Season after
PENTECOST

Collect of the Day

O God, the protector of all who trust in You, have mercy on us that with You as our ruler and guide we may so pass through things temporal that we lose not the things eternal; through Jesus Christ, Your Son, our Lord, who lives and reigns with You and the Holy Spirit, one God, now and forever.

Scripture Readings

Psalm 96:1-9 (10-13)
(antiphon v. 9a)
Isaiah 45:1-7
1 Thessalonians 1:1-10
Matthew 22:15-22

Hymns

Hymn of the Day – 940
Other Hymns – 732 (OT), 819 (OT), 839 (E), 781 (G), 851 (G)

Prayers

God our Father, You have invited us to raise our prayers to You in the name of Jesus, Your beloved Son, and have promised to hear and answer us with all that is best for us. Give us confidence, that we may call upon You as people who bear Your holy name.

Heavenly Father, You have appointed on earth governments and institutions that are accountable to You. Bless our nation and those in authority over us, and teach us to be good and faithful citizens who willingly supply the resources needed to provide for the common good. Though we are quick to judge and condemn what we dislike, give us patience and wisdom, that we may encourage and support those who carry the heavy mantle of leadership. Lord, in Your mercy; **hear our prayer.**

Merciful Father, You have set apart a people for Yourself and washed them in the blood of the Lamb to be Your own, to live under You in Your Kingdom forevermore. Give us faith, that we may daily be restored through repentance and forgiveness, and renew our hearts and spirits in the causes of holiness, righteousness and faithfulness all our days. Lord, in Your mercy; **hear our prayer.**

Gracious Father, You daily and richly supply all things needful for this body and life, and You have provided for us everlasting life in Christ. Give us a clean heart and a new heart so that we may not be deceived or distracted by things temporal, but rejoice and remain focused on the eternal things won for us by our Saviour's death and resurrection. Lord, in Your mercy; **hear our prayer.**

Heavenly Father, You have loved and chosen us according to Your mercy and called us through the living voice of Your Word. Grant to us the healthful Spirit of Your grace, that what You have begun in us may be brought to completion when Christ appears in His glory on the Last Day. Lord, in Your mercy; **hear our prayer.**

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Merciful Father, Your Son has borne the weight of our sins and carried the weakness of our flesh in His body on the cross. Be with the sick, the suffering, the grieving and the dying in their hour of need. We especially remember before You _____ . And we ask that everyone who calls on You may find comfort in Your presence, healing according to Your will and be sustained through their afflictions. Lord, in Your mercy; **hear our prayer.**

Gracious Father, grant that the healing medicine of the Gospel and the Sacraments may put to flight the diseases of our souls and that we may ever love and serve You; Lord, in Your mercy; **hear our prayer.**

All this we commend to You dear Father in heaven, trusting that You will hear us and answer us through Jesus Christ, Your Son, our Lord, who lives and reigns with You and the Holy Spirit, one God, now and forever. **Amen.**

Season after PENTECOST SERMON

TWENTY-FIRST SUNDAY AFTER PENTECOST
(Series A)

Sermon Text: Matthew 22:15-22

"It's Not About Taxes"

There are very few people who like to pay taxes. You can find some people who acknowledge that taxes are necessary and that to a large extent they benefit society by paying for roads and schools and health care. But most people would rather have someone else pay for those things than to pay taxes themselves. We are always looking for a way to pay less tax or no tax. The Gospel reading for today, with the Herodians asking Jesus about paying tax, could give us an opportunity to go into this; but really it's not about taxes. It's about Jesus.

Since we are to "*Render to Caesar the things that are Caesar's and to God the things that are God's*," sometimes we wonder if perhaps we should fund the ministry of our congregation through a tax levied on its members. Some Christian denominations do that and simply make the distinction by calling it a tithe instead of a tax – a 10% tax. The children of Israel were commanded to do that at times for the funding of the sanctuary, the priests, and the Levites. Is that what Jesus is telling us to render unto God? But do you know what? It's not just 10% that belongs to God. It all belongs to God, and not just your possessions but your very self. Render it all to God.

Much in the same way that Jesus expounded the Fifth Commandment from "You shall not murder" to include anger; and the Sixth Commandment "You shall not commit adultery" to include everyone who looks at a woman with lustful desire; so here He tells us not to give 10%, but everything that belongs to God.

Jesus is telling the Herodians that God did not just want lip service, but faithful obedience. He wants us all to give everything over to Him and trust in Him for our deliverance. The Herodians were a political party concerned about keeping Herod's family in power with or without the Roman occupation . . .

preferably without. But Jesus was concerned about turning the people to the Lord for deliverance, to the only one who can "*keep you from all evil.*"

That is why Jesus said, "*Render unto Caesar the things that are Caesar's and to God the things that are God's.*" He was not suggesting that we fund the Church by taxes the same way that we fund government projects. He was telling us to look to God for our deliverance. It's not about taxes, but about Jesus.

Human nature is such that even if we opted to pay such a church tax, it would only be in order that we might have to pay less. We are still trying to get out of shouldering the cost, even in the church. It is actually a very unloving sentiment that each one needs to pay their own way so that I don't end up paying for someone else. It removes the concept of loving generosity. Remember, it's not about taxes. It's about Jesus.

Now, it would be quite easy to get off onto any number of tangents about paying tax and funding the church budget and all of that. Jesus' words quite nicely dovetails with living up to our duties to government as citizens of this land and living up to our duties as Christians under God. Most of the commentaries from Augustine to Luther to current professors teaching in Lutheran seminaries today point their interpretations that way. It seems that perhaps the passage might be about our duty to pay some kind of tax both to the government and to God. Maybe it is not about Jesus after all?

But that would be like saying that the Parable of the Wedding Feast, which appears just before today's Gospel reading, was simply about how to hold a proper wedding reception. True enough, it is a nice Christian concept to invite everyone in the street to your wedding. But that was not what the Parable of the Wedding Feast is about. It is about Jesus and His love extending the invitation to one and all. It is not about weddings. It is about Jesus. And likewise, the reading which comes before that—the Parable of the Tenants—is not really about renting land to tenant farmers. It's about Jesus dying so that all of us fruits might belong to God.

So in today's Gospel, the scene has not changed. This is still part of Jesus's teaching during the week between His triumphal entry into Jerusalem and His crucifixion and death. The Pharisees and elders are still challenging Him and trying to trap Him by asking all kinds of trick questions. Jesus, of course, is wise enough not to get trapped, and He who is the very Word of God incarnate, not only speaks and teaches the truth, but is the truth Himself. His answers are wise and faithful and true in every respect.

On this level we can perceive something about Jesus Himself even if the topic is taxes. And perhaps this is the level on which His opponents were operating. They were seeking to prove Jesus to be foolish enough to fall into their traps or to give an incorrect answer or get Himself stuck in some kind of contradiction between the Law of God and life in an ungodly society, like we often get stuck in ourselves.

On this level, our reading would be about more than taxes. It would be about Jesus, too—but only as some kind of secondary point. But that is still not satisfying.

No, our reading today is not simply about taxes. It's not just about Jesus revealing my sinful heart that does not want to pay taxes—my sinful heart that does not want to give more than my fair share. Nor is it just about Jesus pointing out what I am required to do. It cannot be just about Jesus and taxes. It has to be about Jesus Himself—Jesus alone.

Jesus' ultimate goal here is not that we simply pay taxes and give a tithe or generous offering to the Lord and His church. His goal is that He pay the price so that we might be given to God. His purpose is to render us sinners to God; and in order to do that, He must pay the price to make us holy. He must suffer and die for the sins of the world. The holy and precious blood of God's Son, and His innocent suffering and death must be the full price for our salvation from sinful selfishness and resentment and deceit and all the trickery we devise in order that we never have to pay for anything that might go to someone else.

No, it's not about taxes. It's about Jesus, and it always has been. He is the obedient Son who saves the disobedient. He is the Son who gives His life so that the fruits of God's planting are rendered to Him, as we heard two weeks ago. He is the holy Bridegroom who clothes the good and the bad to be honoured guests at the eternal wedding feast, as we learn from the Parable of the Wedding Feast. He is the one who is handed over to Caesar so that we might be given to God.

And so it happened later that week. While praying in the Garden of Gethsemane, a band of temple guards with clubs and torches, arrested Him and took Him away. The chief priests and elders, not having the authority to put Him to death themselves, handed Him over to Pontius Pilate, the Roman governor, who could give a death sentence. They falsely accused Jesus of forbidding to pay taxes to Caesar, claiming to be a king over and against Caesar, and of inciting the people against the Roman rule. And when it looked like the governor was going to dismiss the charges, they accused Pilate himself of not being loyal to Caesar. Yes, they were very happy at that moment to render to Caesar the things that were Caesar's—including the authority to put Jesus to death.

Much like ourselves, the people of that day, who were always looking for a way to get out of paying taxes to the government, were quite happy to have the government exercise its authority to do what they pleased. This is how they crucified the Lord of Glory, and how our sins made His sacrificial death so very necessary.

And Jesus, the obedient one, went along with it all. He submitted to the authority of Caesar, telling Pontius Pilate, "*You would have no authority at all unless it had been given to you by God.*" He declared that the greater sin belonged to those who falsely accused Him and unjustly handed Him over. But not only

does Jesus render the willing obedience and submission that we so begrudge to earthly authorities, He also rendered to God the things that are God's. For as He gave Himself to a death imposed by Caesar's governor, He called out with a loud voice, "*'Father, into Your hands I commit My spirit!' And having said this, He breathed His last.*" Yes, rendering to Caesar the things that are Caesar's and to God the things that are God's, Jesus provided for our redemption.

What we refuse to pay to Caesar, He paid. What we are unable to pay to God, He gave in abundance. He ransomed us so that we might escape the eternal death that our sins deserve and live forever free under His rule of love. In the Small Catechism we thus recall these familiar words: "He has redeemed me, a lost and condemned person, purchased and won me from all sins, from death and from the power of the devil, not with gold or silver, but with His holy precious blood and with His innocent suffering and death, that I may be His own and live under Him in His kingdom and serve Him in everlasting righteousness, innocence, and blessedness."

No, it's not about taxes. It's about Jesus. Even when it comes time to pay our taxes, we remember that it is all about Jesus. When we think about rendering to God the things that are God's, we thus think that it's all about Jesus. He, after all, has paid the full price to redeem us for God's own possession. And what we do give for the benefit of others can in no way contribute to that, but it might help them to come to know the Redeemer for themselves. Amen.