

A sermon preached by the Rev. Robert L. Tate, Priest Associate, on 18 Pentecost, Sunday, October 16, 2011, at the Philadelphia Episcopal Cathedral.

I.

You may have noticed, over the past few weeks, as we have been reading through the last chapters of Matthew's gospel, the relationship between Jesus and the political and religious authorities is getting worse and worse. His nemeses, the Pharisees, keep trying to get him in trouble with the temple priests, or with Herod, or with the Romans.

In today's gospel, the Pharisees are once again trying to trap Jesus. Of course they start with flattery: "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." In other words, you treat all people equally. Then they spring the trap: "Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?"

Is it lawful? Of course the Pharisees are referring to both the Jewish law, the Torah, and the Roman law, which has been imposed on them by the Roman occupying army.

Jesus immediately senses their hostility and understands that this is a lose/lose question, because the Jewish law and the Roman law are contradictory. If he answers, "Yes, it is lawful to pay taxes to the emperor," he will infuriate the temple priests, because under the Torah, only the priests have the power to levy taxes. But if he answers, "No, it is not lawful to pay taxes to the emperor," he will infuriate the Romans and their puppet king, Herod, because the Roman law allows the occupying army to levy local taxes.

Calling them hypocrites, Jesus doesn't answer their question. Instead, he answers their question with a question. Turning to the crowd, Jesus says: "Show me a Roman coin, a denarius. Whose image and title are on the coin?" "The emperor's," they reply.

"Give therefore, to the emperor the things that are the emperor's, and to God the things that are God's."

The Pharisees have no response. They are amazed at his cleverness. And they leave him alone—for the moment.

There are several things to point out here.

Notice that Jesus doesn't have a Roman coin. A denarius represented a significant amount of money, a manual laborer's full day's wages. Jesus seems to be suggesting

that if you don't have any money you don't need to worry about paying taxes, a clear barb at the wealthy Pharisees and Herodians.

It is also important to note that the tax imposed by the Roman law was a land tax, a real estate tax. Jesus seems to be suggesting, if you don't own land, you don't have to worry about the tax. Again, this is a clear barb against the wealthy, land-owning Pharisees and Herodians.

So yes, says Jesus, give to the emperor the things that are the emperor's. In other words, give the emperor that which is rightly due to the emperor. And give back to God that which is rightly due to God.

There are two more hidden barbs here. Everyone knew that King Herod, a Jewish sympathizer with the Romans, and his Herodian soldiers, were far more cruel and malicious than the Roman Governor, Pontius Pilate, and his occupying army. So to the crowd, it would not have been at all clear that giving to the emperor that which is rightly due to the emperor was the same thing as paying inflated taxes to Herod and his hated tax collectors.

Similarly, everyone knew that the temple priests were totally corrupt. They had instituted a money changing system whereby the offerings and sacrifices, mandated by the Jewish law, had to be paid in temple script. And they charged outrageous exchange fees to convert Roman money into temple script. So, to the crowd, it was not at all clear that giving to God what is rightly due to God was at all the same thing as giving to the corrupt temple priests.

II.

"Give to the emperor that which is rightly due to the emperor."

I know that I am a little weird. I actually enjoy preparing taxes. Every year I help clergy around the diocese prepare their taxes, because clergy taxes are complicated and different. And I really don't mind paying my fair share of taxes. Our household federal tax rate has been 15% for as long as I can remember. That seems like a reasonable assessment given the benefits we receive as citizens of this country.

Of course, in our society, we have to pay taxes to the emperor. Federal, state, local income taxes. Social security, Medicare, real estate, capitals gains taxes. School taxes and sales taxes.

In theory, a graduated income tax is one of the cornerstones of American democracy. Those who earn more, pay more. Those who earn less, pay less.

So what bothers me is reading in a recent New York Times op-ed piece by billionaire Warren Buffet, that he legally paid less taxes last year than his office secretary. What I really don't like is the fact that more than half of American households

earning \$100,000 to \$200,000, the classic middle class, pay a higher tax rate than 33,000 millionaires or than 4,400 so called ultra-millionaires, like Warren Buffett.

I have some real sympathy with the Occupy Wall Street non-violent demonstrations that have sprung up all over the country protesting: "We are the other 99%" and challenging the way our society privileges the wealthiest 1%, who earn 40% of the income and own 60% of the wealth in this country. Especially those at the highest levels of the corporate and financial services sectors of our economy.

"Give back to God that which is rightly due to God."

Here again. I am a little weird. I love giving money away. There is nothing that is more fun, more satisfying, than making a real difference in people's lives by being charitable and generous.

I like the translation "give back to God" because it acknowledges our theology that all that we are and all that we have is a gracious gift from God.

Of course, in our society, charitable giving is completely voluntary. I just wish I had more to give away. I would like to think that if I were one of the 1%, rather than living a lavish life-style, I would do fantastic things with my charitable giving.

As it is, I tithe back to the Cathedral on my part-time salary. And Ann and I come pretty close to tithing on our after-tax income.

Do we give it all to the church? Absolutely not. My former bishop in Washington, DC, John Walker, used to say that it is a heresy to claim that God only works through the church. God is bigger than the church. So Ann and I give back to God through a wide variety of sacred and secular organizations that we feel are doing God's work.

III.

Which brings us to you. Jesus says to you: "Give to the emperor that which is rightly due to the emperor." Pay your fair share of taxes, willingly, even cheerfully.

And Jesus says to you: "Give back to God that which is rightly due to God." Those words are just as challenging today as they were when Jesus first spoke them.

How much should you pledge to the Cathedral? Good question. Tough question. I think Jesus wants you to wrestle with that question.

How much should you give God through other organizations? Good question. Tough question. I think Jesus wants you to wrestle with that question.

No one else can tell you how much to give back to God. That is between you and God.

But Jesus wants you to have that conversation with God, and with your spouse or partner, and with your dependents, and anyone else affected by your financial decisions.

In the next few weeks you will be approached about making a pledge to God's work through this Cathedral for 2012. When you get the letter, read it. Talk it over. Pray about it. And then make a commitment at whatever lever feels comfortable to you. But every single one of us needs to make a commitment.

Give back to God that which is due to God.

In Christ's name.

Amen.

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