Matthew 22:15-22

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.

Last Monday, I went to our accountant's office in Blacksburg to pick up our state and federal income taxes. We had to file an extension because our taxes were a bit more complicated than usual last year and because the accountant got sick during tax season and couldn't finish all the returns she was working on by April 15. After I paid the accountant's fee, I put the returns on the passenger seat of the car and headed for home. I was almost through Christiansburg when it dawned on me that I had to write checks for what we owed and put them in the mail by 5:00 that afternoon, which was the extension deadline. Even though the accountant's assistant showed me the slips to include with my payments and gave me addressed envelopes to the IRS and the state, I temporarily forgot that we ended up owing more taxes than we had paid last year. That's not all that surprising, I guess. Many of us hold our breath when we look at the final tally on the 1040 form each year, hoping for a refund but bracing for an additional payment. For me, it's not so much *not wanting* to pay taxes; I know the government has to collect money to pay for good schools, safe roads, emergency services, a military, assistance for those who need it and all the other things necessary for our country to run well. It's a privilege, really, to pay my part of the bill. It's also human nature to grumble about doing it every single year.

Things haven't changed all that much in 2000 years. The people of first-century Palestine didn't like paying taxes, either. Not only did they have to pay a duty on goods, sort of like our sales tax, the Roman government also levied a poll tax, a direct administrative tax, on the Jews simply because they could. No doubt the grumbling of those citizens reached a roar every time they had to pay Rome what Rome said they owed. The Pharisees decided to take advantage of that taxing situation and tried to trick Jesus into saying something that would alienate his followers or anger governmental leaders. So the Pharisees rounded up a few Herodians, who were Jewish supporters of the Roman government, and tracked down Jesus in the temple, with the express purpose of making Jesus look bad.

The *Message Bible* translates the exchange between the Pharisees and Jesus like this: “*Teacher, we know you have integrity, teach the way of God accurately, are indifferent to popular opinion, and don’t pander to your students. So tell us honestly: Is it right to pay taxes to Caesar or not?”* Talk about pandering! This question was designed to trap Jesus, for any answer he gave was going to make someone angry – the people paying the exorbitant tax if he said yes, and the government in Rome if he said no. Despite the *lack* of integrity in the Pharisees' question, Jesus decided to teach his detractors a lesson. He asked for a coin of the realm – a denarius with the emperor's head stamped on it. Jesus likely would not have such a coin himself, for it was the custom of the Jews not to use money with a human image on it. The coin with the emperor's head was the one that would have been used for the tax, so Jesus decided to use it to his advantage.  *“If it has the emperor's head on it, give it to the emperor,”* Jesus said. *“And give God what is God's.”* The Pharisees hadn't trapped Jesus after all. In fact, he had left them with nothing to say, so they went away, shaking their heads.

Give to the emperor the things that are the emperor's and give to God the things that are God's. In effect, Jesus was asking, *“We know whose image the coin bears. Who or what bears* ***God's*** *image? To whom do you belong?”*

Was Jesus saying that the poll tax was right or fair? No, he never did say that, but he turned the question around by asking his followers whose image they bore. If it was God's image, then giving the emperor's coin back to him revealed him the emperor as a man who had not nearly as much power as God. Those who had God's image embossed on their hearts meant they could live their lives as Jesus lived his: with humility, compassion, forgiveness and sacrifice, always seeking what is good and right for one's neighbor. For you and me, bearing the image of God means living into the cross that was traced upon our heads in our baptism. Just because the water has long dried doesn't mean the symbol isn't still there; it is a bold sign of the one who loves us and claims us as his own, the one who teaches us how to treat one another.

What *does* it mean to bear God's image? It means that God uses our brains, our intellects to serve him in thoughtful and creative ways. To bear God's image means God looks through our eyes to see what God wants us to see, to take in the beauty of God's creation and the worth of every person God has made. Bearing God's image means God tunes our ears to hear the voice of Jesus, his assurance of abiding love, his call to hear the cries of those in crisis or the despairing sighs of those who fear that no one is listening. To bear God's image is to speak the words God puts in our mouths, words of peace and truth; it is to comfort with a soft whisper and to confront with a bold voice. When we bear God's image, we use our hands to pray to the one who longs to hear us. God works through us to lift up those who have buckled under the weight of the world. God uses our hands to rebuild what is broken, to bandage the scraped knee of a child and build a home for someone who has lost theirs. Bearing God's image means God moves our feet to follow where Jesus leads us. To bear God's image is to offer all that we are to the one who so wonderfully made us, whose heart beats with ours until the day our work here is finished.

*Give to the emperor what is the emperor's and give to God what is God's.*  Because we do not bear God's image in a vacuum, because we live in a world whose countries are run by human emperors, we care about things like spending and taxes and healthcare and housing and help for the most vulnerable. We care about how taxes are gathered and how they are spent and, while we may never come to complete agreement about that, we participate in the discussion as those who bear the imprint of Christ on our heads and in our bodies. Caring for our neighbors means God uses our minds and our eyes and our ears and our mouths and our hands and our feet to stand up for those the world might never know or see or hear.