

October 18, 2026

## Matthew 22:15-22 “Whose Head Is This?”

Anybody in here just love paying taxes? Anybody think that all the taxes we pay go to good, worthy things that benefit everyone in our society? When elections come up, and there's a bill that proposes a tax-hike for something, do you say, “Oh I'll vote for that! I trust the powers that be with my hard-earned money. It must be for something good, so why not?” Even when we acknowledge that taxes are necessary for collective public goods and protections we grumble about paying them.

Okay, let's move on to the next subject. When you were a little kid and all your friends wanted to be nurses, fire-fighters, or archaeologists, were you the odd one out who said, “No. I want to work for the Internal Revenue Service and make sure that people pay their taxes?” No? I don't even understand why *adults* would want to do this! I think I'd rather be the person working behind the counter at the DMV to be honest.

On eight separate occasions in all four Gospels, tax collectors are put in the same category as sinners. There are a lot of reasons for this, but it's important to understand that there were different *kinds* of tax collectors for different situations that I don't have time to go over this morning. It's safe to say that there was a perception that tax collectors were cooperating with powerful authorities at ordinary people's expense which damaged their standing in the community. That and it was a profession that created a lot of opportunities for corruption. And it's worth noting that Jesus' disciple Levi, also called Matthew, who is traditionally associated with writing this Gospel, was a tax collector.

The subject of taxation comes up in this morning's scripture. In Matthew's gospel, the Pharisees were constantly trying to set traps for Jesus in order to discredit him. Why would they do this? Because Jesus was attracting attention, drawing crowds, and challenging assumptions held by some of the religious and political leaders of his day. We've seen it time and again, even in our own culture: when a movement challenges

the established order, those in power don't always respond kindly. The Pharisees took Jewish Law seriously and were influential voices in debates about how it should be interpreted and practiced. Then along comes Jesus, this renegade rabbi from the sticks, challenging some of their assumptions and interpretations. So some of them would often confront Jesus with questions about Jewish Law hoping to discredit him if he answered incorrectly. Matthew writes, "The Pharisees went and plotted to entrap Jesus in what he said." They set him up with flattery. "Teacher, we know that you are sincere and teach the way of God in accordance with truth, and show deference to no one; for you do not regard people with partiality." Aw shucks. You guys are too kind. Then they set the trap. "Tell us, then, what you think: Is it lawful to pay taxes to the emperor, or not?"

This may not *seem* like a trap, but it was. And here's an important point to understand - this is not about the kind of "toll collection" tax that Matthew may have practiced. It's about the *tribute* tax associated with Roman rule. That changes the dynamic of the Pharisee's question because now it has become politically explosive. If Jesus says people *shouldn't* pay the tribute tax, he risks being portrayed as challenging Roman authority. But if he says they *should* pay, he risks alienating those who resent Roman domination. The Pharisees thought they had him now! No matter what Jesus said, it would make him look bad.

So Jesus asks for a coin. Then he asks whose image and inscription it bears. That's easy. The answer is the Caesar. The emperor. Caesar wasn't just one man's name. By Jesus' time, it was part of the title of Rome's emperors. The Caesar in power during Jesus' ministry was Tiberius and his face, like the Caesars of the past, appeared on Roman coins. And those coins weren't just money. They were little advertisements for imperial authority. You were carrying the image and title of one who was associated with divine honors. But Jesus doesn't stop with a clever observation about money. He introduces a second claim and that is, "Give to Caesar what belongs to Caesar but give to God what belongs to

God.” That leaves his listeners, and us, with a much larger question. What belongs to God?

The first Creation story in Genesis 1:26 makes a powerful statement: Humanity bears the image of God. But this coin that Jesus is holding bears Caesar's image. So Caesar may have a claim on the coins in your pocket, but he does *not* have an ultimate claim on the person carrying them. See what Jesus is doing here? Suddenly this story isn't about whether we should pay taxes or not. It's about whether we understand our obligations to the institutions of the world and ultimately our allegiance to God. So what do we owe the institutions that govern our lives, and what do we owe God?

Let's talk about what the coin is and what the coin does in our time and place. We still use coins, but then we also started using “bills of credit” or “paper money.” We still use images of leaders on our coins and bills, but unlike the Roman empire, we use the image of past leaders who we believe were exceptional. It would be weird if we used the image of our *current* leaders on our currency because that would be too much like the vain and presumptuous emperors of the Roman Empire. And we're better than that, right? Anyway, currency's basic function is to purchase goods and services. You get a hankering for a Costco hotdog meal what do you do? You find a *bill* that has George Washington's image on it and two *coins* that also have George Washington's image and then you go get your hotdog *and* a soda. I know, most of us will use a debit card or our Costco card to pay for it, but you know what I'm talking about. It's a transaction. If you want something or need something that costs money, you use your “coins,” real or virtual, to get it.

Let's dig a little deeper into what those coins *represent*, figuratively speaking. Money is more than just something we exchange for goods and services. Money represents power. It represents influence. And whether we like to admit it or not, we often use money to measure a person's *worth*. We admire people who have lots of it. We listen to people who have lots of it. We even elect people to public office because

they've demonstrated the ability to raise lots of it. In the Roman Empire, Caesar's image on a coin was a constant reminder that Rome and Caesar held power. Every time someone used that coin, they were participating in an economic system underwritten by imperial authority. Caesar's image was everywhere, reminding people who was in charge. But here's the thing: just because Caesar's image was stamped on the money didn't mean Caesar owned the people who used it. Just don't tell him that.

So where do we find Caesar's image stamped today? Well, maybe not literally on our coins, but certainly on the things we use to define ourselves. Our bank accounts. Our professional accomplishments. Our political affiliations. Our social standing. We live in a world that constantly tells us our value is determined by what we earn, what we own, what we've accomplished, or whose side we're on. And before long, we start believing it. We begin to measure ourselves and one another by standards that have very little to do with the things Jesus taught. We give these institutions and identities enormous power over our lives, sometimes without even realizing it. And that's when we need to ask ourselves: Have we given Caesar *more* than what belongs to Caesar?

So when we look in the mirror, whose image do we see? If we believe what Genesis tells us, we see the image of God. We are bearers of God's image, which means our worth isn't determined by how much money we have, what we've accomplished, or what other people think of us. Our worth is something we were given simply by being created in God's image. And if that's true, then our ultimate loyalty, our primary identity, and our deepest sense of worth cannot be bought or sold by political parties, economic systems, or social status.

But here's the other side of that coin. If I'm created in God's image, then so are you. And so is the person I disagree with. So is the person whose politics or theology, or taste in music makes my eye twitch. So is the person who has nothing *and* the person who has everything. So is the

person society celebrates and so is the person society would rather just forget.

Jesus asks, "Whose image is this?" And maybe that's the question we ought to be asking every time we encounter another human being. Caesar's image is on the coin. God's image is on us. And if we really believe that, it should change not only how we see ourselves, but how we see everyone else too.

So here's my challenge for you this week. When you encounter someone who thinks differently, lives differently, or believes differently than you do, before you make assumptions about who they are, remember whose image they bear. And then treat them accordingly. Because giving to God what belongs to God begins with how we treat the *people* who belong to God.