

“Better Pay Up”

Matthew 22:15-22

Dear Brothers and Sisters in Christ,

“In this world, nothing can be said to be certain, except death and taxes.” That quote from Benjamin Franklin in 1789, written in his letter to French physicist Jean-Baptiste Le Roy, is always used as a way for people to encourage themselves to work harder in the face of failure. You can do anything you put your mind to, because the only certain things in this world are death and taxes. The rest of it is entirely up to you. Unfortunately, the government knows the certainty of those things so much too that it taxes you for dying. No matter the work you do, no matter how hard you try to avoid them, the bill always comes due. The bill from the tax man has to be paid by April 15th every year. The bill that the sin of Adam has racked up has to be paid with your death, whenever the Lord sees fit to call you home. But either way, whether taxes or death, as the winner of a friendly wager always says, you better pay up.

In our text this morning, the Pharisees try to trap Jesus by asking Him whether or not they do in fact have to “pay up.” The Lord responds to them by asking for a denarius, the coin used to pay for the tax, and states that they are to “render to Caesar what is Caesar’s, and to God the things that are God’s.” And, as He has done through parables the last few weeks, what He essentially tells the Pharisees is that they have a huge bill to pay beyond just the tax they owe to Caesar. The coin with the emperor’s likeness belongs to him, and so it should be given to him. The payment that is owed to God is the payment for sin, and that bill is one that cannot be paid with any amount of money. There is no amount of good works or religious dedication that will relieve them of the burden of their debt, but there is an answer to their problem. God doesn’t see them and say, “You better pay up.” Instead, He sees His only Son, and says, “He’ll pay it for you.”

The Pharisees and their disciples want no part of that though. They want to be able to pay their own debt, whether that means to Caesar or to God. The sinful nature makes people pretty confusing at times, doesn’t it? Sin is a fickle thing. Whether you are talking about a particular failure to hold yourself to the standard of the Law, or just the indwelling sin of Adam that all of you bear. It is working every second of the day to make you believe you are just like the Pharisees—that you have the ability to pay up when the Lord demands payment for your sins. But the Law wasn’t given to God’s people as a roadmap to avoiding His wrath. It was given to show that you can’t please God through your works of self-righteousness.

The Law shows your sin, just as Paul says in Romans 3:20, “For by works of the Law no human being will be justified in His sight, since through the Law comes knowledge of sin.” The Law was given so that you would know your need for a Savior—to show you that you have no ability of your own will to accomplish and fulfill God’s perfect law. Because you are not a perfect human being, but a sinful one. You, in your sinful flesh, stand before God and are unrighteous, unworthy, and deserving of only His wrath for the rebellious sinful nature of the Old Adam. Just like the government demands you pay your taxes, the Almighty God demands payment for your sin. He demands the Old Adam stand before His righteous throne and answer for its crimes against His law. Why would you want to put yourself in a position where you have to answer for your sin in the courtroom of the Lord?

That is exactly what you would have to do without the intercession of Christ. The Law has shown you your sin so you would know just how much you need Him. It has torn you down to nothing before the Lord, because your sinful flesh stands utterly exposed before God’s righteous gaze. If left to answer for the transgressions in your life, you would be subject to God’s righteous wrath. Rendering to God what is God’s is letting His justice stand as His own. He cannot and does not tolerate unrighteousness, and therefore you must be made righteous in His sight if you are to be called His child. And that doesn’t mean doing a bunch of really good things, or giving enough money to the church, or tallying how much you talk about Jesus every day. There are not enough feathers for you to put in your cap, or jewels in your crown, that would make the Father look upon you and see anything more than a poor, miserable sinner in need of salvation.

Your temporal worries are not what belongs to God and what He is owed. Give the government what they are owed. Honor the authorities because they have been placed in their positions as servants of God, wielding the sword on His behalf in the Kingdom of the left. But don’t take that to mean that you owe the same to God, as if your salvation rests upon the money you give or the work you do for Him. He sees your need for salvation, and He has taken care of that problem—closing the gap between what is impossible for you to attain on your own. Paul points this out to the Church in Thessalonica in our Epistle lesson, commending them for “how you turned to God from idols to serve the living and true God, and to wait for His Son from heaven, whom He raised from the dead, Jesus who delivers us from the wrath to come.” The Father has seen your need for salvation, and He sent His own Son to save you. He alone delivers you from the wrath that would otherwise be heaped upon your sinful head.

Not because your sin has been negated or rendered innocuous and of no consequence. But because God has said, “You better pay up,” and Jesus stepped in and

paid the price Himself. Your debt of sin is paid in full to God, just the same way that the denarius tax has been paid in full to Caesar because that is what belongs to him.

“Vengeance is mine, I will repay, says the Lord (Rom. 12:19).” Payment for sin belongs to the King of kings alone, and He has exacted payment by the blood of Jesus. Through the suffering and death of His only begotten Son, He has settled our debt and made us whole with our debtor. The perfect sacrifice has been made, and it is pleasing to the Lord in a way that no other sacrifice has ever been. Because those Old Testament sacrifices were nothing more than types and shadows of the redemption Christ would bring for all mankind.

His sacrifice for sin was enough, because it was a sacrifice that was given by God, and it was given to satisfy what belongs only to God. In sending His Son to bear the burden of your sin to the cross, the wrath and vengeance of God for your unrighteousness have already been exacted. There is no reason for the believer in Christ to fear God’s wrath any longer, because He looks upon you and no longer sees the corrupted sinful flesh of a poor, miserable sinner who can do no good before His eyes. He looks upon you and sees only the righteousness of His Son, which has been placed upon you in the water of your baptism. That is where the benefit of what Jesus did in His death upon the cross was given to you. The white robe of Christ’s righteousness was placed over you, and so when He looks at you, He sees His Son. He sees Jesus, because you have been baptized into His death, burial, and resurrection. And that is the everlasting hope of the Christian. “Now if we have died with Christ, we believe that we will also live with Him (Rom. 6:8).

There is no tax that is due to the heavenly King. All that belongs to Him, now belongs to you because of what Christ has done. And so, He shares all of His blessings with you, bringing them to you in means that you can touch, taste, see, and feel. He brings you His heavenly meal, giving you the true body and blood of Your Lord Jesus Christ, imparting forgiveness, life, and salvation to you through that blessed feast. The Sacrament of the Altar, your Lord’s Supper, is the place where you can have the assurance that what He has done for you is enough. You know that His bearing of your sin, His suffering, death, and resurrection sufficiently paid the price for you to have everlasting life in the presence of your Father in heaven. Because what He gives you at this altar is nothing more than the Feast of the Lamb who was slain, the meal that all the saints eat alongside you every time you come to the table of your Lord.

Payment has been made and God has received what is His. He has received you into His grace for the sake of His Son Jesus Christ. You belong to God because He has claimed you as His own, adopted you into sonship and given you an everlasting

inheritance. In this life, you still have to worry about paying your taxes to the government. You still owe to Caesar what is Caesar's. But the tax that is owed to the Lord has been paid in full by your Savior, Jesus Christ. His blood was the price, and it was shed for you to bring you up out of the despair of sin, and into the glory of the Lord. By the blood of Jesus, you are righteous in the sight of the Father, and have been given a place in your Father's house, a place that Jesus Himself has prepared for you. What joy there will be when the only certainty in life is no longer "death or taxes," but nothing more than everlasting joy in the presence of the glory of the Lord, side by side with Jesus, your Savior, forevermore. Amen.