

You can almost hear the sarcasm in the Pharisees voice as he asks: *Okay teacher, you think you're so smart; is it lawful to pay taxes to the emperor?* This was a loaded question because it was law of the imperial Roman government and the law of 1st century Judea that taxes had to be paid to the Roman emperor. In fact, it was illegal not to pay taxes to Rome! And what made this question every trickier for Jesus, was because among his questioners, members of the Herodian party. The Herodians were a political party who were supporters of the puppet king, Herod. And as supporters of Herod, they would also be loyal supporters of the Roman government. And now they were waiting for Jesus' answer. If Jesus so much as hinted that the taxes paid to Rome were unjust or exploitative, then the full force of the law will be down upon him and his questioners knew it!

Jesus is in a tricky position here: He can't just say *of course, pay your taxes!* because the Herodians were scheming political conmen who were definitely not to be trusted. Among the crowd were Pharisees who were guardians of Jewish law and purity, sticklers for religious correctness. And there were serious religious objections to paying taxes to the pagan Roman occupiers, because the Romans used a special coin to pay taxes which bore a graven image, which was strictly against Jewish law. This graven image was of the Roman emperor, and the inscription on the coin identifies that emperor as a divinity; *The son of the divine Augustus Caesar*. How could any devoted Jew pay tribute to someone who claims to be God?

And how could a Jewish patriot stomach paying taxes to hostile occupiers anyway? If Jesus gives an un-Jewish answer, lacking in either theological correctness or patriotism, he will be completely discredited as a teacher of his people, and he will lose most of his popular support. No matter how Jesus answers, he'll antagonise people and find himself in trouble which is exactly what his questioners wanted! Their question about taxes was deliberately designed to make Jesus discredit himself.

It looks as if these Herodians and Pharisees have Jesus over a barrel. Is it right for the chosen people of God, the citizens of Israel who have no king but God and who are God's anointed; to pay tribute to an occupying pagan power whose emperor demands to be worshiped as a god? Or is it right for citizens of a conquered nation to withhold taxes from their established government; taxes which pay for benefits like roads and aqueducts, and a justice system renowned for its even-handedness? So, is it right to pay taxes to Caesar?

We are unlikely to be faced with this particular question in our lives, but there are times when deeply held values seem to pull us in opposite directions. There are times when we feel that no matter what we decide, we will be seen as being wrong. Who among us hasn't struggled with how to respond to some situation in the wider world, or to a personal moral quandary? For instance, there's the question of how we live as Christians in today's society with every changing moral values and social injustice.

If our government passes a law which we think is against God's law, or promotes social injustice, then what do we do? To whom, metaphorically speaking, do we pay our taxes? If you haven't considered this question lately, then please give this some thought. As citizens of a democratic nation we bear a special responsibility, not only for our personal choices, but also for the life of our nation, the priorities of our government and our devotion to God. So where, both literally and metaphorically should our taxes go?

In response to the question, Jesus says: *Show me the coin used for paying the tax.* (Matt 22:19). Show me what it takes to get by in this world we inhabit. The coin used for paying the tax is not a Jewish coin or the historic currency of Israel. Nor is it the symbol of loyalty to God and God's values. Those type of coins were no longer in use in Judea except for making offerings in the temple. The Romans forced the nations they conquered to use Roman currency.

Roman coins were not suitable in the temple because of their idolatrous image and inscription. Which is why there were money-changers in the temple, to exchange the Roman coins for holy Jewish coins from the temple treasury. But Jesus was not in the temple when he was questioned, he was in the street in front of a crowd. And so he asked someone for a Roman coin and he passed it to the Pharisee who was questioning him. The Pharisee stood holding this symbol of so much tension among the Jews. This small coin was a symbol of pain and shame for a conquered people.

Yet it was also a symbol of a mighty civilization, it was both a symbol of failure and a symbol of success. It was a symbol of resentment and yet a symbol of allegiance. So many conflicting feelings and issues all centred round this little piece of metal twinkling in someone's palm. And Jesus breaks in on their reflections: *Whose portrait is on the coin and whose title?* (Matt 22:20). The Pharisee replied; *the emperor's* So Jesus replies: ***The coin belongs to Caesar so let him have it. Give to God what belongs to God.***

Now that may sound like a concession to the realities of this world, an acknowledgment that when in Rome we have to do as the Romans do. It may sound like a justification for living as unabashed consumers all week long, so long as we come to church and say our prayers on Sunday. Put the holy coins in the treasury, but live by the pagan values the rest of the week. And if you think that this is what Jesus was saying, think again! If the coin belongs to Caesar and if the likeness it bears is that of the emperor; then it follows that the coin should be given to Caesar. And it also follows that whatever is stamped with the likeness of God, should be given to God!

What is stamped with God's likeness in this world? If we think hard about this question, we'll discover that we know the answer just as surely as Jesus' hearers did. The first chapter of Genesis tells us: *God said, **Let us make humankind in our image, according to our likeness.** And so God created humankind in God's image.*

In the image of God he created them male and female, God created them. And God then set the human beings as God's agents in the world, to exercise stewardship over the creation on God's behalf. So it follows that we are the coin of God's realm. God's likeness is stamped on us and declares that we belong wholly and entirely to God.

All the power of human love and thought and action belongs to God, and if we actually give to God what belongs to God, then perhaps by living with that attitude, we will actually make a difference in our world. And just what is it that God calls to give: Read further on in Matthew 22 and we find the answer. Jesus teaches us to: ***Love the Lord your God with all your heart, with all your soul and with all your mind. Love your neighbour as you love yourself.*** If these powers of human love, thought and action are properly rendered to God, who the coin belongs to becomes irrelevant. Human beings who are wholly given to God will not fail to use their money in a God-honouring, and a Kingdom building manner, no matter whose picture is on it. To live as Christians in a consumer society is no easier and no harder, than to be faithful Jews in a Roman ruled society. God knows that we have to play by the rules of the occupier, and Jesus' answer acknowledges that.

But playing by the rules is completely different from buying into the game. The church has been embroiled in the controversy over same sex ministers since the General Assembly's decision to accept ministers who are in a same sex relationship. I've spent a considerable time prayerfully considering my response to this ruling, and I cannot in good conscience agree with the decision, because I think it goes against Jesus' teaching in the Bible. But I do not feel led to leave the Church of Scotland over this issue. I have to abide by the laws of the Church and play by the rules, but I don't have to buy into the game. I don't have to approve of the decisions taken, and I can make my protest known when I get the opportunity to vote on such matters, and I suspect that in the future, because of my understanding of the Bible, I may even have to make a decision that causes me to break the civil law over equality.

In our society, our workplace and our church, we have to play by the rules but we don't have to buy into the game! Yes, we need to go to work to earn money to live, but let's think beyond our own needs or wants, and think about the way we spend our money. Let's consider and care for the needs of others less fortunate. Let's support those who work for justice and in aid agencies. Let's support organisations that stand for social justice in this country and beyond. And as we reach out to those less fortunate than us, let us also offer them the gospel of Christ. We do many things that damage God's planet without thought for those who will inhabit this planet after us, when we could change our lifestyle out of deference to the fragility of God's creation. Let us live in a way that preserves our planet, not just because someone in the Green party tells us to, but because God entrusted us to care for His creation.

As Christians we're called to participate in the normal life of our society but not uncritically, or without thought to its impact on others both here and abroad. We are God's people in Christ and we share God's concern for all of creation. As citizens of God's kingdom our benchmark of how to live is not current society but Jesus Christ. The same Christ who counselled His followers to cut off whatever might come between them and God; be it possession or position or friend or even family, so that they could dedicate themselves completely to God's reconciling love in the world.

Jesus reminds us by his answer to the question about taxes, and by his own life and death in full obedience to God, that we are in body and soul; the people of God. We are the people of God who have been created in God's likeness, living here as stewards of earth and ambassadors of God's reign. Each of us are the coin of God's realm. May we each remember each day, in whose likeness and for whose purposes we are created. In Jesus name....**Amen.**

(1895 words)