

Paying taxes to Caesar

A sermon preached by Revd Dr Mark Butchers on 19th October 2008 at St Peter's Wolvercote

Gospel: Matthew 22.15-22

When the chief priests and Pharisees had heard the parables, they realized that Jesus was speaking about them. Then the Pharisees went and plotted to entrap him in what he said. So they sent their disciples to him, along with the Herodians, saying, 'Teacher, we know that you are sincere, and teach the way of God in accordance with truth, and show deference to no one; for you do not regard people with partiality. Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?' But Jesus, aware of their malice, said, 'Why are you putting me to the test, you hypocrites? Show me the coin used for the tax.' And they brought him a denarius. Then he said to them, 'Whose head is this, and whose title?' They answered, 'The emperor's.' Then he said to them, 'Give therefore to the emperor the things that are the emperor's, and to God the things that are God's.' When they heard this, they were amazed; and they left him and went away.

"Jesus, tell us whether it is in accordance with our Jewish Law to pay taxes to the Emperor Caesar or not?" Jesus' answer to that question has been admired down the centuries for its subtlety and cleverness. "Render to Caesar the things that are Caesar's and to God the things that are God's".

As I'm sure you know, the question posed an acute dilemma for him. When Herod the Great had died in 4BC, the Romans divided his kingdom into three under the rule of his three sons. Galilee, where Jesus grew up, was ruled by Herod Antipas. Judaea, which included Jerusalem, was ruled by Archelaus. But Archelaus' rule proved so oppressive and unpopular that the Romans took control of Judaea for themselves and made it into a province under a governor, latterly of course, Pontius Pilate.

In Galilee, the people continued to pay taxes to a Jewish ruler, Herod Antipas. But in Judaea, the taxes went to the Romans, to Caesar. And ever since Judas the Galilean had led a failed revolt in Judaea against the Romans in AD6, the notion of paying tax to them had become controversial with many amongst the Jewish people.

When the Pharisees asked their question, was Jesus to alienate those who wanted the Romans out? Or was he to put himself on the wrong side of the Roman authorities? The Pharisees thought they had framed the perfect question to trap him. They reckoned without Jesus' ability cleverly to thread an answer between the twin pitfalls on either side.

However the answer does not merely avoid these two pitfalls. It also points the Pharisees, indeed all of us, to one of Jesus' key messages: the centrality of God's

kingdom in our lives. Paying taxes, creating wealth to pay them, acknowledging the political authority of those we pay them to – all those earthly things are important. But more important are God, his kingdom, matters spiritual and heavenly. In other words, everything earthly – taxes, wealth, politics – is set within a wider context of the heavenly, the spiritual, the divine. And we forget that at our peril.

Of course recently we have. The last 30-40 years have seen unprecedented materialism run rampant in the western world. We have been living beyond our means, living for today on tomorrow's unearned money. Greed for more and more has gripped large swathes of our society from the City downwards. Banks have tempted us with frankly immoral adverts for loans to enjoy this holiday or that new gadget on the never-never. And all the time the thinking was that the never-never would never ever come home to roost. But it has in a big way.

What our society forgot was the wider context. Namely that wealth creation, the paying of taxes, the acquisition of material things all need to be set within the wider context of God's kingdom. In other words, they need to be set within ideas of moral behaviour (do not build bigger and bigger barns for yourselves); of social responsibility (love your neighbour, look after the widow and orphan); and accountability to God (seek ye first the kingdom of God). Voices that proclaimed these things were disregarded as naysayers, party-poopers, outdated, old-fashioned. And yet they have been proved right.

All that is earthly, all that belongs to Caesar must be viewed within and under all that is heavenly, all that belongs to God. When the latter is ignored or marginalised, we go astray. Let's hope that we learn from our mistakes, and acknowledge that though we are capable of great good, we are also capable of great evil. Therefore we need rules and regulation for our own good – not to mention, I would argue, a good dose of humility and the prayerful acceptance of our place under God.

There is another less tangible, more nebulous idea I want to draw out of this general point that the earthly and material sits within the wider context of the heavenly and the spiritual. Yesterday 35 of us visited Salisbury, and particularly the Cathedral there. As you will know, it is a magnificent building. At over 750 years old, it is a remarkable achievement. When you think that people would have started work as apprentices on the building, worked their whole lives on it and still not seen it finished...; when you think about the lack of modern building aids – cranes, and the like...; when you think what it must have cost (millions and millions in today's money) in a much less populous and probably poorer society than ours is now... well all that makes it an even more remarkable achievement.

And yet despite being able to build faster now, and despite being wealthier now and thus better able to afford a cathedral like that if we wanted to, such a building could never be built in our day and age. The will to build something like that to the glory of God is not there. Today any building, even church buildings, have to have a practical side, a practical use, a practical output – something measurable in earthly terms, in Caesar's coinage: perhaps a community centre, a community room, accessible loos and so on. Now, in many ways I do not disagree with that – the worship of God needs to be connected to

service and mission, and such rooms and facilities enable that connection to be made. Our own buildings project is an example of that.

But a building like Salisbury Cathedral reminds us that the prime purpose of a church building is nothing merely practical at all, nothing measurable, nothing taxable. It is pure folly, divine folly – the worship of God, the seeking of his kingdom and the transformation of ourselves and our souls as we bow our heads in worship. Every practical outcome from church buildings – what local government might measure in terms of clients contacted, outcomes achieved, people helped – every practical, earthly outcome is set within something spiritual that cannot be measured, something that soars heavenward like Salisbury's spire.

Inside the Cathedral is a brand new font, just a month or two old. Ten years in the planning, it is a fascinating construction. Shaped like a four-pointed star, with the opposite points about ten feet apart, it is large, deliberately large enough for full immersion baptism, if need be. And it is full to the brim with water which constantly flows into it and then overflows from the four points, to be pumped back in again. But the remarkable thing is that the surface of the water is as still and smooth as glass – not a ripple, nothing - so much so that you can see the reflection of the roof in the still water.

What is interesting though is that every day visitors throw coins into the font, as they do at the Trevi Fountain in Rome and wishing wells the world over. One of the guides obviously hated this and described it as a pagan practice. Certainly there is probably little or no understanding of baptism in that action. Baptism after all is the free gift of divine grace, love, forgiveness, care, for which none of Caesar's coins are required.

And yet perhaps in throwing coins into the font, there is just a hint of an acknowledgement of the subservience of the earthly to the heavenly, of all that is Caesar's to all that is God's. Perhaps there is a recognition deep down that there is more to life than coins can buy; and perhaps there is a desire to touch that wider context, God's kingdom.

Cathedrals needed the earthly reality of someone's wealth to be built in the first place. They need the earthly reality of English Heritage grants and individual donations to stay in good condition now. And yet they make no sense in earthly terms, in Caesar's language. They represent something higher, broader, less tangible, more spiritual – something that inspires and lifts us beyond to God's Word in Christ, to God's kingdom revealed by Christ.

In Caesar's terms, cathedrals are foolish, mad, impractical, beyond reason. Yet they have lasted longer than many earthly realities and will continue to do so. And of course what they point us to – God's kingdom – will outlast everything. That is the ultimate context in which everything in this world – Caesar's coins and all – must be set. Let us hope that our western world can recover this cornerstone in Christ's teaching and act upon it. Amen.