

When I was a young Christian, I was often taught that Christians are good citizens and always obey law and order. Hence, Christians pay tax accordingly without any complaint. Now today is my 38th anniversary of ordination, (I was ordained on St. Luke's Day), my view has changed. Whenever I pay tax of whatever kind, my response is: damn it, but I still pay the tax not grudgingly. It is not Paul but our Lord's teaching on tax that has changed my understanding.

Early on in Matthew's account we read how the chief priests and elders question Jesus' authority after his dramatic action in cleansing the Temple. Jesus' reply has surprised them, leaving them completely dumbfounded. But, after the two Parables, they were totally incensed by Jesus' implication. So they decided to take on a direct frontal attack. They came up with this question of paying tax to Caesar. They thought this time that Jesus would be caught off-guard. It is indeed a fascinating story full of political implication and quite dangerous for Jesus to answer one way or another. They wanted Jesus to be a true Jew, that is, to be directly confrontational to the political authority of the time, i.e. Roman authority.

This was not just an ordinary tax. The famous story is about paying census-tax, we are told it is a question put to Jesus as a trap by the Pharisees and Herodians: whether it was right to pay the census tax to Caesar. The issue of paying census tax to the Roman Emperor was one of the hottest topics in Jesus' day. Whenever the emperor wanted extra revenue, he could always declare to hold a census. That also meant to require every citizen to pay an extraordinary tax – the so-called census tax. The Jews hated such political action. History informs us such a tax caused riots and revolution, 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, 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. Hence 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.

Jesus' reply is quite elusive and down the ages many interpretations have been put forward. The most popular view, as championed by the

medieval Church, is that civil government can claim certain secular rights and that those rights should be respected, though not demands which exceed these. Within the context of a Christendom understanding of authority divided between secular and spiritual powers, this may be asserted with perfect truth; but I think it is not what Jesus meant.

The key to the story is to decide what the trap was that his answer avoided so successfully that his audience was 'astonished.' There seem to be two possibilities: Either his tempters intended to seduce him into expressing opinions which were dangerous in the eyes of authority; or they intended to make him come down on the other side of a disputed question with a clarity that would alienate half of his supporters. We must understand that the issue of paying census-tax, which had given rise to sanguinary insurrection a generation earlier, was widely and freely debated in Jesus' own day. So what choice did Jesus make? He is facing a no-win situation. If he said no; he was being treated a rebel by the authority. If he said yes; most his followers would desert him.

But if Jesus actually meant to say that the Romans had a right to exact a secular tax without prejudice to the claims of God to rule Israel, then, on the one hand, his opinion was not dangerous in the eyes of authority, but, on the other, he publicly avowed an opinion likely to be repugnant to many of his supporters. Whichever of the two traps was set for him, he deserved no admiration for evading it. But the answer was neat-footed: if, while not appearing to deny the imperial power its claim, it could be widely understood as brushing that claim aside.

The census-tax story, then, allows us to rule out the view that Jesus assigned Roman government a certain uncontested sphere of secular right. It does not allow us to clarify his opinions more precisely. There remain perhaps two possible opinions: 1. It seems that Jesus is saying: 'Give back' to Caesar this taxation he has introduced with which Jews want to have no dealing whatsoever! 2. If Caesar put his head upon the coin, then presumably it is his; let him have what is his, if he asks for it (for such transaction are not the stuff of which true government consists), but give your whole allegiance to God's rule! That is to say, the question is irrelevant; it has nothing to do with the real business of receiving God's Kingdom.

In another story of paying tax it helps us to decide why we choose the second possibility. In the story of the didrachm tax, that is the temple tax, told by Matthew, Jesus propounds some clearer principles of political action. Jesus said, the sons of any kingdom are free of all claims made by that kingdom on its subject peoples. To recognize the coming of God's Kingdom is to be a son of the Kingdom, and so being set free from the order in which God's rule was mediated through such alienating institutions as taxation. But purely as a concession Jesus and his disciples will pay taxes 'to create no scandal', i.e. lest they be understood as mere rebels, who refuse God's mediated rule as such.

Most preachers tend to emphasize that the Apostle Paul and 1 Peter teach Christians to be obedient to those in authority without mentioning that all authority comes from God. If we pay tax of whatever kind, it is not simply obedience to government per se but, ultimately, to God.

From Jesus' teaching, Christians' attitude towards government are neither secularist nor zealot. Knowing that all earthly government, be it monarchical, autocratic, democratic and even tyrannical, are transient in its nature, we give them neither absolute dutiful obedience nor the inverted respect of angry defiance. Our vocation is always to give our whole allegiance to God's rule through the government of the day.