

Romans 12:1-2

Mark 12:13-17

April 6, 2014

Fifth Sunday in Lent

Preached by Philip Gladden at the Wallace Presbyterian Church, Wallace, NC

IN THE IMAGE OF GOD

Let us pray: Let the words of my mouth and the meditation of my heart be acceptable to you, O Lord, our rock and our redeemer. Amen.

Perhaps you can explain the significance of the following scenario:

I wrote today's sermon on Thursday afternoon.

I spent Friday trying to finish our Federal and State taxes.

Maybe that's why, as I was filling out the Federal 1040 and the North Carolina NC D-500 with TC, I kept hearing Jesus' words in my head, "Give to the emperor the things that are the emperor's, and to God the things that are God's." (Mark 12:17)

Somebody asked the other day, "When you picked out this sermon text, did you realize it would be right in the middle of tax season?" Well, not really! I thought today's sermon would be about responsible citizenship and our involvement as Presbyterians in the world around us. Perhaps you could get those ideas from Jesus' words to the Pharisees and the Herodians. However, this debate about whether or not it is lawful to pay taxes to the emperor runs much deeper than whether or not we should file with the IRS by April 15.

Some of you got an e-mail from me late Monday afternoon, asking if anybody had a copy of Bill O'Reilly's book, *Killing Jesus*. One person responded, "Is this an April Fool's joke?" No, it was a serious request. Several people asked if I had read the book, but I hadn't gotten around to doing that. As I was reading and thinking about today's sermon, I came across some articles about Bill O'Reilly's comments in various interviews about his book. I decided I'd better read it for myself.

In a March 2013 interview with Marc Lamont Hill on *The O'Reilly Factor*, Bill O'Reilly moved from talking about U.S. taxes to ask Mr. Hill, "I'm researching *Killing Jesus*. Do you know why Jesus was killed by the Romans?" When Mr. Hill declined to answer, Bill O'Reilly went on to say, "You don't know and you shouldn't know, because it was about taxes!" In a September 2013 interview on the *Today Show*, Matt Lauer mentioned some criticisms of the book, including the idea that Jesus was killed because of taxes. He asked Bill O'Reilly, "What would you like for the headline to be?" Bill O'Reilly said, "The headline is, 'Jesus Died for Money.' That's what killed him. The Romans killed him for money."

In Chapter 17 of the book, which describes the early morning trial of Jesus on Good Friday, you read this: "But Jesus has committed a grave offense: he interrupted the flow of funds from the Temple to Rome when he flipped over the money changers' tables. The pipeline is the personal responsibility of Annas. Anyone interfering with the profit taking must be punished. That, of course, includes Jesus and every single

one of his disciples. Annas is determined that this will be a cautionary tale for anyone who considers challenging the authority of the Temple courts.”

Today’s sermon is not a book review of *Killing Jesus*. I’ll be glad to talk to anybody who is interested in my opinion of the book. I have to say, Mr. O’Reilly’s headline, ‘Jesus Died for Money,’ is a new one to me. He even references the story about Jesus and taxes, but only to recount it as one of the many activities of the Tuesday of Holy Week.

There’s no question that Jesus overturning the tables of the moneychangers in the temple on the Monday of Holy Week added fuel to the fire of that volatile last week of his life. Mark tells us, “When the chief priests and the scribes heard it, they kept looking for a way to kill him.” (Mark 12:18) But, the controversy — the trap — about paying taxes to the emperor is just one of many things that happened on Tuesday: he explained the withered fig tree to his disciples; he had a dispute with the chief priests, scribes, and elders about his authority to do “these things”; he told a scathing parable against the religious leaders; they tried to trap him with the question about taxes; they tried to trap him with a question about the resurrection; someone asked him about the greatest commandment; he watched people at the temple treasury; and he talked to his disciples about the coming sacrilege of the temple. Mark 12:12 says, “When they realized he had told this parable against them, they wanted to arrest him, but they feared the crowd. So they left him and went away.”

The trick question about paying taxes to the emperor is just that — a trick, a trap, a way to get Jesus to indict himself and to lose favor, either with the crowds that have been following him or with the Roman authorities. If Jesus were to say, “Yes, pay the taxes to the emperor,” the crowds would have been unhappy. They chafed under the tax burden of the foreign, pagan, occupying power. To add insult to injury, they had to use coins with the picture of the Roman emperor on them. Also, inscribed on the coins at that time were the words, “Tiberius Caesar, Son of the Divine Augustus, Pontifex Maximus” (which means “High Priest”). Blasphemous!

But, if Jesus were to say, “No, don’t pay the taxes to the emperor,” he could be accused of stirring up a rebellion against Rome. A tax rebellion had already occurred around 6 A.D., but it was brutally crushed by the Romans.

There’s no question that the Roman taxes were a burden for the people of first century A.D. Palestine. The poll tax, based on the census, was one denarius — about a day’s wages, which would be a tremendous amount of money for people barely scraping by. And it’s not as if the people benefited from the taxes. They didn’t get new roads or fire and police protection. The tax money was used to keep the masses happy in Rome and to feed them, while the emperor used other monies to finance his opulent building projects.

Archaeologists have uncovered tax-collector receipts from the first century A.D. which show that people had to pay Roman taxes on all sorts of things. There was a trade tax, a poll tax, a poll tax with additional charges, a poll tax for someone who died halfway through the year, a salt tax, a public baths tax, a basket tax, a beer tax, a com-

pany or property tax, and a harvest tax “paid in kind.” Listen to this receipt: “It is Pshenenter, son of Peteese, who says to . . . ‘I have been (paid) fully (with) the Collection of the God for the year 7 (?) and with the Collection of the God for the year 8 of the exalted Tiberius Claudius Caesar Augustus.’ Pshenenter, son of Peteese, has written (this).”

How will Jesus answer this trick question (which he recognizes for what is really is)? His answer is probably one of the most quoted sentences of the Bible, even by people who might not know where it comes from. Here it is in the King James Version: “Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's.” Mark tells us, “they were utterly amazed at him.”

What does that mean? “Give to the emperor the things that are the emperor's, and to God the things that are God's.” Does that mean we're supposed to pay taxes or not? Can you even take this story from Mark 12 and superimpose it on our 21st century life as taxpayers in a democratic country? Is this story from Mark 12 even really about paying taxes, despite what some of the Pharisees and the Herodians asked Jesus?

Maybe Jesus' ambiguous answer about giving what belongs to Caesar to Caesar and what belongs to God to God is meant to make all of us — first-century Pharisees and Herodians and twenty-first century Presbyterians and other Christians — decide what is most important in our lives. Once we make that decision — especially if we decide that God is the most important thing in our lives — then we have always to hold all of the other claims upon our lives over against God's claim on us. In her commentary on the story about taxes and loyalties, Jeannine Brown writes, “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 . . . to live in whole hearted allegiance to God, while navigating in life contexts that often pull at that allegiance.”¹

While taxes are on our minds this time of year, Jesus' answer about Caesar's things and God's things has much more to do with where our ultimate loyalties lie than with what percentage of our income we have to pay in taxes, and for what purposes. Think about what Wayne read from Romans 12:2 a few minutes ago: “Do not be conformed to this world, but be transformed by the renewing of your minds, so that you may discern what is the will of God . . .” Paul's words are at the core of Jesus' answer to the Pharisees and Herodians. What's most important in your life? And how does that shape and affect everything else you do? Jesus' response about Caesar and God doesn't mean there is an equal balance sheet between the emperor and God. Even Caesar and the things that are Caesar's ultimately belong to God.

The reality is, we live in a Caesar world as people who put their faith in the God who claims us in baptism and calls us to live according to the value of his kingdom. Jesus said, “Let me see one of Caesar's coins,” and then asked, “Whose head is this, and whose title?” It was Caesar's, of course. It has been suggested — and, I think, rightfully so — that Jesus was saying something like, “The coin was minted in the image of Caesar

and so it belongs to Caesar. You have been made in the image of God and so you belong to God.”

Again and again, Jesus made his opponents and his followers think and come to their own conclusions. It's no different with us, even 2000 years later. If we're looking for a neat formula in this story about how to pay taxes or an economic theory, we'll be sadly disappointed. Instead, Jesus' words to the Pharisees and Herodians mean that we will always have to decide, in every instance, what it means to “render unto Caesar the things that are Caesar's and unto God the things that are God's,” what it means to live as people of God in a world which puts many demands on our loyalties, our time, and our resources.

Here are some interesting thoughts about Caesar and God and our Christian lives: “In one sense, God has a total claim on our allegiance. There is nothing which does not belong to him. Nevertheless, society, through its legitimate authorities, also has a claim on our allegiance. It can make demands on us . . . the words of Jesus remain our guiding principle: We give to God what belongs to him; we give to society what it has a right to ask of us, our cooperation in making it a place guided by the principles and values of the Kingdom. To do anything less is to fail to give everything to God.”²

Jesus had his run-in with some of the Pharisees and Herodians on Tuesday of what we now call “Holy Week,” two days before the Festival of the Passover. Isn't it interesting that our Tax Day — Tuesday, April 15 — is the first full day of this year's Jewish Festival of the Passover AND right in the middle of the week when we remember what God has done for us in the death and resurrection of Jesus Christ?

Even if you've already filed your 2013 taxes, take a minute on Tuesday, April 15, and think about what Jesus said — “Give to the emperor the things that are the emperor's, and to God the things that are God's.” Think about how we — people created in the image of God — can give God what rightfully belongs to him: our very selves as a living sacrifice, holy and acceptable to God.

Let us pray: (from Anselm, 2nd century A.D.)

Lord, because you have made me, I owe you the whole of my love; because you have redeemed me, I owe you the whole of myself; because you have promised so much, I owe you all my being. Moreover, I owe you as much more love than myself as you are greater than I, for whom you gave yourself and to whom you promised yourself. I pray you, Lord, make me taste by love what I taste by knowledge; let me know by love what I know by understanding. I owe you more than my whole self, but I have no more, and by myself I cannot render the whole of it to you. Draw me to you, Lord, in the fullness of love. I am wholly yours by creation; make me all yours, too, in love. Amen.

NOTES

¹Jeannine Brown's commentary article is actually about this story as found in Matthew 22:15-22, but the ideas are applicable to Mark's story. Jeannine K. Brown, "Commentary on Matthew 22:15-22," at www.workingpreacher.org

²www.livingspace.sacredspace.ie/02093G