

Render unto Caesar What Is Lawfully Caesar's

Matthew 22:15-22

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Covenanters are not anti-government people. We are not violent revolutionaries. We do not hate lawful authority (whether in the family, church, or state). We believe that all lawful authority is appointed by God (within these various spheres) in order to promote His glory and the welfare of those made in His image. To the contrary, we love our homeland, the land of our birth. We are peace-loving people who seek to follow God's Word in Romans 12: 18: "If it be possible, as much as lieth in you, live peaceably with all men."

However, we do grieve over the gross treason and tyranny committed by the Divine ordinance of civil government in nations throughout the world. We mourn that civil magistrates have flagrantly and obstinately abused God's authority in order to protect and defend idolatry, false religion, heresy, blasphemy, covenant-breaking, Sabbath-breaking, the murder of unborn children, sexual perversion of every kind, and legalized theft through oppressive taxation. We humbly pray that God will by His Gospel and Spirit grant faith and repentance to civil rulers that they might rule according to the lawful duties that are theirs as articulated in God's Law and summarized in our Solemn League and Covenant. We will stand upon God's Word and the faithful witnesses of Christ from the past, like the godly and learned Samuel Rutherford who was assailed with the same false allegations, but who responded with these words:

Truth to Christ cannot be treason to Caesar . . . (*Lex Rex or The Law and the Prince*, cited from Mr. Rutherford's "Preface").

We look today at an event in the life of Christ that many Christians believe demonstrates Christ's subjection to the pagan emperor of Rome at that time (Tiberius) as a lawful civil magistrate. And if that was the case then (it is argued), how can we not likewise view our own elected civil leaders in our country to be lawful civil magistrates? Let's carefully consider this passage and the following main points: (1) The Pharisees' Entrapping Question (Matthew 22:15-17); (2) Christ's Brilliant Response (Matthew 22:18-21); (3) The Pharisees' Reaction (Matthew 22:22).

I. The Pharisees' Entrapping Question (Matthew 22:15-17).

A. This entrapping question occurs just three days before the Lord's crucifixion. Two diametrically opposed camps within Judaism conspire together to ensnare the Lord Jesus. These two groups (the Pharisees and the Herodians) were political/religious enemies.

1. The first group, the Pharisees, opposed Rome's dominion and rule over Israel, believing it to be unlawful. They advocated the position that Caesar's dominion over Israel was not by moral right, but rather by mere might (much like one who by mere might enslaves another human being without having any moral right to do so).

2. The second group, the Herodians, supported Rome's dominion and rule over Israel, believing it to be lawful. The Herodians courted the political favor of Rome and seemed to be linked religiously with the more liberal sect of Judaism, the Sadducees. This conspiracy by these two adversaries reveals just how much they hated their common enemy, Jesus.

B. Now comes the entrapping question (Matthew 22:17).

1. This ensnaring question about taxes presupposes a more fundamental question: Is Caesar a lawful magistrate who has lawful authority to rule over Israel? If he is a lawful magistrate and has lawful authority to rule over Israel, then he also has lawful authority to tax those in Israel. However, if Caesar is not a lawful magistrate and does not have lawful authority to rule over Israel, then correspondingly, he does not have lawful authority to tax those in Israel. So fundamentally, this is not a question about taxes as much as

it is a question about lawful authority.

2. The question put to Christ was framed in such a way that regardless of whether He answered it with a “yes” or a “no”, He would be entrapped/attacked by either the Pharisees or by the Herodians. If Jesus answered, “Yes, it is lawful to give tribute to Caesar”, He would be charged by the Pharisees with endorsing the tyranny and unlawful rule of Caesar over Israel (which would likely stir up the masses of people against Christ who sided with the Pharisees). But if Jesus answered, “No, it is not lawful to give tribute to Caesar”, He would be charged by the Herodians with treason against Caesar which would bring Him into a direct confrontation with the Roman government.

3. Historically, there seems to be no question that Rome had militarily imposed its rule over Israel (as Rome had done with many other nations and kingdoms). In her greed for more and more territory, Rome (not by moral right, but by her mere might) had subjugated Israel to her rule and had robbed God’s people of the land of Israel—given to them by God as their inheritance (Micah 2:1-2). As Samuel Rutherford correctly noted in *Lex Rex* (p. 47),

Mere conquest by the sword, without the consent of the people, is not just title to the crown.

4. Moreover, how could a covenanted nation like Israel ever lawfully give its willing consent to be ruled by a heathen emperor (apart from Divine revelation). God Himself had established a firm covenant with His people as to the lawful constitution of Israel, and it did not include giving their conscientious allegiance to heathen emperors. God may have brought Israel under subjection to heathen nations (in His providential judgment), but God’s revealed will in His covenant with Israel was that He rule over them by means of godly covenanted kings and magistrates through the line of David.

5. Thus, I submit that Caesar was not a lawful magistrate exercising lawful authority over Israel. And if Caesar’s authority over Israel was unlawful, by good and necessary consequence, he had no lawful right (according to God’s Moral Law) to impose taxes upon Israel so as to finance his future violent conquests or unjust domination of Israel and other nations or to promote Rome’s rank polytheism, violent oppression, and gross immorality.

6. Thus, for the same reason that Israel (as a covenanted nation) could not lawfully consent to or own the unlawful authority of a pagan civil government over them, for that same reason we who live in nations that are covenanted with the Lord (England, Ireland, Scotland, and their posterity) cannot lawfully do so either. Therefore, honor to Christ and to the Solemn League and Covenant made with Him compels us to dissent from giving our allegiance to a Constitution that intentionally omits the Triune God of the Bible, Christ His anointed King, His Moral Law of God, and His one true religion of biblical Christianity.

II. Christ’s Brilliant Response (Matthew 22:18-21).

A. The Lord sees through the insincerity and hypocrisy of the Pharisees and Herodians, and puts a very direct question to them, “Why tempt ye me, ye hypocrites? (Matthew 22:18), and then asks for a coin, wanting to know whose image is on it (Matthew 22:19-20). They answer, “Caesar’s” (Matthew 22:21).

1. It would seem that many Christians have assumed (incorrectly I believe) that Christ asked whose blasphemous, deified image was on the coin (with this inscription, “Tiberius Caesar, the son of the divine Augustus”). It is assumed that Jesus did so to confirm the lawful authority of the pagan Caesar to rule over Israel (and therefore his lawful authority to require taxes as an acknowledgement of his lawful authority). However, carefully note that Jesus did not say anything about Caesar’s lawful authority as a civil magistrate to rule over Israel (let alone a rival “Son of God”). Rather Jesus declares, “Render therefore unto Caesar the things which are Caesar’s; and unto God the things that are God’s” (Matthew 22:21).

2. The Lord says in effect, “Whatever *lawfully* belongs to Caesar give it to him,” but He did not tell them what lawfully belonged to Caesar, if anything at all. He did not answer their question because they sought to entrap Him, but if they desired to know the answer to their question, let them search the

Bible (2 Samuel 23:3; Exodus 18:21; Psalm 94:20; Proverbs 16:12; Deuteronomy 17:18-20).

3. And in God's revealed Word we see that even when Israel lived under the tyranny of domestic and foreign rulers, they could subject themselves out of fear for their lives to these tyrannical rulers, but they could not render a lawful/moral allegiance out of conscience to such tyrannical/ungodly rulers. They could pay taxes to those who had no moral right to rule, if they did so merely for wrath's sake (Romans 13:4-5). But they could not do so for conscience sake (to the contrary, a ruler without lawful moral authority has no more legitimate right to taxes than a thief does to our wallet—but we may outwardly submit (not inwardly submit) to avoid bringing the ruler's wrath upon us over such a matter—as Covenanter's paid taxes in general for wrath's sake, but would not pay the cess, which was a tax specifically used to persecute Covenanters). To pay taxes for conscience sake is an honor reserved alone for lawful ministers of God (Romans 13:7).

4. Thus, the answer of the Lord Jesus to this question of the Pharisees and Herodians has a universal application in its present form: Render to Caesar all that is *lawfully* Caesar's. If he has lawful authority, render him honor and pay him taxes for conscience sake. If he has unlawful authority, you may pay him taxes for wrath's sake without sin, but you cannot render him honor and pay him taxes for conscience sake (as that alone is reserved for one who is a lawful minister of God to thee for good and not for evil). We'll come back to what is God's in a moment.

III. The Pharisees' Reaction (Matthew 22:22).

A. Carefully note that neither the Pharisees nor the Herodians were able to bring an accusation against Him (Matthew 22:22; Luke 20:26 i.e. they were not able to use His words against Him, for He had not directly answered their question because they sought to entrap Him).

1. If Jesus had declared that Caesar was a lawful ruler with lawful authority to reign over Israel and to lawfully tax Israel, the Pharisees would have brought the people against Him, and the Herodians would have praised Him. But He did not do so—their hands were tied.

2. This is not a passage that supports the idea that Jesus was endorsing the moral right of Caesar to rule over Israel or to tax the Jews in Israel; and then draws the conclusion that Jesus calls all Christians in all nations to do the same (regardless of a nation's rejection of God, God's Law, God's covenant, and Christ's rule within its constitution).

B. But let us not forget that Jesus also declared that we must render to God what is lawfully God's. The problem so often is that many Christians are more concerned about the first part of the statement ("Render to Caesar the things which are Caesar's"), but forget or ignore the second part of the statement ("and to God the things that are God's"). Many are more concerned with what belongs to Caesar than what belongs to God and sadly are more concerned with Caesar's inferior rights than with God's supreme rights.

1. What lawfully belongs to God? Everything (Psalm 24:1; Proverbs 21:1; Psalm 2:10-12). In other words, civil government and civil magistrates belong to God as His ordinance and as His ministers (Romans 13:4,6). Rulers are bound in their official capacities to render to God their decisions, their laws, and their constitutions for His approval. On a personal level, everything that I own, even my family, and everything that I am is God's and is to be voluntarily rendered to God.

2. It's only as we first understand how we ought to render to God all that is lawfully due Him that we will understand how we ought to render to every man (including the civil magistrate) what is lawfully due to him or what lawfully ought to be withheld from man (and the civil magistrate), as the case may be. We cannot properly understand the rights God grants to man until we rightly understand God's rights.

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