

Death and Taxes: Matthew 22:15-22
By Scott Salsman (with minor editing)

There is a story about an Internal Revenue Service agent who made a phone call to the county-seat town's best-known pastor: "Mr. Bob Smith put down on his tax return that he made a contribution of \$3,000 to your church last year. Is that true?" After a brief pause on the other end of the line, the pastor quietly responded, "If he didn't, he will."

The familiar adage goes that the two things one cannot escape are death and taxes. Today, we are going to look at what, to some, is the more frightening of the two—taxes.

In this text, Jesus is confronted with a question concerning the head tax paid to the Romans. The Pharisees use false flattery in an attempt to disarm Jesus so that they then can entrap and humiliate him with a tricky yes or no question.

In Jesus' day, questioning the tax system was dangerous business. The establishment of this tax had provoked a revolt of the Jews in Galilee in the year A.D. 6. The Jews had become enraged concerning the placing of God's land at the service of pagans.

Jesus sets his own trap for the Pharisees by asking to see the coin used to pay the tax. By doing this, Jesus reminds the Pharisees that they already acknowledge Caesar's authority by having his money in their possession. They possess a Roman coin, bearing the image of the emperor and conveying Roman ideology.

Jesus simply and profoundly declares that Caesar is owed what bears his image and name—money. Jesus is not drawn into a debate between church and state. He acknowledges that being a servant of God does not exempt you from being a tax-paying servant of the state. Jesus emphasizes, however, that the higher duty is to be rendered to God.

God, Caesar's Lord, is to be rendered the things that are God's. God is owed what bears his image and name—our very lives.

There is a lovely estate in Georgia, the beautiful grounds of which were being expertly tended by a caretaker. Every tree was trimmed, the grass was mowed, and stately beds of flowers were in bloom. Yet not one soul was around to observe any of the beauty except for the caretaker himself. A visitor surprised the

man after stopping to see the striking sight and asked, "When was the owner last here?"

"Oh, ten or twelve years ago, I guess," said the caretaker.

"Then from whom do you get your instructions?"

"From the agent who lives in Atlanta," the caretaker replied.

"Does he ever come around to inspect the place?"

"No, can't say that he does," answered the caretaker.

"And yet you keep it trimmed as if he were going to come tomorrow?"

And with that the gardener interrupted the curious visitor: "As if he were going to be here today!"

God calls us to be good stewards of all with which we have been entrusted.

Waiting patiently at the cash register, Uncle Sam stands ready to receive a seemingly ever-increasing portion of the money we spend. It's as inevitable as death. The next time you see tax figured into your bill, while you sign the ticket for the credit transaction, remember the words of the penniless itinerant preacher. Render to Caesar what is Caesar's and to God what is God's.

Let us pray...

**God of all who wander in the wilderness,
you go before us as beacon and guide.**

**Lead us through all danger,
sustain us through all desolation,
and bring us home to the land
you have prepared for us. Amen.**