

## **IRS v. ERS**

**When Heather and I were living in upstate New York, and I was a young priest not making much money, I had just completed my yearly income tax returns. For some reason, the thought occurred to me that our third wedding anniversary was coming up in a few weeks. So, I decided to go to the post office, mail my tax returns and then go to the mall and buy Heather an anniversary gift.**

**When I got to the store, I saw several items that I thought Heather might like, but it just so happened that the items she would probably like the most, cost the most. Finally, I saw something that Heather would really like – the perfect gift. But it was expensive – more than I planned to spend. However, the more I thought about it; the more I became convinced that Heather would love it. So, I went beyond the bounds of prudence and bought the gift. And sure enough, when I gave it to Heather, she loved it. “Honey,” she said, “you got me the perfect gift. You shouldn’t have, but I am glad you did!”**

**As I reflected on my gift to Heather and the filing of my tax returns, I began to think about the difference between paying taxes and giving a gift. It’s the**

**difference between law and love.**

**With law, I am required to give. With love, I am free to give. With law, I give as little as possible. With love, I give as much as possible. With law, I give grudgingly. With love, I give joyfully.**

**Paying taxes is something I must do, but giving my wife, the perfect gift is something I want to do. Law has limits but love is limitless. You can never give enough to the one you love.**

**Two realms, two ways of living: by law or by love. We are always struggling to balance the one with the other, to find that equilibrium that allows us to live as good Americans but also as faithful Christians.**

**In today's gospel Jesus says, "Give to the emperor the things that are the emperor's, and to God the things that are God's." We in the United States know what we need to give to the emperor, or in our case, the IRS. We don't have a choice in the matter on whether to pay our taxes. It is required by law. So, whether we like paying taxes or not, or whether we think the amount we pay is fair or not, doesn't matter. If we don't pay up, the Internal Revenue Service becomes the Infernal Revenue**

**Service.**

**Even though we know that our taxes go to support our national security, the infrastructure of our country and the welfare of our people, we still complain, mainly I think because paying taxes is something we are compelled to do by law. We don't have a choice in the matter. It is "pay up or else face the consequences!"**

**You may have heard the saying that death and taxes are the two great certainties of life. Yes, death and taxes will always be with us, but at least death doesn't get any worse. The comedian Arthur Godfrey once said, "I am honored to pay taxes in America. The thing is; I could probably feel just as honored for about half the price." The boxer Joe Lewis said something similar when asked, "Who hit you the hardest during your ring career?" He replied, "Uncle Sam." As a New Yorker, I particularly like the observation that the Eiffel Tower is the Empire State Building after taxes.**

**Yes, we render to the emperor the things that are the emperor's, and that includes taxes. But what do we render to God? With the church there is no IRS – Internal Revenue Service – but there is an ERS – Eternal Revenue Service. With the ERS we don't give out of**

**compulsion or duty or law. Nor do we pay dues or assessments or bills. We give out of love with a grateful heart in response to the God who gives us everything.**

**That's the first point I want to make this morning about giving to God the things that are God's, or in our case, making an annual pledge to the church. Our pledge to God is freely given out of gratitude for all that God has given us.**

**Many of us know and love that verse in St. John's Gospel: "God so loved the world that he gave his only begotten Son that anyone who believes in him should not perish but have eternal life" (John 3:16). Yes, God gave and gave and gave until God had nothing left to give but his Son. And God did it out of love. It's a love which none of us deserve but God gives anyway. The truth is: we are all debtors before God. As the old hymn puts it, "Nothing in my hand I bring; / simply to thy cross I cling."**

**Speaking at the Duke University commencement, the poet Maya Angelou said to the graduates: "You have been the beneficiaries of the best that this society has to offer. We have given you the best education we know how to give. We have told you all that we know. Now,**

**you owe us something.”**

**What is true of our responsibility to the nation is equally true of our responsibility to God. We are the beneficiaries of God’s affirmative action. We owe God everything. A Christian is someone who enjoys eternal life with God freely given, freely received, without any strings attached, undeserved, unmerited and unearned favor – abundant life with God in this life and forever.**

**So, we don’t give to God because we hope to receive special favors. We have already received the greatest gift of all in Jesus. We give out of gratitude for what God has given us. One of the collects in the Book of Common Prayer says that God gives us more than we can ask or imagine. We can never out-give God – never!**

**Here’s the second thing we need to see: God doesn’t need our money, but we need to give it.**

**It is like one wealthy man who was determined to take it with him when he died. He prayed and prayed until he convinced the Lord to let him bring his wealth inside the pearly gates of heaven. There was one condition. He could only bring one suitcase of his wealth with him. Therefore, the rich man filled his suitcase with gold**

**bullion.**

**Then one day, he died. St. Peter greeted him at the gate and told him he could come in, but his suitcase would have to be left. “But I have an agreement with God,” said the man, “to bring one suitcase in heaven.”**

**“That’s very unusual,” replied St. Peter. “Let me look inside that suitcase.”**

**The man opened his suitcase to reveal the shining gold bullion. St. Peter was amazed. He asked, “Why in the world would you bring more pavements to heaven?”**

**There is nothing we have that God needs! Our gold is as asphalt, our diamonds like glass. God doesn’t need our money, but we need to give it. Every human being is made in the image of God. Since God is a great giver, we become more godlike by our giving. We become more like God as we give more like God. That’s why generous people tend to be joyful people – they reflect the God within them by how they live and act in the world. They live with an inner freedom that is not afraid to give back to God a portion of all that God gives us. In a very real sense, they let go and let God.**

**A priest and a rabbi were talking. The priest said, “After we take the collection we draw a big circle on the ground and then we toss all the money into the air and whatever falls within the circle belongs to God, and whatever lands outside the circle we get to keep for ourselves.”**

**The rabbi said, “We have a simpler process for deciding what belongs to God. We simply toss the whole collection into the air and whatever God wants... he keeps.”**

**Hear me... The way we give to God is an indication of the condition of our souls. Our pledge to God is out of gratitude for all that God has given us. We give not because God needs our money but because we need to give it.**

**And there’s one thing more to be said: God expects us to be the managers of all that we possess, but we are not the owners. God owns everything.**

**When Jesus said, “Give to the emperor the things that are the emperor’s, and to God the things that are God’s,” we might construe that statement as if to think there are things in this world that don’t belong to God.**

**But that, of course, would be false. The Bible is clear: everything in this world, in your life and mine, belongs to God. Every good gift we enjoy is from God, whether it is our life, our abilities, the people who love us or the world we live in – everything is from God.**

**The biggest mistake that some of us make is to think that there is anything in this life which is not from God.**

**Leadership expert John Maxwell tells a story about the day he took his small son to McDonald's. Maxwell bought a large order of fries and a Coke, and then he and his son sat at a small table to enjoy their snack. After settling down, Maxwell extended his hand to take a fry, but his son pulled the fries toward himself and covered the fries with his hand, blocking his father's attempt to gain the fry. With resignation, Maxwell said, "It's all yours son."**

**But then he thought, "Could it be that my son has forgotten who bought those fries? Doesn't my son realize that I don't need any of his fries? I can get my own. What would he do if I took those fries away from him? What if I bought more fries and decided not to give him any? Why did he fail to see that all I wanted is to share a couple of fries with him?"**

**Maxwell says that he realized then that we are all tempted to act in the same way as his son in our relationship with God. First, just like his son, we forget that God owns all the blessings we thought were ours. Secondly, we selfishly deny God the portion of the blessings that rightfully belong to him.**

**Everything in the world belongs to God. We are the managers of God's wealth. Our role is to use what we have been given for the benefit of ourselves and our loved ones to be sure, but also for the building up of the church, the expansion of the kingdom, and for the greater glory of God.**

**Many of us may not know the name of Michael Larson. Many years ago, when Bill Gates was only worth \$5 billion, he hired Michael Larson to manage his money. People jokingly called Larson "the Gateskeeper" because he had the final say on every financial matter. He was given full control of Gates' money and investments. His whole job was to be a good steward of the money he was entrusted with – to use the money on behalf of Mr. Gates and his family.**

**Today Bill Gates is worth about \$90 billion. At a party a**

**few years ago, Bill Gates said that he has “complete trust and faith” in Larson as his money manager. The money doesn’t belong to Larson but he has been given control over it for a purpose – to benefit the Gates’ family and to fund the Bill and Melinda Gates Foundation.**

**In a way, we are all God’s money managers. Each of us has been entrusted by God with the assets we possess. God expects us to use those assets faithfully and conscientiously for the good of ourselves and those we love, but also for the building up of the church and the expansion of God’s kingdom on earth.**

**Give to the emperor the things that are the emperor’s, and to God the things that are God’s. Unlike the IRS, God is not going to seize our assets if we hold out on him. Giving to his work is voluntary and is done out of the love and gratitude in our hearts. In the Eternal Revenue Service there are no taxes to pay but we do pledge a portion of our income to the church. Pledging comes down to a simple question. How important is the work of God through the church in your life?**

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Text – Matthew 22:15-21**

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