the household of Herod's family, you know, the whole Herodian family. And that's what they do. And because of that, they would have been hated by the Pharisees.

The Pharisees would have despised. I'm sure they did, even at this point. The Pharisees despised the Herodians because the Herodians stood for the acceptance of a Roman lifestyle, a Gentile lifestyle, whereas the Jews were very zealous to live their lives in traditional Judaistic ways and so forth. So these

guys would have typically been bitter enemies. Isn't it interesting, you know, what odd bedfellows sometimes a common cause will create in a situation which it does in this.

So what do they do? They come to and they say, Teacher, you know, we know that you're true. We know that you're not swayed by people. We know you don't care about what people think. Yeah, they're buttering the bread on both sides, aren't they?

I mean, they're trying to kind of, you know, lather this thing up a little bit so that they can get him to... We figure if we kind of lull him into a sense of, we're really your fans, you know, maybe we can trap him with what we are about to say. So again, they butter him up and then they throw out this hot-button topic where literally to any loyal Jew, paying taxes is considered to be essentially a, I guess for lack of a better term, a national betrayal, you know, which is why they hated paying taxes. But they also hated the people who collected taxes who were Jews. And don't forget that Matthew, who recorded this gospel, was a tax collector, at least previously, and not too previously.

It hadn't been that long. So he's writing all this down. You got to love the Lord's response in this situation. I love it. I love it for several different reasons, but he says, he says, yeah, okay.

Anybody got a coin, a denarius, which is, he's calling, you know, and a denarius, you'll remember, was a day's wages, which is approximately what a man would earn in a day. And somebody produces a coin, and he says, whose picture's on the front? Caesar's. Okay. Then give it to him if it belongs to him.

You know, it's like, well then give it to him. If it's Caesar's, then give it to him. But also give to God what belongs to him. What a great response. But by saying this, Jesus says some things to us that I think are important for us to point out.

And he's saying some things that I think even some Christians have struggled to understand a little bit. Jesus is not, did not intend to come to earth and establish a political, earthly government. Okay? Jesus is not out to thwart Caesar or Obama or Iran or Russia or whoever. That's not the point.

That's not why Jesus came. That's not what Jesus wants to do. And he underscores with his answer here to these people that Christians, frankly, it is proper to pay taxes. And that we ought to do it and obey the civil laws. He's essentially saying, you know, obey the civil laws.

Do this. And I think he demonstrates by his answer that government, some of you might be really bummed to hear this, but government has a rightful place in society. And that you and I can be in subjection to government and be obedient to God at the same time. Some people, you know, I think for the

Jews it was the idea that there's no way that you can willingly pay taxes and be obedient to the government and still be a real devoted believer. I don't think they thought it was even possible.

And Jesus is essentially telling us that it is possible that you can do those things. And Paul echoed this. Let me show you. In Paul's letter to the Romans, the 13th chapter, he says, let every person be subject to the governing authorities. For there is no authority Authority except from God and those that exist have been instituted by God therefore whoever resists the authorities Resists what God has appointed and those who resist will incur Judgment.

Wow, that's pretty heavy-handed. I want you to remember something Paul wrote this a little little tidbit in his letter to the church in Rome Where the Romans were the authority and not very nice one either often Marked with cruelty certainly marked with justice, but but not always a real fun government to live under And yet Paul and this is the government by the way, according to church history that will will behead Paul Someday, you know not terribly long after that's written And yet here he is writing to the church in Rome saying obey the laws I remember putting this up on my dash of my car Years ago after I'd been picked up for speeding On the way to Bible College Going really fast By a Christian police officer Yeah, that was fun and he saw the fish on the back of my car Hello talk with me about my Christianity Yeah, he didn't give me a ticket he didn't have to There's a little talk with me about my Christianity on the way to Bible College Was enough I? Put Romans 13 on the dash of my little sports car To try to remember you obey the laws of the government which included the speed limit I'm assuming Right So I just wish we could just kind of nix it anything But the speed limit God anything with the speed limit so I don't have to go to speed limit You know I was like I have this saying my kids heard me You know they grew up hearing me saying you know it's one thing I can't stand is people who drive the speed limit, and I would say it jokingly you know kind of but Because I loved I always loved speed when I was a teenager. I'm not gonna get into that Anyway The only time that you and I are free not to obey the laws of the government is if those laws were to completely Contradict what you and I have been told in the Word of God our obedience is first and foremost Unto the Lord let me give you an example So if we got to the point here in the United States of America where they literally outlawed You know owning a Bible Which you know is in fact out of you know against the law in some countries? We would we would probably disobey that law if the government came to us and said you may not under any circumstances tell people about Jesus Christ I would hope that we would echo the same thing that the disciples did when the Sanhedrin told them Not to breathe the name of Jesus to anyone they said well judge for yourselves whether it's right to obey God or you Because you've you've basically at that point put yourself as a governing authority Against a very clear Definitive Directive that has been given to us By Jesus Christ to do in the world Jesus you know we're gonna we're

gonna get to the end of Matthew here someday and we're gonna hear the Great Commission where he's going to say go into all the world and You know preach the gospel and and and make disciples baptizing them in the name of the Father and Son Holy Spirit That's our Commission.

That's that's our calling right as the church to go do that What happens when the government says you can't do that? You may not do that under penalty of law you may not preach the gospel of Jesus Christ guys We're gonna preach the gospel of Jesus Christ. Okay, because you know our first our first responsibility is obedience to God and Then and that's just you know that's just the way it's gonna be And that's not like we're thumbing our nose. You know at at government. It's not it's not the attitude.

We're not going. Oh, yeah No, you know sort of thing we're just saying well, it's it's a respectful response like Peter and John, you know, well judge for yourselves whether we should obey God or whether we should obey man because guess what we're gonna obey God and that's not again a disrespectful haughty sort of a response it's just Sorry Jesus comes first Even though we are dual citizens, you know, we all have dual citizenship You know that don't you we're citizens of? well, at least in this room the United States of America, but we're citizens of the kingdom of heaven our citizenship the Bible tells us is in heaven and and so While we're here in the body on earth We obey the laws of the land in so far as they don't contradict the clear Directives of God's word now just you know, yeah, so there you go And usually that's not a problem Peter wrote let me put this one also up on the screen for you from first Peter chapter 2 He said show proper respect to everyone love the Brotherhood of Believers fear God honor the king You know, we don't have a king but you get the point. It's like fear God honor the king You see there's no contradiction. There's no there's no problem fear God honor the king Fear God honor the king You know puts it in the same sentence, it's not a problem Okay, so that didn't work So the same day the Sadducees verse 23 notice that that's the same day they come to him and they say Oh, by the way, who say there is no resurrection and they ask him a question saying teacher Moses said that if a man dies having no children his brother has to marry his widow and raise up offspring for his brother That was a Leverite law Now there were seven brothers among us the first married and died and having no offspring left his wife to his brother So to this aren't you glad this law isn't still in effect for you and I?

know But anyway, yeah the first married who died decayed at a so to verse 26 the second and third down to the seventh I think there's something wrong with these boys But anyway, it says after them all the woman died and in the resurrection. Here's their question Therefore of the seven whose wife will she be? For they all had her Did you do you remember at the very beginning it said and then the Sadducees came? To ask him a question who don't believe there's a resurrection That is ridiculous. This is crazy, isn't it?

They don't believe in the resurrection and yet their question is all about The resurrection you see what's going on here They're trying to make Jesus Look dumb. They're trying to create a theological train wreck You know to to make him look bad to make him look stupid people do this all the time I bet they've done it to you. I bet you you've been on that train When it wrecked I have to believe you me I wish I had the wisdom of God whenever I answered people's questions But I don't sometimes I have the stupid wisdom of man, and and I try to sound all good You know put together and then the train wrecks and they walk away with a you know sheepish grin on their face and and And I walk away with egg on mine But in this case, they're trying to create this theological Conundrum, you know, that's just gonna really make the resurrection and Jesus look miserable That's their goal to try to make both of them look bad if at all possible So their question is whose wife is she going to be at the resurrection now pay attention to how Jesus responds here Because he says basically two things Jesus answered them verse 29. You are wrong. I love that Don't you just comes right out and he goes you're wrong Why because you know neither the Scriptures nor the power of God For in the resurrection they meaning people Neither Mary nor are given in marriage, but are like angels in heaven All right.

Let's take a look at this first response because it's a powerful one He begins by saying you don't know the Scriptures or the power of God and we all kind of go Wait a minute. What? These are the educated religious leaders of the nation and Jesus says to them you don't know the Scriptures That seems incredible. How can that be and they don't know the power of God? What is going on here Well for starters you need to know if you don't already that the Sadducees didn't accept the whole Old Testament that you and I or the Hebrew Scriptures that you and I embrace as the Old Testament They only accepted the first five books of the Old Testament, which we call the Pentateuch.

Okay? That's all they accepted and of course because of that they had an incomplete knowledge of Scripture and They had an incomplete knowledge of the power of God and so and by the way That's what happens when people pick and choose what they're gonna believe and the Sadducees did that They just decided to pick and choose what they were gonna believe. We don't know anything past that. We're not believing Right So, you know That's one of the reasons why Particularly here at Calvary Chapel, but certainly not excluded, you know exclusive to Calvary Chapel we believe The whole counsel of God's word is vitally important. Genesis to Revelation.

That's why we teach it all, you know? And, you know, you need to understand that this statement that Jesus makes to the Sadducees where you don't know the scriptures, this can even be leveled at a person who does accept all of the Bible, but just never reads it. Maybe they just pick and choose what they're going to read. You know, the Sadducees picked and chose what they were going to believe, but Christians

pick and choose what they're going to read. I think I remember telling you guys years ago, I went to the optometrist, and I had my eyes checked, and the guy is just making general conversation, wanting to know what I did.

And I said, well, I'm a pastor and a teacher, and, oh, you know, what are you teaching? So I was just telling him, you know, well, Sunday morning, I usually teach through the New Testament. Wednesday night, I usually teach through the Old Testament. He goes, oh, I never read the Old Testament. Really?

He told me he was a Christian, by the way. But then he goes, yeah, I don't read the Old Testament. How come? Oh, it's just too hard to understand. See, you know, he just picked, just picked what he wanted to kind of, you know, read about and learn about.

And it's like, well, you're going to have an incomplete understanding. God gave us the whole of his word that we might embrace it, and receive from it, and learn from it. And so, you know, I'm not saying a person can't be saved. I think you can probably get saved with, you know, one chapter of the Gospel of John. You can probably get saved with one verse from one chapter of the Gospel of John.

But as far as your knowledge of Scripture, you know, goes, we need to embrace all of God's word. And, yeah, that includes Job and the Song of Solomon. Just in case some of you were ignoring those particular two, or something like that, or numbers. You know, so many people say to me, I started the book of numbers. I think I'm going to die.

You know, if I have to read one more lineage, and how many people they counted, you know, sort of a thing. But it's all God's word. Anyway, now, about the comment that Jesus makes when he says, they will be like the angels in heaven, be careful here. He's not saying that we're going to become angels. Too many people have read that into the comment, because Jesus said, they are like the angels, and so forth.

What he's saying is, he's making the point that angels don't reproduce. They don't marry, they don't procreate, they don't reproduce. He's saying that when you and I are in heaven, and we have our eternal bodies, our bodies aren't going to wear out. Can I hear an amen? So we won't have to reproduce.

There's going to be no need to reproduce. We're going to, you know, the bodies are going to just... I don't know if you can kind of tell that I'm not moving really good this morning. Talk about bodies. Oh, God help me.

We decided to go...well, Tim had a basketball game up at Milton Freewater last evening, which, as most of you know, is about a three-hour drive. And so I did all my...got all my studying done on Friday,

and yesterday morning, we were getting ready to head out because we were going to meet family up there too, and kind of spend a little time before the game. And do you guys notice how slippery it was yesterday? There was kind of a little bit of a mist, and I had the car backed out onto the driveway, which was an absolute sheet of ice. And I walked out to the car, and I mean, my feet went up in the air, and I came down on my tailbone, and got whiplash in my neck, and my neck muscles are just...

I have never felt so old in all my life. I'm serious. I have never...I laid there on the concrete, moaning and groaning. Poor Sue, she had to come pick me up, take me into the house, you know, give me some ibuprofen, and pat me on the head. And I felt like an absolute idiot, and I'm sitting there in this body, and then this morning, goodness gracious, it just isn't working.

It's just not moving very well. You know, and Sue, bless her heart, she tells me yesterday, tomorrow's going to be bad. It's like, she did, I was like, thank you, honey, appreciate that. That's good. But so I'm kind of moving my head with my shoulders today, you might have noticed a little bit, but aren't you glad that when we get our new bodies, that that's not going to happen?

First of all, I don't think there's going to be ice, but second of all, even if we do fall down, it's not going to matter, you know, sort of a thing. I'm, oh, ouch. I'm happy about that. Anyway, so what Jesus is saying is, in that sense, we will be like the angels, okay, that we will not marry or be given in marriage or procreate. In that sense, we will be like the angels.

Guys, people don't become angels. That is a horrible belief because it, oh, it just minimizes just what Jesus came to do on the cross. Jesus, the Bible tells us very clearly, Jesus didn't come to save angels, came to save people that were created in the image of God. And you know, we don't become angels. So we are the sons of God.

Make no mistake about that in a very unique sort of a way. Here's the Lord's second response, and he says, again, in verse 31, as for the resurrection of the dead, he says, have you not read what was said to you by God? I am the God of Abraham and the God of Isaac and the God of Jacob. He's not the God of the dead, but of the living. And when the crowd heard it, they were astonished at his teaching.

I love this second response that Jesus gives to them here because the scripture, he uses the scripture that they did consider part of their Bible or part of the inspired word of God to show them that they, even with the word they did have, they came to the wrong conclusion. So what does Jesus do here? He quotes from the book of Exodus. Is that in the first five books of the Bible? Yeah.

So this is their, he's basically using the son of God who is the living word of God. He knows, he knows how to use this stuff. So he says to them, okay, you guys only believe the first five books of the Bible. Don't you remember when Moses approached the burning bush and the Lord spoke to him out of it? What did he say?

I am the God of Abraham and the God of Isaac and the God of Jacob. In other words, this is a present tense statement. I am the God of Abraham. Listen, the Sadducees believed that when people died, they ceased to exist. You with me?

They didn't believe in a resurrection. The Pharisees did believe in a resurrection, but the Sadducees didn't. So if there is no resurrection, Jesus would have been forced to be grammatically correct, and you know God is always grammatically correct. I was the God of Abraham. I was the God of Isaac, and I was the God of Jacob.

That's what he would have had to say if there's no resurrection. But since these men who had long passed from the scene are still very much alive, what does he say to Moses? I am. I am the God. Oh, you think Abraham's dead?

He's just with me. I am his God. I am the God of Abraham. I am the God of Isaac. I am the God of Jacob.

Isn't that crazy? So Jesus uses their word to show that they've still come to the wrong conclusion. You know, the Bible says there's a way that seems right unto a man, but in the end, it leads to death. We can be so sure, fire, just this is it, and believe it with all of our heart, and still be dead wrong. And I mean dead wrong.

Anyway, well, now it's the Pharisees' turn to kind of give it a shot. So verse 34, but when the Pharisees heard that he had silenced the Sadducees, I'm sure out of pride, they gathered together, and one of them, a lawyer, asked him a question to test him. Teacher, which is the great commandment in the law? And he said to him, you shall love the Lord your God with all your heart, with all your soul, and with all your mind. This is the great or greatest and first commandment.

And a second is like it. You shall love your neighbor as yourself. On these two commandments depend all the law and the prophets. And that's it. And that's where that ends.

This is kind of funny because according to Mark, who also recorded this exchange between this guy and Jesus, it says that he records it so that after Jesus gives his answer, the guy kind of goes, huh, good

answer. And that's it. It just kind of goes away. It just like falls on its face. They go to test him and ask him a question.

So, you know, Jesus, what's the greatest commandment? And he tells him, and he says, yeah, but there's another one just like it. Love your neighbor as yourself. And the guy goes, yeah, that's really good, you know, and that's all. So this didn't go anywhere.

So now it's time for Jesus to ask a question of his own. Now, while the Pharisees were gathered together... Jesus asked them a question saying what do you think about the Messiah the Christ whose son is he they saw that's easy the son of David And he said to them oh really well, how is it then that David in or by the Spirit? Calls him Lord Saying the Lord said to my Lord sit at my right hand until I put your enemies under your feet if then David calls him Lord, how is he his son and no one was able to answer him a word nor from that day Did anyone dare to ask him any more questions they finally got? Schooled a little bit here, but what's really masterful about this?

Particular question directed at the Pharisees is that Jesus is seeking to expose one very important point that they have misunderstood the Messiah They have fundamentally misunderstood the Messiah the very one that they are going to crucify in just a few days and he's proving right here with the Scriptures that they have misunderstood their own Messiah you see but the Pharisees focused exclusively on Jesus's humanity and Jesus and the Messiah was prophesied to be the son of David or to be born into the lineage of the family line of David That's true, but you see that's where the Pharisees stopped right there So Jesus questions them so the Messiah whose son is he son of David well That's that's true as far as it goes, but once again. What are we seeing here in this chapter? We're seeing that people didn't really embrace the fullness of God's Word have you met people like that before? Have you met people that accept parts of God's Word, but not all of it, and what do they end up with? Problems is what they end up with and so Jesus says well, okay?

If that's the case then why does David by the Spirit okay in other words by the? Divine inspiration of the Spirit. Why does David then refer to the Messiah as? Lord and He even quotes the passage from Psalm 110 You know the Lord said to my lord This is great. This is wonderful Catches them again, they don't know how to answer You see because the Bible doesn't just say that the Messiah will be born into human lineage It says also that he will be divine In the Old Testament it says he will be divine Repeatedly it says he will be also divine He will be God Let me show you one example some it's a verse that we read every Christmas Okay, it's from Isaiah check this out chapter 9 for to us a child is born To us a son is given stop there for just a moment stop reading.

What does he say right there? To us a child is born What does that speak of that speaks of humanity doesn't it children have to be born our children were all born We were all born that that is a declaration of our humanity, but what also does it say about this one who is going to come? He's not just a child to be born. He is also a son to be given and That is the explanation or the declaration of his divinity The Son of God he is given as a son he's born as a man he is given as the Son of God right Unto us a child is born unto us a son is given And then it goes on to say and the government will be on his shoulders not talking about the Roman government Remember the Romans didn't have any reason to be afraid of Jesus and what he came to do Even though they charged him with treason But the government Eventually of this earth will be upon his shoulders speaking about during the Millennial Kingdom and look at his name. She'll be called wonderful counselor oh Wow his name is going to be called mighty God This is the Sun or rather the the child that is born Which speaks of humanity God is not born, but humans are But in some miraculous work of grace God was born as a man, and what is he going to be called mighty God?

This this this child that is born He's going to be called everlasting father now. That's an interesting designation you might say so does that mean that that Jesus and the father? Are the same person it's not actually saying that when it says everlasting father That's an Old Testament biblical reference to being the father of the everlasting in other words It's the creator of the everlasting it means he is the originator of eternity What member Satan is called the father of lies? Remember that you know what that means he's the originator of them Doesn't mean all lies come up to him and go hi daddy. He originated lies right so Jesus the Messiah is the author the originator of the everlasting Right he's also going to be referred to as Prince of Peace now This is this is a wonderful passage, and this is just one single verse out of the Old Testament where Messiah is Declared to us to be divine just one just one verse There are tons of them the Pharisees missed him The Pharisees missed him How could they miss so whose son see Jesus was was again exposing the fact that they had misunderstood?

They had they had misunderstood so Okay, what's our conclusion to all this you know remember? I kind of started off talking about how knowledge puffs up right and man's wisdom becomes just this huge prideful Balloon that I love watching Jesus pop in this in the end of this chapter but Here's what it tells us and Paul wrote about it in Corinthians This is the last verse we'll look at Here this morning It says the foolishness of God is wiser than all of men all of men's all of men's wisdom Even the foolishness of God is wiser than men's greatest stuff And the weakness of God is stronger than the greatest strength of all men And that's the bottom line you guys you can't argue with God and win the argument. Sorry just ain't gonna happen The wisdom of Of God is just you can't answer it you can't even answer it That's why I love God's Word so much, it's just absolutely chock-full of the wisdom of God isn't it You You You