

“SEEKING JUSTICE AND RENDERING UNTO CAESAR”

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A reading from the first Chapter of Isaiah, verses 16-17.

Isaiah 1:16-17: Take your evil deeds out of my sight! Stop doing wrong, learn to do right! Seek justice, encourage the oppressed.

A reading from the twenty-second Chapter of Matthew, verses 15-21.

Matthew 22:15-21: Then the Pharisees went out and laid plans to trap him in his words. They sent their disciples to him along with the Herodians. “Teacher,” they said “we know you are a man of integrity and that you teach the way of God in accordance with the truth. You aren’t swayed by men because you pay no attention to who they are. Tell us then, what is your opinion? Is it right to pay taxes to Caesar or not?” But Jesus, knowing their evil intent, said “You hypocrites, why are you trying to trap me? Show me the coin used for paying the tax.” They brought him a denarius, and he asked them, “Whose portrait is this? And whose inscription?” “Caesar’s,” they replied. Then he said to them, “Give to Caesar what is Caesar’s and to God what is God’s.”

Heavenly Father this morning as we contemplate Your awesome command that we seek justice, in light of our obligation to pay taxes, I thank You for all the blessings we have received. We live in a free community; we enjoy the right to have our voices heard; to insist that our government reflect our moral values as revealed by You.

For You so loved the world that You gave Your one and only son, our Lord and Savior Jesus Christ - the Word became flesh and made His dwelling among us. And Jesus walked the earth and taught us how to seek justice. And Jesus promised us that faith in Him empowers us through the Holy Spirit to seek justice - to bring Your kingdom on earth closer to Your kingdom in heaven until such time He returns to judge the living and the dead. And that those of us who truly believe in Him shall not perish but have eternal life.

Father forgive each and every one of us for our lack of faith. For our failure to use the many gifts you have bestowed upon us to fight the injustice inflicted on the numerous poor among us, for tolerating unjust taxes for too long. I pray that You will guide us towards the path of justice. Soften our hearts; give us eyes to see, ears to hear and the ability to understand and implement Your standards of justice.

I make this prayer in Jesus’ name, Amen.

The Pharisees were trying to trick Jesus into saying that they could refuse to pay the taxes owed to the government of their time. The Roman Empire ruled over ancient Israel in the first century and Caesar, as well as the other leaders of the Roman Empire, worshiped pagan gods. According to the Pharisees, surely paying taxes to Caesar was tantamount to pledging an allegiance to Caesar rather than being faithful to God.

In today's world slick political ads, slogans and rhetoric bombard us with the same trick that the Pharisees attempted to inflict on Jesus over 2000 years ago. The Pharisees of our world talk about "tax relief", like taxes are some kind of affliction such as indigestion that should be removed in an alka seltzer like manner. They speak of easing the tax burden on families without specifying which families we are talking about and "starving the beast" without specifying which safety nets we should do without. They are implying that all taxes are bad, even evil.

Jesus turned the tables on the Pharisees of his day. When he told the Pharisees to "give to Caesar what is Caesar's and to God what is God's" Jesus made it clear that paying taxes is not inconsistent with being faithful to God. In Romans chapter 13, verse 7 Paul tells us "If you owe taxes, pay taxes..." We need to turn the tables on the Pharisees of our day. The slogan "tax relief" needs to be replaced with "tax fairness" because taxes are a fact of life that must be tested by moral standards.

Let me explain why taxes are a moral issue. Taxes are compulsory payments imposed by the laws of the government in order to raise revenues to meet common community needs. It is simply not possible to even enjoy the simplest benefits of civilization without a common revenue pool. Nobody likes paying taxes but everyone wants to enjoy the common benefits taxes provide – police protection, health and safety standards, roads and public schools, to name just a few examples. In fact because of our fallen nature and our propensity to give into the sin of greed none of us would pay our fair share of the tax burden without laws compelling us. Can you imagine what would be collected if we just passed the hat around every April 15th? Once you get into using the arm of the law – the standards of justice come into play. Laws are either just or unjust, including our tax laws.

During his interchange with the Pharisees Jesus did not address whether Caesar's taxes were just and what the faithful should do about it if the taxes were unjust. We have to look to other places in the Bible to find the standards of justice from which to test our own tax laws and determine the extent of our moral obligations to work towards changing unjust tax laws.

In order to find the biblical standards of justice we must start with the Old Testament. The Prophets, such as Isaiah when he commanded "seek justice", often cried out against injustice when the people of ancient Israel were straying from God. Justice is not about how individuals treat each other. Justice speaks to all the laws of a community and how those structurally treat everyone, especially the poorest, weakest and the most vulnerable citizens. Justice is a different concept, a separate requirement than beneficence and charity. An "A+" in beneficence and charity - soup kitchens, charitable giving, volunteer work - important and noble as that is, will not average an "F" in justice to a "C". Seeking justice requires taking responsibility for how the laws, customs, and standards of our community treat the "least of these" among us.

Isaiah's (as well as the other Prophets), Jeremiah and Ezekiel and many of the minor Prophets, especially Amos and Micah) cry against injustice rebuked the people for violating the Old Testament's Law's of justice and warned them of impending judgement. Numerous parts of the Old Testament Law in the Books of **Exodus**, **Leviticus** and **Deuteronomy** condemn actions and structures that oppress poor and powerless people - that is make their already marginal lives worse. In addition to forbidding oppression the Old Testament Law creates an infrastructure requiring that those facing the harshest circumstances have at least a minimum opportunity to better themselves. These provisions, which spoke to what was necessary to have a shot at being economically self sufficient under the cultural standards of the ancient near east, required servants to be released every seven years, debt to be forgiven every seven years, certain redemption rights of land sold outside the ancestral family to be honored and also mandated a "year of Jubilee" where every 50 years all land had to be returned to the original ancestral owner. And these Laws of justice were iron clad even if the poor person caused their own misery and even if it seemed unlikely these minimum opportunities would actually be taken advantage of.

At the very least numerous parts of the New Testament revealing the teachings of Jesus Christ affirm the Old Testament's requirements that God's standards of justice forbid the oppression of the poor and require that the poor enjoy at least a minimum opportunity to improve their lives. Jesus declared that he had come to fulfill the Law and the Prophets, identified the love of God and the love of neighbors (even those with no wealth or status) as the two greatest commandments and announced that he has come "to preach the good news to the poor" and "release the oppressed". At the very least Jesus calls for social structures that protect poor people from oppression and allow them a minimum opportunity to improve their lives. Notice I said minimum; I did not say equal or generous.

I avoid the controversial theological disagreements concerning whether Jesus enhanced or strengthened the Old Testament's ethical standards. However, there is no credible theological position that Jesus weakened or watered down the standards of justice. A community that operates in a manner consistent with the teachings of Jesus must foster the minimum well-being of everyone in the community and cannot be based solely on an economy driven by money and power that only guards the well-being of those with power enjoying access to sufficient money and material possessions.

This is where taxes come in. In a democratic society where we all have rights to vote and free speech, our laws, including our tax laws, reflect our moral compass. In the first century of Jesus' time, there was probably little or nothing the faithful could do about unjust taxes. In America we can insist that taxes are fair – meet our moral standards of justice through our political participation.

I come from Alabama - a state where more than 90% of us profess Christianity - a state that has the most unfair tax laws in the nation. A state that overtaxes the poor; requires the poorest Alabamians to proportionally pay nearly three times more in taxes than the wealthiest. A state that allows owners of fast timber acres, the biggest money makers in the state to get away with paying practically nothing in property taxes. A state where revenues are so inadequate that most of the public schools, especially in the vast rural areas, are horribly underfunded - "D" and "F" spending per student grades. Poor children in Alabama have no minimum opportunity to better their lives - an adequate public education is the cultural equivalent of land tenure rights and seven year releases. In Alabama other critical services addressing healthcare, prisons and other areas similarly are very poorly supported. In Alabama the gap between our walk and our talk is huge as evidenced by our shameful treatment of "the least of these".

You may have heard that in Alabama we had a chance to get on the road to recovery. We were offered a “first step” and the voters turned it down. Even though more than half our citizens would have seen an immediate tax cut.

I offer you these “lessons from the bottom” in the context of the moral obligations of all Christians to fight for fair taxes - within their own individual states and for the nation as a whole.

In Alabama we were defeated by greed, ignorance and fear and apathy. Greedy Alabamians not paying their share - the special interests, the timber lobby, took advantage of our large population of low income people, who for generations have been oppressed, undereducated and have grown to fear everything. They fooled the people with lies and distortions, well funded ad campaigns to convince these people the tax reform would hurt them when in fact it would have helped them.

But it was not the bad people committing active sin, it was apathy - the good people who did little or nothing that did us in - like the white pastors Martin Luther King Jr. wrote to in his famous “letter from the Birmingham jail”.

One need only look at this law professor to see a picture of apathy. I came to the state of Alabama in 1994 to teach tax and business, with 10 years of the finest education and experience in tax law God could offer and I did not even notice the unjust tax laws right under my nose. Even though the property taxes on my house are unbelievably low, the sales tax on groceries where I live is 9%, I get income tax refunds from Alabama every year, while writing checks to Uncle Sam, and finally the public schools where my children go (one of the very few “C-” funded school systems in the state) constantly beg for donations to meet the budget. I did not figure out my moral obligation to my state until my 7th year there - the year I spent my sabbatical at the Beeson Divinity School.

All people of faith have a moral obligation to fight for fair taxes. The scope of their moral obligation depends on the talents and opportunities of the person. In Luke 12:48 in the parable of the unfaithful servant Jesus said **“From everyone who has been given much, much will be demanded; and from the one who has been entrusted with much, much more will be asked”**.

All of us of privilege must wake up out of our apathy. We must loudly promote the cause of fair taxation to our friends, colleagues and neighbors. We must reach out in a grassroots effort to those at the bottom who are being hurt the worst and taken advantage of by greedy special interests.

Alabama shows the nation that the more unjust the laws become and the longer that injustice is allowed to persist the harder it is to restore justice. Citizens, especially Christians, living in states whose taxes are starting to get unfair, states with inadequate revenues starting to compromise the least of these should pay attention to the warning offered by Alabama’s example and fight for fair taxation, nip the injustice in the bud, before you decline to Alabama’s level. And nationwide we must vigilantly watch the tax policy debates and insist on fair taxation. Nationwide we are on a trend towards making our federal taxes less fair to the middle and lower middle classes, while compromising programs that provide minimum standards and opportunities for the least among us. In the words of a New York Times editorial writer if this trend continues “as goes Alabama so may go the nation”.

In the name of the Father, the Son and the Holy Spirit, Amen.