

I kid you not. This gospel lesson on taxes and an emperor is the common lectionary reading for this Sunday! Let's see... are there any parallels with our time?! When asked if Jews ought to pay taxes to the emperor, Jesus was clear that his people ought to give to Caesar what is Caesar's; yes, they should all pay taxes, even if their religious laws did not agree with what the emperor was doing. The Romans were ruling by power and domination and even some underhanded fraudulent methods among the tax collectors and money lenders, many who would cheat the poor or laborers.

Yes, Jesus agreed that we should all pay taxes; after all, taxes do support the basics of any society, the roads and energy systems that connect the community. But Jesus simultaneously brought up the Jews' dedication to GOD! Hmmm, there were laws in the Jewish holy books about giving a tithe, or 10 percent, of one's income to the cause of the poor. But Jesus did not let the religious leaders trap him into an either/or answer. He insisted that (we) should do both: support the ruling government of the time, AND support the works of God.

Yes, Jesus was speaking about money... specifically taxes and charitable giving. Let's do some quick math with simple numbers. Nowadays, if a household is making a gross income of 100,000/year, then the Jewish law would say, be sure to give 10,000 to charities, to God's work. Let's suppose that person, without many loopholes, has to pay about 20% or 20,000 in federal taxes. Hmmm.... 20,000 in government tax, 10,000 to charities..... can that household live comfortably on 70,000 per year? I think so! They could probably give much more than 10% to charities, like Warren Buffet or Bill and Melinda Gates are advocating.

Crunching figures like this makes many of us squirm, since the estimate from many national church leaders is that most Christians are giving about 1-2% of income to church offerings! The household with \$100,000 income, may be giving about \$1000/year to the church. Yes, we squirm when we think of our percentage giving to

church and charities, but it is a good budgeting exercise. Some Christians advocate allocating equal amounts to stewardship giving and to savings, such as 10% to God’s work and 10% to savings. What percentage of income did you give to Uncle Sam this year (to programs you may or may not even like!)? And what percentage did you give to church and other charities? And what percentage was put away for retirement? Yes, a good budgeting exercise to do, at least once in awhile. Let’s give to Caesar what is Caesar’s and give to God what is God’s, while providing for our own basic needs and savings. Of course our very life and all that we have is God’s! So after our basic needs and desires are met, we could give a whole lot more back to God! I love the saying, Live simply, that all may simply live!

Even in hard times with layoffs, Jesus would challenge us to still give a percentage of income for “God’s work,” even as we will always be asked a percentage of our income be given to the government. Jesus’ challenge is to make charitable giving a top priority, not an afterthought, just using our leftovers. Some people have called 5% charitable giving a good goal as a “modern tithe.” We know that such giving could eliminate many church budget worries.

Leaving money issues for a moment, I actually took the title of my sermon (“A Just Ruler Listens to the People”) from the Psalm, Psalm 99, where the Psalm writer, said to be King David, is praising the wonders and power and justice of the Jewish God. Then towards the end of the Psalm or Song, he says why this God is so worthy of praise... because the people “cried to the Lord, and he answered them” and was “forgiving” toward them. So we have in this Psalm the blending of the great and majestic God, with a God who also comes near, who listens and responds to the cries of the people. This of course is the image we have of Jesus Christ himself, one who could have stayed distant in glory and spiritual superiority, but chose to walk closely with us human beings with all our sin or shortcomings, with “tax collectors and sinners.” The first hymn or song we sang

sums up well this image of Jesus: that he had both majesty and meekness, that he was a “king” of sorts, who was able to walk beside and understand all kinds of humans.

There is a beautiful story that I found recently in the devotional booklet, *These Days*, told by Rev. Joon Kim. Rev. Kim immigrated to this hemisphere from South Korea, where the Presbyterian Church made quite a foothold and grew to large numbers. Rev. Kim is a pastor in New Glasgow, Nova Scotia, and he reflects on the King of Psalm 99 with a memory from Korea. He says, *“About 600 years ago, a king in Korea ordered a big drum to be put near the palace. Anyone who had suffered a false accusation or unjust damage could beat the drum. When the king heard the sound, he would come out to listen to the persons appeal.”* Imagine, such support, royal support from the king, the leader of the country, who was sure to “listen to the cries of the people,” to listen to all those who felt unfairly treated and came seeking justice. Rev. Kim sees that Psalm 99 is pointing to a majestic God who also is a kind savior, one who in administering justice will take into account the testimony or story of real people. The God in Psalm 99 can be a God of “stunning glory and humble love” all at the same time. It points to the kind of Savior we see in Jesus the Christ, who, as Paul says, “did not count equality with God a thing to be grasped, but came to us in human form,” able to walk with and listen to all the people... even to questions about paying taxes!

I’m reminded of a song, by Michael Card, “Emmanuel,” (God-with-us). It summarizes this idea that God has “come near” to us in the incarnation of Jesus as the Christ. This song might best be sung at Christmas time, dealing with the incarnation as it does, but so much of Jesus birth, life and death story is applicable to all times. We see a savior who can walk along with us, listen to our cries, whatever the issue or problem.

The Christ of Glory and Majesty can also hear the beating drum of our hearts, and draw near to hear our cries. The Living Christ

knows our woes, our worries, our weaknesses, and can guide us with wisdom and strength. Here is the poetry and music of Michael Card, in the song “Emmanuel” (God-with-us), about the incarnation of the Divine in Christ, about the majesty and the humility of Christ:

1. *A Sign shall be given, a virgin will conceive, a human baby bearing undiminished Deity. The glory of the nations, a light for all to see, and hope for all who will embrace his warm reality. Emmanuel, our God is with us. And if God is with us, who could stand against us? Our God is with us, Emmanuel.*
2. *For all those who live in the shadow of death, a glorious light has dawned. For all those who stumble in the darkness, behold your light has come. Emmanuel, our God is with us. And if God is with us, who could stand against us? Our God is with us, Emmanuel.*
3. *So what will be your answer? Will you hear the call? Of him who did not spare his son but gave him for us all. On earth there is no power, there is no depth or height, that could ever separate us from the love of God in Christ. Emmanuel, our God is with us. And if God is with us, who could stand against us? Our God is with us, Emmanuel.*