

**Oct. 19, 2014 – Matthew 22:15-22 (OT: Isaiah 45:1-7 Epistle: 1 Thessalonians 1:1-10)**

*Render to Caesar the things that are Caesar's, and to God the things that are God's*

This past Wednesday was October 15th, a very important date to many in the United States. It was the last day to file your income tax return if you applied for an extension like I did. An extension only gives you extra time to track down all your records and complete the forms; if you owe money, you have to estimate how much you will owe and pay that by the more famous (or infamous) date: April 15th.

When we look at the things our government is doing and supporting, we may wonder if we should pay taxes. This question is not new, as we see from our sermon text. It was the question the Pharisees' disciples and the Herodians brought to Jesus: "*Is it lawful to pay taxes to Caesar, or not?*" (v. 17).

This question was not an honest one, however. We read in verse 15 that the purpose was to "*entangle [Jesus] in His talk.*" The Pharisees were Jewish nationals who resented Roman rule. They had already made up their mind that it was *not* lawful to pay taxes to Caesar. Part of their opposition was for valid religious reasons: Roman emperors were often declared to be gods after they died and the Romans encouraged and later required the citizens to offer sacrifices and incense to these deified emperors.

We do not know a lot about the Herodians; they are mentioned only a couple of times in the New Testament. Each time they join with the Pharisees in opposing Jesus. They are mentioned in this encounter (see also Mark 12:13) and earlier when the Pharisees went out and plotted with the Herodians on how they might destroy Jesus after He healed the man with the withered hand (Mark 3:6). They were most likely Jews who supported the rule of Herod, who was given his authority by Rome, so they supported Roman rule. Their answer to this question would be the exact opposite: it *is* lawful to pay taxes to Caesar. They wanted Herod's rule to continue, so they wanted to keep peace with Rome.

As they saying goes: "politics makes strange bedfellows." The Pharisees and the Herodians did not agree at all on this point, but they did agree on one thing: Jesus needed to go. He threatened the Pharisees' religious power, and His popularity with the people as the Son of David, the one born King of the Jews, threatened Herod's power (or so they thought). They came together to entrap Jesus, their common enemy.

This encounter happened on Tuesday of Holy Week. The Pharisees had just challenged Jesus' authority to cleanse the temple and Jesus had condemned them through several parables He had spoken. They went away and sent their disciples with the Herodians, mostly like so that Jesus would not recognize the people coming to Him and suspect their plot.

Their question was carefully crafted. They thought it would be a trap Jesus could not get out of. It was a catch-22. If Jesus said it *was* lawful to pay taxes to Caesar, He would lose His popularity with the Jewish people and the Pharisees could safely do away Him. If He said it *wasn't* lawful to pay taxes to Rome, the Herodians would report Him to Pontus Pilate for leading a rebellion and He would be arrested and probably put to death.

But Jesus, being Lord of all, saw through their ruse and "*perceived their wickedness*" (v. 18). While their question was not an honest one, He answered it anyway. He asked to see the coin used to pay the tax. They gave Him a denarius. He asked them whose image and inscription was on it. They replied "Caesar's," as the denarius was stamped on one side with an image of Tiberius Caesar and the words "Tiberius Caesar Augustus, son of the divine Augustus". Jesus

answered: “Render therefore to Caesar the things that are Caesar’s, and to God the things that are God’s” (v. 21). He avoided their trap and left them marveling.

What do you think of Jesus’ response? Does it answer any doubts you may have about paying taxes? Jesus words do not apply only to Caesar government, but to ours as well. Romans chapter 13 makes this clear. It says: “Let every person be subject to the governing authorities. For there is no authority except from God, and those that exist have been instituted by God” (v.1). It goes on to say, “For because of this you also pay taxes, for they are God’s ministers attending continually to this very thing. Render therefore to all their due: taxes to whom taxes are due, customs to whom customs, fear to whom fear, honor to whom honor” (v. 6-7).

We may have legitimate concerns about some of the things our taxes fund or that our government legalizes, but Jesus didn’t say “render therefore to Caesar so long as Caesar doesn’t” do this or that. As I mentioned before, the Roman government promoted idolatrous worship of deceased emperors, but Jesus still said, “Render to Caesar what is Caesar’s.”

That is not to say we should simply go along with everything the government does. In this country you have the right to vote and you can and should vote according to your conscience as guided by God’s word. We should also remember that just because something is legal, doesn’t mean that it is right in God’s sight. God determines what is right and what is wrong. But the focus of Jesus’ words here is obedience to the government, not disobedience.

Which part of Jesus’ reply do you find the most challenging? “Render...to Caesar the things that are Caesar’s” or render “to God the things that are God’s”? It can be easy to focus on the first part, because no one (that I know of) enjoys paying taxes. We might wish that Jesus had said something else and given us an out.

But it is the second part of Jesus’s words that should be our focus: “[render] to God the things that are God’s.” What belongs to God? Everything! “The earth is the LORD’s and all its fullness” (Psalm 24:1). All of heaven and earth belongs to Him (Deuteronomy 10:14). That is why we sing the words of hymn 441 when we bring our offerings to God: “We give Thee but Thine own, Whate’re the gift may be; All that we have is Thine alone, a trust, O Lord, from Thee.” (TLH v. 1) These words remind us that all that we have is a gift from God, and when we give Him our offerings, we are only giving to Him what is already His. They are things that He has entrusted to us.

Everything that we have belongs to God. But that’s not all! Jesus pointed to the image of Caesar on the denarius to show that the tax money belonged to Caesar. So what has the image of God?

You were created in God’s image. Through Adam’s sin that image was thoroughly corrupted, but in Christ, the second Adam, God’s image is restored. You “have put on the new self, which is being renewed in knowledge after the image of its creator” (Colossians 3:10). In the words of Psalm 100(:3): “Know that the Lord, He is God; It is He who has made us, and not we ourselves; We are His people and the sheep of His pasture.” So you belong to God.

You belong to God not only because He created you in His image, but also because He bought you at a price. You were a slave to sin and death, but Jesus, the only Son of God, came to give Himself as a ransom for all. He paid the price to redeem you. That price was His life – the perfect life He lived here on earth. He was tempted in every way just as you are but He did not sin. And it was that perfect life that He laid down when He went to the cross where He suffered and died to purchase you.

So Jesus here tells us to give ourselves to God. But what does that mean? 1 Corinthians 6:19-20, which tells us that we “were bought at a price” explains what this means: “Do you not

*know that your body is the temple of the Holy Spirit who is in you, whom you have from God, and you are not your own? For you were bought at a price; therefore glorify God in your body and in your spirit, which are God's.*" We are to glorify God with our body and spirit. We are to "*present [our] bodies a living sacrifice, holy and acceptable to God*" and not be "*conformed to this world*" (Romans 12:1-2). We are to "*give to the LORD the glory due His name*" (1 Chronicles, 16:29/Psalms 29:2; 96:8) in our worship, our offerings and in our daily lives.

The fact that we belong to God sounds good in theory, but our sinful nature don't like it when belonging to God "limits" what we do or say. This is, after all, the "land of the free!" We want to live and act as if we belong to no one but ourselves. We'd often rather serve ourselves than serve God or our neighbor.

That was the attitude of the Pharisees and Herodians who came to Jesus. They didn't want Jesus interfering with their way of life or telling them how things should be. They came to Jesus with sweet words: "*Teacher, we know that You are true, and teach the way of God in truth,*" but they didn't mean them. They would not let Jesus be their teacher, nor did they really believe that He taught the way God. Jesus' saw through their hypocrisy, and called them on it.

Do you ever come to God with a similar attitude? It's easy to say that the Bible is God's word, but so tempting to ignore it when we don't like what it says. "Give myself to God? Can't I just write a check and be done with it?" Jesus sees through our hypocrisy as well.

But you are not your own, you were bought at a price. That price – the life, death and resurrection of Jesus – brings you forgiveness for all the hypocrisy and selfishness in your life. You are forgiven. God has made you His child and His cherished possession.

Satan wants to deceive you and convince you that if you offer yourself and what you have to God that you will "miss out" – that you will be losing more than you gain. He wants you to store up and cling to temporary treasure here on earth and ignore the eternal treasure God has for you.

But giving yourself to God does not bring loss, but great gain. So "*render to Caesar the things that are Caesar's, and to God the things that are God's.*"

To Him be the glory and the dominion forever and ever. Amen (1 Peter 5:11)

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