
Ordinary Rendition

Matthew 22:15-22

A Sermon preached in Duke University Chapel on October 16, 2011, by the Revd Dr Sam Wells

I want to talk today about taxation. That's a bit like saying I want to talk today about going a week without bathroom plumbing. But if there's a bad smell in the house at least everyone thinks it's time to call the plumber. There's been a bad smell coming out of Washington these last few years but no one seems at all agreed on what to do about it.

What's the fight really about? Sure there's been an economic crash. We all know the economy's teetering on the brink of a double-dip recession. But there's nothing much to fight about in that. We've all been affected by it, some of us savagely and devastatingly; but it's not inherently controversial. There's a problem about the debt, but again, there isn't anyone out there who actually thinks having a massive debt's such a great idea. Everyone wants to reduce it: the question is, how much else do you need to sacrifice in order to reduce it, and who gets to pay.

And that's the heart of the issue: who gets to pay. As one economist [Milton Friedman] put it, "Congress can raise taxes because it can persuade a sizable fraction of the populace that somebody else will pay." Liberals are those who believe they have a great debt they need to pay off to the weak and heavy laden, but intend to pay that debt not with their own money but with someone else's. If you realize *you're* that someone else, you feel mad. Meanwhile conservatives are those who regard taxation, and government in general, as being forced to pay for the violation of their own liberty. If you feel, like George Washington, that "to have revenue there must be taxes; and that no taxes can be devised which are not more or less inconvenient and unpleasant," then you're going to wonder whether conservatives have done the math.

If there's a subject that can make people go from placid to furious in five seconds, it's taxation. If there's a question that makes people lie and deceive and cheat and write imaginative fiction more than any other, it's filling in a tax return. If there's an issue that lies at the heart of the hatred and filthy smell in Washington right now, that issue is tax. Everyone knows there's an economic and financial crisis. That's not controversial. What's controversial is what we do about it. Do we tax more and spend more? It's been said [by Winston Churchill] that "for a nation to try to tax itself into prosperity is like a man standing in a bucket and trying to lift himself up by the handle." Or do we spend less and tax as little as possible? But hang on – didn't we just spend eye-watering amounts of money on two foreign wars in the last decade? Wouldn't avoiding useless foreign wars have solved the debt crisis rather painlessly? One commentator [Will Rogers] quipped that "The difference between death and taxes is death doesn't get worse every time Congress meets." That's about the only thing everyone seems to agree on.

Arguments about taxation are written into the DNA of America. Everyone knows that the revolt against the arrogant and perfidious British, a protest epitomized by the Boston Tea Party, wasn't about tea – it was about tax. But it turned out "taxation *with* representation wasn't so hot either" [Gerald Barzan]. Deep in the founding mythology of our country lies a sense that America was not to be like other nations, where people were curtailed by overbearing governments, religious discrimination, and burdensome taxation. America was to be a place where individuals were set free from such constraints to pursue their own dreams and their own happiness, and prosperity was to lie in the surplus of creativity and fruitfulness arising from the untrammelled energy of the people. In such a vision taxation can only seem like a monstrous constraint on liberty.

Jesus has something to say on the subject of taxes. The Pharisees and the Herodians come to see him during his last week in Jerusalem, and they flatter him, and they ask whether it's lawful to pay taxes to Caesar or not. It's a tough question, because the choices are idolatry or suicide. When Jesus asks to see the coin used for the tax, he's drawing attention to the head that's found on the coin. It's the head of Tiberius Caesar, the Roman

Emperor. Tiberius freely referred to himself as the Son of God. When the Pharisees ask “Is it lawful to pay taxes to the emperor?” they’re say, “Ok Jesus. You know the Jewish law. You know the first two commandments: ‘You shall have no other gods before me,’ and ‘You shall not make for yourself an idol.’ Tiberius has called himself a god, and put his head on his imperial coinage. So which is it: pay tax, and collude with the idolatry of putting the head of this Roman god on a coin? Or don’t pay, and declare a war that could lead to the suppression and extinction of our people. So it’s idolatry if we pay, suicide if we don’t. Which is it, Jesus?” A tough question.

Jesus replies, “Well, well, well, here are my friends the Pharisees, come to ask me a question. But just look who’s with them – a bunch of Herodians. We all know what the Herodians stand for. They’re a cynical bunch of quislings, who’ve completely sold out to Roman rule and more or less lost their Jewish identity in the process. So, my dear Pharisees, if this is who you’re hanging out with, I can see you’ve already made your choice. You’re carrying the coin in your pocket, which suggests you’re content with the benefits of Roman rule. You’re not supporting the revolutionaries who’re refusing to pay this tax. But you’ve brought along your friends so that if I say anything out of line you can be sure it’ll get straight back to Pontius Pilate and I’ll be eliminated by tomorrow morning. I know what you’re up to.”

But then we get Jesus’ famous answer. “Give to the emperor the things that are the emperor’s, and to God the things that are God’s” – or more famously, “Render unto Caesar the things which are Caesar’s, and unto God the things that are God’s.” We’ve seen that Roman coins bear the image of Caesar: they clearly belong to Caesar, and even to use them is to recognize that you’re living under Caesar’s authority. But human beings bear the image of God. So Jesus seems to be saying, “By all means give your money to Caesar – but make sure you give yourself to God.”

Don’t miss the way this turns American notions of taxation on their head. Remember, for much of the history of this country people have said, “My body and soul belong to America, but my money, now... my money belongs to me.” Jesus comes pretty close to saying the opposite. He seems to be saying, “Your money is given to you by America, and might as well go back to America. But your body and soul don’t belong to America. They belong to God.”

But maybe he’s saying even more than that. Listen to the irony in his words. “Give to God the things that are God’s.”

What precisely is there that isn’t God’s? God is the creator of heaven and earth. God is the sustainer of all that is. If you accept these things, the very idea that something belongs to us and not to God is absurd. Caesar may think everything belongs to him. But he’s a fool. Everything belongs to God. Remember Joseph’s words to the brothers who sold him into slavery: “You meant it for evil; God meant it for good.” In other words, you may think you’re in charge, but more fool you. God’s in charge. You can’t use Jesus’ words to suggest that some things belong to the state and some things belong to God.

So what *can* you use Jesus’ words to mean? If taxation is the most hotly contested issue in our country right now, what does Jesus have to tell us about it, and how can we make filling in our tax return an act of discipleship, rather than one of resentment, confusion, and fury? I suggest four things.

Number one, taxation is not in principle a monstrous extortion. Imagine you were living in Somalia or Afghanistan or the Congo, or any other failed state today. When there’s chaos, nothing can flourish. Without a minimum of order, it’s hard to foster the fruits of the Spirit or the habits of trust and love, let alone health and education. Paying taxes is a concrete gesture of commitment to the state as a joint enterprise in which you and everyone else give up a degree of liberty for an umbrella of security, a degree of freedom for the establishment of the rule of law, a degree of independence for the expectation of justice, a degree of income for the common good. These things aren’t a birthright: they’re bought at a price. But without them we’re at the mercy of the warlords.

Number two, taxation is an entry ticket to a civilized politics. And the first thing you have to let go of in politics is the assumption that you can always get your way. It's ridiculous to expect that Congress will ever vote a fiscal measure that any single citizen will entirely agree with. Civilization depends on each of us saying to one another, "I don't ever expect fully to agree with you, but I'll always seek a compromise with you, because I believe we are always stronger combining our energies to tackle projects together than opposing our energies to fight and destroy one another." You can't say, "I'm only going to pay two-thirds of my taxes because I only agree with two-thirds of the government's policies." That's like the government saying "We're only going to defend two-thirds of America from foreign attack because only two-thirds of America voted for us." By all means protest, and shout, and argue, and persuade representatives that they're wrong. But if you're losing the game you can't just pick up the ball and take it home. Our forebears worked so hard to establish a democracy. We can't just wreck it and withdraw from it when we haven't persuaded a majority to agree with us. If Jesus said you can pay taxes to Tiberius Caesar – megalomaniac, tyrant, self-proclaimed god – then I think we can have a sense of perspective and bring ourselves to pay taxes to Washington, however much we might run things differently if and when people finally came to their senses and put us in charge.

Number three, think about the notion of currency. There's a lot of words for money in the gospels – the denarius is mentioned in this story, there's a parable of the talents, there's the story of the widow's mite, there's the thirty pieces of silver given to Judas Iscariot, and there's the shekel of the temple tax. The important point to note is that they're in different currencies. Jesus asks to see the denarius to make the point that it's Caesar's money. Jews had to change their money in order to pay Caesar's tax. I want you to think about that notion of currency. Maybe if Christians have a problem today it's because we've forgotten that we have our own currency. Like the Jews in Roman-occupied Palestine in the first century we have to change some of that currency to participate in society and recognize we're part of a politics that doesn't just involve people like us. But I wonder if we've forgotten that we actually have a currency of our own. It's a currency in which the big denomination notes are called forgiveness and resurrection, mercy and grace, walking the way of the cross and washing one another's feet. We have our own vocabulary and our own ways and our own currency, and when called to do so we translate them into dollars and use our country's language and our country's customs and our country's coin. But maybe the real problem we Christians have in America is that we've been using the denarius so long and so happily we've forgotten we also have a currency of our own, and only that currency buys the things of eternal value.

And finally number four, let's give up thinking that our freedom lies in an overhaul of the fiscal system. Give to Caesar what's Caesar's. Have done with it. Don't think for one moment that in Caesar's strength lies your true security, and don't think for one moment that what Caesar's taking away from you is your heart and soul. If you're obsessed with how much tax Caesar's taking away from you, you're giving Caesar too much power over you. You're worshiping the wrong God. Government probably spends your money about as wisely as you do – some good, some foolish, some bad, some wasted. Government isn't any more perfect than you or I are.

There's only one freedom that really counts, and it doesn't come from zero taxation or from lavish government spending. You can't get to it through enviously denouncing how scandalously little some people pay in tax or judgmentally exposing how some recipients of welfare have no impulse or will to help themselves. You can only get to it through recognizing that God's currency is grace, that left to ourselves we're hopelessly and catastrophically in debt, and that no one is willing or able to pay off that debt on our behalf. But Christ has forgiven our defaults. Christ has paid our dues. Christ has offered us membership in his kingdom. Christ has bestowed upon us the glorious liberty of the children of God. That's where our security rests. That's where our freedom lies. That's why in the end we can give Caesar as much or as little as we or he may like – so long as we give everything to God.