
Wigs and Mitres Sermon 2026
Lincoln's Inn Chapel

Imago Dei
Matthew 22. 15–22

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Is it lawful to pay tribute, pay taxes, to Caesar?

On Wednesday of this week a strange ceremony took place at the Royal Courts of Justice across the road. A man in a tricorn hat, The King's Remembrancer, oversaw the annual Ceremony of Quit Rents, the first recorded of which was in 1211. Each year the City of London pays a tax to the Monarch for two pieces of land: six giant horseshoes, 61 nails and two knives, one blunt and one sharp. Nowadays no-one knows exactly where the land is: the first is somewhere in Shropshire and the second not far from here, but uncertainty over postcodes has not stopped the crown claiming its due.

I didn't know of this until I read this week's *Economist*. An about it article goes on to observe that 'in today's Square Mile firms hire armies of lawyers to draft agreements and then wriggle out of them but for the King's Remembrancer contracts are sacred'. Does that statement constitute libel against lawyers, I wonder?

The ceremony of Quit Rents could be said to be about rents rather than taxes but it's difficult for a mere layman me to see the difference. Either way, it's true to say that less esoteric taxes are very much in the news at present as the Chancellor prepares his budget and anxiety about what this might mean for taxation is rising among those who wear wigs and mitres and everyone else.

It was in 1789 that Benjamin Franklin famously wrote in a letter to a friend that 'in this world nothing is certain but death and taxes' and 150 years later, in 1936, that Margaret Mitchell observed in *Gone with the Wind*: 'Death and taxes and childbirth! There's never any convenient time for any of them.' This morning we were reminded that taxes were a matter of concern long before that in Jesus's day, if not more so.

The word used in this morning's reading, *kensoi*, is one of four translated as tax in the New Testament. It is taken from the Latin *census* which was a tax paid by each adult to the government. It wasn't anything like any of the taxes we pay. Though its exact nature is unclear, it consisted of a flat-rate personal tax on all men from age fourteen and women from age twelve to sixty-five and was levied at the rate of at least one denarius (about a day's wage) per year.

It was particularly controversial among Jesus's compatriots because it was the tax of an occupying power which, according to one commentator, was instituted in 6AD when Judea became a Roman province. Its introduction triggered the nationalism that eventually became the Zealot movement, which fomented the disastrous rebellion of 66–70 and resulted in the destruction of Jerusalem and its Temple in 70 AD.

Paying this tax to Rome was a painful reminder of occupation by a foreign power which worshipped false gods. To make matters worse, this tax could only be paid with Roman coins which, though legal tender, were also Roman propaganda. They showed an image of Caesar with inscriptions proclaiming him to be divine or the son of a god. One common phrase on coins during the time of Jesus was: 'Tiberius Caesar, august son of the divine Augustus, high priest'. Graven images and polytheism were, of course, considered blasphemous.

Jesus asks his questioners to show him a coin used for the tax and they unsuspectingly reach into their purses to take out evidence which exposes them, not him, as deceptive and hypocritical compromisers. They are the ones carrying around Caesar's money, not Jesus; they are the ones who have the emperor's image in their pockets, they are the ones who have thereby bought into a pagan system.

The word 'give' (*apodidomi*) in Jesus's answer carries the sense of giving back that which already belongs to the other person. That is also conveyed with the phrases 'the things of Caesar' and 'the things of God'. The genitive case denotes possession: the things that belong to Caesar or to God. How do we know what things belong to Caesar? They have his image stamped on them. How do we know what things belong to God? They have God's image stamped on them.

Those who asked the question knew exactly the what the implications of Jesus's response were. They knew that *they* had God's image stamped on them, as do you and I. 'So God created humankind in his image, in the image of God he created them; male and female he created them', we read in Genesis. The genius of Jesus's reply is that his questioners

would have understood what it meant but not the Romans. Jesus is reminding his questioners that they belong to God in a way that will not be seen to be seditious by the Romans. That's surely why his questioners were amazed and went away. His answers had trapped them and exposed them.

Like Jesus's hearers, we are called to give to Caesar the things that are Caesar's and to God the things are God's. Since we are stamped with God's image, we are to give God ourselves, our whole selves, not just some part. We're not called to be disciples with reservations. Not only are we only *made* in God's image, we have, unlike Moses in our Old Testament reading, beheld his glory in Jesus. 'To have seen me is to have seen the Father', Jesus says to Philip. Furthermore, in Jesus, God paid the price of our limitations, our betrayals and our sins and it was a high price, paid not with currency but with the blood of Christ.

I've just been reading Robert Harris's latest book, *Agrippa*, about Augustus Caesar's right-hand man of that name, in which Augustus's successor, Tiberias, Emperor at the time of this encounter, also features. He was Julius Caesar's chosen successor and he cemented the latter's rejection of the republic to declare himself the first Roman emperor. The book brings home how vicious he was, as indeed was Augustus's grandson and Tiberias's successor, Caligula. Caligula's cruelty is well known but Augustus had no compunction about gouging out the eyes of his enemies. He was also extraordinarily vain. Images and buildings to his glory sprung up everywhere. Most of them owed their existence to Agrippa but the only reference to Agrippa anywhere is on the Pantheon: *M. Agrippa. L. F. Cos. Tertium Fecit*, (Marcus Agrippa, Son of Lucius, built this when he was Consul for the third time.) Agrippa knew how to stay on the right side of this dreadful tyrant. In an interview with Simon Russell-Beale, Harris brings home the parallels with things going on in the world today – sinister resonances on the other side of the Atlantic with triumphal arches and other vain-glorious memorials planned and a certain leader's name being plastered everywhere.

It's easy for us to dismiss these developments as an aberration elsewhere, though they affect us all. We must be ready to choose, though, remembering that the generation or two before ours in Germany and across Europe had to make a very costly decision of how far to refrain from speaking out against a government which was evil in order to retain their integrity as those bearing the image of God.

The great good news is that we are made in God's image, that we are redeemed by the blood of Christ and that nothing can separate us from his love. As this morning's anthem

puts it, 'What no eye has seen, nor ear heard, nor the human heart conceived, what God has prepared for those who love him' (1 Corinthians 2. 8). Embracing this glorious truth requires us to recognise that same image in all our fellow human beings. All of them. May we be given grace to rejoice in the great love in which we are held and share it with others.

+John Inge

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