

The Pharisees and Herodians asked Jesus, “Is it right to pay taxes to Caesar or not?” Jesus responded, “Give to Caesar what is Caesar’s.” Jesus’ kingdom is not of this world. Jesus is the King of kings, and the Lord of lords. So don’t worry about Caesar, just give him his coin. But then Jesus says, “Give to God the things that are God’s.”

“Give to God the things that are God’s.” And what does that mean? Caesar gets the coin. That’s because it has his likeness and inscription on it. But what does God get? Well, what bears God’s image and likeness? What has God’s inscription on it? You! In the very first chapter of Genesis we read of the creation of man. “God said, ‘Let Us make man in Our image, after Our likeness...’” (Genesis 1:26). Adam and Eve were created in God’s image, that is, they were without sin, they truly knew God as He wants to be known and they were perfectly happy in Him. They were righteous and holy, doing God’s will. Unfortunately that perfect image of God that our first parents were created with was lost when they disobeyed God and fell into sin.

Nevertheless, there is a sense in which all mankind retains the image of God. Two passages of Scripture make this clear. Genesis 9:6 records God’s words to Noah after the flood: “Whoever sheds the blood of man, by man shall his blood be shed; for in the image of God has God made man.” In James 3:9, we read: “With the tongue we praise our Lord and Father, and with it we curse men, who have been made in God’s likeness.”

God has begun to rebuild His image in mankind through His Son, Jesus Christ. St. Paul tells us that “Jesus is the image of the invisible God, the firstborn of all creation” (Colossians 1:15). Made flesh by the Holy Spirit and born of the Virgin Mary, the God-Man, Jesus Christ lived a perfect obedient life for you. On the cross, Jesus Christ exchanges His perfect righteousness for your unrighteousness. By His innocent bitter suffering and death, Jesus exchanges His godliness for your ungodliness, His holiness for your sin. Jesus Christ forgives your original sin and He forgives your actual sins.

Having risen from the dead, Jesus now leads His people into His kingdom one-by-one through the gracious water of Holy Baptism, inscribing on the foreheads of each one God’s holy name—Father, Son, and Holy Spirit. Consequently, St. Paul tells us that “Just as we have born the image of the man of dust [Adam], [you] shall also bear the image of the man of heaven” (1 Corinthians 15:49) and you are being transformed into the image of Christ (2 Corinthians 3:18; Romans 8:29). Ultimately, the image of God will be restored to you fully in the resurrection of the body and life everlasting on the Last Day.

So, what are the things of God? You, first and foremost... you are “the things of God.” God has created you. Christ has redeemed you, making you His own. The Holy Spirit is at work sanctifying you, working a renewal of your whole life. You bear His image and inscription. The sign of the cross is upon your forehead and heart. And while you are not yet standing in Paradise, you stand here before the altar of God, in anticipation of that joyful eternity in heaven.

So what does it mean for you today when Jesus says, “Give to God what is God’s”? When it comes to stewardship and money, you don’t mind giving to the church, but you sure don’t want to be told what to give, how much to give, or when to give. And the truth be told, your Old Adam doesn’t want to belong to anyone, it does not want to give anything to anyone. It doesn’t want to owe anyone anything. But that’s what God wants from you, that’s what God demands of you, that’s what God commands you to render to Him. You. God wants you, not your money. You. God doesn’t demand taxes; He wants you. Your heart, your soul, your mind, your strength. He wants your fear, your love, your trust. He wants you. All of you.

This is tricky business. We're inclined to withhold, look for the deduction, the loophole. Pay the minimum tax possible. Give as little as possible to Caesar. Render to Caesar what he asks for, but not a shiny penny more. That's the way the law works. You'll find the least you have to do to squeak by the bookkeepers. If the law says, "Love your neighbor as yourself," you're going to ask things like "Who's my neighbor?" and define it so narrowly that that throwing a few buck at a charity or mission project qualifies as neighborly love. And we'll do the same with God. When we treat God as the government we start to wonder what's the least we have to give Him to stay on His good side. "Give to God the things that are God's," what does that mean? Ten percent? Give God His ten percent tax? Ten percent of your time, your treasure, your talent? It may be that way in Caesar's realm, but not in God's. The kingdom of God is different. It's where the last are first, the first are last, the losers are winners, and the tax agents and prostitutes slip will be seated in heaven with lifelong Lutherans. God doesn't just want a piece of you, it wants all of you. And God is restless until He has all of you—your heart, your soul, your mind, your strength, your fear, your love, your trust.

And you know what? You won't give it. You can't! You are so wrapped up in yourself you simply won't give to God the things that are God's. You'll claim it as your own. "It's my time, my treasure, my talent, my life. Mine, mine, mine. And you can't have it, God. Oh, I'll give you a Sunday or two, now and then, for no more than an hour or two. But the rest of the day is mine. And the rest of the week from Monday to Saturday, that's mine too, and don't You dare interfere with my plans. I'll pay my temple tax and put a few of Caesar's coins into the offering plate. But that's as far as I'll go. Don't ask me for more!"

Oh, maybe you have not been so bold as to say this aloud. But you've thought it. You've acted as if it is true. And don't think that God doesn't know that. He knows how it is. He knows you're not going to render to Him the things that are His. That's why He sent His Son—to render to God the things that are God's. Jesus is the image of God who restored humanity to its original luster. Jesus gave to God the things that are God's. His perfect obedience. His innocent life. His sacrificial death. His holy, precious blood. Jesus is the image and likeness of God nailed to the cross. Jesus rendered to God what is God's. Jesus gave up everything for you. Jesus gave it all for you.

What can you do for Him in return? The psalmist answers that same question: "Ascribe to the LORD the glory due His name; bring an offering, and come into His courts! Worship the LORD in the splendor of holiness; tremble before Him, all the earth!" (Psalm 96:8-9)

You can join your fellow Christians in worship, gladly receiving the Lord's love in His Absolution, in His true body and blood. You can bring your offerings, not thinking of them as obligations, but as a privilege and honor afforded only to those who bear the image of God. You can leave here in peace, anxious to tell all your friends and neighbors the wonderful things that God has done for you in Christ. But rendering to God the things that are God's isn't just about what happens with "church stuff." It's also about you serving your neighbor in what you think, say and do every single day. Moms and Dads change diapers and discipline their children. Husbands and wives serve each other. Children honor their father and mother. Students study. Workers work. Each of these daily vocations is both rendering to Caesar and to God.

And when that old sinful nature pops up, and it will, changing your work for your neighbor to work for yourself, turning the things of God into "my things"? What can you do? What can you do with such a wretched man? Drown him again in the waters of Holy Baptism through contrition and repentance so that having been forgiven your new man would daily arise to live before God in righteousness and purity forever. Live as one who has the image of Christ. Amen.