**Matthew 22: 15-22**

**The Question about Paying Taxes**

**15**Then the Pharisees went and plotted to entrap him in what he said. **16**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. **17**Tell us, then, what you think. Is it lawful to pay taxes to Caesar or not?” **18**But Jesus, aware of their malice, said, “Why are you putting me to the test, you hypocrites? **19**Show me the coin used for the tax.” And they brought him a denarius. **20**Then he said to them, “Whose head is this and whose title?”  **21**They answered, “Caesar’s.” Then he said to them, “Give therefore to Caesar the things that are Caesar’s and to God the things that are God’s.”  **22**When they heard this, they were amazed, and they left him and went away.

Since coming to Jerusalem a few days earlier, Jesushad been busy. He had allowed the people to proclaim him to be the Messiah, he had cleansed the temple of money changers (possibly twice), healed the blind and lame in the temple, taught in the temple, sparred with the local religious establishment, and to the irritation of the Pharisees, appeared to come out ahead.

He had also very cleverly taught common-sense lessons by means of parables, several of which we have experienced in the past month.

So, just what exactly is going on here this week. The Pharisees were the religious scribes who prided themselves in promoting God’s law.  They were regarded as good at their job, for which they were well prepared, being trained in both rhetoric and the scriptures, which they taught in the local synagogues.  They kept a stern watch on their people, who were expected to follow their customs and traditions. But in reality, their rules were seen by some as a perversion of God*’*slaw to serve their own ends, reportedly using their authority and rules to twist God*’s* laws for their own advantage, and to the detriment of those whom they were supposed to serve.  The Pharisees were disconcerted and threatened by Jesus*’s* teaching and miracles, because he appeared to have the ear of the people. But whenever the Phariseeshad confronted himabout ignoring their rules, Jesusrebuked them.

As you can imagine, this did not go down well, and consequently,the Pharisees plotted, together with the Herodians, how they might trap Jesus in what he said*.* Interestingly, the Herodians, rather than representing God’s laws, they represented the interests of Herod and other associates within his circle who supported the Roman occupation. With such an unlikely cobbled together pairing of partisans, these representatives came to Jesus with questions about his authority, in a blatant attempt to “trap” Jesus with a lose/lose situation.

Their question was short and to the point: “Is it lawful to pay taxes to the emperor, or not?” This tax referred to was known as the census tax, a tax per person of a denarius, which was about a day’s pay for a labourer. The conundrum for Jesus was this: If he answered yes, then he could be perceived as in collusion with Rome, justifying Roman occupation and oppression of the Jews. This would not be a popular answer among the Jewish people. On the other hand, if Jesus answered no, he could be in trouble, suspected of revolutionary sentiment and sedition. To coin a modern phrase, it was six one way and half a dozen the other.

However, Jesus was not easily pinned down on the political issues of the time. In fact, he was astute enough to be aware of their trickery. He called them “hypocrites,” because they had begun their approach with something appearing to resemble flattery.

This was quite opposite to what was their evil intent, and which Jesus clearly saw as an indictment of hypocrisy. In demonstrating what should be a problem, Jesus posed his response in terms of ownership. Jesus called for a denarius, and he asked them to identify whose image was on the coin. When they identified the emperor’s face, Jesus delivered an amazing and rather ambiguous one-liner: “Give therefore to the emperor the things that are the emperors, and to God the things that are God’s”.

The key interpretive issue of this passage rests in the meaning of this statement. The first clause on its own indicates that the tax should be paid, since the emperor’s image and inscription on the coin would cause it to fall under “things that are the emperor’s.” On the other hand, the final clause places a question mark on what belongs to whom! So, what did he mean? I quote Psalm 24 “The earth is the LORD’s and all that is in it, the world, and those who live in it.”

The beauty of Jesus’ answer was that he both conceded payment of the census tax while subverting the reach of the emperor. If read one way, Jesus’ answer is simply an affirmation of Christian submission to governing authorities. Yet if read from another angle, Jesus affirmed the all-encompassing reach of God’s ownership by asserting God’s ownership and rule.

How is it that we might hear the impact of this story in our own contexts? What would be pertinent for his people today? At the core, the issues raised by this biblical passage are ones of allegiance. If God owns all, then we belong to God alone. Yet we live a life in which competing powers and influences vie to own us, to sway us, to capture our hearts.

But Jesus did not try to establish dual kingdoms. He did not declare that the governing body is nationally autonomous while the reign of God is confined to its corner. Perhaps Jesus’ teaching here could be summarised as, give the emperor his due but love God and your neighbour, and acknowledge the breadth of what God has given us.

It may be enough just to recognise that this is a good question. Given the perennial temptation to combine the government and the church into one entity, or alternatively, the equally perennial temptation to separate them into distinct spheres, as if one had nothing to do with the other, it may be enough to recognise that Jesus rejected both approaches. The questions raised by this text and our preaching of it must address the call of Jesus to live in wholehearted allegiance to God, while navigating through life contexts that often pull at that allegiance.

Such navigation may not be easy, and we would do well to seek God’s wisdom and discernment as we desire to follow Jesus in a world full of hypocrisy, even in some countries to this day where the church, of necessity, goes underground.

Jesus is portrayed as the font of God’s wisdom, and his wisdom showed through in his answer to this test by the Pharisees and Herodians. In the end, these questioners of Jesus went away amazed.

We in the church should also receive this encounter of today’s biblical text with this same impression of amazement at the Jesus portrayed here. This is a Jesus portrayed in who can by no means be easily categorized, an astute Jesus with surprisingly wise answers to the constant and somewhat irritating testing he received, this is a Jesus whose first allegiance is to the all-encompassing scope of God’s reign. But Matthew left us with an intriguing task of sorting out our loyalties. It is not the case where we need to carve a space for God’s empire out of a secular empire. There is no rival kingdom, no divided loyalty for Christians. The problem is not how to partition the power in any proportion, the problem is how to justify allegiance to the emperor while remaining faithful to God.

Of course, it is easy to be confused about our loyalties in a cynical world where we can be sceptical of offering ultimate allegiance to anyone or anything.

We have had the benefit of several parables in our recent Sunday services, in which Matthew leaves us to interpret the slightly cryptic meaning in some them. But unlike the crossword puzzles we do over a cuppa where the answers are in the back of the book, there are no answers in the back of the bible. Matthew left us to figure it out for ourselves, but whatever interpretation one might take, he does remind us that there is indeed someone worthy of our worship, the God who is always there for us, and in all places.

Amen