

Back to School: "In the Word, In the World"
A Sermon by Rev. J. Harlen Rife

Psalm 99:1-9
Matthew 22:15-22

October 18, 2026

I want to thank Greg Edgehouse and the other laity of this church who helped make last Sunday a success. My family and I enjoyed our trip to Chicago. We saw some wonderful sights in the city and, of course, we enjoyed catching up with our relatives there. Now, I'm back in the pulpit. That means we're back to the "back to school," sermon series. This week, we're taking a look at civics as we explore Jesus' famous teaching about taxes.

I often hear people complain that their high school education did not adequately prepare them for civic life. This meme is a classic example. The author complains, "I'm sure glad I learned about parallelograms instead of how to do my taxes. It really comes in handy this parallelogram season." It's a humorous take, but I have to admit my experience was different. In Avon Lake, where I went to high school, our civics teacher did teach us how to do our taxes.

It was a lesson in our government unit. Mr. Zilka gave each of us a form 1040-EZ, a sample W-2, and a little blurb with other biographical data. We then entered this data into the form and he graded us. We weren't suddenly tax attorneys and none of us were prepared for the unique quagmire that is clergy taxes, but at least we had some instruction on this vital part of adult life. Mr. Zilka also shared with us his experiences as a volunteer in the Peace Corps which proved important in another aspect of my adult life, but that's a story for another day.

If we're being honest, complaints about taxes are not exclusively related to how complicated they are to calculate. No matter how simple they are, deep down inside, we just don't like them. We work hard for our money and it's not pleasant to have to turn a chunk of it over to the government – whether we do it in installments or all at once. The complicated thing with taxes is not necessarily figuring out how much to pay but rather trying to figure out how little you can get away with while staying on this side of a jail cell. In Chicago last week, we visited the grave of mobster Al Capone who famously failed in that endeavor. That's often the lens we bring to this reading from the gospel of Matthew.

This story follows a classic format for the Gospel of Matthew – a dialogue with the Pharisees. If you remember the sermon from two weeks ago, we talked about the divided nature of Matthew. On the one hand, he is deeply invested in Jewish heritage. He constantly draws parallels between Jesus' life and teachings and earlier Jewish scriptures. He wants to demonstrate to you that Jesus is the fulfillment of Jewish prophecy. At the same time, he can be a harsh critic of Judaism – especially his Jewish peers who rejected Jesus. His gospel is full of exchanges between Jesus and the Pharisees and Sadducees, the religious scholars and leaders. In our reading today, those leaders try to trap Jesus with an impossible question.

They ask Jesus if it is lawful to pay the imperial tax. They lived in Judea which was technically an independent kingdom, but a vassal state of the Roman Empire.

Some of the nervousness we see in those Pharisees and Sadducees is based on trying to maintain that little bit of independence. Speak out against Rome, they argue, and the empire will take over and rule us directly, which is ultimately what happened. That dual nature – independent and Roman – meant that ordinary Judeans paid two sets of taxes. They paid a temple tax that went to their own rulers and an imperial tax that went as tribute to Rome. These rulers asked Jesus if it is observant Jewish people should pay the tax to Rome. It's a trap because, if Jesus says yes, it will hurt his moral authority with the crowd but if he says no, it could land him in jail for sedition.

Jesus works his way out of this one like a pitcher with the bases loaded. He doesn't lose his cool. He is careful and precise. Jesus asks the crowd to give him one of the silver coins Judeans use to pay the imperial tax. He asks whose face is on that coin. The crowd replies that it is Caesar on the coin. Jesus famously says, "render unto Caesar that which is Caesar's and unto the Lord that which is the Lord's." Jesus points out the hypocrisy in the question. In using this money, you're already engaging in the Roman financial system. He also draws a line between the spiritual matters he wants to discuss and the secular matters behind the Pharisees' question.

Now, we often read this story with our own frame of reference for taxes. Taxes are unpopular, but necessary. We need the roads, schools, firefighters, and other vital services they provide if we are to have a thriving community and country. Paying taxes feels a little like taking your medicine. You don't have to like it, but in the end it's good for you. Jesus realizes paying taxes isn't popular, but he tells the people to begrudgingly render to Caesar what is Caesar's. We bring that same mindset to other stories about taxes in the gospels. Jesus is criticized for eating with prostitutes, publicans, tax collectors, and sinners. Why are tax collectors so hated? We know some were corrupt – collecting extra and pocketing it themselves. Again, taxes aren't popular. I had an IRS employee at one of the church's I served, and he kept a low profile in April.

I think when we bring that lens to this question, we're really doing a disservice to these readings. The imperial tax was not just an unpleasant but necessary civic responsibility. The Judeans were paying tribute to an occupying foreign power. Rome is an empire and is bound up with the cult of personality around the emperor himself. The Romans often worship their emperors, and they also worship a goddess Roma who is a physical embodiment of Rome. Giving money to Rome is giving money to a tyrant and possibly even tithing to a false God. There is a genuine theological urgency behind the Pharisees' question. Is it ethical to pay this money to Rome? Or, is this a moment for civil disobedience or even revolt!

As human institutions, we often find governments failing to live up to our values. There are many times when I read the news and think to myself, "I can't believe my tax dollars are going to that." I'm sure each one of us has our own list. I can give you a few of mine but, as always, you're welcome to disagree. While we were in Chicago, news broke that the government is preparing to execute a convicted mass shooter and potentially livestream the execution. Individual Methodists have their own beliefs, but our denomination is vehemently opposed to the death penalty in all forms and so am I. Is it ethical to pay my taxes when they could be used to execute someone?

I am disturbed by our current immigration enforcement policies. A friend from a previous church shared a story about her future son-in-law. He came here legally on a student visa and then, after college, secured a work visa through his employer. Immigration enforcement arrested him without cause and refused to release him until a court date. He is an innocent man, separated from his family, waiting weeks in jail for a court date just so he can show his documents and hopefully be released. He also needed to secure an immigration lawyer to help with the case which cost more than \$15,000. The feeling I get is they are just harassing him in the hopes he will leave the country. The Bible tells us to welcome the foreigner and treat them as if they were native born. Is it ethical to pay taxes if they might be used to arrest and imprison the innocent?

I am disturbed by the Israeli campaign in Gaza. I think what has been billed as a counterterrorism operation has instead turned into a campaign of ethnic cleansing or genocide. I have seen the photos and videos of entire towns reduced to rubble. In the back of my mind, I remember that my government provides billions of dollars every year in military aid to Israel. Last month, we approved a \$3 billion shipment of 2,000-pound bombs. Is it ethical to pay my taxes when some of that money is used to destroy homes in the land of Jesus' birth?

When the Pharisees ask if it is ethical to pay taxes to Rome, this is what they are asking. Is it ethical to comply. Is it ethical to support, even under duress, this kind of behavior? If you remember back to one of my first sermons here, that was a question John Wesley raised. He said it wasn't enough that the Methodists in England didn't own enslaved people, they also couldn't do business with people who did, or buy products generated with slave labor. The Pharisees ask Jesus is this a time for divestment? Is this a time for resistance? However, Matthew makes it clear they don't think it is. They just want to put Jesus on the spot.

Jesus gives that famous answer, "render to Caesare what is Caesar's." One wonders how he felt about that answer. Does he fully endorse it or is it what he had to say because he wasn't ready to get arrested yet. I think the hint is in the phrasing. He says render to Caesar what is his, but then he quickly shifts to render to the Lord what is the Lord's. He says the bigger question is where your loyalties are. You may be compelled to give money to Caesar at the point of a spear, but do not ever give him your heart. God's kingdom is superior to whatever petty tyrant happens to rule the corner of the globe in which you live.

As this quote from Stephen Mattson notes, "Sometimes, being a good Christian meant being a bad Roman. So, before you accuse people of being unpatriotic, ask yourself which empire they're actually serving." Our psalm reading today reminds us of the right empire to serve. Today we read, "The Lord reigns, let the nations tremble; he sits enthroned between the cherubim, let the earth shake. Great is the Lord in Zion; he is exalted over all the nations." Our loyalty is to God's throne above all others. We may be compelled to render to Caesar what is his, but never give him your love and loyalty. That is reserved for God alone. There's a warning here, too. Empire is seductive and Jesus warns that where our treasure goes, our heart tends to follow.

It might seem like Tax Day is a long way away. However, as an independent contractor, I get to pre-pay my taxes quarterly. Remember, I said clergy taxes are a bear. I face the same question those Pharisees asked Jesus every three months. Is it lawful to pay taxes to support a government with which I have such profound moral disagreements? It's not a question you answer once. It's a question you have to answer regularly over the course of your life. I pay, but I don't feel great about it. Which leads me to this closing quote. I'm not sure who it's from, but I find it profoundly relevant. "I propose all liturgies of confession, "for sins done on our behalf, for our benefit, or with our tax dollars." God forgive me. **Amen.**