

**LIVE THE VISION
WHOSE IMAGE?**

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.

In a 1789 letter, Benjamin Franklin wrote, “Our new Constitution is now established, and has an appearance that promises permanency; but in this world nothing can be said to be certain, except death and taxes.” A cynic commented on Franklin’s observation, “Death and taxes may always be with us, but at least death doesn’t get worse every time Congress meets.”

Speaking of Congress and taxes, the long-anticipated Republican House of Representatives tax reform bill was released on Thursday. As lawyers, CPA’s, economists, and business people sort through the particulars, and political pundits debate the bill’s chances of passing as is, here are some of its proposed changes:

1. Reduces the number of income tax brackets from seven to four;
2. Nearly doubles the standard deduction;
3. Eliminates personal exemptions;
4. Expands the child tax credit;
5. Creates two new family credits;
6. Eliminates the tax exclusion for dependent care assistance accounts;
7. Repeals state and local tax deductions, but preserves the property tax break;
8. Limits the amount of deductible mortgage interest;
9. Repeals many other deductions;
10. Leaves 401(k) retirement savings plans alone;
11. Repeals the Alternative Minimum Tax;
12. Repeals the estate tax.¹

The mid-20th century radio personality and entertainer Arthur Godfrey said, “I feel honored to pay taxes in America. The thing is, I could probably feel just as honored for about half the price.” Margaret Mitchell, author of *Gone With the Wind* noted, “Death, taxes, and childbirth! There’s never a convenient time for any of them.” And comedian Paula Poundstone wryly comments, “The wages of sin are death, but by the time taxes are taken out, it’s just sort of a tired feeling.” We might just as well laugh! I don’t know too many people who are happy about paying taxes, although a good friend once observed, “If you’re paying income tax, that means you have an income.”

Tax reform has been the big topic this past week. While we all wait to see how this House bill shakes out and what it means for our wallets come April 15, we can think about taxes in another place and time. It might help us keep our taxes in perspective.

The Pharisees sent some of their disciples/students, along with some Herodians, to ask Jesus a question in order to trap him. Now, you want to talk about a strange bipartisan operation! The Herodians were in cahoots with the Romans in order to keep their power. The Pharisees were all about strictly observing God's law so as to keep themselves and the people ritually pure. But, here they are working together to trap Jesus by asking, "Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?" (Matthew 22:17)

You might be familiar with these words from Luke 2, which we will hear in about six weeks on Christmas Eve: "In those days a decree went out from Caesar Augustus that all the world should be registered . . . All went their own towns to be registered." This census was taken to generate tax revenue for the Roman Empire based on ancestral land ownership. In theory, the tax was supposed to be about 10% of the land's value, but many people ended up paying a much higher rate because of profiteering by the tax collector, while the wealthy paid a much lower rate because of political connections and influence.

Then there were the more indirect, everyday taxes people had to pay to do business in 1st century Palestine:

- * 2-5% was tacked on as transit tolls as goods were shipped through- out the empire;
- * 1% was charged on items bought at auctions (sort of like our sales tax);
- * 5% was assessed on certain cases of inheritance;
- * 4-5% was charged for buying/selling/freeing slaves;
- * and miscellaneous taxes were levied on common items such as nails and (strange as it sounds) on the collection of urine, which was necessary for the textile industry.

Also, if you were a Jewish male twenty years old or more, you paid the annual temple tax of 1/2 shekel (about a day and a half of work for a common laborer) in order to support the Temple in Jerusalem. On top of that, you contributed 10% of your produce and livestock or the income earned from them.

You can almost hear the coins adding up in the tax collector's bucket. But there was one more tax in first century Palestine that was absolutely hated by God's people — the direct head-tax. Roman citizens didn't have to pay individual taxes or taxes on lands within Italy. So, the emperor had to figure out a way to support his occupying armies throughout the far-flung empire while feeding the people at home and keeping them happy. The dreaded "poll tax" was resented because the Jews were paying to support the occupying military force in their country. And to rub salt in the wound, they were required by law to pay this tax with the coin of the realm or the "coin of the

tax.” One such coin has been found with the image of Tiberius on the front and the inscription in Latin “TIBERIVS CAESAR DIVI AVGVSTI FILIVS AVGVSTVS” — “Tiberius Caesar, Son of the Divine Augustus, Augustus.” Augustus was emperor when Jesus was born and Tiberius was Caesar from 14 - 37 A.D., during Jesus’ ministry and at the time of his death. So, it’s very likely the coin the Pharisee students and the Herodians showed Jesus was such a Tiberius coin.

I’ve always found it ironic and strange that these religious leaders immediately stuck their hands in their pockets and somebody produced this (in their eyes) idolatrous coin when Jesus said, “Show me the coin of the tax.” No wonder he called them hypocrites! Here they are, trying to trap Jesus by getting him to endorse paying the hated Roman tax (and losing the support of the crowd) or to condemn paying the tax (and calling down Rome’s wrath on him). It’s tempting to use this gospel story as the backdrop for an extended discussion about church and state. That’s an important topic, but Jesus’ follow-up question after looking at the coin steers us in another direction: “Whose image is this, and whose title?”

The Secretary of the Treasury has final approval (unless Congress directs otherwise) of the images on our paper currency and coins. There is no real evidence as to why certain presidents and others were chosen for specific denominations, but there is one rule: the person has to be dead in order to have his or her image put on a U.S. coin.

That wasn’t the case with the “coin of the tax.” In fact, the reigning emperor typically used his image and inscription to send a sharp message to the subject people — “Rome is in charge!” Vespasian was emperor from 69-79 A.D., when the Jews revolted against Rome and Jerusalem was destroyed and when the gospels were being written. He ordered a coin to be minted with his picture on the front and a palm tree with a lamenting figure standing under it on the back. The inscription said, “JUDEA CAPTA” “Judea Captured.” Every time God’s people had to use such a coin, they were reminded of Rome’s claim on their life and their ultimate loyalty.

And that is what leads Jesus to ask, “Whose image is on the coin, and whose title?” When his opponents answer, “Caesar’s,” Jesus gives his challenging and enigmatic answer, “Render unto Caesar therefore the things that are Caesar’s, and to God the things that are God’s.” (Matthew 22:20-21)

If you were a faithful Jew, Jesus’ question about “whose image?” would immediately make you think about the creation story that affirms the basic truth of the faith, God is the Sovereign Creator: “So God created humankind in his image, in the image of God he created them; male and female he created them.” (Genesis 1:26-27) The “coin of the tax” sent the message, “Caesar claims you and everything you have!” Jesus said, “Think about who you are and whose you are, and what you ultimately owe to your Creator.” If Caesar’s image is on the coin, Jesus seems to be saying, it belongs to Caesar – go ahead and give it to him. But if God’s image is in you, you belong to God – and you must give yourself and your ultimate loyalty to God.

In the late 1930's, certain German pastors and professors resisted Adolph Hitler's claims on the German church and his demands for ultimate loyalty. In an act that cost some of them their lives, these resistant Christians wrote what is called The Theological Declaration of Barmen. In a nutshell, the central message of the confession of faith is "Jesus is Lord!" Interestingly, that was the earliest Christian confession of faith, directly counter to the empire's demand that "Caesar is Lord!"

The short declaration of faith quotes Bible verses and makes claims about being faithful to God in Jesus Christ. Here are a couple of examples that sum up the importance of this statement of faith for our Christian lives:

- 1 Corinthians 1:30: "Christ Jesus, whom God made our wisdom, our righteousness and sanctification and redemption."
"We reject the false doctrine, as though there were areas of our life in which we would not belong to Jesus Christ but to other lords – areas in which we would not need justification and sanctification through him."
- "Fear God. Honor the emperor."
"We reject the false doctrine, as though the State, over and beyond its special commission, should and could become the single and totalitarian order of human life, thus fulfilling the church's vocation as well. We reject the false doctrine, as though the church, over and beyond its special commission, should and could appropriate the characteristics, the tasks, and the dignity of the State, thus itself becoming an organ of the State."

If we are made in the image of God, then, in a sense, we are God's coins. How will we spend what we have been given? How will we render to God what rightfully belongs to God? What will our lives say about whom we ultimately trust? The question is worth thinking about: How can we render to Caesar the things that are Caesar's if everything belongs to God? Jesus wasn't carving out two competing or totally separate realms of the empire and the Kingdom of God. He knew, as well or better than any of us, what it's like to live this earthly life with all of its demands while trying to remain faithful to God, who claims our ultimate loyalty and trust, in everything we do and with everything we have.

A number of years ago, I was sitting in the waiting area outside the office of the Dean of the Faculty at Union Presbyterian Seminary in Richmond. The receptionist and I were talking when her phone rang. This was her end of the conversation: "OK. . . Yes, this is a religious school. . . No, I really don't know the answer to your question. . . [pause] You're welcome." She hung up, looked at me, and said, "Sometimes I get the most unusual calls. That person wanted to know if her church tithe should be before or after taxes."

That's not what Jesus was teaching about when he answered the Pharisees' students' and the Herodians' question. Instead, he was challenging his challengers to stop and think about how they lived their lives and where they put their trust. That's a good

thing for us to think about as we live with the reality of taxes and financial commitments and demands on our time and our loyalties. Last week we read and sang Psalm 8, “O Lord, our Sovereign, how majestic is your name in all the earth! What are human beings that you are mindful of them, mortals that you care for them? Yet you have made them a little lower than God, and crowned them with glory and honor.” A couple of weeks ago, Bill Walters made a powerful confession when he said, “I realized that I was trying to make God fit into my schedule, rather than fitting my life into God’s plan.”

Giving to Caesar and giving to God involves a whole lot more than whether or not your charitable giving should be calculated on your gross or net income. As we prayerfully consider our commitments of time, talent, and treasure for the coming year, we would do well to ask ourselves, “Whose image?”

Let me finish with some interesting comments I read as I prepared this sermon: “Confronted with the question of human loyalty and the coin bearing the image of the earthly emperor, it’s easy to picture Jesus flipping that coin in his hand a few times, and then tossing it casually aside. In my imagination I see his eyes rising to meet those of his opponents, confronting each of them with an unspoken question hanging in the air: ‘And you, my friend: Whose image do you bear?’

“Whatever we render to Caesar, or to the retirement fund, or to the offering basket at church, we can never afford to forget this: we belong entirely to God. We may divide our budget, but we must never divide our allegiance. The coin of our realm bears the image of dead presidents, but each of us bears another. Our Emperor said: ‘Let us make humankind in our image, according to our likeness.’ We must never forget to render unto God the things that are God’s.”²

Let us pray: You have done many things for us, O Lord our God; there is no one like you! You have made wonderful plans for us. We could never speak of them all. Their number is so great! May all who come to you be glad and joyful. May all who are thankful for your salvation always say “How great is the Lord.” Amen.

NOTES

¹Jeanne Sahadi, November 2, 2017, “What’s in the House tax bill for people,” www.money.cnn.com.

²Lance Pape, Commentary on Matthew 22:15-22, October 19, 2014 at www.workingpreacher.org.