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Taxes and Faith

Romans 13:1-7

Matthew 22:15-22

Democracy is on display with Occupy Wall Street protestors on the streets in 250 American cities. On stage, Republican presidential candidates debate as President Obama travels around the country seeking public support for his jobs plan.

In the tug of war between protestors and politicians, the debate is about the role of government to lead our nation out of the economic wilderness to restore hope for the millions of people who are struggling to survive. As the “Super Committee” in Congress seeks to tackle the nation’s debt, the political tango comes down to the role of government authority as it pertains to federal spending and taxes.

In the Matthew text, a coalition of religious leaders (the Pharisees) and political leaders (the Herodians) conspired to entrap Jesus with a thorny question (vs. 17): *“Is it lawful to pay taxes to the emperor, or not?”*

Although taxes may be viewed as merely a political issue, the question is seeking to understand the relationship of faith to civic duty. In other words, does the Mosaic Law require the Jewish people to pay taxes to governing authorities of Rome who occupy the land that God granted to the Jewish people? This question put Jesus in a “no win” situation.

On one hand, if Jesus answers “No”, then the Herodians would accuse Jesus of resisting the governing authorities as a Tax Protestor. He would face arrest for urging the Jewish people to break the law by not paying their taxes. On the other hand, if Jesus answers “Yes”, then the Pharisees would accuse Jesus of compromising God’s sovereign authority by acknowledging the sovereign authority of Rome to tax the Jewish people. This would result in Jesus losing the support of the people who felt overburdened by taxes.

After Herod the Great had been appointed by Rome to rule over Palestine, he imposed four new taxes: Land tax; Census tax; Personal Property tax; and Export/Import Merchandise tax. The Jewish people already paid a Temple Tax. In Palestine, the Romans assigned tax collecting to the Jewish people. Tax collectors added an arbitrary surcharge fee for their services. Such unregulated fees often were excessive that angered the people.

For this reason, the Jewish people regarded tax collectors as corrupt thieves. Paying taxes was the price to be paid for protection from Rome’s wrath as it lined the pockets of tax collectors as people struggled to survive. In our day, there are political pundits asserting that the imposition of taxes by government constitutes theft. They view government as a modern day Robin Hood that takes money from the rich and gives it to the poor. By definition, taxes are compulsory assessments to fund government operations. Under Section 8 of the U.S. Constitution, Congress has the authority to levy and collect taxes.

Just like political candidates, Jesus' opponents wanted a Yes or No answer to their question. In response to their flattering words to him *"that you are sincere, and teach the way of God in accordance with the truth"* (vs. 16), Jesus counters directly by questioning their motives by their question by calling them hypocrites. Then Jesus says (vs. 19): *"Show me the coin used for the tax."* He is given a denarius, the equivalent of a day's wages, which constituted the census tax for the Jewish people who lived in Judea and Samaria. Jesus asks his inquirers whose image and title is on the coin and they affirm the image to be the emperor.

Jesus confounds his opponents with a nuanced reply (vs. 21): *"Give therefore to the emperor the things that are the emperor's, and to God the things that are God's."* Jesus' answer is a qualified Yes to their question. In other words: Yes, as religious people, we have a civic duty to pay taxes that are due to the governing authorities, but also a faith commitment to give all that belongs to God. For Jesus, one's religious devotion is not the same as one's civic duty. How do we walk the tightrope between these two obligations? Jesus leaves that for us to decide.

In the Romans text, the apostle Paul provides further guidance. He says that it is a Christian duty to be subject to governing authorities because they *"have been instituted by God"* (vs. 1). Paul proceeds to describe government's two major responsibilities: Governments are *"God's servants for your good"* (vs. 4), Governments are to protect citizens from lawbreakers (vs. 4): *"It is the servant of God to execute wrath on the wrongdoer."*

Paul then makes his case that paying taxes is a moral principle of conscience to fund the functions of government (vs. 6): *"For the same reason you also pay taxes, for the authorities are God's servants, busy with this very thing."* Thus, Paul says government workers deserve respect and honor as public servants.

Today, I believe we need to gain a renewed appreciation of the purpose of paying taxes in a democracy in a nation of 300 million citizens where the government is responsible to do what is required to serve the common good for the general welfare of society. The truth is that the tax burden is not being shared equally in our nation. Taxes are a political and religious issue for which we need to wrestle to determine what rightly belongs to the government and belongs to God.

In *The Guardian* newspaper in England, economist Richard Wolff comments: *"The tax structure imposed by Washington on the U.S. over the last half-century has seen a massive double shift of the burden of taxation: from corporations to individuals and from the richest individuals to everyone else."* He notes that over a fifty year period, tax rates for the rich dropped from 91 to 35 percent. Also, corporate taxes dropped from \$1.50 to \$0.25 for every dollar of taxes paid by individuals. Reuters news agency reports that from 1998 to 2005, 42% of American companies paid no taxes for two or more years. Yet, corporate sales totaled \$2.5 trillion.

If the apostle Paul instructs Christians to pay *"taxes to whom taxes are due"* (vs. 7) as a moral obligation of being a good citizen, then surely Tax Reform should be a high priority for the "Super Committee" of Congress. Surely, it is in the nation's long-term interest to ensure that individuals and corporations pay their fair share to sustain essential government services and to bolster jobs and ensure a safety-net of compassion for the most vulnerable people in our nation. We cannot simply pass the hat for contributions to fund roads and bridges, educate our children, provide health care and retirement income for seniors and disabled people, or when natural disasters strike. Certainly, spaghetti fundraisers are not the way to provide healthcare for wounded veterans.

Jesus' nuanced reply to his critics and Paul's teaching help us see that the connection of religious faith and civic duty is marked by moral responsibility to care for the well-being of all people. This is the measure of a nation's compassion! Jesus' reply challenges the conventional wisdom in our society that only focuses on what the law requires in the political or economic arenas of life. For Jesus, the issue is whether our policies and actions are morally right.

In **Strength to Love**, The Rev. Dr. Martin Luther King, Jr. comments that the church has a moral role to play in the arena of politics; "*The church must be reminded that it is not the master or the servant of the state, but rather the conscience of the state.*" Jesus' critics were amazed by his response. It confirmed what they had said to Jesus upon meeting him (vs. 16): "*For you do not regard people with partiality.*"

This is true religion with a moral conscience. It keeps the well-being of all people central as people debate the role of government without political posturing, but with moral impartiality. Charity is good, but charity cannot substitute for justice. It is a responsibility of government in serving the common good.

Given the fact that 1 in 6 people in the U.S. live in poverty, the religious community alone cannot meet the needs of 50 million poor people plus middle class families who have lost their jobs, homes, and depend on food pantries. Paying our fair share in taxes is our religious obligation. It is charity with justice to benefit the general welfare of all people as a safeguard against impoverishment.

To God be all honor and glory! Amen.