

The Rev. Dean Lindsey

October 19, 2008

Taxes

Twenty-ninth Sunday in Ordinary Time

Matthew 22:15-21

I have chosen what I intend to be an uplifting topic for my sermon this day. It's right there as my title: "Taxes."

I know this is an inspiring topic, because everyone, from the leading politicians to late-night comedians, has been talking about it. One of them recently warned, "A political promise today means a tax increase tomorrow." When the talk is taxes, we all sit up and listen.

Now, believe it or not, some prominent Presbyterians played important roles in creating that centerpiece of modern tax policy in our country: the income tax. Knowing this little snippet from American history may not earn you an extra pat on the back from your bowling team or your golf partner, but it does teach us something about particular values of our faith.

The first time Americans paid an income tax was for several years during the Civil War under the administration of Abraham Lincoln. Lincoln, you may be aware, never joined the Presbyterian Church, but he regularly sat in its pews, both in Springfield, Illinois, and in Washington.

Grover Cleveland was the child of a Presbyterian preacher. It was during his

second administration that the income tax was enacted next. In all likelihood, Cleveland would never have come around to supporting the income tax if it was not for the prodding of his fellow Presbyterian William Jennings Bryan, a firebrand populist who ran several times for the presidency himself.

When Cleveland entered office, taxes were largely derived from tariffs on imported goods. This was good for business but, critics argued, bad for farmers and laborers. The nation's wealth was becoming concentrated in fewer and fewer hands — a small list of names, many of which are still recognizable us: Morgan, Rockefeller, Carnegie, Vanderbilt.

After a series of devastating strikes and a huge financial panic in 1893, the wheels of commerce ground to a halt. Families were losing their homes. Farmers couldn't stay on their farms. Workers no longer had jobs. The income tax was re-introduced as a way to redistribute some of this accumulated wealth and move it into public use. But, the income tax did not last. The Supreme Court declared that Congress lacked the authority to levy such a tax on interest and dividends. It would take the Sixteenth Amendment of the Constitution to do that.

Ratified by the requisite number of states in 1913, a new income tax was instituted during the administration of President Woodrow Wilson as part of a large reform agenda touching many aspects of the financial system. That included the establishment of the Fair Trade Commission and the Federal Reserve System, cornerstones of a regulatory framework, much strengthened in the 1930's, which, some would argue, have stood between us and financial oblivion in the current crisis.

But I wanted to tell you about the role of prominent Presbyterians in this process,

and Woodrow Wilson was the consummate Presbyterian. Born in the Presbyterian manse in Stanton, Virginia, his father was a preacher, an uncle was a prominent theologian. Wilson practiced and proclaimed his faith throughout his life in academia and later, in politics.

His ideas about governance were deeply influenced by his experience of faith. So, he believed, as do all who receive instruction from the Apostle Paul, that in our affairs, we should do things “decently and in good order.” Rapacious greed, exploitation of the weak, and a lack of just discipline in the management of economic life are symptoms of a disordered society which cannot thrive.

Wilson also was schooled in the doctrine of election. Distilled into its most basic form, the doctrine holds that God chooses particular individuals and groups, not because of their deserving, indeed they are quite undeserving, not because of their righteousness, for none are righteous before God. Rather, God chooses particular people to carry out his work and endows them with the gifts they will need to accomplish that work.

The book of Genesis is quite explicit about God’s pattern of choosing. God chooses Abraham and Sarah. God chooses Isaac and Rebekah. God chooses Jacob and later Joseph. None of these are exemplary characters. Scripture is clear on that point, but God blesses them. God blesses them so that they can be a blessing to others.

In a Biblical economy, gifts are never equally distributed. The purpose of these gifts, however, is not to puff up the one who receives them so that they can lord it over the others. The purpose of God’s blessing is so that it can be shared. The greater the gift, the greater the responsibility to use it wisely.

A hundred years or more ago prominent Presbyterians, and many others, understood how this principle could be applied to secular government. Burdens are to be shared—but not equally—because the blessings have not been shared in equal measure either.

Perhaps the most famous words ever spoken on the topic of taxes is what Jesus says in response to a hostile question posed by the Pharisees and the Herodians. “Is it lawful to pay taxes to the emperor, or not?”

They want to trip Jesus up. They are hoping he says, “Don’t pay the taxes,” and then they can brand him as an insurrectionist against Rome. Or, perhaps he will say, “Pay the tax,” and, of course, no one really *wants* to do that.

“Who is on this coin?” Jesus asks.

“The emperor,” they respond,

“Then, give to the emperor the things that are the emperor’s and to God the things that are God’s.” Or, in an older and more memorable translation, “Render therefore unto Caesar the things that are Caesar’s and to God the things that are God’s.”

No doubt in our discussions of the implications of this saying, we tend to focus most on what it means for us as we pay our taxes, and I have certainly given emphasis to that this morning. But there is a much larger issue at stake. “Give to God the things that belong to God.” That is a commandment to which we need to respond.

We believe that all blessings come from God, and not because we deserve them, but because God has a purpose in mind for them. The question then that really matters is “What are we doing with our blessings?” Are we using them wisely or squandering them.

Are we sharing them generously, or hoarding them?

The fact is that we do not possess these blessings in equal amounts. We are not all equally talented in singing or teaching. We are not equally gifted in prayer or in our ability to respond to the sick. And, we are not all equally gifted in terms of our financial resources.

That's why in the church we never talk about "paying dues" or "membership fees." Some people treat the church that way, but it's a mistake, because this is a community of faith. We have a responsibility to bear one another's burdens. However, we do not bear them equally. The operative phrase—and one I hope you have heard mentioned by our Stewardship committee—is proportional giving. Much is expected of us according to the measure of blessing we have received. There is no other way that we can function as Christ's own church.

I'd like to close this morning with a story. Not a story from history or politics. The first time I heard this story it was told as a report of actual events. Subsequently, I have heard it told different ways, so I know that is not the case, but there is deeper truth conveyed by it.

It seems that a young man named Bob, new to his career and just starting a family, became very involved in his church in a Houston suburb. He and his wife had a close call with the birth of their first child, but everyone was fine in the end. Grateful to God and eager to serve God fully, the couple made a commitment to honor the Biblical standard of tithing. He would give 10% of his income to the work of the church. They knew it would not be easy, but the young man felt ready and shared his intentions with the pastor. The

pastor made clear that the promise he was making was not to him or to the church but to God, and the pastor promised to pray for the couple as they sought to fulfill their commitment.

As with any career, this young man experienced some setbacks as well as some successes. Ultimately, he was given a big promotion and landed in Chicago where he later went into business on his own.

It was, then, many years later that he was traveling back to Texas and looked up his old pastor. He told the pastor he had something important to discuss with him and so they met over lunch.

The pastor was pleased to see his former parishioner looking healthy, and by the clothes he was wearing, knew also that he had been successful over the intervening years. After some small talk about family and life in Chicago, the man shared what was on his heart.

“Pastor,” he asked, “do you remember the promise I made years ago to give 10% of my income to the work of the Lord?”

“Yes, I do,” responded the pastor, “and I prayed that you would be able to do just that.”

“Yes,” said the man, “and I appreciate those prayers, but now I have a problem.”

“Are you facing a shortfall?” the preacher asked, somewhat surprised.

“No, it’s not that,” the man shook his head. “I am on the verge of sealing a big deal this week. A really big deal. By my calculations, I will be clearing \$5,000,000 in after-tax income this year.”

“Wow,” the preacher exclaimed. “What is wonderful to hear, but I don’t really understand why that is a problem.”

“Don’t you see?” the man continued. “I promised to give 10% of my income to the work of the church. This year, that will be \$500,000. I can’t possibly give away that much money.”

At this point, the waitress arrived with their meal and interrupted their conversation. After she had settled their plates on the table, the pastor again spoke. “I think I see your problem. Twenty years ago, I promised to pray for you. Would you like for me to pray again now for you?”

“Yes, that would be just fine,” the man agreed.

Right there in the middle of the bustle of a crowded restaurant, the two men bowed their heads, and the pastor began to pray. “Oh Lord, you know of the faithfulness your servant Bob has shown these many years, and you know the dilemma he now faces. Though I would not presume to dictate what you should do, Almighty God, perhaps in your mercy you could *reduce* the great windfall that Bob will be receiving this year so that his income will continue to be at the level at which he feels comfortable honoring his commitment to you. Amen.”

Jesus said, “Give to the emperor the things that are the emperor’s.” There is no avoiding that. But may we never forget that there is more to the saying. “Give to God the things that are God’s.”

Amen.