Sometime in the next few weeks I will get my property tax bill from the Town of Oakville. It will detail where our money went, and what percentage went to schools, fire department, police, township services and all the other things that the town provides in exchange for a homeowner's money! We all pay taxes – Federal, GST, PST, provincial taxes, township property taxes, taxes upon taxes!

There have been times in the recent past, when, as a form of protest against governmental policies, some people have refused to pay certain taxes

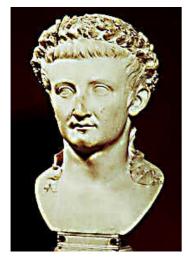
As a confessing
Christian, should I pay
these taxes? Should we
pay our taxes? Or maybe
that question is a
smokescreen that obscures
more important matters than money?



The imperial denarius of Matthew 22:19 minted under Tiberius (14-37AD).

Like us, the Jews of Jesus' day were saddled with many onerous taxes. In Matthew 17:24–27 we read about a Temple tax. They also paid custom taxes and taxes on land. In the Gospel of Matthew for this week a controversy arose about yet another tax, an annual tribute tax paid to Rome: "Is it right to pay taxes to Caesar or not?" (Matthew 22:17). As you might expect, and also like us today, the Jews of

that day disagreed about how to answer this question. Those whom we might call "realists" collaborated and cooperated with Rome and paid the tax, perhaps out of conscience, or maybe as a survival strategy; who wanted undue attention from Rome? The "idealists" of a more nationalistic bent resisted, resented and protested Roman economic exploitation out of principle.



Emperor Tiberius.

The Pharisees who despised Rome and the Herodians, as their name implies, who co-operated with Rome, were actually opposing sects, and so it is no surprise that the text tells us that what they really wanted was not tax advice but rather "to trap Jesus in His words." That seemed easy enough. If Jesus agreed that the Jews should pay taxes to Caesar, that sounded like capitulation to the oppressive Romans

and a renunciation of Jewish nationalism. But to answer in the negative so as to encourage tax-dodgers was political sedition that would have jeopardized his ministry. In fact, oddly enough, one of the principal criticisms against the early Christians was that they were "atheists" because they refused to bow down to Caesar, to participate in the cult of imperial worship, that they made the subversive confession "Jesus is Lord" (not Caesar), and practiced what eventually was branded an illegal (that is, a *non-state*) religion.

The trick question elicited a trick answer from Jesus. He asked them for the coin that was used to pay the state

tax, and then asked whose image it bore. Most likely the coin in question bore the image of the emperor Tiberius who ruled Rome during those years (AD 14–37). One side of the coin would have deified Tiberius as a "son of the divine August," while the other side would have honoured him as the "Pontifex Maximus" or "chief priest" of Roman polytheism—which is to say that the two sides of the coin celebrated absolute religious and civil authority for Tiberius. To a nationalistic Jew who confessed a radical monotheism, such a graven image was religiously offensive and politically humiliating. Certainly much of the crowd would have been repulsed at the political, religious, and economic implications of honouring a pagan "god" by paying a tax to him.

When Jesus' questioners responded that the coin bore the image of Caesar, he replied with a cryptic and enigmatic answer: "Give to Caesar what is Caesar's, and to God what is God's." Rather than making an inflammatory political statement by denouncing Rome, maybe Jesus sought to evade their trap with a dismissive shrug—"If the coin belongs to Caesar, let him have it. So what? It's only money." In this scenario Jesus refused to take their bait. We might even imagine Jesus taunting his questioners by pocketing the coin!

But what about the second half of his advice? What do we owe to God? Merely a temple tax,... or everything, which is far more than money? I like the conclusion of New Testament scholar Marcus Borg:

"Thus this text offers little or no guidance for tax season. It neither claims taxation is legitimate nor gives aid to antitax activists. It neither counsels universal acceptance of political authority nor its reverse. But it does raise the provocative and still relevant question: What belongs to God, and what belongs to Caesar? And what if Caesar is Hitler, or apartheid, or communism, or global capitalism? What is to be the attitude of Christians toward domination systems, whether ancient or modern?

At issue is not merely my economic relationship to the government, but my existential relationship with God. On that ancient *denarius* was an image of Caesar, and merely money is owed to him, whereas every human being bears the image of God, implying that I "render to God" wholly and without condition my entire self!



Soren Kierkegaard (1813– 1855), who perfected the art of irony like few others, once observed with dripping sarcasm that most people are infinitely malleable. He wrote: "One can as easily get them to do one thing as another, just as easily get them to fast as to live in worldly enjoyment only one thing is important to them,that they are just like the others...Yet Soren Kierkegaard, 1813-1855. what God wants is neither the one

thing nor the other, but primitivity."

As his biographer Joakim Garff explains in Soren

Kierkegaard: A Biography (2005), for Kierkegaard "a **primitive relation** to God is a relationship in which one relates unconditionally to the unconditioned [God],.. but in so doing one inevitably comes into profound conflict with prevailing social and ethical norms."

Kierkegaard thus envisaged an unavoidable collision between the "profoundly radical nature of Christianity," and what he variously described throughout his works as *cultural convention*, - Christianity in which the radical nature of Christ's demands has been tamed and have made believers docile and dull, ..in which the demanding faith to which Jesus calls us has been replaced with a superficial civic virtue that barely rises above "obedience to police ordinances." The result, then, is a dead faith, vacuous social affectations, and the safety of passiveness.

Paying your taxes is simple. However distasteful, you hold your nose and write a check. Rendering relative honour to that subordinate Caesar – or to Revenue Canada - is the easy part, - and perhaps even necessary. As a wise person once observed, "civilization is expensive, and taxes pay the tab."

But absolute allegiance to an ultimate God, rendering our *entire* selves to Him without preconditions or limits, without hedging our bets, demands a higher order of magnitude. That takes a lifetime.

i

^[1] Marcus Borg, "What Belongs to God?" at http://www.beliefnet.com/story/20/story_2000_1.html.