

Matthew 22:15–22 (NRSV)

Then the Pharisees went and plotted to entrap him in what he said. So they sent their disciples to him, along with the Herodians, saying, “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. Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?” But Jesus, aware of their malice, said, “Why are you putting me to the test, you hypocrites? Show me the coin used for the tax.” And they brought him a denarius. Then he said to them, “Whose head is this, and whose title?” They answered, “The emperor’s.” Then he said to them, “Give therefore to the emperor the things that are the emperor’s, and to God the things that are God’s.” When they heard this, they were amazed; and they left him and went away.

Tax Cuts

A sermon preached at North Prospect Union UCC, Medford, MA

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Scripture: Matthew 22:15–22

I owe the beginning of this sermon to Tom Wright, whose little commentary on Matthew gives a marvelous retelling of the story of whether it is right to pay taxes to Caesar. It goes like this:

It was election time. The politicians were out campaigning. The journalists were everywhere, interviewing people, taking photographs, setting up debates. Radio and television seemed full of it all.

But this time round everyone seemed jumpy. Politicians used to be only too eager to be on television; now they realized that the broadcasters could be out to get them. Things came to a head when one leading politician realized that what looked like an ordinary studio audience had actually been filled with people waiting to ask trick questions, to make him look stupid, to attack and vilify him rather than trying to find out what was really going on. The broadcasters, of course, protested that these were just ordinary people voicing their concerns ... and before long everyone was talking about the programme rather than the politics. This was, of course, what the broadcasters (with an eye to their advertising revenue) had been hoping for.

*Trick questions that put people on the spot have been around as long as there have been public issues and leaders offering new programmes. This one, which the **Pharisees** put to Jesus, had an obvious double edge. The issue of paying tax to the Roman emperor was one of the hottest topics in the Middle East in Jesus' day. Imagine how you'd like it if you woke up one morning and discovered that people from the other end of the world had marched in to your country and demanded that you pay them tax as the reward for having your land stolen! That sort of thing still causes riots and revolutions, and it had done just that when Jesus was growing up in Galilee.*

One of the most famous Jewish leaders when Jesus was a boy, a man called Judas (a good revolutionary name in the Jewish world), had led a revolt precisely on this issue. The Romans had crushed it mercilessly, leaving crosses around the countryside, with dead and dying revolutionaries on them, as a warning that paying the tax was compulsory, not optional. The Pharisees' question came, as we would say, with a health warning. Tell people they shouldn't pay, and you might end up on a cross.

*At the same time, of course, anyone leading a **kingdom-of-God** movement would be expected to oppose the tax, or face the ridicule and resentment of the people. Surely the whole point of God becoming king was that Caesar wouldn't be? If Jesus wasn't intending to get rid of the tax and all that it meant, what had they followed him from Galilee for? Why had they all shouted Hosanna a few days earlier? If Jesus had been a politician on a television programme, you can imagine the audience's delight, and the producer's glee, when someone asked this question. This one will really give him a hard time.*

Before Jesus answers, he asks them for a coin. {Slide 1} Or rather, asking them for a coin is really the beginning of his answer, the start of a strategic outflanking move. When they

produce the coin, the dinar that was used to pay the tax, they are showing that they themselves are handling the hated currency.

Among the reasons it was hated was what was on the coin. Jews weren't allowed to put images of people, human faces, on their coins; but Caesar, of course, had his image stamped on his. And around the edge of the coin, proclaiming to all the world who he was, Caesar had words that would send a shudder through any loyal or devout Jew. 'Son of God ... high priest'—was that who Caesar thought he was? How could any Jew be happy to handle stuff like that?

We watch the scene as Jesus takes the coin from them, like someone being handed a dead rat. He looks at it with utter distaste. 'Whose is this ... image? And who is it who gives himself an inscription like that?' He's already shown what he thinks of Caesar, but he hasn't said anything that could get him into trouble. He has turned the question around, and is ready to throw it back at them.

'It's Caesar's,' they reply, stating the obvious, but admitting that they themselves carry Caesar's coinage.

'Well then,' says Jesus, 'you'd better pay Caesar back in his own coin, hadn't you?' Astonishment. What did he mean? 'Paying Caesar back in his own coin' sounded like revolution; but standing there with the coin in his hand it sounded as though he was saying you should pay the tax ...

'... and you'd better pay God back in his own coin, too!' More astonishment. Did he mean that the kingdom of God was more important than the kingdom of Caesar, after all? Or what?

Let's be clear. Jesus wasn't trying to give an answer, for all time, on the relationship between God and political authority. That wasn't the point. He was countering the Pharisees' challenge to him with a sharp challenge in return. Was it, after all, they who were compromised? Had they really given full allegiance to their God? Were they themselves playing games, keeping Caesar happy while speaking of God?¹

It's not lost on any of us that today's political climate is as filled with trick questions as it was in Jesus' time. The broadcasters are still striving for ratings. We are still given assurances that the studio audience is made up of ordinary people voicing their real concerns, despite obvious evidence to the contrary. And interestingly enough, the trick questions today are very often about taxes.

Jesus was standing in the midst of a polarized crowd. If he was for taxes, he was for an occupying regime; he was for giving tribute to an empire that had usurped power in both heaven and earth. Many of his closest followers would have been aghast. But at the other pole, should he suggest that taxes ought not be paid to Rome, he would end up on a cross by nightfall.

Our situation is quite different, to be sure. We are not an occupied country. The polarization exists within one citizenry, our own. And yet, politicians who dare to answer questions about taxes, no doubt, find crucifixion none too strong a threat. Among the Republican candidates for president and even among many Democrats, it is without question lethal to support raising taxes, especially on the rich. Taxing the wealthy, they say, kills jobs and ruins the economy. Cutting the taxes for the wealthy and corporations, on the other hand, they say will create jobs and stimulate the economy. That's the orthodoxy from which many candidates in either party stray at their peril.

¹ Wright, T. (2004). *Matthew for Everyone, Part 2: Chapters 16-28* (86–88). London: Society for Promoting Christian Knowledge.

The question is this. Is this stance the voice of ordinary people, or is the studio audience rigged? And more important, is the mantra that tax cuts create jobs and stimulate the economy true? That is, is the economic orthodoxy today good for the country and the people?

A little history is instructive. {Slide 2} Federal taxes as we know them were instituted in the early twentieth century. “[They] were expanded greatly during World War I. In 1921, wealthy industrialist and then Treasury Secretary Andrew Mellon engineered a series of significant income tax cuts under three presidents. Mellon argued that tax cuts would spur growth. The last such cut in 1928 was followed by the Great Depression in 1929.”² That worked.

Taxes rose again in the latter part of the Depression, and during World War II. Following World War II, from the 1943 to 1973, the United States experienced one of the greatest periods of prosperity in its history. During that period, from 1945 until the early 1960s the tax rate in the highest income bracket was over 90%. In the early 1980s, under Reagonomics, the taxes on the highest earners began a free-fall, down to under 40% by 1987 and down to 35% by 2003.

Until 2008 the economy as a whole managed well enough. But what happened to American family incomes in the last thirty years, this period of tax reductions for the rich, is dramatic. {Slide 3} For the 1% top income families the after-tax, inflation-adjusted income, that is money in the pocket, increased between 1979 and 2005 a whopping 175%. In that same period those with family incomes in the bottom 20% saw the money in their pockets grow less than 10%. Indeed, the whole bottom 80% saw the money in their pockets grow less than 30%. Let me put it another way. If you ended up with \$10,000 in your pocket after taxes in 1979, you could have expected to end up with about \$11,000 in your pocket after taxes twenty-six years later. But if you ended up with \$1 million after-tax dollars in your pocket in 1979, you could have expected to end up with \$2.75 million in your pocket in 2005.

What we know is that in the last sixty years there has been a more or less steady incline in the U. S. economy as measured by GDP; {Slide 4} although if you look closely at this graph you can see some flatter areas that correlate with tax policies that favor the wealthy. Also, two significant economic downturns can be correlated with the same tax policies. {Slide 5} And more to the point. When the tax structure favors the wealthy, the wealthy become wealthier at a rate faster than everybody else, 20 times faster than the bottom fifth of our nation’s wage earners. It’s pretty easy to see why some are willing to crucify you, at least figuratively, for talk of increasing taxes, especially for the wealthy. Wealthy people benefit enormously from the current tax code, and many of them have every intention of continuing to do so.

This morning’s scripture makes me fantasize. What if Jesus ran for president? What if he was in the debate on TV with a rigged audience, like the one he faced in Judea? What if some opponent asked him about raising taxes on the rich? Maybe he would say, “Show me the coin used for the tax.” And maybe the opponent would reach into his pocket and take out a coin, maybe like this one. {Slide 6} And maybe Jesus would say, “Who is on the coin?” And the opponent might say, “One of our former statesmen, a man who served the country with wisdom.” And Jesus might say, “Not an emperor, then? Not someone claiming to be God?” And the opponent might respond, “Oh no. Just a public servant.” And then Jesus might say, “What is inscribed on the coin?” And the opponent might say, “In God we trust.” And Jesus might say, “Um. It doesn’t say ‘trust in money?’ It doesn’t say ‘In the free market we trust?’” And the opponent might say, “No. In God.” Then Jesus might say, “What’s that other word, liberty, mean?” and the opponent might say, “Oh, that means liberty for all. It’s in our founding documents” Then Jesus might say, “Um, liberty for all. Turn the coin over. What do you see?”

² http://en.wikipedia.org/wiki/Taxation_in_the_United_States

And the opponent might say, “That’s the liberty bell, that liberty-for-all thing again.” And then Jesus might say, “What are the words?” And his opponent might say, “*E pluribus unum.*” And Jesus might say, “Wow. Is that Latin or something? What does it mean?” And his opponent might say, “It means ‘from many one.’ It means that we are all together in this. It takes us all to make the country, and we all benefit.” Then Jesus might say, Interesting. Are you sure it doesn’t say, ‘From the many for the benefit of the few?’” And his opponent might say, “No. That’s not what it says. It says, ‘From the many one.’” And then Jesus might say, “Well, that’s a lot different from what it was back in Judea. If it says that you trust in God, that you stand for liberty for all and that everyone is an equal part of things, I’d say you ought to be glad to pay the tax.” Amen.