



## Opening Question:

*Why do some people believe paying taxes is immoral?*

There's an old saying, "...nothing in this world is certain except death and taxes." Benjamin Franklin made the saying popular in the eighteenth century. Modern society does try to escape both. It tries to postpone death through medical treatment and diet. It tries to ease the burden of taxes through politics. While Jesus had a lot to say about death, he also said something about paying taxes.

*Some Pharisees and followers of Herod approached Jesus. "Teacher, we know you're honest. You teach the truth about God's ways no matter what others think, because you treat everyone the same. So, tell us what you think. Does our Law allow us to pay taxes to Caesar not?"*

*But Jesus knew they were up to no good. "Why are you liars trying to trick me? Show me the coin people use to pay the tax."*

*They gave Jesus the Roman coin.*

*Holding up the coin, he asked them, "Whose face and name are these on the coin?"*

*"Caesar's," they answered.*

*Jesus replied, "Then you should give to Caesar what belongs to him. But you should give God everything that belongs to God!"*

*Matthew 21:16-21*

The enemies of Jesus tried to set him up with the question. Should people pay taxes to Caesar or not? Jews hated paying money to Caesar, a foreign and ruthless tyrant whose army oppressed the people. If Jesus said "yes" to paying taxes, he would lose popular support. If he said "no," he faced Roman charges of treason. So, on one level, he gave a vague answer about split priorities. But on another level, he simply laid out the reality of the times.



Every Jew had to pay the tax, whether friend or foe of Caesar. They all faced the same questions. What do I give to the government? What do I give to God? They all faced the same dilemma. Jesus simply stated the quiet part out loud.

We face the same issue. We have a relationship with the government. It owes us safety and insures our freedoms. In turn, we have a civic responsibility to support it when we pay our taxes. The phrase "give to Caesar" sums up that relationship between the citizen and the government. In the same way, the phrase "give to God" sums up our relationship with the divine. He gives us the blessings of life. In return, we owe him obedience and worship. So let's consider both phrases in turn.

## Give to Caesar...

Let's begin with the place and importance of individuals in their relationship with society.

### A. The Human Person

The Catechism of the Catholic Church summed up that place and importance.

*"The human person...is and ought to be the principle, the subject, and the end of all social institutions."*

*Catechism of the Catholic Church 1881*

As English clergyman John Donne said in 1624, "No man is an island." People are not self contained. They only grow with the help of others. The others can be personal friends and family. Civic institutions, whether private or public, can also help. Individuals, by nature, are part of a society. It roots them in practices and traditions of the past and develops them towards the future.

## **B. Society**

Let's turn our attention to the notion of society. Society is

*"the totality of people regarded as forming a community of interdependent individuals."*

There is a relationship between individuals and the society that they belong to. Every society has a structure and authorities within it. People have a responsibility to obey lawful authority. But, that authority cannot justify itself by imposing unjust laws. It requires the consent of the people through the free decisions of the people. The relationship between society and its people depends upon a division of powers and the rule of law.

Society has the right and responsibility to create laws but there are limits. Governments should address problems as close to individuals as possible.

This is called the principle of "Subsidiarity." National laws should not be passed when regional or local laws are more effective. Laws whether national, regional or local should promote freedom and initiative. Finally, society should pass laws that emphasize values over material gain. Values encourage people to stop and think about the good of others instead of merely enriching themselves.

## **C. The Common Good**

Let's turn to the subject of the Common Good. It is

*...the sum total of social conditions which allow people, either as groups or as individuals, to reach their fulfillment more fully and more easily."*

*Catechism of the Catholic Church 1906*

The common good does not stop at national borders. It is a concern not for my group alone but for all peoples.

To achieve it requires voluntary participation by

individuals in public life to build up mutual respect.

Such respect recognizes the worth of others as equals, displays concern for the disadvantaged, and encourages the forgiveness of enemies. Individuals can build up social well-being when they recognize the equality of all. But they also need to recognize differences based upon age, ability, and aptitude. Society should provide equal opportunities for individuals but not equal results. The efforts of individuals in society should encourage peace and security for all. These results depend upon the virtue of solidarity that is "walking in the shoes of another." This virtue encourages fairness in profits and wages, cooperation between social classes, and agreement within the international order.

## **Give to God... (Obligations)**

Let's now turn to our relationship with God. What do we owe him? Obedience to his laws. But we should not follow them blindly. God wants us to fully engage our minds and hearts and cooperate with his laws. This way, we can grow closer to him.

There are three types of laws: civic, natural, and revealed. Civic laws are those of society enforced by the government. We've already discussed these laws.

Natural laws are different. They are the constraints we experience as beings in time and space. They're also baked into our desire to do good and be part of society that works towards that good. We can deduce these laws based upon the fact we're rational creatures.

Revealed laws are those truths that only God can tell us through Scripture and his activity in the world. There are two parts to the revealed law. First, we have the Old Law revealed by God to the Hebrews. It was written in the Torah, the first five books of the Bible. These books showed more than just a list of God's commands to the nation. They presented God revealing himself in forming the nation of Israel. Exodus chapter twenty and Deuteronomy chapter five list the Ten Commandments which summed up the obligations of believers.

While the Old Law and especially the Ten Commandments defined morality, they did not insure correct moral action. But they did prepare the way for Christ which prophet Jeremiah foretold.

*"The days are coming," says the Lord, "that I will make a new agreement with Israel and Judah. I will put my law in their minds, and write it in their heart. I will be their God, and they will be my people. Everyone will know me, for I will forgive their sins, and I won't remember the evil they did."*

*Jeremiah 31:31a, 33b, 34bc*

The words of Jeremiah pointed towards the law of the Gospel. This law emphasizes the intent of the heart and the direction of that intent: the love of God and others. It also showed us God's initiative. He would send us his Spirit to help us live a moral life.

### **Give to God... (Grace)**

Now we can turn to the activity of God's Spirit in our lives which we call grace. Grace is God's free gift to us. We don't earn it, we don't deserve it, we can't claim it as our own. It's not the result of a deal we make with God. It's not: I'll do this for you, Lord, if you do this for me. No, God gives it to us because he wants to. Grace helps us change our lives back to God from our selfish ways. We call this "conversion." Grace also put us into the right relationship with God. He forgives us and accepts us as his children. All we have to do is say "Yes" to his offer and cooperate with his will. We call this "justification."

There are two types of grace: actual grace and sanctifying grace. Actual grace is the invitation of the Spirit into a deeper relationship with God. It's the nudges of thoughts and feelings we might have, as well as the possibilities we might consider to change our lives for the better.

Sanctifying grace is God's very life within us. When we say "yes" to God and cooperate with his will, we receive his life. And it empowers us to live out our Christian calling. To forgive, to heal, and to serve others. Over time, it helps us to see God's will more clearly and to develop the gifts God has given us. It changes us to become more Christ-like.

### **Help Is Available**

When we say "yes" to God, we're not alone. Help from the Church is available to us. The Pope alone and the Catholic bishops together with him have the authority to teach us about faith and morals. We can depend on their words since they teach without error. We call this teaching authority by a Latin word, the Magisterium. We have a part to play helping ourselves and others. We assist the Church in faith and morals through our lived experience. Our example helps others grow closer to God. And their example does the same for us. Finally, the Church asks us to take an active role in faith with its Precepts. These are rules that call upon us to participate in the life of the Church through the Mass and the sacraments. They also call on us to share the time, treasure and talent we can offer.

Give to Caesar what is Caesar's. But give to God what is God's. The people at the time of Jesus faced the dilemma of split priorities. They had one relationship with society and another with God. Society provided them with certain benefits but demanded certain levels of loyalty. God gave them laws but he also helped them because he was active in their lives. We're no different from the ancient Jews. We enjoy the benefits of modern society but we face the demands of society. God gave us laws to live by. But he also offers us his very life so we can cooperate with him. We might face split priorities but we can live with them and even flourish with God in our lives.

### **Closing Question:**

*What do we owe God? How does he help us to fulfill our obligations to him?*

*Reference to the Catechism of the Catholic Church, Paragraphs 1877-2051.*

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