

I Kings 4:20-21 and Matthew 22:15-22

“Death and taxes”

My youngest daughter is pretty well settled in Iceland and she is getting a car over there, and in order for her to do that, she has to get an Icelandic driver's license. The questions that they ask on the test in order for you to get your license are interesting, very different from the ones that we have on our test. Let me give you one example: Is it the driver's responsibility to be more careful when there are horses present on the road which are being ridden by children because they are unpredictable, or is it the horse and rider who is responsible? The correct answer is that it is the driver who must be more careful when faced with a horse being ridden by a child. See, it isn't so different from around here, although questions about horses and children don't show up on our PA drivers test from PennDot.

Every government around the world sees itself as responsible for its people and understands its role in unique ways. Benjamin Franklin in 1789 wrote to Jean-Baptist Leroy the following: “Our new constitution is now established, everything seems to promise it will be durable, but in this world, nothing is certain except death and taxes.” It is from here that I get my sermon title. Nothing is certain in this world but death and taxes sounds a lot like a secular take on life, maybe it is.

But the Bible says a lot about death and even more about how death was conquered and swallowed up in victory by the resurrection of our Lord and Savior Jesus Christ which also gives us as His disciples the resurrection of the body in eternal life. It is the bedrock of our belief and it is what we celebrate every Sunday as we find ourselves on Sunday mornings celebrating Easter every single week. But the Bible also addresses taxes more than once, in fact a number of times and our responsibility and our Christian duty, our religious duty, to pay taxes.

Now, we are called to obey Scripture and not just pick and choose those things in Scripture that seem to appeal to us and throw away those things that don't fit into our world view. Rather, Scripture is supposed to shape and mold our world view, and it is supposed to lead us to a life of righteousness. What we find is that the Bible is surprisingly consistent on this topic of taxes. It tells us that followers of Jesus, those who are striving to be righteous in this Gospel of righteousness, pay their taxes regardless of who is in power. Let's read.

## **READ**

We don't often read in Scripture of times when the people of God and the nation of Israel are experiencing times of abundance and perfect harmony with their creator. We often see God

angry with the Israelites and the Israelites unfaithful and looking for ways in which to make up for their disobedience. But today's Scripture we find the land at peace with the reign of King David's son Solomon. It is probably the most stable time in the very long life of the nation of Israel. We find the promise of God in Genesis 22:17 to Abraham after he did not hold back his son Isaac from being sacrificed fulfilled. I will make you as numerous as the stars in heaven and the grains of sand on the seashore.

That's how we are introduced to this Scripture. It goes on and it states that all of the people of the land, including the foreigners that surround the land from the Philistines, the sworn enemies of the Israelites, were living in prosperity, so much so that they ate and drank and basically had no worries. It also mentions that part of this ideal scene was that all brought tribute and served the ruler, the political leader, although politics and God were mixed together in a way that was indistinguishable, but they all brought their tribute to the ruler.

What is another name for tribute? Taxes, that's right. Where and when do you see people who gladly bring taxes to the ruler? Nowhere and hardly ever, right? But here it seems that Scripture is painting a picture for us where there is no conflict, no hesitation between paying taxes and the support of the person in power. The two clearly go together because God has put this person in power and paying taxes is clearly an act of obedience to God. Solomon was king over Israel because God had placed him there and everyone was on the same page about that. It was not a house divided in any way shape or form.

But what happens when that is not the case, when the person who is in power is not supported and approved and people are not excited about who is in power? That was the case in Jesus' day. The people of God, the Jews of the land, were not happy with the ruler of the land, the Romans. They believed that they were living under occupied territory because the Romans were governing on their land which God had given to them. The scene of Solomon being supported and everyone being happy and eating and drinking day in and day out was not the case when Jesus is speaking in the temple today. So what do we do about that, especially in relationship to taxes that no one was happy to pay because it supported the enemy.

We find Jesus still in the temple today and up to this point it has been the religious leaders who have been testing him and trying to get him to say something that he would regret and that hopefully would put him in a position where the people would lose trust in him or that the political leaders, the Romans, would be able to move against him because he said something

that was incendiary and against Roman law. Today Jesus is put on what is called the horns of a dilemma. He is asked a question where if he answer it one way, then one horn will get him. If he answers it another way, well then, the other horn is there to get him equally.

It is important to note that it is not just the Pharisees and the Sadducees who come to trap Jesus, but they bring with them a group that is called the Herodians. This is the only time that they are mentioned in Matthew. Who were the Herodians? They were political leaders whose goal was to see Herod lifted up and supported in his political claims. So Herodians are not religious leaders, but political leaders. So the religious leaders today bring alongside them political leaders in order to set a trap for Jesus so that he will say something that may get him in trouble with Rome, the regime that was currently in power. We can't get him to say anything blasphemous about God or about himself, maybe we can get him to say something against our common political enemies, the Romans, so let's bring them alongside and catch him in the act if he does.

The question is posed: is it lawful to pay taxes. Doesn't sound like a spiritual question, does it? But Jesus is placed in a position where if he says don't pay the taxes then the Herodians have what they want, and if he says pay the taxes then the disgruntled people of God who hate the Romans and the occupation under which they are living will turn against Jesus. These were the horns of the dilemma, either one could get you.

Is it lawful to pay taxes? Now, let's be clear, when they say is it lawful they don't mean according to Roman law, they mean according to the Torah, the law, the law of God. They are basically asking Jesus is it pleasing in the eyes of God to pay taxes, is it the moral thing to do, the righteous thing to do. So while the questions is clearly political, it is framed in religiousness, even moral terms. Does paying taxes fall in line with your understanding of Scripture? Since the Romans were on God's land, isn't it against God's wishes to pay the enemy who is occupying God's land, Israel's promised land from God?

These are the types of questions that can haunt us. It is clearly the law of the land, but is it the law of God, is it what God would want you to do. They set it up as something that should be conflictual. Is following the law breaking God's command? We have talked about this before, but in this country we have a hard time seeing the different between legality and morality. We assume that anything which is legal is moral. Let me give you an example, here in Strasburg in the early 1800's a Presbyterian minister living on main street, before this church

was established, owned slaves. It was legal to own slaves, but was it acceptable in the eyes of God? This is part of our past that we have not dealt with yet, maybe someday soon we will. I think we would all clearly say that no, it was not righteousness even if it was legal. The law that they are talking about here is not the Roman law, but God's law.

Is it ethical to pay taxes when you are paying taxes to a government that is in power over you and is looking for every opportunity to eliminate you and your people, Jesus, is it? Basically, does God want us to pay taxes? The short answer that Jesus gives is: Yes. This isn't the first time that he is approached about taxes. Remember back in Matthew 17 when the religious leaders ask Jesus' disciples if they were going to pay the temple tax, the religious tax, and Jesus sends them off to fish and a coin is in the fish to pay the temple tax?

We see other places in the New Testament where the early church we know was struggling with this questions. It makes sense, Matthew was a tax collector so this would be a questions front and center on their minds. We read in Romans 13:6 Paul states: for this reason you also pay taxes. I Peter 2:17 tells the early Christians to honor the emperor which assumes that you would pay the taxes of the emperor.

Jesus' answer falls in line with these other Scriptures and all of Scripture as a whole, which should not be surprising. His answer actually says: give back to Caesar those things that are Caesar's. On the coin that Jesus would have been given was the graven image of the emperor, and so that coin was clearly his. Give him back that which is his. But the giving of the coin to Caesar does not indicate a loyalty to him that some might assume. You can pay taxes and not love the emperor, Jesus was saying.

He follows that up with, give to God that which is God's. He takes a discussion about politics and turns it into a discussion about God. I like that, because his point is that all things are under God's rule and reign, not under Caesar's. This paltry coin Caesar can have, but everything else, your time, your energy, your loyalty, your devotion, your family, your job, your righteousness, that's all mine, Jesus says. Don't sweat the small stuff like taxes, when I am calling you to a life of righteousness. Paying taxes will not get in the way of you being righteous. Now, there are some things that will, there are some times when you have to be put on the cross as a political prisoner, Jesus knew about that, but it surely isn't taxes. My followers pay taxes, Christians pay taxes.

Caesar can have his paltry taxes if only one gives to God his due. Jesus never advocated the overthrow of the government, even though the people wanted that. But he also was not by any stretch of the imagination, patriotic. That may be seen as shocking to some. The country was not more important than God and certainly not more important than the righteousness that Jesus advocated. That took precedence over the Roman rule.

Jesus here is not saying that there is a secular realm and there is a religious realm and equal weight should be paid to both. No, the weight of God has to supercede the secular and political realm. The things that are God's practically annuls the first point, those things that are Caesar's. But do notice how Jesus engages with those who would trap him. There is real hope in these scenarios where Jesus is able to teach his enemies about the breadth and the width of God's power and love. Jesus does not shy away from engaging with those who would harm him.

The inevitable presence of death and taxes continue to be a part of our reality. But both of those take a secondary role to the presence of the life and the superiority of Jesus our Savior. Amen.