

As follows in Jesus' name:

Then the Pharisees went and plotted how to entangle Him in His words. ... Tell us, then, what you think. Is it lawful to pay taxes to Caesar, or not?"

But Jesus ... said, "...Show Me the coin for the tax." And they brought Him a denarius. And Jesus said to them, "Whose likeness and inscription is this?" They said, "Caesar's." Then He said to them, "Therefore render to Caesar the things that are Caesar's, and to God the things that are God's." (ESV)

This is Your Word, heavenly Father; sanctify us in the truth, Your Word is Truth. Amen. (John 17:17)

In Jesus' name. **Amen.**

Dear Fellow Redeemed,

"Is it lawful to pay taxes to Caesar, or not?"

Not many Christians today would think twice about this.

Of course, it's lawful... and not only lawful, but it is our duty to do it.

In Dr. Martin Luther's Table of Duties, he uses both Jesus' answer from our text:

"Therefore render to Caesar the things that are Caesar's..." NKJV

and quotes St. Paul in Romans 13[:6-7]

Render therefore to all their due: taxes to whom taxes are due... NKJV

But this question was on the minds of the Jewish people who hated their Roman occupation.

In fact, one of the ultra-conservative Jewish sects and political parties, known as the Zealots, principally formed in order to throw off the pagan authority through militant force.

The Jews wanted to be free and to be ruled by their own people and religion.

This was one of the reasons why tax collectors were so hated and were castigated as "sinners."

They were considered traitors to their fellow countrymen, working for the enemy.

But on this day, the Pharisees were willing to put aside their animosity for the occupiers and work along with the Herodians, the supporters of Herod Antipas, the non-Jewish tetrarch who was put in power over Galilee Caesar Augustus himself.

The trap or entanglement that was meant for Jesus was that, if He had taken the bait, it would have brought Jesus into disfavor,

either with the common people who didn't want to pay taxes, let alone to the Roman Caesar, or with the Herodians, who would have surely gone to Herod and brought charges against Jesus that He was inciting people not to pay taxes (in other words, starting a rebellion).

Jesus recognized the false dichotomy in their question right away.

They gave only two options for their answer, to either pay or not to pay taxes,

with the implication that only one of them could be correct (the other one, then, was sinful).

But being the good Lutheran that Jesus is, He knew that to perfectly obey the 1st Commandment, one must also perfectly obey the 4th Commandment.

You cannot *fear, love, and trust in God*, if you do not *honor, serve, obey, love, and esteem*

the legitimate gov't, which God has established, *for they are God's ministers.* NKJV Romans 13:5

And so His reply to their question started with a question of His own:

“Whose likeness and inscription is this?”

The Caesar of their day was Tiberius Caesar (14 - 39 AD)

and so the denarius would have borne his likeness and inscription.

As Emperor, he was responsible for the silver and gold minting of his day.

So Jesus' reply to His questioners was really very simple,

“give to Caesar the things that are Caesars.”

But the second half of Jesus' answer is really the more important part of the answer:

“give to God the things that are God's.”

Now we could take the opportunity to speak about our offerings

and how the Lord desires that we bring our offerings with regularity and joy and generosity
in thanksgiving for all that He has given to us and

so that His ministers are supported and the work of sharing the Gospel may be expanded.

But that would really limit the fullness of what Jesus' said, wouldn't it?

Jesus was not just talking about paying taxes when He answered the Pharisees, was He?

Paying taxes is one way in which we obey the 4th Commandment, but there is much more.

As Dr. Luther explains, the 4th Comm. teaches us to *honor, serve, obey, love, and esteem*
those whom God has placed over us as His servants.

And what is more, we are to do this BECAUSE *we fear and love God.*

So then, we get to the question **“what things are God's”** that we are to give Him,

or to answer that question the way Jesus did, **“Whose likeness and inscription do we bear?”**

On the 6th Day when God created man, He said,

“Let Us make man in Our image, after Our likeness....”

So God created man in His own image, in the image of God He created him;

male and female He created them. Genesis 1:26-27

Men and women alike bear the likeness of God Himself.

So we know to whom we belong, then the question is what has God given us that we are to give Him.

Dr. Luther's explained this way:

God has made me and all creatures;

...He has given me my body and soul, eyes, ears and all my members, my reason and all my senses...

*...He richly and daily provides me with food and clothing, home and family, property and goods,
and all that I need to support this body and life;*

So then, what are we to give to God? Everything!

Again, Luther helps us:

for all which I am in duty bound to thank and praise, to serve and obey Him.

This is most certainly true, but it is also very impossible for us.

To obey God is to then also to obey the governing authorities which He has established.

Luther even includes this in His explanation to the 4th Petition of the Lord's Prayer.

When we pray, **“Give us this day our daily bread,”** we are praying for

“faithful servants and rulers, good government, good weather, peace, health, order and the like...”

It is certainly easier when the gov't is perceived as being good and just,
when it protects its citizens and enables them to live *a quiet and peaceable life in all godliness.* ^{1Tim.2:2}
But God does not call us simply to *honor, serve, obey, love and esteem* the good gov'ts.
He would also have us *honor, serve, obey, love and esteem* His authorities even when sin ravages them.
In fact, St. Paul's exhortations to *be subject to rulers and authorities...* and
*that supplications, prayers, intercessions and giving of thanks be made for all men,
for kings and all who are in authority...*
and Peter's admonition to *submit...for the Lord's sake, whether to the king as supreme
or to governors,* ^{1 Peter 3:7} were all written under the reign of Nero, the Roman Emperor,
who, according to tradition, had both of these men executed.

So we are reminded that our gov't today isn't the only one with sinners at its helm.
And we are reminded that not all laws they make are in accordance with the Lord's commands,
and so even the Apostles continued to "unlawfully" preach, **listening God rather than man.** ^{Acts 4:19}
But they also submitted to the consequences of their godly disobedience
as all of them were persecuted, most even martyred with the sanction of the gov't.
And yet, the Lord also used these evil acts to grow His Church and spread the Gospel.

And let's not forget that Jesus Himself lived under the civil authorities.
St. Paul tells us **when the fullness of time had come, God sent forth His Son, born of woman,
born under the law, to redeem those who were under the law,
so that we might receive adoption as sons.** ^{Galatians 4:4-5}
Jesus was born under God's law, which included obeying the gov't authorities.
That included being registered for the census and taxes.
It even included submitting to the unjust trial He was subjected to under Pontius Pilate.
It included warning those officials who treated Him unjustly that their actions would also be judged.
It included praying for the forgiveness of those who crucified Him.
It included being tortured and dying under Pilates' orders.

But in this, we also see the greatest good the world will ever know, don't we?
Thank God that Jesus perfectly submitted to His Father and to His authorities,
because that was the perfection that you and I need to stand before the throne of God;
that was the sacrifice of atonement for our insubordination, both to God and gov't
that we needed to remove the guilt of sin that we have accrued.

Cherish, then, the likeness and the inscription that you bear through your Baptism,
through which God's name has been inscribed upon you.
You are His child in this world; an heir of heaven as well as a citizen of this world.
You are free, in good conscience, to pay your taxes, to participate in the electoral process,
to run for office, if you so desire.
to obey the laws that can be obeyed without violating God's law,
to work to curb those laws that are unjust or legalize the hurt and harm of your fellow citizens,
to use the system provided for the redress of grievances.

And then, as you live in this world and you become aware of your disobedience and insubordination
to the Lord's ministers in the gov't,

Give to God the things that are God's: give to Him your sins in confession and lay them before Him.

These are no longer yours to bear; Jesus has borne them for you already.

And in so doing, you will see every reason to thank, praise, serve and obey Him

with not only your money, but with all *your body and soul, eyes, ears and all your members,*
your reason and all your senses.

In Jesus' name. **Amen.**

Soli Deo Gloria