The task of the preacher, at its heart, is to communicate the truths of the community's sacred writings to the community in a way that will inform their actions in a world greatly removed in time and, often, space from the world in which those sacred writings were first written, told, or edited. This is complicated by a number of factors. The origins of the sacred writings of many faiths have been lost in the centuries since their creation. The languages in which they were created may be extinct, or greatly altered in form, or simply not spoken by the current adherents of the faith. The passage of time and the global spread of the faith almost certainly mean that references to the cultural norms at the time and in the place of creation are alien to today's communities. And, in the case of the Christian Bible and many other sacred writings, there is no consistency in the times, places, languages, and authorship of the creation of the sacred writings. The individual books of our Bible came into a relatively final form over a period of several hundred years with some books based on oral traditions going back perhaps two thousand years beyond that.

All of this was in my mind this week due to the short and apparently simple story which I just read. I'm a pretty well-educated guy. My parents, thanks to my dad's hard work and the White Privilege we're discussing in the current, on-line iteration of "Soup, Salad, and Soul," made sure that they always lived where there were top-notch public schools for me to attend. Some of you heard this past Wednesday about how the educational opportunities I was afforded were different from those offered to the Black kids who were a part of the very same St. Louis-area school district I attended from age 10 forwards. I graduated from one of the country's most highly competitive universities, in terms of academics. And my time in seminary came, to my benefit and the great loss of others, at the end of the period in which The Southern Baptist Theological Seminary was known for both academic freedom and rigor. But without taking advantage of publications this week which came from years of study put in by various Biblical scholars, I would have been at a loss to bring you all even a sliver of the truth of these four simple verses.

Here are some of the things I grappled with this week: unlike the vast majority of the stories and teachings recorded in the Synoptic Gospels, this little nugget is found only in the Gospel According to Matthew. Why? What was the tax being imposed on Jesus and his disciples? Why was he seemingly unperturbed about paying it? What's the point of his remark to Peter about who pays taxes and who doesn't? And what's the deal with the fish? I hope, by the end of our time this morning, to have answered at least some of those questions to everyone's satisfaction. And, I hope to have said one or two things that may make you think about how we conduct ourselves in the Year of the Great Pandemic on the coastal lands of the Salish Sea.

It's an odd little story and that's part of the reason I included it in my short series of "orphaned passages." In fact, its oddity may be a part of what has kept it out of the weekly readings of the Revised Common Lectionary. There's this implied and rather comic sounding miracle of the coin in the fish's mouth, for one thing. And for another, who really wants to talk about taxes, other than to complain about them? But what struck me as I began my researches was the singular nature of Matthew's story. If you spend much time reading the four Gospels, you notice pretty quickly that the first three – Matthew, Mark, and Luke – are very similar in the incidents they relate and the teachings of Jesus which they pass on. This is why we refer to them as the Synoptics, a word derived from the Greek for "seeing together." The Gospel According to John is an outlier in many ways. Scholars are pretty much agreed that the authors of Matthew and

Luke knew the Gospel According to Mark and used it as a basis for their own work. Matthew and Luke share a great deal of the material that they add to Mark. Scholars think they had a now-unknown source which they call "Q;" not after the god-like character in "Star Trek" but for the German word for source. But passages that appear in only Matthew or Luke and not the other are pretty rare. So, why is this story only in Matthew?

Since this pericope isn't in the lectionary, I don't have access to as many commentaries on it as I might use generally, but both of the works I consulted hypothesized that this story would have appealed to Matthew if he was indeed the disciple also known as Levi, the tax gatherer. But both of those sources also suggested some deeper connections besides Matthew's former profession. The Gospel According to Matthew is believed to have been written for a community of Jewish Christians living in the Empire, possibly in Rome itself. And why would Jewish Christians in Rome have been interested in a Temple tax? Well, that's a little complicated...

The Temple tax itself can be traced back to Exodus 30:11-15. "The Lord spoke to Moses: When you take a census of the Israelites to register them, at registration all of them shall give a ransom for their lives to the Lord, so that no plague may come upon them for being registered. This is what each one who is registered shall give: half a shekel according to the shekel of the sanctuary (the shekel is twenty gerahs), half a shekel as an offering to the Lord. Each one who is registered, from twenty years old and upward, shall give the Lord's offering. The rich shall not give more, and the poor shall not give less, than the half shekel, when you bring this offering to the Lord to make atonement for your lives." There's probably a lively debate among Old Testament scholars as to whether this tax was gathered prior to the existence of Solomon's Temple but I didn't pursue that. But during Jesus' life, when the Second Temple was being rebuilt by the Herods, the tax was certainly collected.

When the Temple was destroyed by the Romans in A.D. 70, the Empire decided to make use of the Jewish tradition and, as a punishment to the Jews for their rebellion, began charging them the same half-shekel, or two denarii, to fund the building of the Temple of Jupiter Capitolina in Rome. The tax then became known as the *Fiscus Judaicus*, "the Jewish tax." The tax became a *cause célèbre* for the Christian community in Rome toward the end of the first century. At first, *Fiscus Judaicus* was imposed only on those who were openly Jewish but Emperor Domitian imposed that tax on those who attempted to hide their Jewishness, those who observed any Jewish customs, and those who "behaved like Jews." It was about this same time that the break had finally come between the Jews of the synagogue and those who believed that Jesus was the Messiah. So, some of the Christians of Rome petitioned to be excluded from the tax on the basis that they were not Jews. Domitian paid them no heed; he didn't like Christians, either. But his successor, Nerva, apparently dropped the tax for Christians, limiting the tax to those who openly practiced Judaism. But for them, the tax remained in effect well into the fourth century.

Just as a matter of historical record, the *Fiscus Judaicus* was revived in the Holy Roman Empire in 1342, at a time of heightened anti-Semitism. One gulden was charged annually for "protection" and was collected on Christmas Day. Just another of the many indignities visited upon our Jewish sisters and brothers by Christians.

Back to Matthew: if, as scholars believe, the First Gospel was written during the time when Christians and Jews were in the process of separating from each other, you can see how the *Fiscus Judaicus*, the successor tax to the one Jesus was being dunned for, would be important to Matthew's audience. By telling them that Jesus had previously paid the tax, as Peter said, and that he performed a miracle so that Peter could pay for both of them, Matthew was telling his readers not to make a fuss about the tax and not to exacerbate the growing conflict between Synagogue and Church. Granted, the tax was not insignificant, being equivalent to 10% of a month's salary, in our terms. But, as we discussed last week, God has a funny way of helping us find the money for things that matter. We may not find coins in the mouths of the local salmon, but God continues to bless us individually and corporately with what we need to get by.

With the Matthean layer of meaning pulled back, we can ask more clearly what this story may have meant to Peter and to those to whom he told it, the ones who eventually passed it on to Matthew. I talk a lot about how Jesus stood against the Powers-That-Be but between this story and the subsequent one about "rendering unto Caesar," Jesus seems remarkably unperturbed by the payment of taxes. We could simply say that he didn't find it a worthwhile conflict with either the Temple leaders or the Romans. Taxes get paid, one way or another. Either one pays what one owes, or one suffers penalties, then and now.

So, if Jesus was OK with paying the Temple tax and, at most, slyly subversive about paying taxes to the Romans, what conclusions can we draw. Clearly, he was for fairness in taxing, as the story of Zacchaeus shows. He had plenty of conflicts with the Temple leaders as well as with the Imperial system. But he was not an anarchist. He recognized the necessity for sound human government and for religious systems that helped people toward a healthy understanding of God. So, he paid his taxes.

If Jesus paid his taxes to a Temple system and an Empire with which he had deep disagreements, what about us? We, after all, pay taxes to a government whose leaders we elect or vote out. The inhabitants of first century Judea and Galilee didn't get those options. I certainly don't agree with everything the federal government does with my money – I think the priorities are wrong. I'm convinced that Washington State has the most regressive state and local taxation system in the nation. Nevertheless, I pay my taxes for the good that I hope will be done with the money. Having served in local government, I can tell you that those funds are needed. Roads don't fix themselves. If you want to have on-call fire fighters and paramedics, you have to pay them a wage commensurate with their expertise, the cost of living, and the peril into which they put themselves in performance of their duties. I'm proud to support the Police Department of the City of Lynnwood as they reinvent policing in our city even as other cities are trying to deny the need for such justice-oriented moves. I'll always vote for levies for schools and libraries – I want my neighbors' kids to be well-educated. As a councilmember, I voted to institute fee schedules for developers – if you build into a community, you need to pay for the privilege in a way that helps the commonweal of that community. I truly don't understand the folks who are always complaining about taxes. The U.S. is one of the least tax-burdened nations in the world. Yes, we need to fix our state's system so that the poor and the elderly don't bear so much of the burden on their few assets and slight income. But until then, "so that we do not give offense," I'll pay my taxes and pray that others may be blessed as a result.

There's one more lesson to be pried from this little story and it's a timely one. Jesus said to Peter, "What do you think, Simon? From whom do kings of the earth take toll or tribute? From their children or from others?' When Peter said, 'From others,' Jesus said to him, 'Then the children are free." What's Jesus on about here? On one level, he is simply making an observation about the tax system of his day. Kings imposed taxes on their people but not, usually, upon their own family or their favorites. I'll let you draw your own parallels to the U.S. of the 21st century. But we're talking here specifically about the Temple tax which, as we heard a few minutes ago, was imposed by God. God's children, then, would be free from such a tax. But who, in Jesus' view, were the sons and daughters of God? Jump back in your memories but ahead in the Gospel to Jesus' words in Matthew 28, after his resurrection: "go and tell my brothers to go to Galilee; there they will see me." Or, more clearly, from the resurrection story in the Gospel According to John: "I am ascending to my Father and your Father, to my God and your God." Jesus is reminding Peter that both of them are the children of God. The Kingdom is free to them. They pay the Temple tax not as a payment of atonement, as it was in Exodus, because Jesus' atonement for the world will cancel that debt, but in order not to give offense.

Why is this timely? Well, you may have forgotten that the last Sunday of the Church year, which is to say, today, is the Sunday of Christ the King. Jesus has quietly reminded Peter in this story that he is indeed the King of the Jews and of all humankind. We have celebrated that today in our songs. And just as Jesus reminds Peter, all of the children of God are free, sons and daughters of God, brothers and sisters to Jesus. Life in the Beloved Community, the Kingdom of God and of God's Christ, is free to us. But in order to enjoy this freedom, we must fulfill our mission as God's children, the mission that Jesus handed on to us. It is what Ben Witherington calls in his commentary on this passage, our "role in helping bring in the eschatological saving reign of God on earth," what I would call the Beloved Community which brings life on Earth to the goal which God always intended. It is what Jesus referred to when he said, "The Spirit of the Lord is upon me, because he has anointed me to bring good news to the poor. He has sent me to proclaim release to the captives and recovery of sight to the blind, to let the oppressed go free, to proclaim the year of the Lord's favor."

My sisters and my brothers, as we close this year of the Church, as we prepare to turn the calendar page from 2020 to 2021 in less than six weeks, as we do our best to keep our bearings in a world reaching for physical health and a nation reaching for healing from political wounds, let us remember that Jesus called on us to love our neighbors as well as our God. Let us reach out in love and forgiveness to those from whom politicians would like us to be separated forever. Let us do our best to be good neighbors by supporting our neighborhoods, our cities, our state, and our nation with our taxes, our donations, our time, and our voices. Let us joyfully claim our status as Children of the Living God, siblings to our great Teacher, Friend, and King, Jesus, the Anointed One. And let us open our lives to the fresh inspiration and power of the Holy Spirit. Let us give thanks to God. Amen.