

## Matthew 22:15-22

Pentecost 20 + Proper 24A + October 18, 2020  
Good Shepherd Lutheran Church + Boise, Idaho  
Pastor Tim Pauls  
The Things of God

Grace to you and peace from God our Father and the Lord Jesus Christ.

“Is it lawful to pay taxes to Caesar or not?” That’s the question the Pharisees pose to Jesus. It’s ten words long in the English translation, and that comes after they spend 35 words to butter Him up and set the trap. You can almost hear the oily ooze as they say, “Teacher, we know that You are true and teach the way of God truthfully, and You do not care about anyone’s opinion, for You are not swayed by appearances. Tell us, then, what You think.”

It’s all so insincere. The only reason they want Him to answer is because the people won’t like the answer; and the Pharisees can’t destroy Him as long as the people love Him. “Hey, Jesus, Teacher of truth: we want You to tell the people, who hate the Romans, that God requires them to pay taxes to the Romans. Let’s see how that sits with them.” They’re interested in destruction, not taxes. In fact, Matthew mentions that when they ask the question, they’re teamed up with the Herodians, notable schmoozers of the Romans. Their *faux* outrage is invented only to score popularity points against the Savior. If these guys ever quit being Pharisees, they could always find a job in 21<sup>st</sup>-century journalism on one side of the aisle or the other. There’s plenty of room.

The answer is obvious, and Jesus doesn’t even deign to answer the question. Yes, it’s lawful to pay taxes to Caesar: since they’re talking Old Testament law, God commands tithes to support the Levites, and nowhere does He forbid taxation by kings. And and though their current ruler now is a Roman, God doesn’t say, “You can stop paying taxes if you’re under control of the Gentiles.”

The answer only becomes more obvious in the New Testament. St. Paul writes in Romans 13:5-7. “Therefore one must be in subjection [to authorities], not only to avoid God’s wrath but also for the sake of conscience. For because of this you also pay taxes, for the authorities are ministers of God, attending to this very thing. Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed, respect to whom respect is owed, honor to whom honor is owed.”

No one likes paying taxes anyway, and people especially despise paying taxes to a ruler that they don’t like; so when you don’t like the current authorities, you’re tempted to invent reasons why it’s okay to withhold from them honor and respect, as well as revenue and taxes, so that you don’t contribute to their agenda. Sorry: there’s no way you can justify any of that in light of Romans 13. You only get to disobey rulers when they tell you to disobey God. With a contentious national election upon us, I’ll note that, since I’ve been at Good Shepherd, we have prayed at this altar equally for William, George, Barack and Donald. Following the upcoming election and the inevitable outrage that’s sure to follow, we will pray for Donald or Joseph, believing God’s Word that God didn’t make a mistake, and that the president is the one whom the Lord has put in place according to His inscrutable will and wisdom.

Elections have consequences, I know, and some political directions in our time might make it much harder for us to operate as a Christian congregation; and I urge you to act in your vocation of citizen, ignore the media popularity contests, study the issues and vote with care. But by all means, don’t buy into the ridiculous, but prevalent, notion that the world is going to end if your guy

doesn't get elected. Kingdoms come and kingdoms go. The Church remains. Jesus didn't die on the cross to secure a Republican majority or a Democratic stronghold. He died to get you out of this sinful world and deliver you to the kingdom of heaven. This is why, when we gather here, we're not going to spend time talking about politics. It's not that we're hamstrung because of laws about tax-exempt status for churches. It's that we have much bigger and better issues to talk about.

In doing so, we follow the example of Jesus in the text. He's not going to let them reduce His work as the Messiah down to a soundbite on taxes. Instead, He asks for a coin, and they bring Him a denarius. "Whose likeness and inscription is this?" He inquires. They say, "Caesar's," because it's got his face as well as some inscription that identifies the face as, "Tiberias, son of Augustus." In response, Jesus says, "Therefore render to Caesar the things that are Caesar's, and to God the things that are God's."

Paying taxes is small potatoes compared to the real problem of the day, so Jesus targets the real problem instead. They are not rendering to God the things that are God's.

Who or what bears the image of God? Adam and Eve were created in His image, reflecting perfectly His holiness and love. They lost that, of course, when they fell into sin; so when Seth is born, he's born in the image of Adam, not God.

Jesus bears the image of God, because He is God's only begotten-Son. He reflects God's holiness and love perfectly, because as God He is also perfectly holy and loving. He's also just as all-powerful as God the Father in heaven because He's equally God, and He's been demonstrating divine power in merciful ways through three years of working miracles.

We could say that Jesus also bears God's inscription. It was placed upon Him at the Jordan River when He was baptized, when the Father said, "This is My beloved Son, in whom I am well pleased." None of this is really a secret, and it's what makes all of this so outlandish. If the Pharisees are suddenly so big on giving what's due to a Gentile ruler who thinks he's a god and whom they detest, shouldn't they be far more intent on giving what's due to the Christ who truly is God – God in the flesh who has come to save?

But instead, they're going to make use of a mortal tyrant to discredit the holy Son of God; and in His answer, Jesus calls them out. There's still time for repentance. There's still time for them to honor God by giving what's due, by acting justly, loving mercy and walking humbly with Him. But they don't: in a couple of days' time, they'll deliver Jesus up to be crucified; and when the horrified Pilate shows them the scourged Savior and says, "Shall I crucify your king?!", they will respond, "We have no king but Caesar."

How could they do such a thing? Because sinners prefer tyrants that let them have their sin, over the Savior who would deliver them from sin and death. They become convinced that there are sins that they cannot live without, even though they know they offer no hope or happy ending. It might be a god of sensual pleasure, where the sinner says, "I know this is wrong and it's killing me, but I can't imagine living without it." It might be a god of bitterness, where the sinner says, "I'm not willing to give up this grudge and forgive." It might instead be a god of fear, where the sinner is afraid that gaining the kingdom of heaven isn't worth losing the iniquity they've gotten used to.

As long as you've got a pulse in this world, you've also got a sinful nature that knows the feeling all too well, that wants the bondage of sin over the grace and life of Christ. It's working you over. When you examine yourself, look especially for those sins that you know are wrong and would just die if others found out, but you're still not willing to give them up.

But such things are not for you. No matter the appeal of sin, you know better. You know that the wages of sin is death, and you know better never to make a god out of anything that can't raise you from the dead, because any other god will kill you. You'll be tempted, so live a life of repentance. The Lord would have you live.

There's another reason that these things are not for you: you too are in the image of God. It happened when you were born again, baptized by water and the Word. While the first Adam lost the image of God for all of his descendants, the second Adam – Jesus – has restored it. At the cross, He took on all of your sin and sinfulness, suffering God's wrath for you. Risen again, in baptism – as we talked about last week – He clothes You with Himself, with His righteousness. When God looks at you, He sees His Son. When God looks at forgiven you, He sees a beloved child who once again, for Jesus' sake, bears His image. That's the joy of repentance: confessing your sins overthrows the old tyrants, and forgiveness wraps you in Christ's holiness all the more.

As the people of God, you are among the things of God – joyfully living things, His children. Set free from sin, you live your lives giving to God the things that are God's. This doesn't just happen when you're taking care to put a portion of your income into the offering plate to support the proclamation of the gospel, even though this is a good thing and ought to be the practice of all Christians as they are able. It's much bigger and broader than that: as those forgiven, the Lord delights in all that you do. If you've not been one yourself, you've at least run into new parents who delight in everything their child does: every step, every burp, every smile – they can't wait to show you 18 pictures of how their kid managed to unwind an entire roll of toilet paper, and the sound of banging pots on the kitchen floor is Mozart to their ears. Such delight may seem ridiculously over the top, but keep in mind that it's sort of how the Lord delights in what you do. It's not what you do, *per se* – it's not that the Lord delights more when you invent the cure for the common cold than when you mow the lawn. He delights not because of what you do, but because you're His child who's doing it; so He delights when you do your homework, clean up your room, practice the piano, feed the dog, feed the family, teach history, ship the package, send an email, greet the neighbor, pay the bills, or even pay your taxes.

So, pay your taxes: render unto Caesar the things that are Caesar's. But never think that your life as a Christian is reduced to just following rules you don't like. It's about being born again, wrapped up in Jesus and bearing the image of God once again in Him, and then knowing that your daily life is pleasing to Your Father in heaven – perhaps far more pleasing than it is to you. By His grace, render unto the Lord a penitent heart and delight to be his holy and forgiven child – a child of the living God who will raise you from the dead.

In the name of the Father and of the Son and of the Holy Spirit. Amen