

## “In the Image of God”

“Give therefore to the emperor the things that are the emperor’s, and to God the things that are God’s.”

Ever since we made Canada our home, Susan and I have found ourselves having to explain things about our nation to family and friends visiting from the USA:

- The fact that loonies and toonies are in fact real money.
- The difference between the American and Metric systems, especially regarding speed limits and the price of gasoline.
- How to order a “double-double” at Tim’s and explaining that Tim Horton is not the Canadian prime minister.
- Explaining the ingredient of poutine and that it is not considered health food.
- The HST, helping our visitors get over the shock of a 13% sales tax on almost all items.

Most American states have some form of sales tax as well as federal and state income taxes; and while no one is crazy about the HST or any of the other taxes that we pay as citizens of our nation, province, and communities, we know that taxes are necessary so that governments can provide needed services for their constituents. We may grumble when we look at our sales receipts and see the amount of HST we have paid, and we may gripe when we are filling out our tax returns in the spring, but we know that living in a democracy comes with responsibilities as well as rights and privileges. Along with obeying the law, voting in elections, and serving on a jury, paying taxes is central to being a responsible citizen of Canada.

While taxes are a part of the responsibilities that are accompanied by rights of citizenship, it was a far different matter in Jesus’ time, in which taxes were collected by the occupying Roman Empire and were one of the many ways in which the Romans put harsh demands on their vanquished populations. The reason why tax collectors were so despised was that they collected taxes for the enemy and were therefore considered traitors to their own people. Roman taxes were not used to serve the citizens of Judea but were levied on people who were often in turn victimized by the occupiers who used the people’s taxes to punish and oppress them. To say the least, paying Roman taxes was one aspect of life in Jesus’ time that was universally despised by all his people; *“taxes were a painful reminder that God’s*

*people were living under the heel of a foreign power.”* (Curtis Mitch and Edward Sri).

The issue of paying taxes to the Roman emperor is at the center of today’s Gospel lesson, in which *“the Pharisees went and plotted to entrap [Jesus] on what he said”* (Matthew 22:15). This is part of a controversy series initiated by the Pharisees, who have already decided to kill Jesus (*“But the Pharisees went out and conspired against him now to destroy him.”* – 12:14). The Pharisees decide to use the issue of Roman taxes in the hope that they will be able to trap Jesus into saying something that will either be politically incriminating or personally discrediting. While they are often portrayed in the Gospels as adversaries of Jesus, the Pharisees were popular with the people because they in principle resented and resisted the Roman tax but did not go as far as the radical nationalists who publicly resisted its payment. The tax issue in question referred to a particular tax, the “census” (*kensos*), the Roman head tax instituted in AD 6, when Judea became a Roman province. The census triggered nationalism that finally became the Zealot movement, which led to the disastrous war of AD 66-70. The tax could only be paid in Roman coin, most of which contained an image and inscription considered blasphemous by many Jews: *“Tiberius Caesar, august son of the divine Augustus, high priest.”* This is the reason why moneychangers were present in the Jerusalem Temple, so that people could exchange their Roman currency with its blasphemous references to Caesar when they brought their offerings before the Lord.

Setting a trap that they are certain will succeed in discrediting Jesus, *“they sent their disciples to him, along with the Herodians, saying, ‘Teacher, we know that you are sincere, and teach the way of God in accordance with truth, and show deference to no one; for you do not regard people with partiality.’”* (22:16). The Pharisees form an unlikely alliance with the Herodians, political supporters of the Herodian dynasty and its cooperative relationship with Rome. This unlikely alliance is made solely for the purpose of bringing down the Messiah:

- “The Pharisees come to the fore and send their disciples to Jesus along with the Herodians to slyly confront and debilitate Jesus with a ‘divide and rule’ tactic, which is an imperial stratagem by which emperors cement power divisively ... their common interest binds them together, which is to impair Jesus’ authority and crush his ‘kingdom of God’ movement by asking him a politics-driven question, ‘is it lawful to pay taxes to Caesar or not?’” – Yung Suk Kim.

To set the stage for their trap, the Pharisees and the Herodians approach Jesus with statements of praise that are bait that seeks to entrap him into what they believe will be a no-win situation for him: *“Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?”* (22:17). If Jesus replies that his people should not pay the Roman taxes, he will immediately get the Romans’ attention and face arrest and probably be put to death. If he answers that the people should pay taxes to the emperor, then he will be labeled a Roman collaborator and lose face among the people. The Pharisees and Herodians may have been aware of what happened the last time a charismatic Galilean led a tax revolt in Palestine; when Judas the Galilean encouraged the people to resist paying the Roman tax, the Romans responded with appallingly brutal force. The trap has been strung, and his opponents believe that there is no way Jesus will be able to untangle himself from the web with which they have ensnared him.

But Jesus is *“aware of their malice”* (22:18) and responds by asking them *“why are you putting me to the test, you hypocrites?”* In accusing them of putting him to the test, he places his opponents in the same role as Satan, whose testing was also for the purpose of discrediting Jesus and putting his ministry off course:

- *“Jesus said to him, ‘Again it is written, ‘Do not put the Lord your God to the test.’”* – 4:7.
- *“The Pharisees and Sadducees came, and to test Jesus they asked him to show them a sign from heaven ... [He answered them] an evil and adulterous generation asks for a sign but no sign will be given to it except the sign of Jonah.”* – 16:1-4.
- *“Some Pharisees came, and to test him they asked, ‘Is it lawful for a man to divorce his wife for any cause?’”* – 19:3.

His accusation that they are “hypocrites” will be proved when he asks them to *“show me the coin used for the tax”* (22:19), the legal tender with which the Roman tax is paid. The Pharisees, in the sacred precincts of the Temple, *“brought him a denarius,”* the Roman coin with its idolatrous image and description. By producing this coin used for the tax, the Pharisees are publicly exposed as hypocrites, a person who says one thing but does another: *“they may oppose Roman taxation in principle, but apparently they are in the habit of paying it just like every other Palestinian Jew”* (Mitch and Sri). A denarius was the “usual daily wage” that is at the heart of Jesus’ parable of the labourers in the vineyard (20:1-16); it is a coin that represents the hard work of ordinary people, *“the usual daily wage reflecting people’s blood, sweat, and tears”* (Kim). When Jesus asks his opponents *“whose head is this, and whose title?”* they naturally respond, *“the emperor’s”* (22:20-21a). As Jesus has already exposed

his opponents as hypocrites for carrying coins whose *“overtly religious claims could not have been more offensive to Jewish sensibilities”* (Mitch and Sri), now he exposes their question as a false dilemma. Since the coin carries the emperor’s image and inscription, Jesus concludes that they should *“give therefore to the emperor the things that are the emperor’s”* (22:21). When Jesus pronounces that what is already the emperor’s should be given to him, while avoiding either a direct yes or no, he is in fact giving an indirect “yes,” since it is not against the Torah to pay taxes to the emperor. The Pharisees acknowledge this by participating in the economic system made possible by Rome, even having Roman coins in the Temple area. *“Paying taxes is not a compromise of one’s duties toward God, nor does serving God exempt one from supporting the civil government.”* (Mitch and Sri).

Jesus adds another teaching to his response to his opponents; not only are they to give to the Roman emperor that which belongs to him, but they are also to give *“to God the things that are God’s.”* If the Roman coin bears Caesar’s image, so do we as God’s creation bear the image of the living God:

- “Then God said, ‘Let us make humankind in our image, according to our likeness; and let them have dominion over the fish of the sea, and over the birds of the air, and over all the wild animals of the earth, and over every creeping thing that creeps on the earth.’ So God created humankind in his image, in the image of God he created them; male and female he created them.” – Genesis 1:26-27.

Not only does Jesus’ response to the trap set by his opponents defeat their nefarious intentions, but *“when they heard this, they were amazed; and they left him and went away.”* (22:22). This does not mean that the Pharisees and Herodians have been converted and become followers of Jesus; indeed, they will continue to conspire against our Lord until they succeed in having him arrested and condemned to death. But while they may appear to have gained the victory at Golgotha, they have actually participated in God’s saving intentions in our Lord Jesus Christ; for *“if we have been united with him in a death like his, we will certainly be united with him in a resurrection like his.”* (Romans 6:5).

Jesus’ encounter with the Pharisees and Herodians should not be seen as our Lord’s teaching on the responsibilities of citizenship; he has been confronted by opponents and once again overcomes their intentions to discredit him in the eyes of the people. He turns the trap back on them, labeling them hypocrites for participating in an economic system that they claim to abhor. For those who witnessed this encounter, it was a reminder that Jesus’ followers live and serve in the

everyday world in which paying taxes to a government – whether it be in a democratic system or under the oppression of a foreign power – is a fact of life. Jesus' followers are not called to engage in political insurrection, for *“the goal of life is not merely to defeat the empire or adopt an ‘all-or-nothing’ policy but to love people, including enemies, strive after his kingdom and righteousness, and live in hope between now and the future.”* (Kim). Jesus shares the reality that his followers are in a sense “dual citizens,” people who participate in the economic and political systems in which they live as well as being people whose *“citizenship is in heaven, and it is from there that we are expecting a Saviour, the Lord Jesus Christ”* (Philippians 3:17). We know that in Holy Baptism *“we are reborn children of God and made members of the church which is the body of Christ”* (ELW Holy Baptism), and that we live as God's children in this life, bearing the image of God and the light of Christ in our everyday lives, as we look forward to that day when our Lord will gather us into our eternal home where we will *“dwell in the house of the LORD forever”* (Psalm 23:6). As God's people who live and serve as citizens of our nations as well as citizens of God's Kingdom, we strive each day to be *“true to our God, true to our native land”* (ELW Hymn 841).

- “In the same breath in which he declares that paying taxes to support secular and pagan governments is not against the will of God, Jesus goes beyond their original question, declaring that what is God's must be given to God ... The kingdom of God represented by Jesus embraces all of life. Indeed, Matthew could hardly advocate the separation of religion and politics. He pictures Jesus and the Christian community as belonging to the series of Israel's prophets, who never made a split between religion and the political aspects of life.” – M. Eugene Boring.

While Martin Luther taught that the purpose of God's Law was to convince people of their sinfulness and their need of God's gracious love, rooted in Paul's teaching that *“we hold that a person is justified by faith apart from any works prescribed by the law”* (Romans 3:28), he saw a need for civil law in order to ensure the peace and safety of human society that lives within the reality of human sinfulness. God has instituted laws and civil governments to serve the people during this time in between our Lord's resurrection and ascension and his *“coming again in glory to judge the living and dead, and his kingdom shall have no end.”* (Nicene Creed). While we should never confuse civil government with the Kingdom of God, and while those entrusted with public office must never use their office to rule over others or to reap rewards for themselves, God does bless government and instructs God's people to serve as citizens of our nations and communities, the places where we are called to

*“let your light so shine before others that they may see your good works and give glory to your Father in heaven” (Matthew 5:16).*

- “The first use, then, of laws is to bridle the wicked. For the devil reigns throughout the whole world, and enforces man to all kinds of horrible wickedness. Therefore God has ordained magistrates, parents, teachers, laws, bonds, and all civil ordinances, that, if they can do no more, yet at the least they may bind the devil’s hands, that he rage not in his bondslaves after his own lust ... This civil restraint is very necessary, and appointed of God, as well as for public peace as for the preservation of all things, but specially lest the course of the Gospel should be hindered by the tumults and seditions of outrageous men.” – “A Commentary on St. Paul’s Epistle to the Galatians,” 1531.

When we welcome family and friends who visit us from the USA, Susan and I share with them some of the aspects of life in Canada that differ from everyday life in the land of our birth and the county of our original citizenship. They are some of the many learnings that were required of us as we prepared to become citizens of Canada and to engage in both the rights and responsibilities of being citizens of this nation in which we now make our home. These responsibilities include obeying the laws of the land, voting for our elected representatives, participating in activities and organizations that seek to improve the lives of all members of our community – and yes, paying the HST! While we know that our ultimate citizenship is indeed in heaven with our Lord *“who will transform the body of our humiliation so that it may be conformed to the body of his glory, by the power that also enables him to make all things subject to himself”* (Philippians 3:21), we live and serve as citizens of our communities and nations where we are witness to the love of God in Christ Jesus our Lord.

- “God works through the family, education, the economy, the state, and other structures necessary for life in the present age. God institutes governing authorities, for example, to serve the good of society. This church respects the God-given integrity and tasks of governing authorities and other worldly structures, while holding them accountable to God.” – “The Church’s Responsibility in Society,” Evangelical Lutheran Church in America.

While we look toward that day in which we will be gathered into our eternal home, we live in the places we call home so that we might serve others as people created in the image of God, giving to the one whose *“love so amazing, so divine, demands my soul, my life, my all”* (ELW Hymn 803) while giving to the nation in which we

live that which helps support those who serve on our behalf. As citizens of the places we call home as well as our eternal home, may we indeed strive to be “*true to our God, true to our native land.*”

Amen.