

Willow River Parish

Title: Is It Lawful to Pay Taxes?

Scripture Reading: Matthew 22:15-22

¹⁵ Then the Pharisees went and plotted to entrap him in what he said. ¹⁶ 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. ¹⁷ Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?” ¹⁸ But Jesus, aware of their malice, said, “Why are you putting me to the test, you hypocrites? ¹⁹ Show me the coin used for the tax.” And they brought him a denarius. ²⁰ Then he said to them, “Whose head is this, and whose title?” ²¹ 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.” ²² When they heard this, they were amazed; and they left him and went away.

Good morning Church! The weather has gotten much colder. This past Friday, we had the first snow of this winter. I haven’t seen snow falling in almost three years. I had to climb a mountain to see snow in California. It is getting colder and colder, and I pray that you stay healthy and safe from the flu and Covid-19 this winter. The scripture reading we read today is related to tax. In the United States, the due date of the tax report is typically on April 15th. We report taxes on our income to the government within the period. The taxes we pay are used for the country. The government pays salaries to public officials, soldiers, police officers, firefighters, and so on. And, they make and maintain roads, streetlights, traffic lights, public libraries, parks, and you name it through the taxes we pay. In other words, people’s taxes are absolutely necessary for the state to operate. Taxes also reveal where I belong. Although it is too obvious, Americans pay their taxes to the U.S. government, and Koreans pay their taxes to the Korean

government. Although I am Korean, I pay taxes to the U.S. government because I live in the states and belong to the United Methodist Church as a pastor. Like this, taxes let us know where we belong to.

Taxes in the ancient society had slightly different meanings than today. It meant obedience to the power of the state. At that time, Israel was a subordinate state of Roman Empire. Rome forced Israel to pay them as much as the religious tax they pay for the temple. The religious tax paid by the Israelites meant religious obedience to God. They not only believed in words, but also confessed their faith by devoting a certain amount of their income to God. It is like a tithe today. By the way, Roman Empire forced them to offer the same thing they do. Rome forced Israel to pay taxes on the pretext of protecting Israel's safety, but in fact, it was to make the Roman Empire stronger. The poor and weak people were always the ones who suffer. Taxes were the same for everyone, but the lives of the poor who couldn't afford them were always in need.

When poverty persists, there are those who want to break down this unreasonable system. At that time, there were several movements to resist the power of Roman Empire, but the empire suppressed these movements with its troops. For Rome, the worst sinners were not thieves and robbers, but those who instigated Rome to refuse taxes by launching these movements because they put the brakes on Rome's expansion of power through Israel's capital. Therefore, Rome came up with the cruelest and most demoralizing method to execute these rebellious people. That was the crucifixion. The crucifixion was effective in instilling fear in the people of Israel because the leaders who led the rebellion against Rome were stripped naked in front of many and died miserably on the cross. Those who saw this would have thought that they should not resist Rome but pay taxes. Religious leaders compromised their faith to maintain their power and lives. So, they paid Rome taxes that meant obedience to the absolute. Not only that, they instigated the people of Israel to pay taxes to

Rome. However, we know what the first thing in the ten commandments is. It is “You shall have no other gods before Me.” Religious leaders violated God’s commandments by paying taxes to Rome and forcing the Israelites to pay taxes to Rome.

It was a big issue at that time because those who do not pay taxes to Roman Empire to keep their faith would be killed on the cross and if they pay taxes to Rome, it was an act of violating God’s commandments. In short, they had to choose whether to compromise their faith, maintain their lives, or be crucified in the presence of many people to keep their faith. Against this backdrop, the religious leaders asked Jesus this question: “Is it lawful to pay taxes to the emperor or not?” to get him in trouble. (17) They said, “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, what you think. Is it lawful to pay taxes to the emperor or not?” (16-17) This was not an easy question to answer. If Jesus says that it is lawful to pay taxes to Rome, many people who believe him as a prophet or Messiah will leave in disappointment with him, but on the other hand, if he says that it is not lawful to pay taxes to Rome, he should be killed by Roman Empire.

But Jesus, aware of their malice, said, “Why are you putting me to the test, you hypocrites?” Jesus knew that they compromised their faith to maintain their power and lives. He said “Show me the coin used for the tax.” And they brought him a denarius. (19) Then he said to them, “Whose head is this, and whose title?” (20) 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” (21) His answer was very surprising. Religious leaders compromised faith in order to maintain their lives in two options: to keep faith or to compromise faith and to pay taxes to the Roman Empire. However, Jesus taught them that we pay taxes to the emperor because Israel belongs to the Roman Empire, but that emperor belongs to God after

all, and that God is higher than the emperor.

Beloved, Who created this world? Who created us? Where did we come from and where will we return to? We know all answers to the questions are God. Beloved, we look at the outward appearance, but the Lord looks at the heart. In Korean society, the eldest son has many benefits. He has new clothes and toys that his parents bought him, but his brothers and sisters get what he wears and hands down. In the Old Testament, When Saul disobeyed God's word, God planned to make another king. When Samuel looked on Eliab, he thought, 'Surely the Lord's anointed is now before the Lord.' But the Lord said to him, "Do not look on his appearance or on the height of his stature, for the Lord does not see as mortals see; they look on the outward appearance, but the Lord looks on the heart." (1 Samuel 16:6-7, NRSV) Although David was the youngest and was a shepherd boy, the Lord looked on his heart and anointed him as a King of Israel.

Like this, our God looks on the heart, not on the outward appearance. When Jesus heard the question from the religious leaders, he was first aware of their malice, and he called them as hypocrites. This is because they did not believe in God and used God politically for their power and honor. If they really believed in God and knew He is the creator of this world, they would not compromise their faith.

Beloved, do you believe that God is alive? Our God is still alive and breathing. He is with us at this moment and is looking on our hearts and minds. Although we cannot feel and understand Him through our intelligence and senses, but God is with us now. May we be the ones who believe in and confess that He is our God, and He is alive, and He is always with us in the name of the Lord. Amen.