

*Jesus and Taxes*

As we all know, April 15 is Tax Day. There is also a lot of discussion these days about taxes as they relate to the current economic crisis. Did you ever wonder if Jesus paid taxes? And what would Jesus say about our taxes today? Some people say that we Christians have a moral obligation to pay taxes. Other people say that the Bible teaches us not to pay taxes, or to only pay certain taxes and not others. And what about things like progressive taxation and churches having tax exemptions? When it comes to ideas about Christians and taxation, on every issue you can find different groups and individuals at both extremes and every point in between. So let's look hard at Jesus' "hard sayings" about taxes what they mean for us.

Apparently Jesus paid taxes. At least he paid the Temple Tax mentioned in Matthew chapter 17. The Temple Tax was a tax that every Jewish man, age 18 or older, was required to pay for the upkeep of the Temple. It was a tax paid to the religious establishment, not to the government, which would have been the occupying Roman Empire in Jesus' day. Jesus had worked as a carpenter before beginning his public ministry. We have no record of Jesus working for pay after he started his itinerant preaching. It appears he and his disciples' food and lodging was supplied by those who followed him. In this story in Matthew 17, Jesus and Peter's Temple Tax payment was supplied by a miracle. In an unprecedented story, Jesus had instructed Peter to catch a fish and in the fish's mouth was the coin for the tax.

Apparently Jesus also instructed others to pay their taxes. There are many different subplots going on in Mark chapter 12, where the Pharisees ask Jesus a question about paying taxes to the Emperor. We will look at some of the nuances of that story later in this sermon. Suffice it for now to say that Jesus' statement about rendering to the Emperor what is the Emperor's and rendering to God what is God's, certainly seems to not preclude paying taxes of some sort to the government.

Why then would some Christians say that we should not pay taxes at all or only certain taxes? Looking at Mark, chapter 12, we see that the Pharisees are asking Jesus a trick question to entrap him. If he says don't pay taxes to the Emperor, he runs afoul of the government and could be branded a dangerous revolutionary. If he says to pay the taxes to the Emperor, he would appear to be denying the absolute sovereignty of God and he might lose the support of the people.

Jesus' answer is a trick in itself. He says to give Caesar that which is Caesar's and to God that which is God's, knowing all the while that actually everything in creation is really God's. In reality nothing belongs to Caesar except what God allows him to temporarily have. One could reason with some warrant then that since nothing ultimately belongs to the government, we don't have to pay taxes to them. I'm not advocating that by any means, but there is some logic to that conclusion.

Others who believe Christians should not pay all taxes, but only select ones, have similar reasons. For instance, they would say that the government does have a legitimate God-given function of keeping the peace and

administering justice. Anything the government does beyond that, they would say, is not God-sanctioned and, therefore, should not be supported by our taxes. As an example, they might say we should not support war or abortion with our tax dollars.

Another take on this selective tax payment idea is put forward by those who say that God commanded us to pay a tithe (10%) of our income for the support of the priests and the Temple. If the government demands anything more from us than the 10% of our income God commands, then the government is setting itself up as something greater than God and we should resist that by not paying more than 10% of our income in taxes. The more radical adherents of this line of thought might say that what we as individuals possess is God's gift to us and unjustified taxation is the same as stealing. Therefore, they say, we are justified by using any means necessary to evade paying unfair taxes -- when the government is corrupt, refusing to pay taxes is the godly thing to do. Again, I'm not saying I agree, but the position does have a certain logic to it and you can see it's appeal.

Those who support paying taxes often say that the government today does many of the things the church should do, or used to do, such as supply aid to the needy. Therefore, they assert, paying our taxes is a good, moral thing to do. That is basically what Pope Benedict XVI said in a sermon in about 18 months ago. The Pope urged Christians to be good citizens and to be actively involved, even fiscally involved, in the life and work of their communities. He sees the Christian vocation and the vocation of citizen as being joined together. Work for the betterment of communities will need the

support of taxes. And again, there is logic in that, although, again, it's not quite where I come down.

Where do I come down? Both of the stories we have considered (the story of the Temple Tax and the fish, and the story of the Pharisees and the Roman coin) show that Jesus is generally indifferent to taxes. Time and again Jesus made it clear that his was a heavenly kingdom, not an earthly kingdom. Jesus did not have much concern for material things. He urged his followers to store up treasures in heaven where they would be eternal, not on earth where they might rust or moths might eat them. Money was not a problem for Jesus – he could have taken all he wanted out of the mouths of fish had he so desired.

For Jesus then, paying taxes was not a big moral issue, it was probably just more of a nuisance than anything else. It was just something he did to get along in the society where he lived. He did not want to provoke anyone by paying his taxes or by a refusal to pay his taxes. Like an alien in a foreign country, Jesus lived by the customs of the place where he sojourned, and that included paying the taxes. Ultimately he was free from any human law, concerning taxes or anything else. But to live like the rest of us he submitted to the rule of law as any other human must.

A statement by the American Lutheran Church, one of the predecessor bodies of the Evangelical Lutheran Church in America, seems to me to have worked out the modern practical implications of Jesus' indifference to taxes quite well. It recognized that taxes in our modern society are inescapable. We all would concede that, I'm sure. The statement calls for tax policies

that are fair and equitable. No doubt, we would all agree with that too. It promotes the use of tax revenue for the common good – another concept we would all accept.

Regarding progressive taxation, it believes that there should be an increasing ratio between income and tax rates. That is, as the statement says, an essential feature of any modern tax system. It also asserts that churches should also be given the same tax exemptions as other non-profit charitable and educational organizations, which makes sense. The statement also expressed a preference for income taxes and excise taxes over against sales tax or other consumption based taxes which it says place a greater tax burden on the poor. All this strike me as quite reasonable, although none of it is “written in stone” or an issue on which the church stands or falls.

I must confess I had never really thought much about taxes in relations to my faith very much before. I had often referred to taxes as the price we pay to be free. (And in case you were wondering, pastors pay, state, federal and local income tax like anyone else.) I had been uncomfortable knowing that my tax dollars were going to support some programs I do not agree with, but I never was so concerned about it as to get involved in a protest in any way. The idea of Jesus’ indifference to taxes was a bit of breakthrough for me; I am glad that we need not be absolutely committed to any particular tax policy or opinion on taxes. The gospel of Jesus Christ puts the concerns of this life in perspective and gives us freedom, even freedom from tax worries. Amen.