

## **Theme: Words for Christian Citizens to Live By:**

1. Give to Caesar what is Caesar's
2. Give to God what is God's

This coming Tuesday is Election Day in our country, and as usual one of the big issues and hot topics being discussed is taxes! Perhaps around election time (and probably around tax time!) we even wonder why we have to pay taxes at all! Well, did you know that during the last week of Jesus' life He was questioned about taxes? He did! Our sermon text is a very timely one for us in this country. Our text is taken from:

### **Matthew 22:15-22**

**Then the Pharisees went and plotted how they might entangle Him in His talk.<sup>16</sup> And they sent to Him their disciples with the Herodians, saying, "Teacher, we know that You are true, and teach the way of God in truth; nor do You care about anyone, for You do not regard the person of men.<sup>17</sup> Tell us, therefore, what do You think? Is it lawful to pay taxes to Caesar, or not?"<sup>18</sup> But Jesus perceived their wickedness, and said, "Why do you test Me, you hypocrites?<sup>19</sup> Show Me the tax money." So they brought Him a denarius.<sup>20</sup> And He said to them, "Whose image and inscription is this?"<sup>21</sup> They said to Him, "Caesar's." And He said to them, "Render therefore to Caesar the things that are Caesar's, and to God the things that are God's."<sup>22</sup> When they had heard these words, they marveled, and left Him and went their way.**

Jesus was not asked this question about taxes during a political debate. This wasn't an innocent question posed by some inquiring students either. This question was a set up; conceived and put into action by Jesus' enemies, the Pharisees, in order to "**entangle Him in His talk**" (v. 15). This objective, of course, sounds completely ridiculous: Entangle Jesus in His talk? Trick the Creator of language Himself? Impossible! But from a human perspective this plan was pretty good and well thought out.

First of all, the Pharisees knew that Jesus would probably recognize them and see right through their deceptions if they went to Jesus and tried to trick Him with a question. And so they sent "**their disciples with the Herodians**" to Him. They disguise their intentions with flattery, "Oh Jesus, You're such a great teacher of God's truth. We know that you are impartial and don't cater to anyone or show favoritism. Tell us what you think: Is it lawful to pay taxes to Caesar, or not?" Now this may seem like a fairly innocent question, but it wasn't. Some historical background information is needed to understand why the Pharisees thought they had Jesus trapped in this situation.

You see, the Pharisees and the Herodians were *enemies*. You might say that they were from rival political parties. (Sound familiar?) The Pharisees were Jewish nationalists who hated the fact that their Jewish nation, God's chosen people, were subject to the rule of these Roman pagans, whose emperor, Tiberius Caesar, blasphemously proclaimed himself to be God. The Herodians, on the other hand, were Jews who cooperated with the Roman government and supported the dynasty of the Herods, who were kings over Judea, who also happened to be Gentiles, and ruled by the authority of the Roman government.

But these two enemies put aside their differences in order to join forces against Jesus. They thought that they now had Him cornered with this question: "**Is it lawful to pay taxes to Caesar, or not?**" You see, if Jesus answers "Yes, it is lawful," the Pharisees could incite the Jews against Jesus because He supports the hated Roman government and their blasphemous Caesar. On the other hand if Jesus says "No, it is not lawful," the Herodians report it to the Roman government and could get Jesus imprisoned, and possibly executed for rebellion and treason.

Jesus, as true God, was, of course, not "trapped" by their question. "**But Jesus perceived their wickedness, and said, "Why do you test Me, you hypocrites?"**" (v. 18). The answer He then gave His enemies was so profound and perfect that it sent His enemies away speechless, and dumbfounded. Christ's answer was so perfect because it was so simple—so simple and yet, so complete. Instead of just answering the Pharisees' question about paying taxes, Jesus answered the question about a Christian's duty to the government. With His answer Jesus spoke **Words for Christian Citizens to Live By:**

**1. Give to Caesar what is Caesar's, 2. Give to God what is God's.**

**1. Give to Caesar what is Caesar's.** With these words Jesus clearly answered "Yes. It is lawful to pay taxes." Jesus, the master teacher, emphasized His point first by using a visual aid. He had someone give Him the tax money, which was a silver coin called a *denarius* (v. 19). He further emphasized His point by asking a very simple question, "**Whose image and inscription is this?**" (v. 20). The answer was obvious and they answered correctly, "**Caesar's.**" These coins were minted with the emperor's face on them by the Roman government, and so in that sense, these coins belonged to Caesar and his government.

Our coins do not have Caesar's picture on them and we are not ruled by an emperor or a king. However, by using the government and the emperor who was in power at that time as an example Jesus was also answering the question about our duty to the government as Christian citizens. In other words, Jesus is saying, "**Give to the government what is the government's.**" Jesus' answer tells us clearly, "Yes, it is lawful to pay taxes. Yes, you should obey the government. Yes, this is God-pleasing." The Holy Spirit would later inspire the Apostle Paul to expand on this concept in his letter to the Romans, which we read in our Scripture reading for today:

*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.<sup>2</sup> Therefore whoever resists the authorities resists what God has appointed, and those who resist will incur judgment...<sup>5</sup> Therefore one must be in subjection, not only to avoid God's wrath but also for the sake of conscience.<sup>6</sup> For the same reason you also pay taxes, for the authorities are ministers of God, attending to this very thing.<sup>7</sup> 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 13:1-2, 5-7)*

**2. Give to God what is God's.** With these words Jesus qualified His answer by saying that Caesar should be given only what he is due. Notice in v. 20 Jesus pointed to Caesar's image and inscription on the denarius. In the coin's inscription, Caesar was claiming for himself much more than he was due. One side of the coin read: "TIBERIUS CAESAR AUGUSTUS SON OF THE DIVINE AUGUSTUS." The other side was just as blasphemous. It read: "HIGHEST PRIEST." In His answer Jesus was speaking against the emperor worship promoted by the Romans, or the worship of any man, or government no matter how great or powerful. Even the Pharisees would agree with this. They knew God's words in the Old Testament, "**Worship the Lord your God and serve Him only!**" (Deuteronomy 6:13).

In His answer, "**Give to Caesar what is Caesar's, and to God what is God's,**" Jesus also drew the line between church and state. His words made a distinction between Caesar and God; between what is in the realm of government and what is in the realm of God and His church on earth. Again, Jesus spoke through His Apostle Paul about the functions of the governments that God has established, "**for he [the governing authority] 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...**<sup>6</sup> **For the same reason you also pay taxes, for the authorities are ministers of God, attending to this very thing.**" (Romans 13:4,6) God has established governments for the physical well being of their citizens; to protect them, to punish evil doers; to collect taxes in order to provide this protection and to carry out governmental functions.

However, in His Word God *does not* give the government jurisdiction over the spiritual well-being of its citizens. This is something we Christian citizens need to keep in mind whenever we go to the polls to vote. While God wants us to vote for leaders who will implement God-pleasing policies and laws, no amount of laws made by the government can change the hearts of sinful men, or make our nation a "More Christian nation."

Only the gospel can resurrect and change the dead, sinful hearts of men. Not the laws of our government. Not even the Holy Law of God can do this! The Bible tells us that "**the Law kills**" (**2 Cor. 3:6**)! But it is the Spirit that gives life, and God's Spirit is given to men through the gospel message of Jesus Christ and Him crucified. The charge of spreading this gospel God has given to His Church: "**Go into all the world and preach the gospel to every creature**" (**Mark 16:15**).

Finally, in His answer Jesus shows that our duty to God is above our duty to our government. God has established the governments of the earth and gave them their authority: "**For there is no authority except from God, and those that exist have been instituted by God.**" (**Romans 13:1b**). But if our government, or any government, tries to impose on us a law that is contrary to God's will, we should refuse to obey, resist them, and answer, like the apostles did "**We ought to obey God rather than men**" (**Acts 5:29**).

Our duty to God includes *all things*. St. Augustine once commented on this text, "Give the money unto Caesar, thyself to God." When we hear Jesus' answer, "**Give to God what is God's,**" we should ask, "*What isn't God's?*" God, the creator and preserver of everything has given us everything through the perfect life, innocent death and glorious resurrection of His Son Jesus. We have been forgiven. We have been declared righteous. We have been given the sure hope of our own resurrection and eternal life in heaven. We have also been set free from sin and death and have been given the ability by God's Holy Spirit to live lives that give our Savior all glory, and honor through our service, our talents, and even our wealth.

Martin Luther wrote that as Christians we are citizens of "two kingdoms:" An earthly kingdom, and a heavenly (spiritual) kingdom. God has given us duties—important duties—in each kingdom.

- † As American citizens we should rejoice in the many blessings God has given us through our form of government. We should take full advantage of our privileges and duties as American citizens and vote as often as we are able. As American citizens we should respect our elected leaders, pay our taxes, obey the laws of our country, and respect the rights of our fellow citizens. Most importantly, remember the words of the Apostle Paul from our first Scripture reading: "**First of all, then, I urge that supplications, prayers, intercessions, and thanksgivings be made for all people,<sup>2</sup> for kings and all who are in high positions, that we may lead a peaceful and quiet life, godly and dignified in every way.<sup>3</sup> This is good, and it is pleasing in the sight of God our Savior**" (**1 Timothy 2:1-3 ESV**). If we find ourselves complaining and criticizing our government, God's Words here remind us instead to pray for our leaders, for those God has placed over us, and for our country. I don't need to tell you that our government and our country need the prayers of its Christian citizens—our prayers!
- † As Christian citizens, as citizens of the kingdom of God, we need to always keep in mind where and what our true and most important citizenship is. We are citizens of God's kingdom of grace. We are sinners who have been made, not just subjects, but sons of a God who is so loving that He sacrificed His only Son on the cross so that we might live with Him as citizens of His kingdom forever.

Today let's take full advantage of our privileges and duties as Christian citizens. Tell a friend or neighbor about God's love for him in Christ Jesus. Support and strengthen our fellow citizens of God's kingdom by attending worship services, Bible Classes, as well as other church fellowship functions. Help further God's kingdom with our offerings and prayers. And most important of all, study the Word of God for yourself and let the Holy Spirit strengthen you and renew your faith in our heavenly Savior and King, Jesus Christ. Amen.