

Pentecost 20 (24A)  
Trinity Parish Seattle  
October 22, 2017

Isaiah 45:1-7

Psalm 96:1-9, (10-13)

1 Thessalonians 1:1-10

Matthew 22:15-22

We learn in the gospel today that tax resistance is as old as, well, taxes. A country under occupation was apparently asking the question, “should we pay taxes to this emperor or not?” The underlying question is always, “If I disagree with something my taxes are going to pay for, should I refrain from paying them? Would that be a good way of putting pressure on the taxing government?” It has been used as a form of civil disobedience for ages. Think of the Boston Tea Party, or appeals for home rule in India when Gandhi organized the Salt March campaign because of Britain’s tax on salt. During Women’s Suffrage in the US, the women’s tax resistance campaign, where one prominent campaigner said, “I say to the Government, ‘you may pick my pocket because you are stronger than I, but I’m not going to turn my pockets wrongside out for you.’ ... I believe that the spirit of ‘no taxation without representation’ that resulted in the Revolutionary War is inherent and just as actual in the women of the country as it was then in the men of the country.”<sup>1</sup>

A few months ago Peggy Burt loaned me her copy of the recently published biography of the former Roman Catholic Archbishop of Seattle, Raymond Hunthausen, which I have been reading. One of the things that made Hunthausen famous across the country and internationally was his protest against the Trident nuclear arsenal here in Puget Sound. He had joined the protests against these missiles here on the Hood Canal. And against the advice of his then press secretary, Fr. Mike Ryan, now the Pastor of St. James Cathedral, he announced his decision to withhold 50% of his income taxes as a form of protest, and invited others to join him in it. That ended when the IRS garnished his wages to pay his unpaid taxes.

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<sup>1</sup> “Women’s Tax Fight Will Be Passive” *New York Times* 30 December 1913

We can just about imagine what it would be like if Republicans and Democrats or people of any party started to use tax resistance as a way of pressuring the government into adopting its own priorities. Carve up the federal budget into all the programs you agree with and all those you disagree with and pay taxes only on the proportion you agree with. It would be chaos. The IRS would go crazy!

That is not to say that some forms of tax resistance have never been warranted or even successful. But if we're looking for a scriptural justification for it, today's gospel would not be that place.

Jesus is confronted by some Pharisees who are sure that he is just radical enough that he would surely be against paying taxes to the emperor, and that their legal minds would be able to catch him in some kind of contradiction on this matter. When they ask him if it is lawful to pay taxes to the emperor, he first of all exposes their own hypocrisy when he asks them to show him a coin. They promptly produce a Roman denarius, which was the currency used for... paying taxes. So, here they were, the pious Jews, whose whole purpose and message was strict adherence to the Law of Moses. When they produced a denarius, he asks them, "whose head is this, and whose title?" You can kind of hear them mumbling, "ummm, ummm, the Emperor's." They were themselves in possession of a coin with a graven image of Caesar, whose title was "Lord of the Universe," clearly contradicting the second commandment against any kind of graven image.

Jesus' words that follow are interesting: "Give therefore to the emperor the things that are the emperor's, and to God the things that are God's."

"...In their historical context, these words of Jesus had little to do with taxation or political authority in general. Jews in the first century paid several taxes; tithes to the Temple (averaging about 21% a year), customs taxes, and taxes on land. The people identified as Jesus' opponents were not questioning taxes in general. Their question was more specific: 'Is it lawful to pay taxes to Caesar?'"

The New Testament scholar, Marcus Borg, reflecting on this passage, said, "this text offers little or no guidance for tax season. It neither claims taxation is legitimate nor gives aid to anti-tax activists. It neither counsels universal acceptance of political authority nor its reverse. But it does raise the provocative and still relevant question: what belongs to God, and what belongs to Caesar? And what if Caesar is Hitler, or apartheid, or communism, or global capitalism?"

What is to be the attitude of Christians toward domination systems, whether ancient or modern?"<sup>2</sup> Those are all questions we must continue to ask ourselves.

But the question about what belongs to God is an important one, and perhaps it is even the crux of the whole matter. By Jesus' own example and his teachings, we can safely say that he was not suggesting that people ought to give some percentage of what they had to God. He was almost certainly reminding them that all that they have and all that they are is God's. And that is what we are asked to give to God – all that we have and all that we are. Yes, our whole being. It was his way of breaking through the "Caesar vs. God" dichotomy that had these Pharisees in its grip, and perhaps our own "secular vs. sacred" dichotomy, or our own "spiritual life" vs. "the real world" dichotomy. He was saying "it's finally all one thing if we can only see with our truest vision.

As with many things, we do not always find clear, unequivocal answers in the Bible. But when Jesus asks the question, "whose head... whose likeness... do you see on this coin?" it gives us a clue about what we should be thinking.

Megan McKenna writes that

In Genesis we read that we are made in the image and likeness of God: "God created [humankind] in his image, in the divine image he created [them]; male and female he created them" (Genesis 1:27). Each person is created singularly, uniquely, reflecting something of God in their person. But when minting coins a ruler makes all the images exactly the same; they are flat representations of himself. When Jesus asks for the coin and poses the question, "Whose image and inscription is this?" they respond with Caesar's name and image. ... The coin belongs to Caesar, but the person, the human being, belongs solely to God.

<sup>3</sup>

The Jesuit scientist, theologian, and mystic, Pierre Teilhard de Chardin, understood creation to be a reflection of God's own being and nature, and humans in particular, made in the image and likeness of God, to be singularly significant indicators of that creation and what that image of God is. In his book,

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<sup>2</sup> Marcus Borg, *What Belongs to God?* (<http://www.beliefnet.com/Faiths/2000/04/What-Belongs-To-God.aspx>)

<sup>3</sup> Megan McKenna, *On Your Mark: Reading Mark in the Shadow of the Cross*

*The Phenomenon of Man*, he said, “What is the work of human works if not to establish, in and by means of each one of us, an absolutely original center in which the universe reflects itself in a unique and inimitable way?”<sup>4</sup>

In other words, each of us in our uniqueness says something unique about God and about the many ways God is to be understood. Caesar’s image, the avatar of domination, is flat, one dimensional, preferring conformity and uniformity. It is the enemy of diversity and uniqueness. God’s image is what we see when we look out at this group of people here today, or all around the world. It delights in diversity and uniqueness and the fact that every leaf is different from another, every snowflake from every other snowflake that has ever fallen. This is the world that God loves and in which God delights.

The reason the Pharisees were amazed was that in these simple words, Jesus had put his finger on the one great truth, that no pretender to God, even the most powerful person on earth, can demand our ultimate allegiance or take from us what belongs only to God.

This little story may not help us at tax time. And it doesn’t help all that much at pledge time either, if you think about your pledge as a kind of tax that you pay to God or to the church. But that changes when you remember that all of who we are and all of what we have is God’s. At this altar each week we, together with Jesus, are offering all of who we are – body, soul, and spirit – back to the God who created us and gives us life so that we can live to fulfill God’s purposes in creation. The offerings we make here, whether of our money or food or whatever else we bring, are the signs and symbols of that one true offering we are making of our whole selves to God.

And that’s why St. Paul said in his second letter to the Corinthians, “Each of you must give as you have made up your mind, not reluctantly or under compulsion, for God loves a cheerful giver.” (2 Corinthians 9:7)

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<sup>4</sup> Pierre Teilhard de Chardin, *The Phenomenon of Man*