

What Shall I Render to the Lord?

Matthew 22:15—22 (v. 21b)

Introduction

There is so much we could discuss from these few verses in **Matthew 22**. The first thing that stands out is that Pharisees and Herodians are working together. It's a clear case of "the enemy of my enemy is my friend." These two groups who hated each other were willing to put aside their differences for now to trap a common enemy, Jesus. Second, is the way they butter Him up. It's no miracle that Jesus knows it's a trap. For these men to talk to Jesus this way, something must be up. Third, the poverty of Jesus. He didn't even have a denarius for His demonstration. But today, I want to focus on His answer, "*Render to Caesar the things that are Caesar's, and to God the things that are God's*" (v. 21b).

Paying Taxes

This wasn't just a question about paying taxes. As I said before, it was a trap. As you can tell by their name, the Herodians were pro-government. For them, there was no question about paying taxes. Of course, we must pay taxes. We must support the reigning government—even if we do not always agree with it. For them, it was more than keeping the Fourth Commandment. It was a matter of civic duty. The Pharisees, on the other hand, didn't have any use for the Romans, except when it suited their needs, like when they wanted Jesus killed. They, like many people, would be happy not to have to pay taxes.

The Trap

The trap was this, if Jesus said they were to pay taxes, the Pharisees would use that against Him when it came to the crowds. The common people didn't want to pay taxes, either. It was one more burden in their already overburdened lives. If He said not to pay taxes, the Herodians would turn Him in to the Romans for insurrection. It seemed to them like they had Jesus between the proverbial rock and a hard place.

Likeness and Inscription

However, Jesus, the Master Teacher, turns the trap into a teaching moment, complete with an object lesson. He could have just asked whose image and inscription were on the coin, but He called for one to show them. The inscription on the coin read: *Tiberius Caesar Augustus, son of the deified Augustus, chief priest*. Using Caesar's money acknowledged his authority and, with it, the obligation to pay taxes. There's no getting around it. If people are going to benefit from the Roman roads, justice, education, and peace, they must pay taxes.

Fourth Commandment

According to the **Small Catechism**, the Fourth Commandment means *we should fear and love God so that we do not despise or anger our parents and other authorities, but honor them, serve and obey them, love and cherish them*. Paul teaches us this as well in **Romans 13** (read **Romans 13:1—7**).

First Commandment

But Jesus isn't just teaching about civic duty. He doesn't just say, "Pay your taxes." He says, "*Render to Caesar the things that are Caesar's and to God the things that are God's*" (v. 21b). Now, we get to the crux of the matter. In pointing out the image and inscription on the coin, Jesus not only says we are to pay taxes, He also reminds us of the authority the government has. But He goes on to extend the teaching to God. God supersedes Caesar. Caesar's authority only goes so far. When Caesar oversteps it and his dictates go against or harm the spread of the Word of God, we must, with Peter and the rest of the apostles, say, "*We must obey God rather than men*" (Acts 5:29). Indeed, as Michael Green says in **The Message of Matthew** in the IVP series, **The Bible Speaks Today**: *When we set out to give Caesar what is Caesar's and to give God what is God's, ... we must wrestle to discern the areas where Caesar has no right to dictate. These areas must be handed back to God.*

"Give Back"

The word translated "render" means to "give back." When you pay a debt that you owe, you're giving back what really belongs to the other person. But what are we to *give back* to the Lord? To answer that question, we go back to the image and inscription. Where do we find God's image? We must look no further than the mirror. We are made in the image of God, according to **Genesis 1:26–27**. But we, as Christians, also bear the likeness of Christ, as St. Paul says in **Romans 8**: *For those whom he foreknew he also predestined to be conformed to the image of his Son, in order that he might be the firstborn among many brothers* (Romans 8:29). We bear His image; we belong to Him. We also bear His inscription (read **Jeremiah 31:33**). Through Christ, God has written His Law on our hearts. We belong to Him. We know Him and love Him, and we want to serve Him. We owe Him ourselves.

What Do I Owe God?

That brings us back to the original question, "What Shall I Render to the Lord?" What do I owe God? Someone might say, "I thought He cancelled out my debt, that salvation is free." The debt of sin has been paid. But we're not talking about paying for sin. We're talking about paying God back what is His. If the Fourth Commandment answers this question concerning Rome, the First Commandment answers this Question concerning God. Once again, as the **Small Catechism** makes clear: *We are to fear, love, and trust in God above all things*. The psalmist also asks the same question in **Psalms 116** (read **Psalms 116:12–14, 17–19**). Giving back to the Lord what is His, that is ourselves, begins with worship, hearing the Word, and receiving the Sacrament. While God is giving us His grace at the table, we are giving ourselves back to Him. Our life with God is a continual cycle of giving and receiving.

*And the peace of God,
Which surpasses all understanding,
Will guard your hearts and minds in Christ Jesus.*
