

Community Presbyterian Church  
Cedar City, Utah

Sermon  
October 16, 2011  
Matthew 22.15-22  
"Whose Is It?"  
Pastor John Guthrie

A few words from humor columnist Dave Barry, in a column entitled "The tax man cometh, and he is saying things you'll never figure out."<sup>1</sup>

It's tax time. I know this because I'm staring at documents that make no sense to me.

Take, for example, my Keogh Plan. If you're wondering what a Keogh Plan is, the technical answer is: Beats me. All I know is, I have one, and the people who administer it are always sending me "Important Tax Information." Here's the first sentence of their most recent letter, which I swear I am not making up: Dear David: The IRS has extended the deadline for the restatement of your plan to comply with GUST and various other amendments until, in most instances, September 30, 2003."

I understand everything in that sentence, up to "David." Apparently I have until September 30 (in most instances) to get my restatement of my plan to comply with something (but what?) called "GUST." And of course various other amendments. But how do I do this? And what if I don't?

The letter doesn't make this clear. It does, however, say this: "You must adopt EGTRRA prior to the end of the plan year beginning in 2002." I am, frankly, reluctant to adopt anything called "EGTRRA," which sounds like the name of a giant radioactive chicken that destroys Tokyo.

I'm not the only taxpayer who has no idea what he's sending to the IRS. This year, only 28 percent of all Americans will prepare their own tax returns, according to a voice in my head that invents accurate-sounding statistics.

So the Pharisees are out to get Jesus, once again. This time Jesus is in Jerusalem, and it is only a few days before he will be arrested, tried, mocked, beaten, humiliated, crucified, and dead. (Remember: that's not the end of the story.) However, this time the Pharisees send their disciples, who apparently are Pharisees-in-training. It makes you wonder if Jesus has whupped up on them so many times that they are afraid to go head-to-head, mano a mano with him anymore. Better to play it safe. Send in the second string and let them get beat up for a change. Who knows? Maybe they will catch him in a weak moment.

By the way, it would be remiss of me if I were to fail once again remind you of the definition my friend, the Episcopal priest, gives for Pharisees: they are simply nice religious folks like us. My friend Ed would have us stop every time we run into a Pharisee or two in scripture, and ask ourselves the question, "How am I like these unscrupulous, unloving, rigid, grim religious authorities?"

Anyway, the Pharisees also send in a group of other Jews who are naturally not at all their allies: a handful of Herodians. The Herodians were those Jews who were associated with Herod Antipas, the puppet-ruler of Galilee under the Romans. The Romans placed Herod there, and they could remove him at any time, under any circumstance, for any reason. So it was most certainly in the best interest of

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<sup>1</sup> April 06, 2003 | By Dave Barry | Dave Barry, Knight Ridder / Tribune

Herod and his minions to keep the Romans happy. And one thing that made the Romans especially happy is when they received lots of tax revenue from the Jews. The Pharisees, on the other hand, being ultra-religious, would have despised the Romans and any Jews who collaborated with them. Remember how they would typically criticize Jesus for hanging out with tax collectors?

So the Pharisees and the Herodians were natural enemies, not allies. It gives you some idea of how desperate the Pharisees were, to send along their enemies in another attempt to do Jesus in.

So we are told in this passage that the Pharisees went and plotted to entrap Jesus. The Pharisaic disciples say to Jesus, "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." Isn't that nice? You can almost smell the obsequious, fawning posture of these fakers. They are doing their best to lay the trap.

They continue, "Tell us then what you think: is it lawful to pay taxes to the emperor, or not?" Very sneaky. If Jesus replies, "Yes, you should pay taxes to the emperor," then the Pharisees have him: they can use that reply to show that Jesus is also just a toady for the Romans, not a true and righteous Jew, and hopefully turn his followers and all the people against him.

If, on the other hand, he replies, "No, you must not pay taxes to the emperor," then the Herodians will have their evidence: he is inciting rebellion and revolution for his people the Jews. With all the witnesses standing around, they can have Jesus arrested by the Romans and very likely executed. Then both the Herodians and the Pharisees will have eliminated a bothersome troublemaker.

So no matter how Jesus answers, he will be in trouble. Except, of course, in his usual way, he doesn't answer directly. We are told that he is aware of their malice and replies, "You hypocrites! Why are you trying to do me in? Bring me a coin used for the tax." The word hypocrite here carries its ancient Greek meaning, which is simply actor or faker. The Pharisaic disciples bring Jesus the common coin of the Roman empire, a denarius. Now some of these coins have been found by archaeologists, and we know exactly what they looked like. On one side was an image of Tiberius, the emperor at that time, and it had the inscription, "Emperor Tiberius, Son of Augustus the Divine." On the other side was the inscription "*pontifex maximus*:" "highest priest." The Roman denarius, while used by Jews daily, was nevertheless a sacrilege to them: it bore a graven image, which violates the second of the Ten Commandments, and it lifted up the emperor as both god and highest priest. Those inscriptions violated the first of the Ten Commandments, and made a mockery of the sacred priesthood of the Jews. So even though the coin was used daily throughout Palestine, it should have been properly despised by the Jewish people.

Jesus asks the hypocrites, "Whose image is this, and whose title?" They reply, probably beginning to sense that their trap is about to implode, "The emperor's." "Well then," Jesus replies, "Give to the emperor the things that are the emperor's, and give to God the things that are God's." Sure enough. He has done it again. The Pharisaic disciples and the Herodians slink away, their tails between their legs, and we are told, they are amazed.

It would be a straightforward interpretation of this story to say simply that some things belong to the state, and some things belong to God. We are to give to the state what belongs to the state and to God what belongs to God. But I believe that interpretation is much too easy. In fact, I think it is theologically suspect. In fact, I think it is wrong.

Why? Because I believe the entirety of scripture testifies to us that everything belongs to God. In psalm 24 we read, "The earth is the Lord's and fullness thereof." All of it. Every bit of it. Every seed. Every bird

feather. Every tree leaf. Every mollusk and mouse and moment. All of it.

I think what Jesus is saying is, "Give this corrupt piece of metal to the emperor, for it has his sacrilegious image and inscription on it. So return it to him." But I think what is implied, but not stated is this: "But you, yes even you, you Herodians and Pharisees in waiting, you bear the mark of God on yourself, for you are made in God's image. You belong, heart, soul, mind, and strength to the living God, and you are his. So don't be selling out. Don't make for yourselves any graven images. Don't worship any other gods but the one true God.

We are to give to God what is God's. And everything is God's. Abraham Kuyper, who lived at the turn of the 20<sup>th</sup> century, a Dutch politician, journalist, statesman, and theologian wrote this: "There is not a square inch in the whole domain of our human existence over which Christ, who is Sovereign over *all*, does not cry: 'Mine!'"<sup>2</sup>

So I believe to interpret this passage to mean that some things belong to the state and some to God is to carry out interpretational assault on the text. The more difficult, and correct question to ask of it is, what does it have to say about our relationship to the state in which we live?

If you are familiar with the numerous scripture texts that wrestle with this question, you know that these texts do not speak with one mind, so that the answer is difficult and complicated, and there is not one answer that applies in all circumstances. You know that the prophets of the Hebrew scriptures time and again condemned the kings of Judah and Israel for their idolatry and injustice. You know that in the Book of Revelation, the Roman state is portrayed as a whore, and is condemned time and again. You know that in the 13<sup>th</sup> chapter of Romans Paul writes that everyone is to be subject to the governing authorities, because they have been instituted by God. In 1 Timothy chapter 2 we are instructed to pray for kings and for all who are in high authority. Just as in our time, the record of political states in the ancient world was very mixed. Sometimes those states deserved prayer and obedience. Sometimes not.

The warning from this passage is that we must be very careful in marrying the state to our faith. In fact, we are implicitly reminded of the first of the Ten Commandments, which tells us we are to worship the living God and only the living God. There is a place for patriotism, but it is second to our devotion to the triune God, and they are not one and the same.

All of us can name times when our nation's leaders have failed to uphold what we understand to be Christian principles. We may not agree on what those times and principles are, but we can agree that they exist, even in spite of the many ways in which our nation has stood as a beacon of hope, liberty, and compassion in a world in which those values are not universally honored. God has used our nation to bless not only her citizens but the citizens of other nations, time and again in our short history.

But Jesus warns us not to mix political things with things of God. We are not to confuse our allegiance to the one who created us in his image, with our allegiance to any secular authority. We are to worship God and only God. We are to give to God what is God's. And everything is God's.

Did you note that Jesus had to ask his antagonists for a Roman coin? He didn't have one on him.

I strongly suspect that he never did.

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<sup>2</sup> Kuyper, Abraham (1998). "Sphere Sovereignty". In Bratt, James D.. *Abraham Kuyper, A Centennial Reader*. Grand Rapids, MI: Eerdmans. pp. 488