Sermon preached by Dr Augur Pearce on 18th October 2026

Readings: Exodus 13: 12-23; Matthew 22 : 15-22

Trinity 20

We live in a world where civil authorities make a great many demands of us. Taxation and regulation find their way into nearly every corner of our lives. The vineyard owner in Jesus' parable of the workers who joined at intervals through the working day says to them, 'Is it not lawful for me to do what I will with mine own?', expecting the answer 'Yes'. That answer today would certainly be 'No'. The law lays down the conditions under which landowners let their property, dictates the ways in which parents can bring up their children, governs the relationship between employers and employees, controls the use and alteration of our buildings.

Admittedly our society does not make some of the demands that were common in earlier times. It does not conscript us into the army or the navy. It does not lay down conditions under which we may assemble for worship, nor require sacrifice to an officially-approved deity. It allows public criticism that would once have been thought disloyal.

On the other hand it resorts to indirect enforcement, using others beside its own agencies to make us do what laws require. Reliance on third parties may not be unprecedented –think of traders collecting value added tax or its predecessors, of early paid informers in the fight against crime or sedition, of the seventeenth century farmers of tithes, indeed of 'publicans' like Matthew who collected the poll and other taxes exacted by Roman provincial authorities in Jesus' day. But what is new is that those we expect to work for us – our banks, our professional advisers, the universities we pay for tuition, even the people who instal our boilers – are now required to serve two masters, collecting information for government, or telling us in its name what we can or cannot do.

A lot of this inspires resentment. We probably know the charges levelled against such arrangements - interference with individual and commercial freedoms, social engineering, turning those who contract with us into government spies. (And incidentally giving the misleading impression of a smaller civil service, because all these intermediaries now do the job of civil servants themselves.)

But we also know the defence offered by the authors and supporters of such rules. They protect our borders, they deter crime, they safeguard the vulnerable, they fund a safety-net of social security, they preserve the environment, they make for greater fairness and equality. Third party enforcement is argued to be more efficient and to place the cost of regulation where it belongs. How far the goals of the law justify its encroachment on our lives is, in our society, a matter for political judgment, and obedience to the law is at least preferable to anarchy and chaos.

Now the question put to Jesus by the Pharisees and Herodians did not overtly raise these issues at all. Roman government in the 20s and 30s of the first century did not greatly interfere with the relationships between Jew and Jew. It left the provinces their own inheritance laws, allowed the building of synagogues. There was much less regulation in any sphere that what we have come to expect nowadays. There were taxes on land, on income, and a poll tax on each individual; but those taxes went to fund garrisons which secured a peace and order exceeding anything they had enjoyed when the Hasmoneans, the last native Judaean rulers, were fighting amongst themselves. With stability came trading opportunities and prosperity.

The resentment felt by some groups within Jewish society was not so much about the fact that they had to pay tax as about the fact that it was an external power levying it. Those groups shared the opinion often heard nowadays that Imperial rule, the incorporation of a territory having its own culture and history into a larger Empire and government from the centre of that Empire, is by definition bad. They would sooner have opted for self-government (even if it were misgovernment) than for a Roman military presence and coins bearing Tiberius Caesar's head.

Whether either the Pharisees or the Herodians, the groups reported as putting the tribute question to Jesus, took this view must be doubtful. Herod the Great, after all, had himself taken the throne with Rome's support. The Pharisees were more concerned with Jews studying and following the Law of Moses than with political questions. But there certainly were Jews who took a radical 'anti-colonial' line: the Zealots, with their own popular following, who opposed anything that might suggest submission to Rome.

One thing we can say with reasonable confidence was that Jesus was not a Zealot. He did not espouse their programme of a violent Judaean exit from the Roman Empire. When confronted by Roman authority as represented by Pilate, he said, 'you would have no power over me unless it had been given you from above'. But he accepted that Pilate did have such power. Did 'given you from above' just refer to the Procurator's role as a servant of the Emperor? or did they convey the same idea as Paul's letters suggest, that the powers that be are ordained by God, indeed can sometimes act as God's agents, and that rulers, whether Jewish or not – even the disreputable Tiberius and his representatives – had a part to play in the divine plan for an ordered world?

The fact that Jesus' questioners had a Roman coin ready to show him as soon as they were asked suggests they were already using the Imperial currency in their daily activity – that Judaea's incorporation into a wider economy and a wider polity had, in effect, been accepted – even by them. It might still have been part of a trick question, and to some extent Jesus' answer might also seem a little devious, unless it was based on a theory that all the wealth in a province under Roman rule belonged already to Caesar. That's not entirely far-fetched: after all, just over a thousand years later England's feudal system started from the idea that every acre of land in the country William of Normandy had conquered belonged to him.

But there is certainly room for the interpretation that Jesus was moving in his answer away from the question of Imperial rule; that he used the trick question to teach a serious point about how worldly government and religious obedience fit together – whether that obedience were spoken of in terms of the Law of Moses, as the Jews would think, or in terms - as we might say - of Christian discipleship. So let's put what Christ said about Caesar alongside the second part of his reported words: 'Render to God the things that are God's'.

For some people, this has always suggested a dichotomy: that civil rulers are entitled to obedience in matters which are civil or 'temporal', but there are other matters – 'spiritual' matters – over which they have no authority. Most of us have at sometimes heard the Statement of the Nature, Faith and Order of the United Reformed Church, asserting 'that the Lord Jesus Christ, the only ruler and head of the Church, has therein appointed a government distinct from civil government and in things spiritual not subordinate thereto'. This recalls a 'declaratory article' of the Church of Scotland from fifty years before, which classes as 'spiritual' 'all matters of doctrine, worship, government, and discipline in the Church', including questions concerning membership and office.

And this in turn recalls earlier dramatic events in the religious life of Scotland and England: moments when ministers who could not accept developments in the churches they were serving

gave up their homes and incomes in order to continue their ministry outside the structure. They accepted the right to those homes and incomes was ultimately a 'temporal' question: something at the disposal of the Parliament with which they disagreed; a thing that was 'Caesar's'. But they asserted there were higher principles, 'spiritual' matters, 'things that are God's', over which civil rulers had no true moral authority.

In the England of 1662 the questions related to the language of official worship, its consistency with Scripture, and the authenticity of Ministers' own ministry if they had not been ordained by bishops. In Scotland the question often related to how candidates were called to serve particular congregations. We should remember, too, that on some occasions (such as the so-called Original Secession of 1733) it was not only Parliament, but also a General Assembly too deferential to civil pressure, whose moral authority was denied. Those who took that step are, through the United Presbyterian Church, one part of the ancestry of the URC. Today's civil pressure may not come from noble families represented in Parliament, but from charity regulators, campaign groups and the media; yet the lesson remains.

So much for the approach which classes some matters as 'things that are Caesar's' and others as 'things that are God's'. But this dichotomy overlooks two other perspectives we find in the Bible. One in the Psalms – 'The earth is the Lord's and all that therein is'. The other in Paul, writing to the Romans – 'There is no power but of God: the powers that be are ordained of God. … [The ruler] bears not the sword in vain: for he is the minister of God'. According to the psalm, the Roman coin shown to Jesus was also God's. All that we have is God's, given to us to administer as good stewards. The Creator of all is also sovereign over all. That was the thinking of early Israel and we find it in modern Islamic states, where nothing is truly outside the realm of God and religious law.

But according to Paul, that does not leave Caesar with nothing. It leaves the ruler as God's chief steward. It is not wrong to pay taxes to Caesar, because with those taxes rulers can give effect to God's plan for the land and people entrusted to them. Even if Christ did appoint a church government distinct from civil government, as the URC asserts, must one conclude (as did Calvin and Melville) that the distinction must last for ever – two chariots with eternally different charioteers? or can one accept (as did Zwingli and Cranmer) that the reins can be held together in the hand of a believing monarch or council? That has been a question for Christians in England since the Reformation under the Tudors, and has not been fully answered to this day.

Certainly there are bad rulers - the present day is not short of examples – and another New Testament saying also comes into play here: 'We ought to obey God rather than men'. Should the claims of God and Caesar truly conflict, loyalty to God comes first. But in most ordinary situations, we are not rebels. As the Scottish Minister and Bible commentator William Barclay put it back in the 1950s, a Christian should make a better citizen than any other.