

Concerning God and Taxes
First Presbyterian Church, Wilkes-Barre, Pennsylvania
March 8, 2020

Scripture: Matthew 22: 15-22

15: Then the Pharisees went and took counsel how to entangle him [Jesus] in his talk. 16 And they sent their disciples to him, along with the Herodians, saying, “Teacher, we know that you are true, and teach the way of God truthfully, and care for no man; for you do not regard the position of men. 17 Tell us, then, what do you think. Is it lawful to pay taxes to Caesar, or not?” 18 But Jesus, aware of their malice, said, “Why put me to the test, you hypocrites? 19 Show me the money for the tax.” And they brought him a coin. 20 And Jesus said to them, “Whose likeness and inscription is this?” 21 They said, “Caesar’s.” Then he said to them, “Render therefore to Caesar the things that are Caesar’s, and to God the things that are God’s.” 22 When they heard it, they marveled; and they left him and went away. (RSV)

Here we are early in March. The equinox is less than two weeks away! Spring is coming. Doesn’t your heart just leap for joy? Why, we jumped ahead to Daylight Savings last night, and you leaped out of bed this morning an hour earlier, with excitement just to get to Church and enjoy the day! Ah, springtime. As Tennyson put it, “In the Spring a young man’s fancy lightly turns to thoughts of love.” Well, or maybe basketball. Or the upcoming NFL draft. Or.... Well, I’m not a young man. In March, I become conscious that April is just a month away. In particular, a certain date in mid-month, April 15th. Income taxes!

I dread doing income taxes. I rationalize putting it off until March, then dare not delay longer. You know the drill. Looking for records. Trying to gather and organize receipts. Making lists of contributions. Figuring out what can count as a deduction and what can’t. The aggravation of trying to find the previous year’s tax records for reference. Looking for the right forms to use. Then trying to understand the directions and fill out the forms. Ultimately I usually receive the “reward” of getting some of my own money back as a refund a month or two later.

State and local taxing jurisdictions hit you up at the same time too. With different forms, and different rules. And it’s not like income tax is the only way they reach into our pockets, either. How many different ways do you get taxed? Annoying, isn’t it? My father was always in a grumpy mood this time of year. He was self-employed, so he had a heftier assessment, including what would normally be paid by an employer. He always needed to pay more money in, too, which didn’t help.

Well, taxes are not a new issue. Even two millennia ago, Jesus was being questioned about taxes. I believe the first mention of taxes in the Bible dates to more than a thousand years earlier, to the time of Joseph in Egypt. At his recommendation, Pharaoh imposed a tax of 20% on the produce of the land, to accumulate stores of food against the expected famine. That would require tax agents. Joseph calls them “overseers.” As civilization developed, more and more ways of taxing people were devised. Land taxes go way back. Import and export taxes date pretty far back as well. Those were things that a king’s administrators could most easily

monitor and assess. Tribute was a favorite way of taxing: a victorious king would demand a defeated or subject king pay a heavy tribute. That meant that the defeated king was collecting taxes from his people, to pay into the victorious king's treasury. The king receiving this tribute could then spend it without taxing his own subjects. Or he could tax both ways. During Solomon's time, a form of taxation to support his construction projects was "forced labor." This was required of Israelites, as well as resident foreigners. The Persians came up with a new innovation – direct taxation of individuals. The Greek rulers after Alexander the Great did them one better – they used a practice of bidding for tax collector rights, to see what local would pay for the privilege of extracting as much money as possible from his own people. These were the "publicans" of Jesus's day.

By the time of Jesus, here's a list, no doubt incomplete, of various taxes people were paying: Land taxes, by those wealthy enough to own land. Taxes on produce. During the Greek period, that reached as much as 1/3 of grain, and 1/2 of fruit. There were tolls, not only in the form of import and export duties at ports, but also at city gates and along roads, taxing the goods being transported. How much? It depended on who was doing the collecting, and how much they thought they could extract. There was a "half shekel" temple tax paid by every Jewish male 20 years or older, worldwide. And, the subject of today's scripture, a direct individual "poll tax," paid to Caesar, the Roman emperor.

Jesus's encounter with the Pharisees and Herodians is not the first time he encounters the issue of taxes. Listen to this from Matthew 17, verses 17-22:

Matt 17: 24-27

24 When they came to Capernaum, the collectors of the half-shekel tax went up to Peter and said, "Does not your teacher pay the tax?" 25 He said, "Yes." And when he came home, Jesus spoke to him first, saying, "What do you think, Simon? From whom do kings of the earth take toll or tribute? From their sons or from others?" 26 And when he said "From others," Jesus said to him, "Then the sons are free. 27 However, not to give offense to them, go to the sea and cast a hook, and take the first fish that comes up, and when you open its mouth you will find a shekel; take that and give it to them for me and for yourself."

This particular tax was collected annually from all Jewish men to support the temple. It was a half-shekel each. The institution of this tax is based on the Law given in Exodus Chapter 30, where Moses takes a census and directs the collection of this tax to support the Tabernacle. This kind of tax is called a "poll" tax, or "head" tax. The word "poll" is an archaic term for the top of the head. It's relatively easy to administer. It is also horribly regressive – the poor have to pay the same amount as the rich. In our country's history, even into the 20th century, a "poll tax" was often enforced as a requirement to vote. This led to disenfranchisement of poorer potential voters. Nevertheless, a half shekel per year was not an onerous amount, and it was a requirement given in the Mosaic Law.

Jesus paid it. He recognized the injustice of it, but did not want to make it an issue. The Temple, and the Sadducees who ran it, became rich from the worldwide income the temple tax provided. After the destruction of Jerusalem in 70A.D., and the looting of all that treasure, the

Romans continued this tax, levied on all Jews. It still went to Jerusalem, there to support the Roman temple to Jupiter, which had replaced Israel's temple.

For a Jew, the Temple Tax was justified. But what about Caesar's tax, Latin "Tributum Capitis" or "head tribute." Literally, another "poll tax?" This tax was imposed on all subjects in Roman provinces. But, not on Roman citizens. Certain towns in the provinces enjoyed the "privileges of Italy," and were also exempted from the poll tax. It was a "tribute" leveled on the individual level. The early church father Tertullian called this tax a "badge of slavery." It was widely resented.

So, how did it come to pass that Jews in Judaea (but not in Galilee) had to pay this tax? This needs some explaining. In 65 B.C. the Jews were self-governing. Then Queen Alexandra – Salome died. Her eldest son Hyrcanus was overthrown by his brother Aristobulus. Hyrcanus, under the advice of an Idumean named Antipater, got help from the Idumean king in Petra, and laid siege to Jerusalem. The Pharisees sided with Hyrcanus, the Sadducees with Aristobulus. Aristobulus sent to the Romans for help. It's a complicated story, with bribery, backstabbing and double crossings. Eventually in 63 B.C. the Roman general Pompey besieged the temple and killed the defenders. Pompey then made Hyrcanus the chief priest and "Ethnarch" (not King). Aristobulus got a parade in Rome as the conquered king, along with a large number of Jews taken in slavery. Eventually these captives were released and formed a large Jewish community in Rome, a community where the gospel found root a century later. Eventually Hyrcanus was captured in a war, and his clever advisor Antipater, who helped get this mess started, took over as King. Antipater's son was Herod the Great, who rebuilt the Temple. The same Herod who slaughtered the children in Bethlehem, looking for the child who was born King of the Jews. After he died, his son Archelaus was such a disaster that the Jews sent a delegation to Rome to appeal to the Emperor Augustus for relief. Augustus fixed things this way: he made Judea a Roman province, not just a vassal kingdom. With that act, Judea became subject to the "Tributum Capitis", the poll tax, just like any other conquered territory. So, you see, the Jews had, in effect, asked for it. They had been rescued from themselves.

This kind of thing was not unusual in the Roman world. Much of how Rome extended its empire was less by conquest, than by coming in to rescue some faction within a civil war, or support a desperate local king against a more powerful neighbor. They imposed Pax Romana, the "Roman Peace," upon their subjugated lands. For about 200 years, from the emperor Augustus to Marcus Aurelius, the Roman world experienced for the most part relief from wars, stability, increased trade, and prosperity. Consider this: The basic Roman silver coin, the denarius, over those 200 years, lost about 20% of its weight and 40% of its silver content. That's about half its value. What of our dollar? 100 years ago, \$20 was a fairly big gold coin. Now that same weight of gold is way over \$1000. At what price did the world receive Roman peace and stability? Autonomy and freedom. And taxation.

It is the Pharisees and Herodians that bring this question to Jesus. "Is it lawful to pay taxes to the emperor, or not?" Yes, it is a trick question. But consider the source. The Herodians have long been allied with Rome. Yes, too bad about that Archelaus affair, but Herod's other sons Antipas and Phillip are still "tetrarchs" of other parts of Palestine, so no poll tax to Caesar there. This is a convenient wedge issue. The Pharisees, and rabbinical teaching,

allowed for paying taxes to the constituted government. In the time of the Kings, before the exile, taxes were collected to be sent as tribute to powers of the day, notably the Assyrians. But, saying the Roman tax was “lawful” (in the sense of the Jewish Law) would bring trouble. It would likely antagonize his followers. It would also get the attention of the “Zealots,” already well practiced in assassination. Saying the tax was unlawful would bring Jesus to the attention of the Romans. The Sadducees who ran the Temple were anxious not to cause trouble with Rome.

It's entirely likely, even probable, that the questioners did not know Jesus's views on this issue. He had never addressed this issue in his teaching! How could that be? Why, everybody talked about politics! That's true in our day. You can't look at news without getting it in abundance, and with a full dose of bitterness, antagonism, and condescension. OK, well, you also see news about sports and celebrities. Also filled with bitterness, antagonism, and condescension. The same was true of Jesus's day. Minus the sports and celebrities perhaps.

Was Jesus a revolutionary? They wondered. It seemed likely. He was talking about the Kingdom of God. He was seen by many as perhaps the expected conquering messiah to be, who would lead an army to throw off the Roman yoke, and eventually rule the world. The trap was set. (The Sadducees would get their turn next after this passage in Matthew.)

Jesus asked for a coin. This was a Roman province, so the official currency, the coin with which the tax must be paid, was the Roman denarius. The coin would have had on one side the portrait and titles of the Roman Emperor, likely Tiberius, or possibly Augustus, if it was an older coin. “Caesar,” by title, either way.

Jesus replies, “Give therefore to Caesar the things which are Caesar's, and to God the things that are God's.” The questioners were amazed. Interestingly, he agrees with them. But he has expressed his answer in a way that calls attention to God, not the emperor.

With this reply, Jesus disclaims kingship concerned with political power. It had been offered. One of the devil's temptations at the start of his ministry was power over all the kingdoms of the world and their splendor. All it took was a willingness to worship Satan. Jesus said “No” to that path, that kind of kingdom. Later Jesus was questioned by Pilate, who asked, “Are you the king of the Jews?” Jesus replied, “My kingdom is not from this world.”

When we hear this passage in our day, these words of Jesus, we sometimes think of this statement as a declaration of separation between church and state. That is, that religion should not play a role in governance, but be restricted to strictly religious matters, as well as government not interfering in religion. This is a particularly modern, and Western, view. In Jesus's day, government and religion were intertwined. As is true of much of the world in our day. If you are a Christian, you cannot be a Communist Party member in good standing in China, nor of full citizenship in many Moslem countries. Even in the U.S., there seems to be movement toward walling religion, especially Christianity, away from public life.

The Pharisees' view in Jesus's time, also shared by Christians later, was that political powers must be accepted as long as they did not transgress the things of God. When a subject of

Rome paid the poll tax in most of the Empire, he was required to say “Caesar is Lord.” To Jews and Christians, that was equivalent to “Caesar is God.” A Jew would not say that. The Romans realized that. They relented from requiring that declaration from Jews. The Jews were too useful. Later, the Jews would say of the Christians, “They are not us.” The early Christian church was then persecuted, even to martyrdom, for refusing to say “Caesar is Lord.”

Paul expresses the Pharisaic view of government, at least what we’d consider a decent government, in these words to the Church in Rome. Many of those reading this likely were descendants of those Pompey had carried there.

Romans 13: 1-3

Let every person be subject to the governing authorities. For there is no authority except from God, and those that exist have been instituted by God. 2 Therefore he who resists the authorities resists what God has appointed, and those who resist will incur judgment. 3 For rulers are not a terror to good conduct, but to bad. Would you have no fear of him who is in authority? Then do what is good, and you will receive his approval.

For Jesus, the Roman yoke was a trivial matter compared to the importance of his teachings, the matter of mankind’s relationship to God. Hear these words from earlier in Matthew’s gospel, from the Sermon on the Mount.

Matthew 6: 31-33

31 Therefore do not be anxious, saying, ‘What shall we eat?’ or ‘What shall we drink?’ or ‘What shall we wear?’ 32 For the gentiles seek all these things; and your heavenly father knows that you need them all. 33 But seek first his kingdom and his righteousness, and all these things shall be yours as well.

For Jesus, the additional burdens of Rome are like worrying about what to wear, to eat, or drink. They are things that will be taken care of, in God’s way, if we put God first and foremost.

Jesus said, “Render unto Caesar, the things that are Caesar, and unto God, the things that are God’s.” We often spend most of our focus on the things of Caesar part of these words. Perhaps I’m guilty of that today. But for Jesus, the focus is on the things of God. And, just what does God require of us? The words of the prophet Micah express that simply and well. (We heard these words from the choir just within the last couple of weeks.)

Micah 6: 6-8

6 “With what shall I come before the Lord, and bow myself before God on high? Shall I come before him with burnt offerings, with calves a year old?

7 Will the Lord be pleased with thousands of rams, with ten thousands of rivers of oil? Shall I give my first-born for my transgression, the fruit of my body for the sin of my soul?”

8 He has showed you, O man, what is good; and what does the Lord require of you but to do justice, and to love kindness, and to walk humbly with your God?

We as Christians do that by following Jesus. If we put our relationship with God first, we need not be overly concerned with all that “Really Important News” – most of which we can do nothing about, and most of which doesn’t, or may never, affect us. What is important? Paul, again to the Romans, writes:

Romans 8:28; 31-39.

28 We know that in everything God works for good with those who love him, who are called according to his purpose.

31 Then what shall we say to this? If God is for us, who is against us? 32 He who did not spare his own Son but gave him up for us all, will he not also give us all things with him? 33 Who shall bring any charge against God’s elect? It is God who justifies; 34 who is to condemn? Is it Christ Jesus, who died, yes, who was raised from the dead, who is at the right hand of God, who intercedes for us? 35 Who shall separate us from the love of Christ? Shall tribulation, or distress, or persecution, or famine, or nakedness, or peril, or sword?

37 No, in all these things we are more than conquerors through him who loved us. 38 For I am sure that neither death, nor life, nor angels, nor principalities, nor things present, nor things to come, nor powers, 39 nor height, nor depth, nor anything else in all creation, will be able to separate us from the love of God in Christ Jesus our Lord.

So, yes, folks, you’ll need to pay your taxes. April 15 is coming. But that’s a small thing compared to the love God poured out to us in Jesus Christ.

Yes, it is nearly springtime. Let us give thoughts to love. Easter is coming!

Amen.