

### ***More than Face Value***

In the name of Jesus, dear brothers and sisters in Christ: When we speak of something's "face value", we are referring to its *apparent* worth; that is, how much it seems to be worth by just glancing at its surface. The expression comes to us, not surprisingly, from the world of coins and currency in which it's common to identify the value of any particular unit by looking at the face stamped on it. If you see George Washington's profile on a coin, you know it's a quarter. And if you see Andrew Jackson's portrait on a note, you're sure it's a twenty-dollar bill. The face tells what its worth – and hence the expression: "face value".

But as you know, things are not always worth what they seem to be on the surface. When you see Benjamin Franklin's face on a banknote, it's a good idea to take a closer look because the bill on which he appears is the one most often counterfeited. On such a note the face value is one hundred dollars; but if it's fake, it's not worth anything at all. On the other hand, a US twenty dollar gold piece says it's worth twenty bucks – but the gold in it is worth a lot more than that. And such a coin may be worth still more than the gold it contains because of its value to a collector. So it's possible for an object to be worth much *more* than its face value.

And the reason I mention all of this is not simply because today's Gospel mentions coins and the faces on them; it's also because this Scripture reading itself is worth more than its face value might suggest. On the surface, it appears to be just another one of the many instances in which Jesus cleverly outwits those who are attempting to entrap him. No surprise there. At the same time, it's a text that might be used to expound the scriptural truth that all human authorities have been established by God, and that we ought to pay our taxes whether we like our rulers or not. Certainly those ideas come through loud and clear; and at first glance, that's all it appears to be about. But I don't need to tell you that Jesus is smarter than his enemies. You already know that. And that we ought to obey and honor our rulers – yes, to include paying taxes, well, that's basic Fourth Commandment stuff, so you already know that too. So I was tempted to pass over this text in favor of one of the others. But on a hunch, I took a deeper look – that is, beyond the face of it – and found there's a lot more here than first meets the eye.

As has been the case for all the Gospel readings we've heard for the past several weeks, today's text is taken from a series of conversations that took place in the Temple during the last week of Jesus' public ministry. Our Lord's comments throughout these discourses have been quite sharp and stern. He's had some hard things to say to the religious leaders who have rejected him. The result is that his enemies, who have already determined to destroy him, are now enraged and are urgently seeking grounds to have him condemned. They have plotted together, and they think they have found the perfect solution with a question about paying taxes to Caesar.

It's a rather strange mix of bedfellows that goes to present this question to Jesus. On one hand you have the disciples of the Pharisees. Think of them as Pharisees in training. They are young, brash, profoundly religious, and proud of their Jewish heritage. They hate the Romans who occupy their country. And like everyone else, they don't like paying taxes to Caesar – but they're not nearly as radical as another group called the Zealots. The Zealots are outlawed because they *openly* oppose paying Roman tribute and advocate taking up arms to throw off Roman rule. These young Pharisees aren't that radical. They want to play it safe. With them, though, are Herodians. These are the supporters of King Herod, who was the

puppet ruler the Romans have appointed to govern Galilee for them. Most Jews hate Herod, first because he's basically the lapdog of the hated Romans. But what's worse is that he's not even a Jew and yet he has been named the King of the Jews by the Romans (that *really* infuriates them). These Herodians, by supporting King Herod, are considered by faithful Jews to be sellouts and traitors. They've schmoozed up with Herod and the Romans in order to gain advantages for themselves. So, you can guess that normally the Pharisees and Herodians didn't have much use for each other. But today they are united. That's because both sides want to get rid of Jesus, and so they both want to be on hand to hear his answer to their diabolic question.

And it really is quite ingenious: if Jesus says, "No, it's not right to pay taxes to Rome", he goes against the Herodians. They'll run off, report to their Roman masters, and get Jesus condemned as an anti-Roman Zealot. And if he says, "Yes, sure, pay your taxes" the rest of the Jews will turn their backs on him. They believe the Messiah is supposed to free them from foreign domination. So, if Jesus says it's right to pay taxes to Rome, the people will hate him as much as they hate Herod. Jesus can't win it seems. No matter what he says, he's going to lose."

So confident are they of their plan that instead of assuming their normally hostile posture, this time they come to Jesus wearing friendly smiles and heaping compliments on him: "We know that you are true and teach the way of God truthfully." It's counterfeit praise – they don't mean a word of it. But what they fail to see is that their words are really priceless gems of truth. Jesus *is* true and he teaches God's Word truthfully. But they don't believe it. They are speaking dishonestly – *and they know it*. They are hoping their false praise will help trap Jesus. What they don't see is that by not believing the truths they are saying, they are the ones in an inescapable trap.

But what's especially intriguing is what they say next. The translation we heard said: "You do not care about anyone's opinion, for you are not swayed by appearances." That *kind* of captures the idea; but what the Greek actually says is, "you don't look at the face of men." That is to say, "You don't look at a person's face value: the surface things like a person's station, standing, wealth, education, *outward behavior* – or even how they might try to butter you up with flattery; no, you see right into the heart. You see what a person is." It's too bad they don't believe what they're saying here either; because if they did, they would know how transparent their evil plan is to Jesus. They say he can see right through them – *and they're correct*.

And Jesus tells them so plainly: "Hypocrites", he calls them. It's a word that literally means one whose face is hidden behind a mask – like the actors used to do in those days. Jesus is telling them that he knows they can't be taken at face value. And then he easily steps out of their "perfect" trap by asking them to show him a coin used for paying the tax. They produce a common Roman denarius, which was the currency used to pay the head tax charged by the Romans. Every adult subject of the Empire was required to give this tribute annually. And as I said before, the Jews bristled at having to pay it. It's not like they asked to be subjects of Rome.

"Whose likeness and inscription is this?" Jesus asks them. "Caesar's, of course", they reply, as if it were a really dumb question. "Well, since you admit that it belongs to Caesar, let him have it." Jesus' answer is loaded with meaning. He's telling them it's nothing less than theft to use someone else's property or services and not pay for it. And they all used the Roman coins. It was actually a great benefit to them because it simplified trade throughout the entire Empire. But even more was what the coin represented. Roman roads connected the

world – everybody used them; and it cost money to build and maintain them. Roman garrisons patrolled these roads and kept them safe for travelers. Roman fleets kept the seas free of pirates making them safe for travel and trade. Roman aqueducts brought water to their cities. Roman armies prevented war between neighboring countries and kept the peace at home. All of this and more that the Romans did for the Jews cost money. It was only right that they pay for it.

“But,” Jesus continues, “render to God the things that are God’s.” And here Jesus’ words are left hanging. It’s obvious that the tribute that anyone owes the Lord is much greater and that it has a higher priority than any worldly tax; but Jesus doesn’t say exactly what it is. He forces each listener to ask, “*What do I owe to God?*” We’re told that his questioners marveled at his answer and wandered off. No doubt they were disappointed that their “perfect” plan had failed; but I’d like to believe that some of them were asking themselves the question Jesus’ answer put before them: “What do I owe God?”

If they had thought about it, especially considering where they were standing, it might have occurred to some that one of the things they owed was the temple tax. Every adult Jewish male was required to pay a head tax for the temple annually. It was to cover the cost of maintaining the building. And it was only fair because the temple served all the Jews – and so it was very much like the tax that they paid each year to Caesar. But there was one major difference: this tax couldn’t be paid in Roman coin. The one place in the whole Empire where Roman money was no good was in the Temple of the Lord. It was deemed sacrilegious for foreign money with portraits of pagan kings and their idols to be used in God’s house. Here Caesar’s face and inscription was worthless, no matter how much the coin said it was worth. Instead, you had to buy a special coin minted exclusively for use in the temple. It was *holy* money, if you will: set aside for use in God’s house alone. That’s what the moneychangers Jesus drove from the temple were selling – it was wrong for them to conduct that sort of business in God’s house. But the point I want to stress is that common currency, no matter what its value or how widely it was recognized, was not good enough to offer to God.

And that should have stuck a chord with the Pharisees, because they knew that the temple tax was not the only thing they owed the Lord. Far from it: they knew that they owed the Lord a life of perfect obedience to him. But that was okay they thought, because after all, they bore the image of God. “Didn’t Moses write we were made in his image?” And God’s inscription was on them: they had the law of God written on their heads and hands. They knew the commandments forward and backward. But I mean that literally also: to show their obedience they wore phylacteries (little pouches containing passages of Scripture) on their heads and arms. They took following the law of God very seriously – and on the surface it looked like they were doing a good job of it. Everyone would have agreed that the Pharisees were good and godly people. If anyone’s life of obedience had value, it was theirs.

But these are the same ones Jesus had just called hypocrites. “You are not what you pretend to be. You are counterfeit coins. Your face value is good – but I can see what you’re really worth.” And you’d think the fact that they knew they were plotting a murder, cooperating with people they considered to be traitors, standing in God’s temple lying through their teeth, and still getting trounced in what they thought was an airtight argument, just might have tipped them off to the truth. Their kind of currency was unacceptable in God’s house – and they should have known it.

But they didn’t. As you know, this episode turned out to be one more reason for them to continue to follow through with their plot to kill Jesus. In the end, they would have to trump up

charges against him and violate a few more of God's commands to do it. They would even accuse him of saying that taxes should not be paid to Rome – though we just heard that he didn't say that. They decided they would do whatever it took to get rid of Jesus.

And the irony is that in so doing, they did exactly what Jesus told them to do: they gave to God what is God's. Though they did not know the infinite value of the currency they were dealing in, by putting Jesus to death they gave to God the one thing on earth that truly bore his image and inscription: his own Son. It was the only thing they could offer that was good enough to be accepted by God. Though Jesus had no *face value* in their eyes, his perfect life and atoning death was the tribute demanded by God for the sin of the world. And we know this payment was accepted because God raised Jesus up again. He put his "Coin" back into circulation, as it were, to show that mankind's debt has been paid in full.

And that's important for us when we consider the question, "What do I owe God?" A lot of Christians struggle with this question. We could try, like the Pharisees, to pay what we *owe* by attempting to live our lives for God and by perfectly obeying his commandments. We could claim to make Jesus the Lord of our lives, and say that we were submitting ourselves completely to his holy will. We could raise our hands and sing about how much we love God, and we could try our best to be loving to people and to share God's message of love with the world—but all that common "Christian" currency, no matter how much of it you heap up and no matter how good it looks, if that's what you're counting on to pay what you *owe*, is worth just one thing: and that's *a damn* – and by that I mean God's damnation. Its face value is good; but its real worth is a damning lie that leads people to an eternity of damned shame.

The only thing you can offer God to pay what you owe is what he has already paid for you: the innocent suffering and death of his Son. And the way you make that offering is by confessing your faith: as we say with Luther, "I believe that Jesus Christ ... has redeemed me, a lost and condemned person, purchased and won me from all sins, from death, and the power of the devil; not with gold or silver, but with his holy, precious blood ..."

My friends, you really can't *give* anything to God, rather you *have been bought* with a price of infinite value; and that means two things. First, that you are not your own. God bought you, so you belong to him. And now when Jesus says, "Give to God what is God's, he means that you are to give yourself to him in *trust* and *rely* completely on him and what *he* has done. That's what most of you did first as mere infants when the Lord pressed upon you the image of his Son and marked you – inscribed you – as his own with the sign of the cross. You didn't give anything. You weren't able to. You only *received* his Holy Spirit, his grace, and his forgiveness. The same is true today. You can't give anything of your own; you can only receive what God has given for you and trust in it. But by impressing upon you his Son's image, and inscribing his name upon you, God has made you, a lost and condemned sinner, a treasure worth far more than your face value. You still look and act like a worthless sinner. But the more you are aware of that, the more you trust in Jesus and put your faith in what he has done. And by your faith in Jesus, God is even now producing in you the works of love and righteousness that he values so highly.

So, all in all, I'd say that there's a lot of value in this little passage about paying taxes – one of the last places you might expect to find it. May God who has today given us the grace to take his Word at more than face value, also give us the faith to trust it completely. In Jesus' name. Amen.

***Soli Deo Gloria!***