OS 29 **18 October 2026** **Allison Heard**

Matthew 22.15-22
Isaiah 45.1-7

It's interesting that we have this reading in the period leading up to our election. Our readings are on a cycle, repeated every three years. And our elections are also held every three years. So guess what: we read about tax around the time of each election!

There's a lot of politics in this reading. At the time of Jesus, Palestine was firmly under the rule of the Roman Empire. An unpopular situation. Some Pharisees and Herodians came to try and trap Jesus. It's a strange combination because the Pharisees definitely opposed the Roman rule, but the Herodians worked *with* the empire. Presumably they were both nervous about the following that Jesus had.

One way to catch Jesus out would be to ask him about the taxes payable to the Roman empire. If he speaks out against them then he's likely in trouble with the Roman authorities. But to encourage payment would upset many of his supporters. An ideal way to catch Jesus out.

There were plenty of taxes: poll taxes, taxes on fishing rights, sales taxes on slaves, oil, clothes, hides and furs for example. And then there's the religious dues. All up it could be 30 to 40% of their income. And probably even more as tax collectors demanded extra for themselves – as they were permitted to do.

The Jews were very much part of the Roman economy. The fact that someone could immediately produce a Roman coin illustrates this. In some ways, there were benefits – the Roman roads, for example. And Roman peace. So willingly, or through lack of choice, the Jews needed to pay the Roman tax and Jesus recognises this. The consequences of not doing so would have been dangerous.

The interesting thing is that Jesus doesn't stop there. He recognises Roman authority but doesn't leave it at that. Yes, pay the tax that Caesar requires, but also remember what is owed to God and pay that too.

In this encounter, Jesus is accepting that people will be involved in various relationships. It's almost impossible to imagine any human society without an associated structure. One in which there are obligations on the members and possibly benefits too.

Our reading from Isaiah illustrates God working through non-believers. Cyrus was a Persian king who conquered the Babylonians in the 6th century BCE. Some forty years

before this, the Babylonians had attacked Israel and taken many Jews as captives. God describes Cyrus as his anointed – a way of saying that Cyrus was chosen for a special role. Cyrus let the Jews return to Jerusalem, and he was instrumental in the rebuilding of the city and the return of treasures from the Temple. The city was eventually rebuilt though it wasn't straightforward. Nevertheless, Cyrus was seen as being used by God, even though he kept to his Persian beliefs.

Calum Gilmour notes that "Cyrus has gone down in history as a ruler of good will and enlightened and tolerant policies". But not all human structures are like that. How we respond will depend on the nature of the structure. Do we just do the minimum, by paying the compulsory taxes, for example? Or do we work together with the powers that be to make things better? Right now is the perfect time to work with the powers that be by taking part in the election.

At times, Christians find themselves in conflict with the secular powers. One issue is war which is becoming an increasing problem these days. Christians are divided. Is there such a thing as a just war or is pacifism the only way to go? This was quite a big issue when I was at university. At that time, there was a ballot, based on birthdays, for compulsory military service - for men only. There was often talk about registering as conscientious objectors. The Vietnam war was in progress at the time, though only volunteers were actually sent there. In the case of war, and many other issues, this story doesn't help us. It's not clear what it means for Christians. We would need to look at other parts of Jesus' teaching.

I found an interesting comment on Jesus' use of the image on the coin used for the tax. It has Caesar's image on it, so it belongs to him. Paying the tax to Caesar does not mean you belong to Caesar. On the other hand, humans bear the image of God – they belong to God. Our ultimate allegiance is to God. As the writer puts it, our primary loyalty does not change when we move out of the church and into the voting booth. A timely reminder for us!

We have a chance to influence what the government looks like. A government, maybe, that can be used by God, as Cyrus was, to work for the good of all people. A government where tax is not bad but our contribution to our common good. But if not, then we just have to pay anyway!