

A TAXING SITUATION

It can be argued that the United States of America exists because of taxes. In fact, if you look back at our history as a nation, you will discover that the first time an attempt to gather representatives from all thirteen colonies, was due to a beef about taxation. It happened in 1765, when the English Parliament had created a new tax to be levied in the Colonies.

The tax in question was result of the Stamp Act. It placed a tax on all legal documents, many business documents, and even playing cards. Are you filing a will? You must purchase a stamp and pay the tax. Divorce papers? Property Deeds? Marriage Licenses? Pay up. In and of itself that could have probably been absorbed without too much pushback from the colonists, but the Stamp Act also mandated that a two-penny stamp be purchased for each copy of every edition of every newspaper being published. A cost which the publishers had to pay in cash before distribution of the papers. "The colonies had twenty-two newspapers," writes one historian, "practically every one would be obliged to suspend [publication] if the Stamp Act held." (Richard Barry, *Mr. Rutledge of South Carolina*, 97)

In time, Sam Adams of Massachusetts, Patrick Henry of Virginia, and others called for an assembly to gather to address the issue. Clearly this was a matter of taxation without representation. And while four of the colonies did not send representatives to the gathering, known as the Stamp Act Congress, those assembled drafted letters of protest both to the King and to Parliament. There were other protests as well--some of them violent. Boycotts against British goods, and refusals to pay the tax on the part of many colonists. By the following year, the tax was lifted by an Act of Parliament. But the rulers in London persisted in their efforts to extract monies from the colonies, and passed over the next few years other tax bills including the famous Tea Act which resulted in the Boston Tea Party, where protesting colonists threw crates of tea being brought in to Boston overboard.

The representative model created by the Stamp Act Congress would in time be replicated in the formation of the First Continental Congress, and eventually in the government established under the Constitution. There is little question, the United States was born midst arguments about taxes, arguably even because of such arguments. And arguments, debates, and protests over taxes continue to this day.

None of this, of course, was new. None of it is unique to American history. In fact, our scripture lesson from Matthew, who was said to be a tax collector himself, is all about such an argument that was going on in first century Palestine.

Our passage comes at the beginning of a series of encounters between Jesus and his adversaries--members of the establishment who were threatened by this man from Nazareth who was stirring up the masses. Time and again they try to trip him up.

This time his challengers include not only some of the Pharisees, but also the Herodians. We don't hear much about the Herodians in the New Testament, but scholars assume they were supporters of Herod Antipas, the corrupt ruler who had sold out to Rome.

The encounter takes place in the Temple in Jerusalem. One of them approaches Jesus, first with a bit of flattery. "Teacher," he says, "we know you are sincere and teach the way of God in accordance with truth." Jesus is unimpressed. "We know you show deference to no one, that you are truly impartial." Where is this going, Jesus must think to himself. What's the catch? "So, let me ask you a question," says his interlocuter. He reaches into his pocket and pulls out a silver coin. He holds it up. "Is it lawful to pay taxes to the emperor, or not?"

Jesus lets out a little sigh. When will these guys quit? "Why are you putting me to the test," he asks. "You hypocrites!" But Jesus is never one to be cornered, so he forges ahead. "Show me the coin!" The questioner hands it to him. "Whose head is this?" He puts it close to the man's face and points to the inscription. "Whose title?" The Herodian steps back, a bit shocked that Jesus would invade his personal space. What an idiotic question. "Caesar's, of course. Any fool can see that!" Jesus flips it back to him, "Well then, give to the emperor what belongs to the emperor, and to God, the things that are God's." Or in the more familiar words of the King James Version, "Render unto Caesar the things that are Caesar's, and unto God the things that are God's."

This was not the black and white answer he and the others were expecting. They had hoped Jesus would box himself in. If, like some Tory, some British loyalist in later centuries, he had said yes, it is lawful to pay taxes, he would have created a furor among his followers, many of whom saw him as their champion, the one who would lead them in a revolt against Roman authority. But if he was the Sam Adams or Patrick Henry of his day, a true Son of Liberty, and had said no, it is not lawful to pay taxes to a pagan ruler like Caesar, the Roman officials would have a case against him and would have charged him with sedition.

But he doesn't say yes or no. He offers up a riddle, if you will. A conundrum of sorts. One that endures. Over the ensuing centuries, there have been those who have used these words to defend the legitimacy of governmentally imposed taxes, and those who have used them to support resisting such authority. But ultimately the passage isn't about taxes at all. As Marcus Borg writes: "[T]his text offers little or no guidance in tax season. It neither claims taxation is legitimate nor gives aid to anti-tax activists. It neither counsels universal

acceptance of political authority nor its reverse.”

www.beliefnet.com/Faiths/2000/04/What-Belongs-To-God.aspx)

Ultimately, what Jesus seems to be suggesting is simply this: yes, Caesar’s image is on the coin, and therefore it would appear to belong to Caesar. But like any good Jew in his day Jesus would have believed Caesar, like all human beings, bore the image of God. “God created man in his image,” reads the creation story in Genesis, “in his image, the divine image, God created him; male and female God created them.” (Genesis 1:27) If the coin belongs to Caesar because his image is on it, then Caesar, and indeed all human beings, belong to God, because they bear God’s image.

You see, Jesus doesn’t fall for their trick question. Instead of settling a debate about paying taxes, he raises the bar. The real question, he says, is this: where do your greater loyalties lie, with God or with Caesar? That doesn’t in and of itself rule out paying taxes or being loyal to Rome, rather it points to having a higher standard that governs your life. It means that any decision one makes, whether it be about taxes or anything else, must be addressed from God’s perspective.

Jesus is clearly denouncing what in our culture might be called the split between Sunday and the rest of the week. Our concerns, our thoughts, our actions should be focused around our relationship with God seven days a week--not just on the Sabbath. Yes, it would be easy to shut down your computer at the end of this service, and say, well, I’ve done my God bit for the week. But for Jesus that’s not how its supposed to work. Because God cares about all aspects of our lives. Not just the things we label holy, but all things.

You and I do live in a world full of complexity. A world with pandemics and taxes and political decisions and all manner of challenges. We do need to make practical decisions, like how to deal with Covid19 or how we will vote. But it’s not Caesar versus God. Caesar is not that powerful. Caesar is not *that* important. And neither is Washington or Moscow or your boss or any other earthly authority. For the individual Christian it’s Caesar under God. I’m not talking about society as a whole--this is a nation dedicated to the separation of church and state, of institutional religion and government. I am talking about how you and I as individuals conduct our lives.

As Christians we must always ask: is this action, this thought, this opinion, in keeping with my understanding of who God is and what God wants of me? What would I do if Jesus was standing right here beside me? Use what Sam Adams cousin John Adams once called God’s greatest provision for humanity: our “powers of intelligence and reason.” (Quoted by John McCullough, *John Adams*, 42) Do the best you can in making the decisions you are confronted with in life. But make such decisions with humility. Good, faithful, thoughtful Christians can,

do and will come to different conclusions about important matters --all you can do is act in faith. Jesus doesn't call us to a particular political agenda, but he does call us to bring love to bear on all of life. "Give to God what belongs to God," says Jesus. In the end that means give God every aspect of your life, everything.

Another of our nation's founders, Benjamin Franklin, once said, "Nothing is certain but death and taxes." But from where I stand, I think there is yet one more certainty and that is the love of God for all people, and the call for we who follow Jesus to mirror that love in all that we say and do. It may mean that we find ourselves in taxing situations. But so be it. Real life is hard at times. But in it all God does stand ready to guide you along the way.

Amen

John H. Danner