

In the name of ✠ Jesus.

You recall the Table of Duties from the Small Catechism. As it explains, Luther compiles these duties for “for various holy orders and positions” from “Certain passages of Scripture . . . , admonishing them about their duties and responsibilities” (catechism.cph.org/en/table-of-duties.html). Among the duties that citizens owe to their rulers, quoting from St. Paul in Romans 13, are “Give everyone what you owe him: If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor.” The table also quotes Jesus from our Gospel lesson from Matthew 22: “Give to Caesar what is Caesar’s, and to God what is God’s.”

In this election season, it’s surely important to remind us of these duties as citizens. In the modern political climate, civility is often in short supply, and this lack often looses disrespect and dishonor towards our leaders in government. Repent! Obey the apostle’s command. You may certainly disagree with your leaders, but if you voice it, do it with respect and honor. At Zion, we will certainly continue to bring forth “*supplications, prayers, intercessions, and thanksgivings . . . for kings and all who are in high positions*” (1 Tim. 2:1-2).

Besides respect and honor, in other verses, we’re called upon to submit ourselves to our rulers in obedience, lest we be punished. But this obedience is qualified. There is an exception to the rule, namely, when rulers command us to sin. In such cases, we owe obedience to God. In Jesus’ words, “*render . . . to God the things that are God’s.*” Or as St. Peter says, we “*must obey God rather than men*” (Acts 5:29).

We would hope such cases are the exception, for God sets up rulers to be His “*servant[s] for [our] good*” (Rom. 13:4); they are in this office to serve us, especially by keeping order, and that can mean punishing wrongdoers. Thus St. Paul says, he “*does not bear the sword in vain*” (Rom. 13:4). But if we do right, this threat of punishment shouldn’t really affect us.

Now, in the days of Jesus and Paul, Roman citizens didn’t vote for their leaders in the Roman empire. The Roman senators were appointed by consuls. Our constitution, on the other hand, affords qualified citizens the privilege of choosing our leaders. That is an additional duty of American citizenship . . . to vote. That’s why I included that insert in the bulletin: to encourage you to do your duty between now and November 7th . . . to vote. And the best advice I can give you as your pastor is what I once received: vote your doctrine.

But the Pharisees didn’t ask Jesus their question about taxes because they were curious about the duties of Roman citizens. Jesus gave them an answer, and it is true. It helps us still today to understand the duties of our national citizenship, and

the relationship between duties to country and duties to God. But that's not why the Pharisees asked.

No, the Pharisees thought they could entrap Jesus. They had been plotting "*how to entangle [Jesus] in his words,*" and so they came up with this scheme. First, they'd butter Him up a bit ... say some flattering things about Him. They wanted Him to drop His guard. And then second, they'd spring their trap on Him, a question about taxes, whether it's right to pay them or not.

They thought, either way He answers, we've got Him. Whether "yes" or "no," the Pharisees thought they use it against Jesus to discredit and destroy Him (Jeffrey A Gibbs, *Concordia Commentary: Matthew 21:1–28:20*, p. 1123).

But Jesus thwarts their plot. The Son of God knew their malice and discerned their scheme. Thus, He gave a brilliant answer that avoided both of the pitfalls of their supposed "no win" question. "Bring me a coin," He told them. "Whose image is on it? What is the inscription?" "Caesar's." "Then give to Caesar what is Caesar's and to God what is God's." "You will not catch me in your wicked plot. You will not keep me from my purpose for coming. I will go to the cross in the fullness of time. This Lamb will be sacrificed for the sins of the world."

Still, Jesus' answer needs some explanation. After all, what exactly belongs to Caesar? For that matter, what exactly belongs to you? Isn't everything the Lord's, as David sings: "*The earth is the LORD's and the fullness thereof, the world and those who dwell therein, for he has founded it upon the seas and established it upon the rivers*" (Ps. 24:1-2)? And don't we sing similarly, "We give Thee but Thine own, Whate'er the gift may be; All that we have is Thine alone, A trust, O Lord, from Thee" (LSB781:1)?

Indeed. We are given stewardship of the Lord's things, a trust. And so also, when we give taxes to Caesar, we are entrusting to our rulers "*the things that are God's,*" that they may use them for our collective benefit and for the benefit of the kingdom of God. For remember, Caesar was no Christian; yet God used him. And Cyrus wasn't either; yet the Lord said to him: "*I equip you, though you do not know me, that people may know, from the rising of the sun and from the west, that there is none besides me; I am the LORD, and there is no other.*" Similarly, therefore, respect and honor are given to rulers as to the One who put them there, as to the One they serve, even if unbeknownst to them.

On the other hand, when it comes to God, what exactly belongs to Him? What do we owe Him? Well, Jesus had been preaching about it there in Jerusalem. For example, we owe it to God to believe in the preaching of those whom He has sent to point us to the Son who "came in the way of fulfilling all righteousness," those who call us to repentance (Matt. 21:28-32; Matt. 3:15). As tenant farmers we owe

it to God to “care faithfully for the owner’s vineyard by acknowledging that the vineyard and its fruit belong to God and to his Son, the rightful heir of all things” (Matt. 21:33-44). We owe it to God “to honor the King by accepting his invitation [to the wedding feast] and paying homage to the Son” as we await our place at the eschatological feast to come (Matt. 22:1-14). “To pay to God what belongs to God is to behold the man who” stood on this earth in our flesh, to behold Him standing before Pilate beaten and bloodied, bearing our sins and bearing them to the cross. To pay to God what belongs to God is “to know whose Son [this man] truly is” and to confess what He has done. It is “to follow him because in him the [kingdom] of God has come near” (Gibbs, p. 1126).

We owe it to God to fear and love and trust in Him above all things—you remember those catechism words. We owe Him our ears and our lips, ears that hear His Word and lips that call out to Him for mercy. We owe Him our lives, lives that do justice, and love kindness, and walk humbly with Him, who came humbly down from heaven to walk with us, and who bestowed His kindness to us, and who became our justice. We owe Him our bodies as living sacrifices, our spiritual worship, which should include also our tithe and offerings in service of the spread of His Kingdom. Again, we owe Him our lips that “*continually offer up a sacrifice of praise to [Him], that is, the fruit of lips that acknowledge his name—[and hands that do] not neglect to do good and to share what you have, for such sacrifices are pleasing to [Him]*” (Heb. 13:15-16).

In the Table of Duties, many duties are listed for various persons and orders: for pastors and hearers of the word, for citizens and leaders, for husbands and wives, parents and children, employers and workers, the young and widows. But more than these duties we have toward our neighbors, we have our duty to God: “to thank and praise, serve and obey Him.”

As Lutherans, we have been taught and we know that the performance of these duties do not save us. Having done all, we acknowledge that we are still “*unworthy servants*” (Luke 17:10). But that doesn’t make them optional. We may not be saved by them, but they are necessary. They are the necessary good fruit of a living faith ... the faith by which we are saved.

God grant us this saving faith, and God grant us faithfulness to do our duty.

In the name of the Father and of the ✠ Son and of the Holy Spirit.