

Matthew | Death & taxes

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Alison Sampson ~ Matthew 22:15-22 and other texts

Nothing in this world is certain except, they say, death and taxes. And, of the two, some of us seem to hate taxes more. This was certainly as true for first century occupied Palestine as it is for us now. To everyone's horror, Jesus calls a taxman to discipleship (Matthew 4); and he's later condemned for eating with tax collectors (Matthew 7). Then in Matthew 17, there is a curious little story about Jesus, Peter, and a fish. The collection agents have turned up, and they are demanding to know whether Jesus pays the mandatory tax for the upkeep of the Jewish temple.

Peter says, 'Of course!'—because who wants to get in trouble with those thugs? But later, Jesus asks Peter about it. He reminds Peter that the kings of the earth don't collect taxes from their own children. By implication, he argues, the children of God should be exempt from paying the temple tax. 'But,' says Jesus, 'so that we don't upset them needlessly, go down to the lake, cast a hook, and catch a fish. Open its mouth and you'll find a coin. Take it and give it to the tax men. It'll be enough for both of us.'

Of course, fishing is Peter's day job, and how he pays the rent. So I suggest that the point of this story is not really about miraculous provision, but about how Jesus approaches the demand. It's as if he's saying, 'Taxes? We've got better things to focus on. But let's not get side tracked by an unnecessary fight. So catch a fish, find a coin, pay the tax—then let's move on.' In other words, let's do what it takes to keep the peace for now, while reserving our best stuff for God.

A few days later, however, Jesus blows up. He enters Jerusalem all Glory! Hosanna! Hallelujah!, and heads straight to the temple. There he overturns the tables of the money changers. And why? Because, like the extortionate money changers we might encounter at an airport, these money changers take Roman money and turn it into Jewish coins. They do this because Roman coins are banned at the temple (notice this fact!); only Jewish coins can be used. Of course they charge high fees, making big profits out of the people's need; and Jesus is enraged.

A few days after this, we find Jesus talking about taxes again, and again he's in the temple courts. Only this time it's not the temple tax, but Caesar's tax which is up for question. Two religious factions have banded together to try to entrap Jesus. 'We know you're a fantastic teacher, a man of wisdom

and integrity and truth,' they say, pretending to flatter him. 'So,' they ask, 'should we pay taxes to Caesar?'

Now, taxes in those days were a bit different to ours. We might not like paying tax. Even rumours of a death tax will kill an election campaign and those of us with more than one home seem to particularly resent paying land tax. Even so, we have at least some sense that a fair whack of it is directed to the common good. Hospitals, perhaps, and public transport. Roads, schools, NDIS, though probably not enough to potholes.

Taxes in first century occupied Palestine were different. They were extorted from the peasant masses to uphold the lavish lifestyles of the invading ruling class, and to pay for the soldiers who controlled the region through military violence. People hated, hated, hated taxes, and they hated taxmen beyond measure. For the taxmen were collaborators, authorised to use any means to collect. Beatings, the seizure of crops and goods, even enslavement were all common, as they sought to extort as much as possible from the colonised and to accumulate wealth for the emperor. Taxation was vicious, to speak against it was seditious, and any such speech was violently punished. So, ask the religious cabal, all nudge, nudge, wink, wink, 'Is it right to pay taxes to Caesar?'

It's an impossible question. If Jesus says 'No,' they will denounce him as a revolutionary troublemaker to the authorities and gleefully watch him be crucified. If Jesus says 'Yes', he will look like a collaborator who supports the Romans and the people will reject him. Every Jew in the crowd would have been frozen on the spot, waiting to hear his reply. What will it be: no, or yes? Troublemaker, or collaborator? Death, or taxes?

But Jesus steps sideways. Instead of answering directly, he asks them to show him the coin used for paying the tax. Someone fishes around and pulls out a denarius. 'And whose image is on the coin?' he asks. They realise their error, and gulp. 'Um, Caesar,' they say. In other words, the emperor: and Jesus has just outwitted them.

Because where are they standing? In the courts of the temple. What is forbidden in temple grounds? Any graven image at all. And what is on the denarius, a Roman coin? A graven image. Worse, it's the image of a hated emperor who has meant death to many Jews, and it bears sacrilegious words. 'Tiberius Caesar, son of the divine Augustus, himself holy,' it reads. On the reverse was a picture symbolising the peace of Rome and the words 'High Priest.'

A gentle reminder: Exodus 20 says that those who are grounded in God shall not make an image of God nor bow down to an image of anything under

the sun. Exodus 33 says that God is so holy, we cannot see God's face and live. And Exodus 29 describes the priesthood as a birthright and bloodline which has nothing to do with Rome. But here we see a coin with a graven image of a man's face, calling him divine and naming him as high priest. This coin is utter blasphemy, and to carry it in the grounds of the temple is to show contempt for the very faith which these religious types claim to defend.

Every witness to this episode would have recognised the truth of Jesus' words: these people are hypocrites. They tie up heavy burdens and place them on our backs. They make us swap Roman coins for temple coins and laugh all the way to the bank, even as they jingle the blasphemous coins in their own pockets whenever they walk through the temple. They're collaborators, they're sell-outs, they're worshipping Caesar and Mammon. And yet they call themselves the true believers, defenders of the faith, servants of the One God? Yeah, right.

Jesus continues. 'Give to Caesar what is his,' says Jesus, 'and give to God what is God's.' Sadly, these words are often used to argue for two realms: the political and the religious. It's the sort of reasoning which leads some people to reject my preaching as 'political', thus having nothing to do with faith. But this is to miss Jesus' point.

He's saying, Give this Roman coin, with its graven image and its blasphemous words, to Caesar. He can choke on it. And let anyone who wants to cooperate with this bloated and blasphemous empire, and let anyone who needs to fly under the radar for now keep on paying tax. Catch a fish, find a coin, pay the tax—then move on.

But, adds Jesus, give to God the things which are God's. And what things are those? Well, unlike a coin there is one thing that legitimately bears God's image, and we find this in Genesis chapter 1. 'God created the human in their own image ... male and female God created them.' (1:27). Indeed, every person bears God's image. Every man, every woman, every Jew, every Roman, every priest, every rabbi, every fisherman, every sex worker, every tax collector, every sinner, every troublemaker, every collaborator: we all bear God's image, we all belong to God.

And therefore every person of faith should render unto God what is God's, that is, not just mere money but the whole of our lives. As the psalmist sings, 'The earth is the Lord's and all that is in it, the world, and those who live in it...' (24:1). Not one thing in life, not our thoughts nor our economics nor our relationships nor our politics nor our investments nor anything else, absolutely nothing that we are and say and think and do is separate from God. God seeks to integrate and use it all.

The question, then, is not whether we should pay our taxes, but how we orient our lives. Is our ultimate allegiance to the state, the economy, mass media, consumerism, status-driven values and wealth? Are we governed by fear of change, of growth, of newness, of death, of God's resurrection power?

Or is our ultimate allegiance to the topsy-turvy values of the kingdom of heaven? Do we direct our best time, energy and resource to God, and allow our faith to shape all that we are and all that we do and all that we will become? Do we risk the fullness of life which is the source of our hope and leads to the healing of the world?

Give to Caesar what is Caesar's, says Jesus. A few coins, perhaps, and lip service: whatever it takes to fly under the radar and focus on more important things. But 'love God with all your heart and with all your soul and with all your mind,' he says, 'and love your neighbour as yourself.' (Matthew 22:37). Offer everything you are and everything you have to God's good and life-giving purpose, then work out the social, economic and political implications.

To paraphrase my old friend Ross Langmead, who long ago joined the communion of saints, Perhaps if the church got its ultimate allegiance right, it would explore the daily implications of discipleship more radically. To add a layer of my own, Perhaps then the church wouldn't be facing so many closures, and so much death. And perhaps it might even unbind itself from its privileged relationship with the state, and begin to pay more taxes.

Let us render unto God's what is God's: and may God's will be done, and God's love be shown: Amen. Ω