

“A Higher Tax Bracket”

“Give therefore to the emperor the things that are the emperor’s, and to God the things that are God’s.”

*Let me tell you how it will be,
There’s one for you, nineteen for me.
Cause I’m the taxman – yeah, I’m the taxman.*

George Harrison wrote the lyrics to this classic Beatles song in reaction to the high levels of taxes that the British government levied on its citizens in the 1960s. For those in the highest tax bracket, the Labour government imposed a 95% “supertax” (the “nineteen for me” in the song). The song even calls out two of the British prime ministers of the era, “Mr. Wilson” and “Mr. Heath.” Harrison even offers *“my advice for those who die: declare the pennies on your eyes,”* because as far as the Taxman is concerned, *“you’re working for no one but me.”*

Even though none of us – not even those who are in our nation’s highest tax bracket – pay anywhere near the rate that inspired George Harrison to write this angry song, all of us work many weeks so that we can pay the taxman. Between local, provincial and federal taxes, a good portion of all of our salaries are taken out of our paycheques to support our governments. Even if we don’t particularly enjoy paying taxes, we know that it is the law and our responsibilities as citizens and residents of communities and nations. As Benjamin Franklin noted, *“in this world nothing can be said to be certain, except death and taxes.”*

While our taxes are a legal obligation imposed upon us, they are imposed by governments that we elect and that are responsible to their constituents. Those who collect taxes from us are accountable to taxpayers to be responsible managers of the funds they collect from the public, and if governments are not good stewards of these public funds citizens have the right to vote these governments out of office. The responsibility of citizens to pay taxes is accompanied in representative democracies by the privilege of holding the governments that levy these taxes accountable for how they are managed. These rights of citizenship were not and are not enjoyed by all taxpayers, especially persons who live under the tyranny of dictatorships and occupation. Such was the situation for the people of Israel living under the oppression of Roman occupation; the taxes they were required to pay went to the very people who had taken over their nation, denied their rights and freedoms, and punished all opposition in swift and violent fashion (it was the Romans who invented and practiced crucifixion). While the Romans gave the Jewish people some freedom in the way they practiced their faith, they were still responsible to pay taxes to the empire that denied them freedom to live as an independent nation. It is in this environment that Jesus’ opponents – the Herodians, who represented supporters of the Roman regime that would have supported paying their taxes, and the Pharisees, who would have resented the tax in principle but did not go as far as radical nationalists in publicly resisting the tax – approach Jesus with a question meant to entrap him: *“Is it lawful to pay taxes to the emperor, or not?”* (Matthew 22:17). This episode is part of the controversy series initiated by those Pharisees who have already decided to kill Jesus (*“But the Pharisees went out and conspired against him, how to destroy him.”* – 12:14). In spite of their fawning words that Jesus is *“sincere, and teach the way of God in accordance with the truth, and show deference to no one”* (22:16), Jesus’ opponents are not seeking instruction or dialogue with him; they are seeking to entrap and publicly embarrass him.

The tax referred to here is the “census” (*kensos*), the Roman head tax instituted in 6 CE when Judea became a Roman province. This census triggered the Zealot movement, which eventually led to the disastrous war of 66-70 in which Jerusalem was destroyed and the people sent into exile. The tax

could only be paid in Roman coins, most of which contained an image and inscription considered blasphemous by many Jews: *"Tiberius Caesar, august son of the divine Augustus, high priest."* It was because of this inscription to what Jews believed was to a false god that moneychangers were present on the Temple grounds, so that people could avoid using such blasphemous currency on sacred ground.

Knowing all of this, the Pharisees' question is meant to trap Jesus no matter how he answers. If Jesus says "yes" to the question of paying the Roman tax, he will alienate the nationalists. If he replies "no," then he would be subject to arrest by the Romans. But Jesus is "aware of their malice" ("evil intent," NIV) and asks them, *"why are you putting me to the test, you hypocrites?"* (22:18). In their "testing," the Pharisees are playing the same role as did Satan in the wilderness (*"Do not put the Lord your God to the test."* – 4:7). Jesus then asks for a coin, and the Pharisees produce a denarius (an example of their hypocrisy, since those who condemned these coins for their idolatry have no problem carrying them on their person and participating in the Roman economy) and asks, *"whose head is this, and whose title?"* When they answer that it is the emperor's head and title on the coin, Jesus ends the discussion with a simple statement: *"Give therefore to the emperor the things that are the emperor's, and to God the things that are God's."* (22:21). Not only is he stating that a coin bearing the image of the Roman Caesar rightly belongs to this emperor, but there is nothing in the Torah that prohibits the paying of taxes. Once again, Jesus has successfully avoided being entrapped by his opponents, so that *"when they heard this, they were amazed; and they left him and went away."* (22:22).

Jesus' teaching in this encounter forms the basis for our Christian understanding of the role of civil government and the manner in which people of faith deal with such authority. In his 1523 treatise *Secular Authority: To What Extent It Should Be Obeyed*, Martin Luther teaches that God has instituted "Two Kingdoms," the Kingdom of God and the kingdom of this world, both of which are necessary for our lives as people of God living in human community:

- "... these two kingdoms must be sharply distinguished, and both be permitted to remain; the one to produce piety, the other to bring about external peace and prevent evil deeds; neither is sufficient in the world without the other."
- "The first function of the law is to hinder gross transgressions and crimes in this world of sin which is controlled by the devil. It thus preserves public peace and makes possible the education of the young and, particularly, the preaching of the gospel. The law does this in the form of the God-instituted offices of government, parents, and teachers, as well as through the civil laws." – Paul Althaus, *The Theology of Martin Luther*.

As citizens living in human community, Christians have the responsibility and obligation to participate in government, pay taxes, and respect civic authorities charged by God with the responsibility of allowing all citizens to live together in peace and security. Therefore, in paying taxes we are rendering to government that which belongs to the government, that which supports this role they play in God's creation.

But while the first part of Jesus' response often gets the most attention, it is the second part of his statement that is the most far-reaching for people of faith: *"... and to God the things that are God's."* While some things belong to Caesar, our ultimate loyalty belongs to God, as does our recognition that *"this is my Father's world,"* and that *"love so amazing, so divine demands my soul, my life, my all."* When Jesus instructs us to give to God the things that are God's, he is reminding us that all we have, all we possess, our very lives belong to God; *"it is he that has made us, and not we ourselves; we are his people, and the sheep of his pasture."* (Psalm 100:3). Because *"God has created me together with all that exists [and] God has given me and still preserves my body and soul: eyes, ears, and all limbs and senses; reason and all mental faculties ... for all this I owe it to God to thank and praise, serve and obey him."* (Small Catechism). When we present our offerings in worship, we do so in

recognition and thanksgiving to God that *“through your goodness you have blessed us with these gifts: our selves, our time, and our possessions.”* When Jesus instructs us to give to God the things that are God’s, it is a call for us to recognize that *everything* we possess is not our own, but is entrusted to us by our Lord: *“all that we have is thine alone, a trust, O Lord, from thee.”*

While the Beatles sang in protest when the taxman placed them in a high tax bracket, it can be said that Christians are in an even higher tax bracket, because *everything* we have does not belong to us by rightfully is the Lord’s. Our role, therefore, is not as owners but as managers, *stewards* of the blessings that God entrusts to us to use for our own needs and to share with others so that all may enjoy the benefits of sharing in God’s possessions. When we *“give to God the things that are God’s,”* we recognize that our place is not as those who possess and control what is in our hands, but as those who carefully manage and faithfully use that we belongs to God and for which one day we must give an account. While we are the ones who benefit from God’s blessings, we must never forget the one who gives us these blessings and to whom one day we must return what has been entrusted into our care so that future generations may also be the beneficiaries of God’s abundant grace.

· “Stewardship does not describe any one dimension of the Christian life; it describes the whole posture called ‘Christian.’ Stewardship must be understood first as descriptive of the being – the very life – of God’s people. Deeds of stewardship arise out of the being of the steward.” – Douglas John Hall, *The Steward*.

George Harrison’s Taxman taunts those who object to the high tax bracket in which they find themselves, warning them that *“should five percent appear too small, be thankful I don’t take it all.”* For God’s people, our bracket is even higher, because everything we possess *does* belong to God, and one day all that we have in this life will be taken from us. But instead of angrily protesting this fate, we rejoice, because as all we have is a trust placed in our hands by our Lord, so do our very lives also belong to God; and since God is eternal and his love everlasting, we have the assurance that *“whether we live or whether we die, we are the Lord’s.”* (Romans 14:8). All that we have, all that we share, our very lives belong to God – and therefore we are God’s forever!
Amen.