

Jesus and Taxes
Sermon on Matthew 22:15-22 Preached at Highland Park UMC
Sunday, October 16, 2005

We know that the only two sure things in life are death and taxes. Neither is pleasant, both are unavoidable. And in Jesus' day, they were sometimes related. The Roman Empire, like any world power worth its salt, imposed a variety of taxes on the people who lived under its vast domain. Jesus and his fellow Jews felt the burden of Roman taxation all the way to Judea, hundreds of miles away from the imperial capital. The Romans levied taxes on trade and commerce, on land and produce, and those taxes were bad enough. But the one tax resented by most Jews was the poll tax or head tax. Normally taxes could be paid with the coins that came from Jewish mints, coins that out of respect for the second commandment had no human figures on them. But the poll tax had to be paid with the Roman denarius, a silver coin stamped with an image of the emperor and the inscription, *Tiberius Caesar Divi Augusti Filius Augustus Pontifex Maximus*, "Tiberius Caesar, august son of the divine Augustus, high priest."

When the poll tax was first imposed in the year 6 A.D., a revolt led by Judas of Galilee broke out. In the years that followed, some people called Zealots and other ardent Jewish nationalists continued to resist the tax. High ranking Jews such as King Herod and his partisans, called Herodians, supported the Roman government and presumably the tax. The vast majority of Jews resented the tax and what it stood for, but like good Roman subjects they paid the tax.

The Pharisees, a powerful group of lay leaders within the Jewish tradition, saw this situation as a good way to trap Jesus. One day they sent some of their followers along with a group of Herodians to Jesus to pose a trick question. They started off with a bit of flattery: "Teacher," they said in a rather oily fashion, "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” (Mt. 22:16). And as insincere as the sentiments were, the statement was true. Jesus did teach people the way to God and he had no regard for people’s position: he “spoke truth to power,” challenging those in authority, and he enjoyed the company of the poor and lowly, sharing God’s love with them. And with that setup came the question, “Tell us, then, what you think. Is it lawful to pay taxes to the emperor or not?” (22:17). It is a question that Lyndon LaRouche, Howard Jarvis, and other notorious anti-tax figures would love.

The question, “Is it lawful to pay the tax,” gets not at Roman law but at religious law; it was a way to ask, “Is it permissible for the people of God to express allegiance to a pagan emperor?”¹ For the Zealots and other ardent nationalists, “payment of the tax was treason. Obedience to Caesar was the same as disloyalty to God.”² It is a question meant to put Jesus on the spot, to force his hand, to back him into a corner. If Jesus said, “No, it is not lawful to pay the emperor’s tax,” then he would risk arrest by the Roman authorities on a charge of treason. On the other hand, if Jesus said, “Yes, it is lawful to pay the emperor’s tax,” then he risked alienating his fellow countrymen and would lose a lot of his public support.

“But Jesus, aware of their malice, said, ‘Why are you putting me to the test, you hypocrites?’” (22:18). Jesus knew exactly what his opponents were up to. This was no class in political theory, nor were his questioners seeking to satisfy a requirement for the “Citizenship in the Nation” merit badge. His opponents had set out a trap, and Jesus refused to fall in. In fact, Jesus laid a trap of his own. “Show me the coin used for the tax,” Jesus said (22:19).

And without thinking, the Pharisees and the Herodians dug in their pockets and fished out the idolatrous denarius. Jesus asked them, “Whose head is this, and whose title?” (22:20). The

¹ R. T. France, *Matthew*, Tyndale New Testament Commentaries (Leicester, England: Inter-Varsity Press and Grand Rapids, Mich.: Wm. B. Eerdmans Publishing Co., 1985) 315.

² Robert H. Smith, *Matthew*, Augsburg Commentary on the New Testament (Minneapolis: Augsburg Publishing House, 1989) 260.

answer was obvious, and there was no getting around it: the image and the inscription were the emperor's. Tiberius Caesar, son of the god Augustus, his high priest. Here were the Pharisees, trying to play religious "gotcha," only to be caught in their own hypocrisy. It was they, the religious leaders of the day, who "in the sacred precincts of the Temple, produce the coin with its idolatrous image and inscription, and [are forced to] acknowledge that they are Caesar's."³

And so Jesus told them, "Render unto Caesar that which is Caesar's, and to God the things that are God's" (22:21). Amazed and confounded by his answer, his opponents slunk off to regroup.

"Render unto Caesar the things that are Caesar's, and to God the things that are God's." It is such a simple statement. But what does Jesus' answer mean? What belongs to Caesar and what belongs to God? How can you tell? What kind of statement, if any, is Jesus making about the relationship of religion and politics? How does the church relate to the government, the sacred relate to the secular?

Many people have taken Jesus' statement and used it to separate their religion from the rest of their life. Religion, Christianity, Jesus, God—that's all stuff we do on Sunday, but it doesn't really affect what we do or how we act or the way we live our life. Surely God can't be interested in how we vote or what companies we invest in or whom we sleep with. Thomas Long calls it the "temptation to compartmentalize life": "I set aside this part for God, and the rest belongs to me and to Caesar."⁴ In our own lives, we have built a wall of separation between Church and State, and the state—Caesar—in modern capitalist democracies is us. The danger, of course, is that in compartmentalizing life, we try to put God in his place, to put God where he belongs, not unlike the fine china which we get out only for special occasions and treat with

³ M. Eugene Boring, *The Gospel of Matthew*, New Interpreters Bible (Nashville: Abingdon Press, 1995) 420.

⁴ Thomas G. Long, *Matthew*, Westminster Bible Companion (Louisville: Westminster John Knox Press, 1997) 252.

considerable care and respect when used, but largely relegate to the display cabinet. For everyday use, we think we need common sense and family values and hard work and law and order and a balanced lifestyle with a bit of every-man-for-himself and a twist of take-time-to-smell-the-roses for good measure.

In a world where Caesar is king and we are Caesar, God becomes rather more meddlesome than we would like, telling us not to have idols or not to gossip or not to have sex with our neighbor's spouse. How intrusive of God! Why can't God be satisfied with what belongs to him, which is a bit of our time on Sunday mornings and the odd religious holiday, Bible study and personal prayer time if you really want to stretch it?

The problem with "Render unto Caesar" is setting boundaries. Our temptation is to fence God in, limit God to a well-defined corner of our lives. But as Robert Smith points out, Jesus says the only obligation we have to Caesar is his tax, "while the obligation to God simply has no boundary at all."⁵ The coin for the tax belonged to Caesar because his image and his title were stamped on it. You and I belong to God because God has impressed on us the divine image and we bear the title "Christian." God has claimed us and marked us as his own with the sign of the cross; we are his and he is ours.

Many things want to claim us and our allegiance: the PTA, the office, the TV, the White House. Many things want to stamp their image on us and call us to bow down, to participate, to give our lives to them. And so we separate our lives into the parts God can have and the parts Caesar can have. But Jesus says that no one can serve two masters (Mt. 6:24), and so he calls us to make a choice. What Jesus says to us is: make your decision. Decide this day whom you will serve. Render unto Caesar that which is Caesar's, and to God that which is God's.

⁵ Smith, 261.