Trinity 20 sermon (Matthew 22:15–22; Isaiah 45:1–7)

May the words of my mouth and the meditations of all our hearts be acceptable to you, O Lord, our Rock and our Redeemer. Amen.

There are questions that people ask because they genuinely want to know the answer. And there are questions designed to catch someone out. The question put to Jesus in Matthew 22 is firmly in the second category.

"Is it lawful to pay taxes to the emperor, or not?"

The encounter between Jesus and his opponents took place during the final week of his earthly ministry as he was teaching in Jerusalem. Matthew tells us that the Pharisees met together to plan how they might entrap Jesus in his words. They sent their disciples to him, accompanied by the Herodians.

This partnership is significant. The Pharisees were concerned with faithful interpretation of Jewish law. The Herodians, by contrast, were associated with the political interests of the Herodian rulers, whose position depended substantially upon Roman power. These two groups did not share the same convictions, but they could unite against a common opponent, in this case, Jesus.

Their question was about the tribute tax that was paid to the Roman emperor. For many Jews, this tax was more than an economic burden because it symbolised foreign domination over God's people. It also raised difficult theological questions, for if Israel belonged to God, what did it mean to pay tribute to a pagan emperor, who asserted extraordinary authority and even claimed divinity?

So their question touched both politics and faith. The question asked Jesus to choose between two apparently incompatible loyalties, either obedience to Rome or faithfulness to God.

The questioners began with flattering words. They acknowledged the truthfulness of Jesus and his teaching of the way of God. Their words were ironic because they recognised something true about Jesus while intending to use it against him.

Jesus did not answer their question immediately. Instead, he asked his opponents to show him the coin used for the tax. And they brough him a denarius, which is a Roman silver coin bearing the image of the emperor. The inscription associated with the coin identified Tiberius Caesar and included language honouring him as divine son. For the Jews, a people shaped by the commandments against idolatry and the making of images, the coin could carry religious as well as political significance.

Jesus asked, "Whose head is this, and whose title?" They replied, "The emperor's." And his riposte was, "Give therefore to the emperor the things that are the emperor's, and to God the things that are God's."

The Greek verb translated "give" can also carry the sense of rendering or giving back what is due. Jesus took his questioners' own coin and turned their trap into an invitation to consider what is properly owed to earthly authority and what belongs to God.

The coin bore the emperor's image. Jesus did not deny the existence of political responsibilities, nor did he call for rebellion against Rome. His

answer allowed for the payment of taxes and recognition that earthly authorities have legitimate responsibilities and claims.

But the second half of his answer is equally important: “and to God the things that are God's.”

Jesus did not say that everything belongs to the emperor. Nor did he teach that God and the emperor were equal authorities, each entitled to an equal share in people’s lives. Rather, he placed the emperor's claim within a much larger reality, that of God's sovereignty.

The emperor may issue coins, levy taxes and exercise political power, but he was not God. His authority was neither unlimited nor ultimate. This is the turning point of the passage. Jesus refused to be confined by the question's false choice. Faithfulness to God does not necessarily require rejecting every earthly institution, but neither does participation in earthly society mean surrendering one's conscience or ultimate allegiance.

There was a further theological implication in Jesus' question, for if the coin bears Caesar's image, what or who bears the image of God? The biblical answer is found in Genesis 1 that states that human beings are created in the image and likeness of God. The coin may bear Caesar's image, but human beings bear God's. We may owe taxes to the state, and we have responsibilities towards the communities in which we live. Yet our lives, our dignity, our worship and our deepest allegiance belong to God.

This challenges us to ask what it means to give God what is God's. It means more than attending church or saying our prayers. It means allowing God's love and justice to shape our decisions, our relationships, our use of money,

our treatment of other people and our participation in public life. At root, Jesus was asking, "What does it mean to belong to God?"

Let's have a look at our reading from Isaiah, which gave hope to the people of Judah during the Babylonian exile. Jerusalem had fallen, the temple had been destroyed, and many of God's people had been taken far from their homeland. Their circumstances raised urgent questions about the faithfulness and power of God.

Had the Lord abandoned his people? Could God's promises still be trusted when Israel had lost its political independence? Into this crisis, the prophet announced God's purpose through the person of Cyrus, king of Persia.

The opening verse declares: "Thus says the LORD to his anointed, to Cyrus, whose right hand I have grasped." The Hebrew word translated "anointed" is māšîaḥ, from which we derive the English word Messiah. Here it is applied to Cyrus, a foreign ruler who was not an Israelite king and who did not occupy the familiar role of Israel's anointed Davidic monarch.

Yet Cyrus is presented as God's instrument for opening the way for Israel's restoration. Historically, the Persian conquest of Babylon in 539 BC made possible the return of exiled peoples to their homelands, including Judeans.

Isaiah's claim is not that Cyrus had become a faithful member of Israel's covenant community. In fact, verses 4 and 5 from the passage stress that God had called and equipped Cyrus even though Cyrus did not know him in the way Israel knew the Lord.

The theological point is radical: God's purposes are not restricted to the people or institutions or leaders whom we expect God to use. God can work

through an unfamiliar ruler, a foreign government or an unexpected turn of events to bring about deliverance. Political power may be exercised by human beings, but it does not stand outside God's sovereignty.

This does not mean that every action of every ruler is approved by God. Nor does it mean that political success proves divine favour. Rather, Isaiah contends that no earthly power is beyond God's reach, and that God remains at work even when his people cannot see immediate improvement in their circumstances.

For the Israelites in exile, this was a message of hope, that their future did not depend ultimately upon the strength of their nation nor the goodwill of a particular ruler. It rested upon the faithfulness of God.

Verse 5 declares, "I am the LORD, and there is no other; besides me there is no god." Cyrus may have been a powerful king, but he was not the ultimate ruler of history. The Lord alone is God. Isaiah continues with this claim in verses 6 and 7, declaring that the Lord is responsible for the light and the darkness, for prosperity and adversity. The language emphasises the comprehensive sovereignty of God over creation and history. It challenges any suggestion that there are independent powers outside God's ultimate authority. In its historical setting, this declaration reassured the exiles that Babylon's apparent triumph had not defeated God. The God who created the world remains Lord of the events unfolding within it.

However, we should read verse 7 carefully. The passage certainly does not ascribe every tragedy or injustice to God, nor does it remove human responsibility for evil. Its primary concern is to proclaim that God alone is

sovereign, in opposition to the pagan belief that rival gods govern different aspects of existence.

For Christians, this conviction provides both comfort and challenge. It is comforting because political instability, international conflict and personal uncertainty do not mean that God has ceased to be God. It is challenging because we cannot identify God's purposes simplistically with the actions of a nation, a political party or a leader. Isaiah's message calls us to trust God without pretending that we understand everything God is doing. It invites us to remain faithful even when the future is unclear.

Read together, our two passages offer an understanding of the relationship between God and earthly authority. In Isaiah, God uses Cyrus, a foreign king, to advance the purposes of divine deliverance. In Matthew, Jesus acknowledges the emperor's claim to taxes while insisting that God is owed what belongs to God. Both passages relativise human power. Neither the Persian king nor the Roman emperor has the final authority over human life.

Yet neither passage encourages withdrawal from public life. Cyrus becomes an instrument of restoration, while Jesus' response ("give to the Emperor …" acknowledges that responsibilities towards earthly society cannot be ignored.

The two passages hold together two important truths. First, God can work through human institutions and political authorities without being confined by them. Christians should not assume that God can act only through those who share their religious, ethical or political convictions. Nor should they assume that every political decision made by someone who claims to serve God must therefore be right.

Second, earthly authority must never be confused with divine authority. The state may have legitimate claims upon our resources and our cooperation, but it cannot demand the worship, conscience or unconditional obedience that belong to God alone.

This distinction has profound implications for Christian discipleship. It means that our faith should shape how we participate in society, how we exercise our responsibilities and how we respond when the demands of earthly authority conflict with the demands of the Gospel. Christians are called neither to idolise political power nor to disregard the common good. We are called to serve faithfully, discern wisely and remember that every human authority is accountable to a sovereignty greater than itself.

Jesus' words can sound abstract until we bring them into the circumstances of daily life. The first question is one of allegiance. What occupies the central place in our lives? To give God what is God's means allowing God to be the centre of our lives. It means recognising that our worth is not measured by wealth, influence or achievement, but by the God whose image we bear.

Jesus' answer also reminds us that faith cannot be separated from moral responsibility. There may be times when Christian conscience requires us to question the actions of governments, challenge injustice or stand alongside people whose dignity is threatened. Paying taxes and fulfilling civic responsibilities do not mean that every policy must be accepted without question. The wider New Testament makes this tension clear. For example, Paul speaks of respect for governing authorities in Romans 13:1–7, while Acts 5:29 declares, “We must obey God rather than any human authority.”

These passages should be read together. Christians are called to be responsible citizens, but their obedience to earthly authority is not absolute. Where human demands conflict with God's justice, truth and love, the Christian must discern how to remain faithful to God. Such discernment requires humility, prayer and a willingness to examine our own motives. It should not become an excuse for hostility towards those with whom we disagree.

Finally, giving God what is God's is expressed in the ordinary practices of discipleship. It is seen in the patience we offer to a family member, the honesty we bring to our work, the generosity with which we use our resources, and the compassion we show to someone who has been overlooked.

It is seen when we refuse to reduce another person to a political label, a social category or a problem to be solved. Every human being bears the image of God and therefore possesses a dignity that cannot be bestowed or removed by earthly authorities. This is where the connection with Genesis becomes especially important. If we bear God's image, our whole lives are an offering to God, whose love gradually shapes us into the likeness of Christ.

Amen.