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May 3, 2026

HONOR: MATTHEW 22:15-22,34-40

Begin the group time with a Discussion: “What is your highest allegiance in life?” (ETB PSG, 89) (Most of your group will probably say “God.” You can follow that up with, “Ok, I know God is your highest allegiance. Putting God aside for a moment, answer the question.)

Explain: We all have allegiances. We pledge our allegiance to the United States when we say the Pledge of *Allegiance*. We show our allegiances during football season through our choice of attire. Are you wearing black and gold or blue and white? Purple and gold or maroon and white? We show our allegiances when we go buy a car or truck. Do you go first to the Ford dealership or the Chevy car lot? We have allegiances to all kinds of things, from the profound religious allegiances down to the tried-and-true deodorant you think works best. Today, we are going to discuss allegiances. Some people are going to ask Jesus a question that will put His allegiances front and center. Someone also asks Him about what it means to truly follow God and live a life of allegiance to Him.

Summarize and Transition: Our lesson continues with Matthew’s account of Holy Week, the week leading up to Christ’s death and resurrection. “On Sunday, known as ‘Palm Sunday,’ Jesus entered Jerusalem riding on a donkey in fulfillment of Zechariah 9:9. On Monday, He cleared out those who bought and sold in the temple. Tuesday was a day of controversy, as Jesus taught in the temple courtyard (Luke 20:1).” (ETB LG, 106) Jesus is in the temple addressing these controversial questions from Matthew 21:23-24:1. Everything in those chapters takes place on Tuesday of Holy Week. On this day, while He was teaching, Jesus was accosted by various groups with various questions.

1. Matthew 21:23-22:14—“the chief priests and elders challenged Jesus’s authority” followed by “three parables [given by Jesus] to drive home His judgment of them.”
2. Matthew 22:15-22—“Pharisees and Herodians [question Him] over the issue of paying taxes to Caesar,” and He answers them using an object lesson.
3. Matthew 22:23-33—The Sadducees question Him about marriage and the afterlife, and He answers them.
4. Matthew 22:34-40—An expert in the law questions Jesus about the Greatest Commandment, and Jesus educates him regarding not just the first but the second greatest commandment.
5. Matthew 22:41-46—Jesus questions the Pharisees about the nature of the Messiah. (ETB LG, 106)

Our lesson today will focus on the second and fourth exchanges. As we study these two conversations, we will learn that the “Believers’ highest calling is to honor God in every aspect of their lives.” (ETB LG, 195

J Cardinell, 2026

Notes:

This Lesson was created using:

- *Explore the Bible Leader Guide* (ETB LG)
- *Explore the Bible Personal Study Guide* (ETB PSG)
- *Explore the Bible Commentary* (ETBC)
- *Preaching the Word: Matthew* (Preaching)
- *New American Commentary: Matthew* (NAC)
- *Exalting Christ in Matthew* (Exalting)
- *Ancient Christian Commentary on Scripture: Matthew 14-28* (ACCS)
- *The King Has Come* (Spurgeon)

1. GOVERNMENT AUTHORITY (MATT. 22:15-22)

Read (or have someone read) Matthew 22:15-22.

Explain: Matthew gives us a pretty basic account of this straightforward exchange. Let's walk through it and then apply it to our lives.

First, we see the **Unholy Intentions** of the Pharisees. After Jesus completed the three parables in Matthew 22:14, the Pharisees surmised that He was obviously directing His ire at them and the other religious officials. Matthew tells us that afterward they "then" went and plotted against Him. I can picture this day in my mind. There would be a conversation with Jesus, followed by a flurry of "backroom" conversations, leading to another attempt to trap Him. Followed by more conversations and another try. This happens over and over again until we get to Matthew 22:46, where the author tells us, "from that day no one dared to question him anymore." Here, near the beginning of the day, Matthew tells us they went "and plotted how to trap him by what he said." Luke tells us they sought to "catch him in what he said, to hand him over to the governor's rule and authority." (Luke 20:20) These people did not intend to learn from the teacher. Instead, they sought to entrap Him and bring charges against Him. So, how do they do this?

Second, we see that they formed an **Unholy Alliance**. The Pharisees sent some of their disciples to question Jesus. We do not know why the leadership did not go. Were they worried about being bested by Him again? Did they think sending junior scholars would cause Jesus to be less careful with His words? We do not know. They sent the disciples and allied them with the Herodians. We do not know a whole lot about the Herodians. They were more of a political party than a religious faction. As their name attests, they were supporters of Herod. This means they would have been more supportive of Rome and Roman rule over Israel than other Jews. Pairing the junior Pharisees with the Herodians is an odd alliance. They had different beliefs and normally had different goals. However, their mutual dislike of Jesus brought them together.

When they begin their conversation with Jesus, they start with a bit of flattery. "They made four truthful statements about Him," none of which they truly believed in, verse 16.

1. "They affirmed that He was 'truthful,' which referred to His integrity."
2. "They said He taught 'truthfully the way of God,' highlighting the ethical lifestyle God demands."
3. "They acknowledged that Jesus was not concerned with 'what anyone thinks.' While Jesus was interested in people, He did not alter His message for them."
4. "They noted that He did not 'show partiality' or favoritism." (ETB LG, 108)

Reread Matthew 22:17-18 (See Notes Box)

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Matthew 22:17-18

¹⁷ Tell us, then, what you think. Is it lawful to pay taxes to Caesar or not?"

¹⁸ Perceiving their malicious intent, Jesus said, "Why are you testing me, hypocrites?"

Here we see that they presented an **Unholy Question**. At first, it might not seem so, but Jesus' initial response in verse 18 reveals that the question comes from an unholy place and has unholy intentions. Jesus calls them hypocrites because their flattery was a mask hiding their true intentions. Let's take a moment and consider this question and the implications that might be drawn from Jesus' answer. The question concerned the payment of taxes to Rome. Remember, Israel was an occupied country. Moreover, it was a monotheistic nation committed to a strict ethical code that was in no way mirrored by the Roman authorities. So here we have Jews asking a Jewish religious teacher (Jesus) about the appropriateness of paying taxes to this foreign, pagan power.

The question was about far more than filling out your IRS paperwork and *hopefully* getting a refund from Uncle Sam. The question had political, revolutionary, and theological overtones. The political and revolutionary overtones are noted by the presence of the Herodians. "They had made their peace with the occupying invaders and saw taxes as an appropriate way to fulfill their responsibilities as good citizens." (NAC, 330) Any word of not paying taxes would have smelled of revolution against the Roman state. Just a few years earlier, this same issue had become a problem. In about AD 6 or 7, a man named Judas of Galilee had led an unsuccessful revolt against Rome. He was infuriated by the recently enacted census (see Luke 2:1-3). He wanted Israel back in the hands of his people, and he wanted the Romans out. As part of his revolutionary activities, he "refused to pay the tax." After his revolt was put down, the Romans made a statement by crucifying him. "They lined the countryside with crosses. The sign was clear: 'Pay this small tax or you will pay a big price.'" (Preaching, 639)

While Judas of Galilee failed in his revolt, the historian Josephus credits him with starting the "Jewish Zealot party, an extreme revolutionary movement that attempted to throw off Roman rule."¹ One of Jesus' own twelve disciples was called Simon "Zealot (Lk 6:15; KJV Zelotes), presumably because of prior association... with the party of political extremists by that name, who adopted terrorism to oppose the Roman occupation of Palestine."² All of that helps us see why the question was important politically. But what are the theological overtones?

The Pharisees, whose name implies a separation from the impure parts of society, had a different take on the question. While they presumably paid their Roman taxes, they were not enthusiastic about the practice. They would have preferred an Israel free of Roman influence and control. The question about taxes carried theological baggage. For them, Israel was to be a theocracy, a nation ruled by God, or at least a kingdom ruled by a God-

¹ Walter A. Elwell and Barry J. Beitzel, "Judas," in *Baker Encyclopedia of the Bible* (Grand Rapids, MI: Baker Book House, 1988), 1239.

² *Ibid*, "Simon," 1966.

appointed leader. To support Roman rule was tantamount to rejecting God's authority over the nation.

The question given to Jesus was, "Is it lawful to pay taxes to Caesar or not?" (v. 17) The question is not about following the law. Of course, it is lawful under Roman law to pay the Roman tax. The question is related to the "rightness" or appropriateness of Jews to pay the tax.

Politically, if Jesus had said yes, the Herodians would be pleased, and the Pharisees and the crowds would be displeased. However, since this is a trick question meant to find a reason for indictment, the Pharisees would be very displeased if Jesus affirmed the act of paying taxes because they would have no reason to bring charges against Him. ("Yes" = no charges brought against Jesus)

Politically, if Jesus had said no, the Herodians would be displeased, and the Pharisees and the crowd would be pleased. However, since this is a trick question meant to find a reason for indictment, the Pharisees would be very pleased if Jesus disavowed paying the tax because it would give them a reason to arrest Jesus as a revolutionary. ("No" = charges brought against Jesus)

Theologically, if Jesus had said yes, the Herodians would be pleased, and the Pharisees would be displeased because it would affirm the rule of Rome over God's people. More importantly, Jesus' affirmation of paying taxes to Rome would alienate the crowds that followed him. This would be good for the Pharisees' plan. ("Yes" = disapproval of the crowds)

Theologically, if Jesus had said no, it would have affirmed Israel's right to independence. This would displease the Herodians and please both the Pharisees and the crowds. However, it would be bad for the Pharisees' main goal because it would endear him to the masses. ("No" = approval from the crowds)

As you can see, it is a complicated, calculated question meant to trip Jesus up and put Him in a no-win situation. So, what does Jesus do? He presents them with an **Unholy Object Lesson**. Actually, it is a lesson using an unholy object. In verse 19, Jesus asks to see a coin used to pay the tax. He then asks them to describe it.

Object Lesson: Pass around a coin to the group members. Ask them to describe it. Then ask them who minted the coin and who guarantees its worth. The simple answer is the United States government.

Explain: The Roman denarius was a coin used to pay for goods and taxes. It was minted and guaranteed by the Roman government, the ruling power. It was also a theological statement. The junior Pharisees and Herodians answered correctly when they said Ceaser's image was pressed into the coin. There was also an inscription accompanying the image that read "'Tiberius Caesar Augustus son of the divine Augustus.' On the other

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side was a picture of a seated woman (symbolizing peace, the *Pax Romana*)... There the inscription read either [depending on your translation] 'High Priest' or 'God and High Priest.' Needless to say this coin's image and inscription didn't fare well with the first and second commandments." (Preaching, 638) Jews hated this coin for good reason. "While Rome did allow Jews to mint imageless copper coins for other purposes, the poll tax required the denarius, equivalent to a day's wages (20:2)." (ETB LG, 108)

I know all of that is a lot, so let's summarize. The Pharisees had united with the Herodians in an unholy alliance to try and trip Jesus up with an unholy question. Jesus then chooses an unholy object to make a point. In response, Jesus gives them a **Wholly Accurate Answer**.

What is Jesus' answer, and what is His point?

The **answer** in paraphrase: "Give Caesar his coin back. I mean, he minted it. He guarantees its worth. It even has his picture on it. Just give him his coin."

The **point** in paraphrase: "You give Caesar his coin because it belongs to him. Now give God what belongs to Him. What belongs to God, you ask? Well, everything and more importantly, all of you."

Summarize Transition: That was a long lead-up to a simple answer. But Jesus' words have important implications. They are important for helping us know how to relate to the government. We can't dive off into it, but the NT teaches, and the OT demonstrates, that we are to respect the government under which we live. Paul also teaches us to pray for government officials so that we might live peaceful lives (1 Timothy 2:1-2). "We are called to submit to government officials and laws." (ETB LG, 109) The more important point is that we are to submit to God, and this surpasses any authority of the state, if the state oversteps its bounds and restricts our ability to worship and serve the Lord. In the next passage, Jesus is going to focus on our submission to God.

2. GOD'S AUTHORITY (MATT. 22:34-40)

Read (or have someone read) Matthew 22:34-40.

Explain: After the junior Pharisees and Herodians failed to stump Jesus, the Sadducees stepped in and failed also. This led the Pharisees to send in an "expert in the law." He asked a strictly theological question that was on the minds of many. He wanted to know which of the 613 OT laws, as counted by the Rabbis, was the most important. By the time of Jesus, the Rabbis had subdivided the laws into categories. Some were deemed weightier or more important than others in their estimation. They had also placed some of their own rules on par with God's law. So, this man wanted to know which one was most important. "Tell me, Jesus, which one sums up the Law and Prophets?" So, Jesus does. First, He quotes from

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Deuteronomy 6. He recites a portion of the Shema, a prayer uttered by every Jew every morning and evening: “Love the Lord your God with all your heart, with all your soul, and with all your mind.” In other words, love God with your everything. “In biblical terms, the heart includes both the intellect and emotions, while the soul refers to one’s essential being. The mind is the seat of the will that defines action.” (ETB LG, 110) We might remember that the Ten Commandments have two portions. The first portion is concerned with our relation to God, the vertical axis. Jesus words here sum up that portion of the Ten Commandments. But Jesus goes further and gives a second answer to the man’s question. But as we will see, it’s not *really* a second command.

Jesus then tells him, “The second is like it: Love your neighbor as yourself.” (v 39) Here Jesus quotes from Leviticus 19:18. He says this command, to love your neighbor, is “like it,” the one about loving God. This means it is a commandment of *equal importance* (see ETB PSG, 95). How so? We must again go back to the Ten Commandments. The second portion of the Ten Commandments is concerned with our relationship to others, the horizontal axis. Just as the Ten Commandments summarize all of the OT Law (and Prophets), Jesus’ words here summarize the Ten Commandments. Or, as the KJV presents Jesus words, “On these two commandments hang all the law and the prophets.”

Summarize and Transition: A lot is going on in Jesus’ short reply, and we could spend a whole day on it. Actually, we could write 39 books and put them together to form the Old Testament. In summary, though, “We are to honor God exclusively as the one true God and to love our neighbor as ourselves.” (ETB LG, 111)

CONCLUDE

Jesus lived in a society governed by a corrupt and evil system. In our passage, He tells this subjugated population to be the most God-honoring citizens you can. Honor the state and its laws, but give everything you have to God. Jesus also lived in a society with a broken religious system. He pointed these would-be worshippers to God’s law. He tells this nation of lost sheep to follow God with everything they are. He does this by pointing them to the Old Testament, which in turn points right back at Jesus.

The reality is, we can’t keep God’s law, not even the summary given by Jesus. We need Jesus to cleanse us of our sin, and we need the Holy Spirit to sanctify us so that we are fit to spend eternity with the Triune God.

As we go out this week, let us honor the government, its laws, and its leaders. Let us also remember that the ultimate authority is God, and we are to serve Him with our whole selves and in everything we do. This includes telling others about Him, because that is really the point everything God ever told us. God loved us enough to save us. If we are to love our neighbors as ourselves, that means we love them enough to tell them about Him.