Introduction
Several years ago I was behind a vehicle at a traffic light that had a bumper sticker on it that read..”I Owe, I Owe, Off to Work I Go” Most of us, if not all of us have some kind of debt. With that debt comes an obligation to pay what we owe.

Our debt is two-fold. We have a horizontal obligations to our government; and a vertical obligations to divine government because we belong to the Kingdom of God.

In these five verses, Jesus teaches us that these debts cannot be left unpaid. As followers of Jesus Christ, we have a duty to pay what we owe. So, what do we owe? What are our debts? Let us observe...

1. The unholy alliance (13).
2. The unsuccessful trap. (15b
3. The two undeniable debts of human beings, (17).
4. The unchangeable facts.

I. THE UNHOLY ALLIANCE (13). And they send unto him certain of the Pharisees and of the Herodians, to catch him in his words.

The Pharisees and Herodians could not get along. For them to band together in a common cause required something of extremely high
priority for them both. And Jesus was just such a priority. The Pharisees wanted Him out of the way because He threatened their religious ambitions. The Herodians wanted Him out of the way because He threatened their political ambitions. So they pulled together this amazing alliance.

They came together..."to catch him in his words." Their motives were not to serve God, but to serve themselves. They wanted to prove that God was not in what Jesus had to say.

Their flattering deceitful greeting (14). And when they wer come, they say unto him, Master, we know that thou art true, and carest for no man: for thou regardest not the person of men, but teachest the way of God in truth: Is it lawful to give tribute to Caesar, or not?

What a bunch of hypocrites! They did not believe that Jesus taught the way of God. When they flattered Jesus, they were simply lying. Their deceitful flattery was simply an attempt to set Jesus up. They wanted to set Him up in order to knock Him down.

They thought they would put Him in a dilemma. They were going to give Him two options which were both no win situations. (14b-15a). Is it lawful to give tribute to Caesar, or not? 15 Shall we give, or shall we not give? To pay, or not to pay. That was the question. They thought they had Him.

If He said they ought to pay their taxes to Caesar, the Pharisees could have accused Him of a lack of nationalistic concern, or of giving in to the rule of Rome. On the other hand, if He said not to pay tax to Caesar, the Herodians could accuse Him of being subversive. They thought they had Him.
II. THE UNSUCCESSFUL TRAP. (15B). Knowing their hypocrisy, Jesus said unto them, Why tempt ye me? Bring me a penny, that I may see it. 16 They brought him the penny.

Illustration: The penny was a small, silver coin, which was imprinted on both sides. Caesar's image was on one side, along with an abbreviated inscription which, roughly translated, read "Tiberius Caesar, the Divine Augustus, Son of Augustus." -On the other side, was the inscription "Pontifex Maximus," which means "chief priest."

When they brought the penny Jesus saith unto them (16) Whose is the image and superscription? And they said unto him, Caesar’s. Jesus replied, (17) Render unto Caesar the things that are Caesar’s, and to God the things that re God’s. They used his coinage. By doing so, they accepted his rule and his protection. So it was just right that they pay him back a portion of his own money.

This was the challenge Jesus issued to these religious leaders. And it is the same challenge which is issued to followers of God, today, Give to Caesar what is Caesar's and to God what is God's. In that statement you have...

III. THE TWO UNDENIABLE DEBTS OF HUMAN BEINGS, THE HORIZONTAL AND THE VERTICAL (17). Render to Caesar the things that are Cesar’s, and to God the things that are Gods.

Caesar was the emperor of Jesus' time-the head of the nation of Rome.
1. **What we owe to Caesar is taxes.** Caesar was the emperor of Jesus' time, the head of the nation of Rome. Caesar is simply a representative of human government.

So, what do we owe human government? We owe human government our share of taxes. God calls us to be good citizens. We are told in Romans 13 to submit to the governing authorities, because God has ordained human government for our good and for His purpose. And after all, we do receive services from human government. If our house were to catch on fire, we would expect the fire department to come and put it out. If we needed the service of the police, we would expect them to be there to aid us. We want our sewers to work and our roads to be smooth, and we expect our government to provide those things. We receive services, and because of that, we must pay our fair share for the privilege of those services.

2. **We owe to God everything.** We have a debt to God that can never be paid in full. But while that debt cannot be paid in full, it must always be paid to date. We must keep our account current with the Lord. He deserves it. We owe it to Him. Just as the coin bore the image of Caesar, so our lives bear the image of God. We are made in His image.

Not only are we His because we are created in His image, but we are His because He bought us as well. **1 Cor. 6:20 tells us that**

> We are bought with a price; therefore glorify God in your body, and in your spirit, which are God’s. What is that price?

**1 Peter 1:18-19** Ye know that ye were not redeemed with corruptible things, as silver and gold, from your vain conversation received by tridition from your fathers; 19 But with the precious blood of Christ, as of a lamb without blemish and without spot:
The price is the precious blood of Jesus, shed on the cross. We are not our own. We are His. He created us and He bought us.

IV. THE UNCHANGEABLE FACTS. When we say we owe God everything, we're talking about at least three things.

1. **We owe him our time.** In order to come to know Him intimately and personally, we must spend time with Him. God yearns for your fellowship. I'm not simply talking about time spent in services of worship at church. I'm talking about daily time in prayer; and regular, personal Bible reading and meditation on those words. What I'm talking about is time spent seeking the face of God.

2. **We owe him our treasure.** Actually, when we give God our treasure, we are simply returning to Him what is His treasure in the first place. *1 Corinthians 10:26* tells us that "The earth is the Lord's, and everything in it."

3. **We owe him our talents.** God has called each and everyone of us to service. He has called all of us to be actively involved in advancing His Kingdom. That means we cannot be satisfied to sit back and be a spectator. Christianity is not a spectator sport. God expects each of us to get involved in the life of a local church. He has given everyone of us abilities to be used in His service.

**Conclusion**

What do you have today that belongs to God?

1. **Are you holding on to your time?** Do you really think it's yours? Maybe God is saying to you today, "I want time with you. I want to know you more personally, and more intimately." Maybe
God is calling you to make a commitment today to faithfully block out regular time for Him in your schedule.

2. **Are you holding on to his treasure?** Are you thinking that it's not really His, but yours? Are you robbing God, by keeping for yourself what belongs to Him? God cannot bless those who are stealing from Him. Obey Him today. Begin to give back to Him, today.

3. **Are you refusing to use the talents and abilities God has given you?** Maybe you think retirement from work means retirement from Kingdom work. Maybe a career or an activity is causing you to sit back, unwilling to really get involved, unwilling to really commit to participate fully in the life of the church. Perhaps the Lord is speaking to you today to get involved, to get committed, to report for duty.

If God is speaking to you about what you owe Him, you have an opportunity to be obedient right now, today. This morning is your chance in the next few minutes to bring your account up to date with God. It is your and my duty to do so.