Twenty-ninth Sunday *per annum* Is 45:1, 4-6 1 Th 1:1-5b
Year A, 2026 Ps 96 Mt 22:15-21

Taxes and Church teaching

What does the Church teach about x, y, or z? What does the Church say about a, b, or c? These are common enough questions that faithful Catholics ask as they seek to understand how they are to act in the world as men and women of faith, as true and faithful disciples of the Lord Jesus. Reflecting on the gospel we have just heard, one may well ask: what does the Church say about taxes and paying taxes? It is obviously not a new question, but the context of the gospel is not exactly that of today.

In the gospel, the Pharisees were hoping to trap Jesus by asking him a loaded question, one with political overtones and dire consequences, depending on the answer. *"Is it lawful to pay the census tax to Caesar or not?"* Lawful, as in is it a violation of the Law of Moses? Is it lawful for an observant Jew to cooperate with the occupying political authority? For Jesus to say yes would be construed to mean that he supported the Roman regime. For Jesus to say no would be interpreted as his opposition to the regime. And partisans on both sides were eager either to denounce Jesus or to enroll him as their ally.

Knowing their malice and hypocrisy, Jesus avoids their trap and their categories. He does so by falling back on the most basic conception of justice, which is defined as giving to others what

belongs to them. The coin is Caesar's. He minted it. His name is on it. It bears his image. It alone is used to pay his taxes. Since it is his, Jesus says, give it back to him when he demands it. This is what justice itself demands, that we give to others the things that are theirs. With his answer, Jesus brings their slanted question to an abrupt end. But then Jesus adds something more, something further: give to God what belongs to God. Jesus says this last, but truly it is first in his intention, and this teaching of Jesus now determines and defines Christian action in the world, including how Christians are to approach paying taxes.

From the words of Jesus, we can find a parallel to our present day and to our present context. Following the words of Jesus: the money that we use today, whose is it? It is the property of the United States government; minted or printed by it; bearing the name of the government; issued by the government. We are free to use it according to how the government allows its use. And we must return it to the government when demanded. According to the word of the Master, money belongs to the government and so must be repaid to the government on demand in the form of taxes: *"repay to Caesar what belongs to Caesar."*

From the gospel, then, we can understand what the Church would say and does say about paying taxes. "In his pronouncement on the paying of taxes to Caesar… Jesus does not consider it unjust to pay taxes to Caesar" (*Compendium*, 379). St Paul, too, in his letter to the Romans, exhorts Christians to respect public authorities and to

contribute to the common good of society. This, Paul says, is a matter of conscience, meaning a matter of moral correctness, and he urges: *"Pay to all their dues, taxes to whom taxes are due, toll to whom toll is due, respect to whom respect is due, honor to whom honor is due"* (Rom 13:7). St Peter, too, in his first letter, teaches the Christian way when it comes to public authorities: *"Be subject to every human institution for the Lord's sake… give honor to all, love the community, fear God, honor the king"* (1 Pt 2:13, 17). Respect for public authority, then, is an important aspect of the biblical understanding of how Christians are to be and to act in the world. And of course the Church teaches this biblical understanding, even as it touches upon taxes.

And so when it comes to taxes, there can be no "Christian" objection to them in and of themselves. In other official documents, especially over the past 150 or so years, the Church has deepened her reflection on the social commitments of Christians to the common good and political order. "Tax revenues and public spending take on crucial economic importance for every civil and political community. The goal to be sought is public financing that is itself capable of becoming an instrument of development and solidarity." This we read in the *Compendium of the Social Doctrine of the Church*, which was released in 2004, a collection of the teachings of the popes over the past century and a half, a sort of catechism for the Church's teachings on social, political, and economic questions.

To have a common life together means devoting some portion of our human and material resources to all the things that pertain to our

common life: road and streets, safety and security, defense, education, the management of natural resources, health and recreation, transportation and development, and the list goes on and on. The truth is that the more developed and prosperous a society is (like ours), the more necessary it is to have a robust public sector that promotes the common good and takes care of all the things that we share in common, those things that make our society function well for the material and spiritual prosperity of all. This is what is meant by "public financing" – that is, taxes – being "an instrument of development and solidarity," as the Church teaches.

So paying taxes is part of the Christian duty of solidarity. But what is solidarity? The Church teaches that solidarity is an authentic moral virtue, closely associated with justice. Solidarity is the "firm and persevering determination to commit oneself to the common good… to the good of all and of each individual, because we are all really responsible for all." The answer to the question, posed by Cain after he murdered his brother Abel (Gen 4:9), *"Am I my brother's keeper?"* is yes. Yes, you are. Yes, we are. Only one with murder in his heart could fail to understand this. Only one with murder on his hands would try to justify the contrary. Solidarity, then, is "a commitment to the good of [my] neighbor with the readiness, in the Gospel sense, to 'lose [my]self' for the sake of the other instead of exploiting him, and to 'serve him' instead of oppressing him for [my] own advantage" (*Compendium*, 193).

When I see children and families playing in our public parks, in safety and with joy, it makes me proud to know that I contributed to that through my tax dollars. When I consider how our society is educated through public libraries and institutions, public schools from Head Start to higher education, I am glad to contribute in this way to the betterment of my neighbors and my society. When public health clinics and shelters and housing help those most in need, I am pleased to support these with some portion of my own resources.

Each of us personally and individually benefits from public roads, public utilities, public transportation, public education, public justice system, public developments and programs and institutions of all sorts, and we should be glad that together we can provide these things for the well-being of the people with whom we hold so much in common. They are our neighbors, our fellow countrymen, to whom we are bound in a common society, a society that we want to be more human and humane, more protecting and less threatening. It is a pity that we should ever take for granted (and we do), much less disparage (to our shame), the vast public network of shared resources and public infrastructure – material or social – that makes our common life here and now so good in so many ways.

It disturbs me, then, when Christians cite their Christianity as the reason for which they are opposed to taxes. As I have explained, there can be no automatic, default opposition to taxes on the basis of Christian belief and teaching. Fraud, waste, abuse – we are all against these things: the improper, unethical, and illegal use of public funds

and resources. But we mustn't throw the baby out with the bathwater. The abuse of a thing is no argument against its proper use. If tax monies are used poorly or abusively, then we need to fix this, to reform how they are used. Fraud, waste, and abuse are not an argument against taxing. They are an argument against the poor or illicit use of public monies. It comes down to this, if we want nice things, the amenities, conveniences, and services that make for the good life for all of us, we have to pay for them. Hence, taxes.

Now maybe it's too much of a stretch to hope that anyone might actually enjoy paying taxes and look forward to writing the check to the tax man each year. But it is possible (as are all things with God) especially for a Christian who has *"the mind of Christ"* about such things (1 Cor 2:16), to come around on this issue. Taxes are the way in which each person, somehow and at some level, contributes to common good, to having or maintaining the public institutions and resources that we all use and depend on.

And our contribution, though determined and compelled by the government, need not be made resentfully or grudgingly. We can embody the spirit of what St Paul wrote in his second letter to the Corinthians: *"Each must [contribute] as already determined, without sadness or compulsion, for God loves a cheerful giver"* (2 Cor 9:7). At the very least, then, we Christians must not hate paying taxes or loathe making the contribution required of us by lawful authority. We can do our civic duty as taxpayers willingly and gladly, all the while working for and demanding a more just, fair, and equitable system

of taxation and a better use of public monies. Experience shows that when tax monies are used well and for good purpose, there is rarely any regret or resentment, but justifiable pride in civic accomplishment, that together, in common, we have done something good that benefits the whole of society.

We give to Caesar what belongs to Caesar because by doing so, we are obedient to the Lord, who has taught us to do this and expects this of us. And by being obedient to the Lord concerning the things of this world – including its principalities, authorities, powers, and dominions (see Eph 1:21), including paying our taxes – we give to God what belongs to God: to live by his word, his wisdom, and his command. For his word, wisdom, and command is this: that we should *"have life and have it more abundantly"* (Jn 10:20). For this God promises to those who heed the voice of Jesus, the good shepherd, and follow him, wherever he goes (Rev 14:4).

"Moreover, God is able to make every grace abundant for [us], so that in all things, always having all [we] need, [we] may have an abundance for every good work" (2 Cor 9:8), which includes the good work of giving Caesar what is his, for by doing so, we give God what belongs to God: our obedience, our loyalty, our love. So praise God, and pay your taxes! And so *"you will shine like lights in the world as you hold on to the word of life"* (Phil 2:15, 16), the teachings of the Lord Jesus Christ.