

Series A, Proper 24
by Vicar Josh Osbun

Then the Pharisees went and plotted how to entangle him in his words. And they sent their disciples to him, along with the Herodians, saying, "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. Is it lawful to pay taxes to Caesar, or not?" But Jesus, aware of their malice, said, "Why put me to the test, you hypocrites? 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." When they heard it, they marveled. And they left him and went away. Matthew 22:15-22

In the name of the Father and of the (+)Son and of the Holy Spirit. Amen.

“But Jesus, aware of their malice, said, ‘Why put me to the test, you hypocrites? 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.’”

To put the best construction on today's Gospel reading would be to say that at long last the Pharisees were learning something from Jesus. Unfortunately for them, it was the wrong lesson. Jesus previously had confronted them with a question about John the Baptist, and rather than learning about the authority of the Messiah, what the Pharisees learned was that the old catch-22 can be a quite effective way to bring down and trap an opponent. Through His question about the Baptism of John, Jesus showed them just how well this tactic worked, so they decided to try the same on Him.

They conspired and schemed and came up with what they believed to be the perfect trapping question: taxes, yes or no? Though they didn't live in a society reeling from a global economic collapse, or in a country where two presidential candidates squabbled and argued over whose proposed tax plan was better, they did live in a world of divided and conflicting cultures, and paying taxes was just one place in which these cultures collided.

For Jesus to deny paying taxes would be for Him to deny the governing authority, which could bring down the wrath and anger of the local governor. Refusal to pay taxes in our society can bring punishments as severe as time in a federal prison. Refusal to pay taxes back then could bring about the attention of a Roman legion that has no qualms about dealing with its problems with the pointy end of the sword.

Conversely, for Jesus to affirm paying taxes would be for Him to affirm an occupying government that oppressed the Jewish people. This would alienate Jesus from the masses for it would show His love of Rome. It would be akin to supporting one candidate's tax plan while standing in the midst of a crowd supporting the other guy. It's pretty much a guarantee that no friends will be gained, though quite a few new enemies will be made.

But then, if Jesus answered, "I don't know," to their question, then He would be no better than the Pharisees who used that same answer in response to Jesus' query about John. If they couldn't get away with that cop-out answer then neither could He. Yes, they had the perfect question.

Or so they thought. They never imagined getting this perfect answer: "Render unto Caesar what is Caesar's and God what is God's." Caesar demands money, and the money that he demands bears his image and his inscription. If it shows his likeness and proclaims his name, then who does it belong to: you or him? It is his, not yours. So if he asks for it, give it to him. You are but stewards of those things and they do not belong to you.

But the amazing thing about Jesus' answer is that it had little to do with paying taxes. His point is always higher than the superficial concerns of man. And knowing the devious hearts and intentions of the Pharisees, yet again, Jesus convicts them through their own impudence, and He merely used Caesar to emphasize His point. That which bears the image and inscription of

Caesar belongs to Caesar, so pay him rightly. And this same standard of ownership applies to God as well.

Being the legalists that they were, the Pharisees focused more upon the seventh day of creation than the other six days combined, literally to the point of ignoring and forgetting what happened on those other days. It was on the seventh day--the Sabbath--that God rested from His labors, but understanding Jesus' point requires looking at all of creation. "Let there be light. Let there be firmament. Let there be dry land. Let there be sun, moon, and stars. Let the sea swarm with living creatures. Let the earth bring forth beasts." For five and a half days God spoke the world into existence. But then halfway through the sixth day He changed His creative work. He started the sixth day by commanding land animals to be, but He ended the day by reaching down into the mud and forming man with His own hands, saying, "Let us make man in our image, in our own likeness." The word for the image and likeness of Caesar cast on the coin is the same word for the image and likeness of God cast on man. That is to say, just as the coin bears the image of Caesar, so also man bears the image of God.

In addition, the Pharisees, consumed in their focus on the Sabbath day, forgot about what happened to them on the eighth day. For the young men of Israel, the eighth day was when they were physically marked with the inscription of God through the rite of circumcision. The Law was already written on their hearts from conception, but now it was carved on their bodies through the shedding of blood as a sign of the covenant. And so as the denarius bears not only the image but also the inscription of Caesar, so also the Pharisees bore not only the image but also the inscription of God.

This truth made Jesus' words ring all the louder in their ears. Render unto Caesar what is known by his image and inscription, and render unto God the same. But the Pharisees wouldn't

do that. They rendered unto God nothing and themselves everything. They swindled money in the temple. They stole sacrifices for their own bellies. They threw God's Law out the window and established their own law--neither supporting Caesar nor God, but only themselves. They are truly blind guides if they still have no clue why they will be cast out of the Kingdom of Heaven.

We also have the image and inscription of Caesar here in our day. If you look at your money you will see what the Pharisees saw. The image on your coins and bills is not your own. Most of them are past presidents. And the bills all bear the phrase, "This note is legal tender." And so, while you might possess this currency, it is not yours. You are naught but its steward. You may spend it however you wish, but you may not do with it whatever you wish. You may use it for any debt, public or private, but you may not deface it or destroy it. You may not copy it or make your own. And when the government asks for it, it is your obligation to give it to them, because it is not yours. All currency belongs to the government of the United States of America. It is theirs because they made it, it bears their image, and it bears their inscription.

But like the Pharisees, the point here today is not about the image of Caesar or paying taxes, for you also bear the image and inscription of God, more so than the Pharisees ever did. "I believe that God has made me and all creatures; that He has given me my body and soul, eyes, ears, and all my members, my reason and all my senses, and still cares for them. He also gives me clothing and shoes, food and drink, house and home, wife and children, land, animals, and all that I have. He richly and daily provides me with all that I need to support this body and life. He defends me against all danger and guards and protects me from all evil. All this He does only out of Fatherly divine goodness and mercy without any merit or worthiness in me." You bear the image of God not because of what Martin Luther teaches in the catechism, but because God

made you. Like the Pharisees, you have borne the image of God since creation, and all of this is yours because God is the creator and God is good. He has clothed you with every blessing that He has to offer. His image is visible in everything that you have from your head to your shoes, for this is how your Father in heaven cares for you.

And you bear His inscription as well, not by virtue of eighth-day circumcision, but by virtue of the cross that has been chiseled on your forehead and your heart that marks you as one of the redeemed by Christ the crucified. And bearing God's inscription means that you are now no longer slaves to sin, but slaves to righteousness. "For all this it is my duty to thank and praise, serve and obey Him. This is most certainly true." So render unto Caesar what is Caesar's, but all the more render unto God all that you have, for you are but stewards of that which He has made in His image and marked with His inscription.

Do not be fooled. This is not the Gospel. This is the Law. Receiving every blessing from God carries with it the responsibility of thanking, praising, serving, and obeying Him, which includes loving the Lord your God with all your heart and with all your mind and with all your soul; which includes loving your neighbor as yourself. Being in God's image and bearing His name isn't a one-way ticket to doing nothing. Though you cannot merit or earn your salvation, you are no longer living in the flesh, but by faith as a slave to the Word of God.

But this goes against your fallen human nature. Though created in God's image the perfection that He bestowed on you was lost in the fall. His image has been distorted through the old, sinful Adam that each one of you possesses. Though you wash yourselves daily, you daily forget the inscription that rests upon your bodies as baptized children of God. The sad reality is that bearing the image of God and receiving every blessing from Him is not going to save you. God sends the rain on the just and the unjust alike. That is, all men have been made in His image

and carry the inscription of His Law on their hearts. But that's just not going to cut it. If it did, then the Pharisees wouldn't have had anything to worry about.

So if there is no salvation in bearing the image of God, then you must find that which belongs to you but is outside of yourself. Through their love of the Law, the Pharisees couldn't hear the sweet message of salvation that Jesus was speaking to them. "Render unto Caesar what is Caesar's and God what is God's." This is the Law talking, and that's all they heard. But underneath it all there was a still, small voice whispering, "Fear not, for God will render to man what is man's--that which bears man's image and man's inscription."

It makes no sense that lowly man would bear the image of almighty God, but it makes even less sense that almighty God would bear the image of lowly man. Yet that's what He did. He who is our salvation is the one who is the image of God found in likeness as a man. When the fullness of time had come, the Father sent forth the Son into our flesh to bear our sins and be our Savior. Infinite God eternally joined Himself with finite man and came into the world as an infant wrapped in swaddling cloths. He who once sculpted man in His own image took that same likeness of man upon Himself to save His fallen people.

But bearing man's image was not enough. In order to truly belong to man He needed to be marked with man's inscription as well. He marked His inscription on you upon your foreheads and your hearts; and you marked your inscription on Him through His hands and His feet, around His head, and into His side. Do not be fooled. This right here is the heart of the Gospel.

Jesus Christ suffered and died the death that you all deserve. He did not receive the nail marks on the cross for His own benefit. He did all of that for you. He did all of that because He loves you. Even though His image on you has been distorted through sin, He is still the God

who created you. He has no desire to see any one person of His creation die eternally. God desires mercy and not sacrifice. God delights not in the death of a sinner. And so because you cannot save yourself, God did what was necessary to ensure that you would live forever. From creation God intended that man would not die; and from the cross He guaranteed that that would never happen.

This is why He gives His Word and His Sacraments to His church. It was not the cross marked on you that saves you, but rather it was the washing with the water and the Word, for that life-giving water buried you with Christ in His death and raised you to life in His resurrection. In that blessed flood of Holy Baptism that pesky Old Adam--the one who brings nothing but death--was drowned and you were eternally joined to the new and better Adam--the one who brings nothing but life to those who believe in His name. When the muck and mud of sin was washed away into the tomb, not only did God restore His image on you, but He went one step further by actually giving you the life of Christ to dwell within you. In Baptism you were crucified with Christ. It is no longer you who live, but Christ lives in you, a life that you now live by faith in the Son of God who loves you and gives Himself for you.

And not only did God give you the life of Christ to dwell in you, but He gave you the means by which you might abide in Him as well as He in you. The Pharisees affirmed God's covenant through the shedding of blood in circumcision. But now we affirm the shedding of blood through God's covenant in Holy Communion. There is no more blood to be poured out, for the sacrificial lamb has been slain. Death passes over us as we eat the true food and drink the true drink of His body and blood. It is here that we proclaim the death that saves us and receive a foretaste of the life that awaits us.

So render unto Caesar what is Caesar's. He wants those things that do not last. Take
they your life, goods, fame, child, and wife: those these all be gone, the victory has been won.
God has rendered to you a lasting possession that cannot be touched by anyone, for your
forgiveness, your life, and your salvation are all secure where neither rust nor moth can destroy
and where no thief can break in and steal. It is true that image is everything, and when you look
in the mirror you will see that you bear the image of your Father because you look like His Son.

In Jesus' Name. Amen.