

The Twenty-First Sunday after Pentecost (Proper 24)
St. Matthew 22:15-22

In the name of the Father and of the + Son and of the Holy Ghost. Amen.

"Is it lawful to pay taxes to Caesar?" It's a bit of a weird question. Just give it a moment of thought. If the law says, "Pay taxes," then it is certainly lawful to pay taxes—being under Roman rule, the law in Judea was to pay taxes to Rome. However, this was a question designed to trap Jesus in His own words, as evidenced by the buttering-up He received: "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." If He answered "No," then the Herodians—supporters of Roman rule—would have been angry; Jesus would be labeled as a radical and insurrectionist (a little foretaste of what happened when Jesus was brought before Pilate). If He answered "Yes," then He would have angered the Pharisees and the religious right of His time, certainly giving them more ammo in their attempt to thin His crowd of followers.

"Whose likeness and inscription is on the coin?" "Caesar's," they answered.

"Fine then, render to Caesar those things which are his." If you're going to carry around in your pockets money that bears the image and name of someone else, then you have been granted permission to use someone else's coin for your legal transactions. And when he calls for some of it to be returned—a sort of fee for your use of his tender, a tax—then you are obliged to render to him that for which he asks. This is the law. A simplified explanation, perhaps, but the illustration stands.

The same goes today. You likely have money in your wallets or purses or ways to access money emblazoned with "United States of America" and "E pluribus unum" upon it, filled with images of past presidents, other historical figures, and historically significant places in this country, and the like. Whose likeness and inscription is on this coin? The U.S.'s—therefore, render unto Washington that which is Washington's.

And this is a fine point to be making in a Lutheran sermon. For the text surely espouses the doctrine of two kingdoms. The first part of Jesus' response speaks to living in one of those kingdoms. All people are citizens of a state on earth or otherwise live under the rule of a kingdom on earth. With that citizenship or life under rule comes responsibility, expressed in today's text as "Render to Caesar the things that are Caesar's."

However, this isn't the only place where life in this kingdom is mentioned in Scripture. St. Paul wrote, echoing Jesus' words:

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. Therefore whoever resists the authorities resists what God has appointed, and those who resist will incur judgment. For rulers are not a terror to good conduct, but to bad. Would you have no fear of the one who is in authority? Then do what is good, and you will receive his approval, for he is God's servant for your good. But if you do wrong, be afraid, for he does not bear the sword in vain. For he is the servant of God, an avenger who carries out God's wrath on the wrongdoer. Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience. For the same reason 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. (Romans 13:1-7)

And even Peter wrote,

Be subject for the Lord's sake to every human institution, whether it be to the emperor as supreme, or to governors as sent by him to punish those who do evil and to praise those who do good. For this is the will of God, that by doing good you should put to silence the ignorance of foolish people. Live as people who are free, not using your freedom as a cover-up for evil, but living as servants of God. Honor everyone. Love the brotherhood. Fear God. Honor the emperor. (1 Peter 2:13-17)

Therefore, as Christians, you are commanded to be good citizens of the state, dutifully honoring the authorities placed over you and rendering to the state the tribute requested—the taxes owed. Resistance is futile, Paul wrote, for it only brings judgment from God upon the ones who resist.

That's all a bit simplistic and general. Things work a little bit differently in this state and country, as evidenced by the ballots you currently have sitting at home, which include at least four measures regarding taxation or tax revenue, indicating that you, as a citizen of the state, have some sort of a say in what is "rendered to Caesar" in this day, age, and place.

However, for as much as Christians are citizens of the state, you also hold another citizenship, granted by faith for the sake of Christ Jesus who died and rose again in order that you might be called sons of God and fellow heirs with His only-begotten Son. And so, Jesus continued in His answer to the Pharisee's disciples and Herodians, "And [render] to God the things that are God's."

Now, many a sermon has gone in the direction of stewardship with this passage. It's a good direction to go in with this text, as the broad context of today's Gospel lends itself to a sermon on stewardship. After all, Jesus was asked a question about money, albeit underhandedly, and He followed up His answer with "give to God that which belongs to God." As the Creed and the Lord's Prayer teach, all that you have, every material possession that you call your own, your eyes, ears, and members, every sense and talent, logic, wisdom and intelligence, even this citizenship of the state, is a gift from God. These are His things that you claim as your own and use as your own. So, when Jesus says, "Render to God the things which are God's," especially in a passage about money, it stands to reason that a sermon about stewardship would follow.

And I could go on and on about how by God's grace, you can give generously to the church. I could go on and on in an attempt to encourage you to be the cheerful giver that Paul speaks of. (cf. 2 Corinthians 9:7) I could speak at length about goals and desires that have been expressed at this congregation, all of which involve some amount of money. But, stewardship is not specifically about giving to the budget or a project, but about giving from a cheerful conscience, not grudgingly or out of necessity, but in order to help support the furtherance of the proclamation of the Gospel, by word and deed, as has been purposed in the hearts of the givers, as St. Paul wrote. (cf. 2 Corinthians 9:7) Truth be told, all that happens here, day after day, can only continue as you return a portion of that which God has delighted to give you, both from your paycheck and the various other gifts you have been given.

So, I could do all of that stewardship preaching, but truth be told, I don't think I'm very good at it, nor am I comfortable doing it. Fortunately for you and me, the text has another context which permits me not to preach on stewardship, for when Jesus spoke the words, "[Render] to God the things that are God's," He did so after saying the same of Caesar holding a coin that bore his name and likeness. It did not bear the name and likeness of God. And despite a reference to an unspecified god, the legal tender in the United States of America does not bear the name and likeness of God. Therefore, dollars and coins, while certainly gifts from God, from His hand, and rightly called His, are not necessarily the things of God that the text speaks of.

So, it must be asked, what are the things of God? Which are those things which bear the name and likeness of God? For the answer, look to the font, as the Scriptures point. For there, in a most blessed flood, water was applied to you, dear Baptized, with the Word. Which is that Word of God? Christ the Lord says in the last chapter of Matthew, "Go therefore and make disciples of all nations,

baptizing them in the name of the Father and of the Son and of the Holy Spirit..." (Matthew 28:19) This is no unspecified god whose name was given to and put on you, but God's name, YHWH, the Triune God—Father, Son, and Holy Spirit. There, at the font, you were marked with the sign of the cross upon forehead and heart to mark you as one redeemed by Christ the crucified; or, as St. Paul wrote, "For as many of you as were baptized into Christ have put on Christ." (Galatians 3:27) Therefore, if you have put on Christ in the waters of Holy Baptism, then you bear the image of the only, true, living God, for He is the image of the invisible God, as St. Paul declared, (cf. Colossians 1:15), and you carry in your person His name—Father, Son, and Holy Spirit.

Yes, dear Baptized, you are the things of God, for you bear the name and image of God. And the Scriptures are replete with passages that declare this truth to you. The Apostle St. John gave this beautiful picture of eternity:

Then the angel showed me the river of the water of life, bright as crystal, flowing from the throne of God and of the Lamb through the middle of the street of the city; also, on either side of the river, the tree of life with its twelve kinds of fruit, yielding its fruit each month. The leaves of the tree were for the healing of the nations. No longer will there be anything accursed, but the throne of God and of the Lamb will be in it, and his servants will worship him. They will see his face, and his name will be on their foreheads. (Revelation 22:1-4)

Though you cannot now read it, you bear on your brows the name of your Creator, Redeemer, and Sanctifier. And, having received the sign of the cross in those blessed waters, you also bear His image, as it is also written:

The first man was from the earth, a man of dust; the second man is from heaven. As was the man of dust, so also are those who are of the dust, and as is the man of heaven, so also are those who are of heaven. Just as we have borne the image of the man of dust, we shall also bear the image of the man of heaven. (1 Corinthians 15:47-49)

"For you were bought at a price; therefore glorify God in your body and in your spirit, which are God's." (1 Corinthians 6:20 NKJV) Bearing the name and image of God, dear Baptized, you are the things of God, therefore, "[Render] to God the things that are God's" by glorifying God in your body and spirit, and, as St. Paul wrote elsewhere, "I appeal to you therefore, brothers, by the mercies of God, to present your bodies as a living sacrifice, holy and acceptable to God, which is your spiritual worship." (Romans 12:1)

Furthermore, "[Render] to God the things that are God's" by going to Him in confession. As has been mentioned many times from this pulpit, your confession is God-given. And, this, both same-saying God in what He says of Himself—for no one can say Jesus is Lord except by the Holy Spirit (cf. 1 Corinthians 12:3)—and in what He says about you—that you are a poor, miserable sinner in need of a Savior.

And here's the interesting about confessing your sins: in doing so, you are rendering to God the things that are God's. For, when you confess your sins and plead for forgiveness for the sake of Christ, you confess that your sins do not belong to you but to Him, who has taken them from you and died with them so that you would not have to. He has risen from the dead, but those sins are removed from you as far as the east is from the west—every sin you have committed, are committing, or will commit is not yours, but His, and His death was and is the atonement for them all!

All of this because you are the things of God. You bear in your person the name and image of God. You are baptized in the name of the Father and of the Son and of the Holy Spirit, and in your Baptism, you have put on Christ, the very image of the invisible God. This is God's gift and grace to you, and it brings with it this thing of God: you are forgiven for all of your sins.

In the name of the Father and of the + Son and of the Holy Ghost. Amen.