

MATTHEW 22:15-22
ST JOHN'S, 9.30 am, 22.10.17

INTRODUCTION

If I say the words 'poll tax', I wonder how they make you feel? I wonder what memories they bring to mind? The poll tax riots happened about 25 years ago, but for those of us who remember that period of British history, they're still very emotive.

The particular tax which the Pharisees were talking about in this passage was a poll tax. But this poll tax wasn't levied by a democratically elected government, on all its citizens. This poll tax was levied by an occupying power, on the subjects of conquered territories. It was a direct tax, which every adult Jew had to pay, including women and slaves.

As we know, when Jesus was born, Judea and Galilee were ruled by Herod the Great, who was a vassal of the Roman Empire. But in AD 6, Judea was placed under direct Roman rule; Galilee remained under indirect Roman rule, with Herod's sons splitting the territory between them. So Jesus himself, as a Galilean, didn't have to pay the poll tax.

The coin for paying the tax (v 19) was the denarius. As is mentioned in the passage, the coin bore a portrait of the emperor – much as our coins bear a portrait of the queen. But the denarius also bore an inscription: *Tiberius Caesar, Augustus, son of the deified Augustus, chief priest*. So the coin broke both the first commandment, *Worship no god but me* (Exodus 20:3), and the second commandment, *Do not*

make for yourselves images of anything in heaven or on earth or in the water under the earth (Exodus 20:4). So the Jews didn't only object to the tax, they objected to the coin with which they had to pay it.

The Romans didn't force the people to use the offending coins in everyday life; they allowed them to make their own copper money. So there's a huge irony here. Neither Jesus nor his disciples has a denarius: Jesus has to ask the Pharisees to show him one. The Pharisees have no problem in finding a denarius: they carry them; and even though they consider them to be idolatrous, they're even prepared to bring them into the holy temple. It's no wonder Jesus calls them *hypocrites* (v 18)!

As Matthew points out, the Pharisees are trying to *trap Jesus with questions* (v 15). This one is very cunning. If Jesus says, 'Refuse to pay the tax', they'll hand him over to the Roman authorities, and he'll be put under arrest. If Jesus says, 'Pay the tax', he'll lose the support of the people, and they'll stop listening to his teaching. But back in 10:16, Jesus has exhorted his followers to be *as shrewd as snakes*, and he himself demonstrates his own shrewdness in his answer: *Well, then, pay the Emperor what belongs to the Emperor, and pay God what belongs to God* (v 21).

PAY TO THE EMPEROR WHAT BELONGS TO THE EMPEROR

Actually, Jesus doesn't simply tell them to *pay* to the Emperor what belongs to him. Jesus tells them to give back to the Emperor what belongs to him, or to pay him what he's due. The Pharisees have revealed their basic hypocrisy, not only by their willingness to use the

idolatrous coins; they've revealed it by the fact that they're very happy to enjoy the benefits which Roman rule brought with it – roads, education, justice and protection from invasion. Those who enjoy the Emperor's benefits should pay the Emperor's taxes.

The Jews who fought against Roman rule did so on the basis of a simple assumption: that it's impossible to be loyal both to the governing authority and to God, unless the governing authority is also subject to God. When Jesus tells them to *pay the Emperor what belongs to the Emperor, and pay God what belongs to God*, he's saying that they're wrong – it is possible to be loyal to both God and the government. And it's possible even in a situation where the governing authority sets himself up as a rival deity, and where the very coins with which people pay their taxes are idolatrous.

Jesus' followers down the ages and throughout the world have to work out what loyalty to both God and government means in practice. It isn't simple. People will come to different conclusions. Think about the church in China, for example. Have the Christians who are members of the official, government-registered church got it right, as they worship within the law of the land, but accept that government officials can interfere in the church? Or are the Christians who are members of the unofficial, underground church doing the right thing by resisting the right of the government to interfere?

We're very fortunate to live in a nation with a Christian tradition which goes back for centuries, and where the laws of the land are based on

the laws of our faith. But even so, there are times when we have to make a judgment call as to the point at which loyalty to the state becomes incompatible with loyalty to God. One Christian friend of mine, for example, refused to pay the poll tax at the time, because he felt it was an unfair tax. There are Christians (and others) whose protests over issues such as abortion, euthanasia and animal rights involve them in breaking the law of the land. On these issues and others, Christians will come to different conclusions as to where obeying human laws brings them into conflict with obeying God's law. Each one of us is called to make that decision before God, and to act as we understand God's calling us to act in any given situation.

PAY TO GOD WHAT BELONGS TO GOD

The Jews' problem with the Roman Emperor wasn't simply that he wasn't subject to the LORD: it was that he claimed to be a god himself, and demanded that his subjects worship him. Jesus is very clear that worshipping the Emperor is not compatible with worshipping the LORD. *Pay God what belongs to God*, he tells the Pharisees.

The Roman Empire struggled to accept Christians precisely because their first loyalty was to the Lord, not to the Emperor. Maybe this is something we need to bear in mind. The gods of our society are toleration, individual rights, consumerism, to name but a few. As these gods become more dominant, Christian loyalty to the values and cause of the Lord will be considered ever more dangerous.

Jesus tells the Pharisees, and the crowds who are listening to this conversation, *Pay the Emperor what belongs to the Emperor, and pay*

God what belongs to God. In other words, Jesus' followers are called to pay their taxes, and to live as peaceful and law-abiding citizens; but our first loyalty is to the Lord, who created us, and who gave his life to save us. Later in this chapter of Matthew's gospel, Jesus outlines what does belong to God as he summarises the OT law: *Love the Lord your God with all your heart, with all your soul, and with all your mind . . . love your neighbour as you love yourself* (vv 37 & 39). The same message may be implied in our passage: Jesus tells the Pharisees to give back to Caesar the coin which bears his image; human beings bear God's image, so we're to give ourselves back to him. *What belongs to God* is everything we have, and everything we are.

CONCLUSION

We live in a world where compromise is a constant temptation. If we seriously take on board Jesus' charge to *pay the Emperor what belongs to the Emperor, and pay God what belongs to God*, we'll be forced constantly to question: in this situation, how do I fulfil my loyalty, both to the state, and to the Lord? If I believe something to be unjust, or dishonouring to God, how do I protest about it? If something I believe is right is also against the law of the land, what do I do? What does loving God with all my heart, with all my soul and with all my mind, mean in practice? And how do I love my neighbour as myself?

These are questions which Jesus' followers should be wrestling with, day by day. One of the reasons we meet together, on Sundays and during the week, is so that we can wrestle together, and together come to decisions about how we should demonstrate our commitment to

God. Because *paying the Emperor what belongs to the Emperor* is the easy part, on the whole. We pay our taxes, obey the law, live as honest citizens – and our duty to the state is fulfilled. *Paying God what belongs to God* is a whole lot more demanding, because it's a duty that can never be fulfilled.