Unlike a Brad Pitt movie, today’s Gospel has a lot of layers of meaning -- starting with the buttermilk frosting all the way down to the delicious sponge cake middle. So, let’s get started and dive right into this scrumptious Biblical layer cake beginning with the aforementioned creamy buttermilk frosting. This layer of meaning is what I will call the basic meaning. It is the one where we put aside any search for hidden agendas or other armchair psychoanalysis and simply look at the question as stated. And the question asked by the Pharisees of Jesus is this, “Is it lawful to pay taxes to the emperor, or not?” Without looking to ulterior motives this question is really about what a Christian (or Jew) should do in regard to civil authority. Should we recognize civil authority, and further should we participate in funding their activities? And this is a question that is not hypothetical but rather one that comes to the fore at various times and places in Christianity, especially when Christians are living under regimes that perpetuate evil actions or deny Christians their right to worship. In such circumstances, Christians have at various times and places felt that not only must they not fund the activities of the government under which they live but also to actively resist that government. Obvious examples are individuals like Dietrich Bonhoeffer, who worked to assassinate Hitler and Polycarp who was killed for refusing to offer incense to the Roman emperor. And so, this is really a good question, because governments may do stuff with our money of which we do not approve -- things like the Uighur concentration camps in China, biological warfare research in Russia or the museum of neon signs in Las Vegas (really, they got $1,800,000). But before we get to Jesus’s answer let me give just a little background on the situation we have today. At this time, Jesus’s homeland was occupied by Rome and had been since around 63 BC. In 6 AD a new wrinkle was added when Judea became an official Roman province. As a result of this it became subject to the Roman head tax (i.e. you paid it if you had a head). As you might imagine this tax was pretty controversial and ultimately lead to organized opposition to Roman rule including the creation of the Zealot movement. And so, the question is about whether you should pay a tax implemented by an occupying power, because by so doing you are giving some legitimacy to that government and its policies. So, Jesus’ answer of give the emperor the things that are the emperor’s, acknowledges that there are legitimate reasons to have a government, but he does not stop there. He then lays out a distinction between the Kingdom of God and the Kingdom of Man, which implicitly puts a limit on civil government. There are places over which civil government does have authority and places over which it does not have authority, because some things are the exclusive domain of God. So, in broad terms you could say that Jesus is saying there are legitimate needs for government to perform and we should be expected to pay for that, but this authority only goes so far.

 But now onto the second layer, the delicious strawberry jam filling in this cake. This part of the meaning has to do with the manner in which this tax was expected to be paid, which might sound strange but stick with me. You could not pay the Romans in shekels, or in sheep or with a nice case of kosher wine, but rather you had to pay this tax with a Roman coin. Which seems simple enough except Roman coins had a little fun surprise. Most coins had not only an image of the emperor but also an inscription which read: Tiberius Caesar Divi Augusti Filius Augustus Pontifex Maximus (Tiberius Caesar, august son of the divine Augustus, high priest). Now obviously many Jews considered such a message blasphemous because of the whole “Thou shalt have no other God’s before me” part of the Ten Commandments. For if you have a coin which says Caesar Augustus is divine that sounds an awful lot like having another god. So, the question becomes not only about whether you should pay the tax but whether or not you should even have currency which conveys a message contrary to one of the basic tenants of the Jewish faith. And it is in this context that Jesus is saying to give to the emperor what is his. Now before we see what Jesus is up to, I want to go off on a slight tangent. Did you notice that when Jesus asks for a coin the pharisees are able to produce one? Which means not only do they have a few jingling around in their pocket but that they have brought them into the holiest place in Judaism. Now maybe they needed some to put into the temple soda machine, but whatever the case this is why Jesus calls them hypocrites. Part of the very thing in which they seek to entrap him in they are participating in. But besides this hypocrisy, I think Jesus’ response to give to the emperor what is the emperors is almost what in the south would be called a “bless his heart” moment. Meaning if Tiberius wants to pretend that he is divine and print up coins with that message well, “bless his heart” and give his coins back to him. The distinction that Jesus seems to be making is that sometimes people do stupid things, but we can’t get ourselves worked into a lather over every one of them. Sometimes it is just best to roll your eyes and move on. We could stand with a little more of this today.

 And so now onto the delectable third layer. And yes, there may be more than that, but I am going with three today. And that layer has to do with what the pharisees were really up to. If you have not already figured it out, they were not really all that concerned with Jesus’ opinions on the head tax, or inscriptions on Roman legal tender, rather like a senate confirmation hearing they were trying to get him to answer a question in such a way as to further their own agenda. And in this case, their agenda was to be rid of Jesus and so they were trying to get him to say something that would get him in trouble. And, I have to admit that they have a pretty good plan because either way that Jesus answers would get him in trouble. If Jesus says to go ahead and pay the tax, he would get in trouble with many in the Jewish community who saw this tax in much the same way that many colonists viewed the Stamp Act back in 1765 – it was taxation without representation. If Jesus answers the other way and says that they should not pay the tax, he could be arrested by the Roman authorities. It seemed to be a win/win as far as the pharisees were concerned. But Jesus knows what they are up to and manages to answer in a way in which no one can declare victory or offense and it is very clever. But there is something that might get lost when looking at the way in which Jesus escapes the trap sprung by the pharisees and we talked about it briefly in the first layer. He talks about giving to the emperor the things that are the emperors but then he says to give “to God the things that are God’s.” And in many ways, this is the real takeaway from this story. Jesus is not content to end it by simply showing that he can outsmart the Pharisees, but he rather wants to remind them and us where our primary allegiance is to lie. Yes, there are and will be things on this earth where the answers may be a little grey but in all of that we can never forget where our first allegiance lies, and this is to God. In a season where we are busily trying to entrap and disparage others, never forget our first duty, which is to love God with our whole heart this day and forevermore.