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Matthew 22: 15-22

Sermon by Peter Blackwood

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‘Is it lawful to pay taxes to the emperor?’ Is this a question for us? Unlike Judah of Jesus’ time we are not subject to an occupying force. Indeed, many in this country would argue that we are the occupying force. ‘Is it lawful to pay taxes to the emperor?’ This question only makes sense for us if I can contemplate questioning my loyalty and commitment to the emperor. There needs to be some line between the realm of the emperor and some other realm that might claim my allegiance over against the emperor. During the history of the church that line has varied in its sharpness. At times in Europe that line has been virtually non-existent. Martin Niemöller and the Confessing Church in Germany under the Third Reich saw the line more clearly. Liberation theologians have been clearer about how sharp that line can be. Stanley Hauerwas, William H. Willimon in *Resident Aliens* call on the backing of the apostle Paul that ‘our commonwealth is in heaven.’ (Phil 3:20)

The church is a colony, an island of one culture in the middle of another. In baptism our citizenship is transferred from one dominion to another, and we become, in whatever culture we find ourselves, resident aliens. (Stanley Hauerwas, William H. Willimon, *Resident Aliens: Life in the Christian Colony*, (1989) 12)

‘Is it lawful to pay taxes to the emperor?’ There have been those who have been much clearer in their answers of this question than Jesus was. If you ask the federal treasurer or the Australian Taxation Office the answer is a very clear ‘yes’. David Henry Thoreau in 19th century America gave a very clear ‘no’. He was inclined to say ‘no’ to any government at all. He began his essay on “Civil Disobedience” saying:

I HEARTILY ACCEPT the motto, —That government is best which governs least;...it finally amounts to this, which also I believe, —That government is best which governs not at all; ...

Why not pay taxes? Because, said Thoreau, the government is financing projects I am opposed to like a war against Mexico. What about your contribution to the infrastructure necessary for running our society? I contribute to my neighbours by my financial contribution to education, he would say.

When the disciples of the Pharisees and the Herodians asked Jesus, ‘is it lawful to pay taxes to the emperor’ they were not asking of the legal requirements of Rome, but how should citizens who live under torah, under the instruction of God, respond to the demands of an occupying force – demands like taxation to an alien emperor, for example?

Matthew tells us it was a trick question – a political trap. What is your political allegiance, Jesus? Who would you vote for if we had elections? Would you vote for the Pharisees who had negotiated a pact with the Romans when they invaded Judah? Would you be sympathetic to the Herodian stance in which a local king can operate as local procurator? Paying taxes and living under the Pax Romana is a better option than what would surely happen if the Zealots had their way. Do you support the Zealots, Jesus? Very high-minded of you, theologically pure of you – of course our God is a jealous

god and demands absolute loyalty, but lets be sensible and safe. By the time Matthew was telling this story, the Zealot solution had been tried and Judah was completely destroyed – that was to be the consequences of not paying taxes to the emperor.

Jesus asked for a Roman coin, the money with which taxes would be paid. There was another coinage in Jerusalem – the money for transactions in the temple. There were the money changes where clean temple money could be bought. Was this an early form of money laundering? Those exchange tables were the butt of Jesus' anger when he ran amuck after his triumphal entry prior to his passion.

Jesus asked for a coin and asked his hearers to state what they saw on the coin, whose image, whose inscription. The coin had the emperor all over it. It could not belong to anyone else. Give to the emperor what belongs to the emperor. So far I think Jesus is answering 'yes' to the question. Is it lawful to pay the Roman taxes? Give the emperor the stuff that has his face and name all over it – that sounds like a 'yes' to me. But it was not the end of Jesus' answer. Give to the emperor what belongs to the emperor, but give to God what belongs to God.

Next question – what belongs to God? Or – what does not belong to God? Do the emperor and his image-inscribed coinage belong to God? Paul, writing to the Romans said, '...whoever resists authority resists what God has appointed...' Is that how Matthew understood Jesus' answer? Was that what his hearers thought so amazing? There is no realm untouched by the realm of God – even though that touch may be one of opposition.

Luther and others have spoken of two kingdoms – the civic realm and the spiritual realm. However we might understand all this, none of our piety or commitment to God through Christ can separate us from the kingdoms of this world. On its own this little story of Matthews and of Mark before him, runs the danger of suggesting a separation of the two kingdoms. Pay your taxes and civic loyalties to the emperor and keep it all separate from your spiritual loyalties. That is for God, what use could the emperor make of that? How often do we hear our little emperors of today appeal to this sentiment – telling the church to leave political comment alone? Stick to the spiritual stuff. If you want to get involved in worldly stuff there is plenty of community service and disaster relief to be getting on with. But it was precisely because Jesus had not left political comment alone that the Pharisees had got into their dispute with him and set their snare. This story taken on its own may lure the reader into separating the spiritual from the rest of life, but in his living the teaching he truth of God, Jesus made no such distinctions.

I want to come back to the ones who were sent to set the snare – not the Pharisees themselves, but the disciples and Herodians they sent. They began there question with extravagant 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. 17 Tell us, then, what you think. 'What do you think' is typical way of starting a teaching by Matthew's Jesus.

What do you think, Simon? From whom do kings of the earth take toll or tribute?

What do you think? If a shepherd has a hundred sheep, and one of them has gone astray,

What do you think? A man had two sons; ...

Matthew has them mimic Jesus. Is this flattery, or, given the sinister intent of the inquiry, is it sarcasm, a false flattery. When they have heard Jesus' answer they were amazed. They came with honeyed words, extolling Jesus' sincerity and the truth he

taught. Are they amazed because they had to admit that Jesus' answer was sincere, godly and true? The image of the emperor is stamped upon the taxation coinage and he can have it. But all of life is stamped with the One whose face we cannot even look upon and live. The image and inscription of the invisible God pervades all that God created and in humanity, an ancient story tells us, that image is specifically stamped. Created in the image of God and called from death to life by the Christ who bears most perfectly that image, the people of God are commissioned and empowered to cast aside all forgeries of God's image and inscription and pay to God the things that are God's.