

## Taxes to Whom Taxes Are Due

By David W. Gill

[www.davidwgill.org](http://www.davidwgill.org)

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"The collectors of the temple tax came to Peter and said 'Does your teacher not pay the temple tax?' He said 'Yes he does.' And when he came home, Jesus spoke of it first, asking, 'What do you think Simon? From whom do kings of the earth take toll or tribute? From their children or from others?' When Peter said 'From others' Jesus said to him, 'Then the children are free. However, so that we do not give offense to them, go to the sea and cast a hook: take the first fish that comes up and when you open its mouth you will find a coin; take that and give it to them for you and me'." (Matthew 17:24-27)

"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." (Matthew 22:17-22)

"Therefore one must be subject, not only because of wrath but also because of conscience. For the same reason you also pay taxes, for the authorities are God's servants, busy with this very thing. Pay to all what is due them --- taxes to whom taxes are due, revenue to whom revenue is due, respect to whom respect is due, honor to whom honor is due" (Roman 13:5-7).

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Have you been watching today's self-styled "tea party" movements? Certainly we can be sympathetic to people's fear and anguish about government incompetence and corruption. Nevertheless, it is ironic that these rallies are, in part at least, against "taxation with representation" --- whereas the original tea party in colonial days was against "taxation without representation." It is elected officials and representatives, not some George III monarch, who set today's tea-partiers' taxes.

Believe me, I don't like paying hard-earned money to support government waste, corruption, ineptitude, and wars any more than the next guy. I think there probably is a time when tax-resistance is appropriate for Christians. And there is a lot of territory between refusing to pay taxes, on the one hand, and thoughtlessly paying them, on the other. Lots of room to try to improve the way taxes are collected and spent, if that is your calling.

But let's be aware: while a recent poll showed that two-thirds of Americans believe their taxes have gone up under the Obama administration, the opposite seems to be the case according to non-partisan studies by various analysts. Google it and see. Don't rely on "tea party" ideologues who selectively read the evidence. Another interesting comparison is between tax burdens carried by citizens of different countries. It turns out that USA citizens pay far less in taxes than citizens in almost any other country.

So there must be something else going on to cause the tea party fury today if the reality is that taxes are relatively low and actually getting lower on the whole. People's hurts and hassles are certainly real but focusing on taxes is the wrong enemy. Somebody is getting manipulated.

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But what should interest us Christians is not what the ideologues of the political Right or Left think about taxes but what our Lord and our Bible have to say. Conformity to the world is the besetting sin of the Christian church.

When we look to the Bible for guidance, the three passages at the top of this column are certainly the fullest and most helpful. In the first passage, the tax is actually to support the established religion in Palestine at the time, the temple tax. Here was a situation where you could not say that the taxes were used for the kingdom of God --- or that the temple leaders were the friends of all things good and

Christian. Jesus comments that, really and ultimately, his followers are “free” and not logically obligated to pay this tax. And yet, Jesus says, we should pay it anyway to avoid giving offense.

If the followers of Jesus create offense, it should be the offense of being inclusive (Samaritans, women, rich and poor, lepers, et al) . . . of challenging the powerful (Herod, the Pharisees, et al) . . . of speaking truth . . . of naming sin and evil and calling for repentance . . . of announcing a new kingdom of God . . . not the offense of refusing to pay the temple tax.

The second episode (Matthew 22) is the well known, “Give unto Caesar what is Caesar’s” argument to go ahead and pay taxes, even to a corrupt, imperialistic political authority. Clearly implied is the notion that you can pay your money in taxes but you should never give your self to Caesar because your self is made in the image of God. Caesar can have your money; God gets you. The Roman empire had a good road and aqueduct system, relative peace within its borders, and even a welfare “dole” for many who were in need. But it also had leaders like Caligula and Nero, an imperialistic and often brutal foreign policy, and was in many ways in radical conflict with Christian values. But Jesus says to pay taxes anyway. He has another way to confront worldly empire and evil. He was not a tea party guy.

The third passage is St. Paul writing to a church in the belly of the beast, Rome itself. Paul is about to die at the hands of Roman political leaders. He spends time in jail unjustly. And yet he writes that the governing authorities are “servants of God” to praise and encourage what is good and suppress and punish what is bad and evil. Therefore for the sake of “wrath” as well as “conscience” Christians should pay “taxes to whom taxes are due.” The realistic downside is that we may be punished if we don’t pay them (wrath); the upside (which our conscience should support) is that our taxes may in fact support some beneficial outcomes from the government. That’s the Bible.

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So, No, I don’t like paying taxes to support hopeless imperial adventures or corrupt politicians or agribusiness predators or a whole lot of other things. But I don’t mind at all paying taxes to support better roads, safer communities, and services to the hurting in our society, even if these programs are executed imperfectly (where is there perfect execution anyway? Your church? Your business? Your family? You personally? I didn’t think so). Our taxes do some of each (some good, some bad) and we can’t really separate them out and just direct our taxes where we wish. (That’s what we do with our charitable donations: support the causes we believe in). And we can support the politicians we prefer and hope and pray and lobby that the government will be better in the next regime and spend our tax money more wisely.

I remember when California’s Proposition 13 was on the ballot, promising to roll back escalating property tax rates. I asked then if Christians would agree to give away to charity any property tax savings they received? If we didn’t like the way the government spent our money, would we Christians spend it more wisely to meet the educational and other needs of our neighbors and communities? Now that might be a reason to support a tax roll back. (I didn’t get much enthusiasm for my suggestion!).

But if our anti-tax passion is really about having more to spend on ourselves, I’m afraid that is not a Christian motive. Survival needs? of course; but more for me and my luxuries? No way. So much of today’s anti-health care reform rhetoric and anti-tax, anti-government rhetoric is self-centered (“I want to choose my doctor.” “I want to keep my tax money for myself.”). To find Christians leading that charge is a great tragedy and betrayal of the Gospel. Why aren’t we leading the charge to find health care solutions by way of private initiative, church programs, and government as well? Why aren’t we in the lead finding ways to fund improvements in our pot-holed roads, underperforming schools, and violent communities? Why not? Why would the followers of Jesus be in the forefront of getting more guns into peoples’ hands and more money into their own pockets? I never read those passages. A day is coming when our Lord is going to ask us to give an account.