

Readings for the Twenty-First Sunday after Pentecost

18th October 2026

First Reading: Isaiah 45:1-7

Thus says the Lord to his anointed, to Cyrus,
whose right hand I have grasped to subdue nations before him
and to strip kings of their robes, to open doors before him—
and the gates shall not be closed:
I will go before you and level the mountains;
I will break in pieces the doors of bronze and cut through the bars of iron;
I will give you the treasures of darkness
and riches hidden in secret places,
so that you may know that it is I, the Lord,
the God of Israel, who call you by your name.
For the sake of my servant Jacob and Israel my chosen,
I call you by your name; I surname you,
though you do not know me.
I am the Lord, and there is no other;
besides me there is no god.
I arm you, though you do not know me,
so that they may know, from the rising of the sun
and from the west, that there is no one besides me;
I am the Lord, and there is no other.
I form light and create darkness,
I make weal and create woe;
I the Lord do all these things.

Second Reading: 1 Thessalonians 1:1-10

From Paul, Silvanus, and Timothy, to the church of the Thessalonians in God the Father and the Lord Jesus Christ:
Grace to you and peace.

We always give thanks to God for all of you and mention you in our prayers, constantly remembering before our God and Father your work of faith and labour of love and steadfastness of hope in our Lord Jesus Christ. For we know, brothers and sisters beloved by God, that he has chosen you, because our message of the gospel came to you not in word only, but also in power and in the Holy Spirit and with full conviction; just as you know what kind of persons we proved to be among you for your sake. And you became imitators of us and of the Lord, for in spite of persecution you received the word with joy inspired by the Holy Spirit, so that you became an example to all the believers in Macedonia and in Achaia. For the word of the Lord has sounded forth from you not only in Macedonia and Achaia, but in every place your faith in God has become known, so that we have no need to speak about it. For the people

of those regions report about us what kind of welcome we had among you, and how you turned to God from idols, to serve a living and true God, and to wait for his Son from heaven, whom he raised from the dead – Jesus, who rescues us from the wrath that is coming.

Gospel: St Matthew 22:15-22

When the chief priests and Pharisees had heard the parables, they realized that Jesus was speaking about them. Then the Pharisees went and plotted to entrap him in what he said. So they sent their disciples to him, along with the Herodians, saying, 'Teacher, we know that you are sincere, and teach the way of God in accordance with truth, and show deference to no one; for you do not regard people with partiality. Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?' But Jesus, aware of their malice, said, 'Why are you putting me to the test, you hypocrites? Show me the coin used for the tax.' And they brought him a denarius. Then he said to them, 'Whose head is this, and whose title?' They answered, 'The emperor's.' Then he said to them, 'Give therefore to the emperor the things that are the emperor's, and to God the things that are God's.' When they heard this, they were amazed; and they left him and went away.

A Reflection for the Twenty-First Sunday after Pentecost

From Rev'd Anne Macdonald

To accountants talking about money is just part of everyday life. Of course, some of that might be advising large companies over eye watering sums, or advising wealthy individuals, but that is only part of it. By far and away the largest part of the economy is what is termed SMEs, small and medium sized businesses: ordinary people, seeking to earn a living and support their families.

Chartered Accountants are also first and foremost auditors. When you start an audit the first thing the manager usually does is send the newest apprentice off to check the petty cash. Why do we count the petty cash, given the small amounts of money involved? Well, to buy time to think, but also because it is important to the people who are responsible for it, and because it might be a source of temptation for others. Money is not the problem; it is what you do with it that matters.

Jesus, in today's reading, was faced with a very tricky, even sly, question about money and taxes. Two groups who usually did not talk to one another had joined forces to catch him out. The Herodians supported the secular power base of the Herod dynasty, which was dependant on the authority of the Roman Empire, whilst we have come across the Pharisees, the experts on religious law, in many other stories. Both groups were disturbed by Jesus's teachings. The Herodians because they saw him as threatening their source of power, and the Pharisees because they thought he was heretical and a danger to the community. So here we have them thinking they had finally found a question he could not avoid: 'Is it lawful to pay taxes to the Emperor, or not?' He would either upset the crowd or the Romans.

Jesus was aware of their agenda, and in any event, this was not the first time they had tried to catch him out in this way. However, in this instance they appear to have gone out of their way to flatter him, 'Teacher we know that you are sincere', before leading him into what they thought was an unavoidable trap. In order to understand this, we

need to examine what the question they asked was about. The trap hangs on the word translated here as 'tax'. Yes, it was a tax but not in the way that we would immediately think of, that is as income tax, or council tax. This was a tribute or census, sometimes translated as a poll-tax. There are several words for tax in the bible, but the one used here is very specific: it is a Latin word, *Kensos*, for a tax imposed on people living in Roman occupied territories, and was in addition to any local or cultural taxes such as the Temple Tax paid by the Jewish community to the Temple authorities in Jerusalem. Also, this tax, the *Kensos*, had to be paid in the Roman currency, the basic element of which was the denarius.

The *Kensos* was a relatively new introduction in Judea. At the time of Jesus's birth both Judea and Galilee were vassal states and not subject to the *Kensos* or poll tax. However, Judea, including Samaria, became a Roman Province around 7AD, Galilee much later, and from then onwards the 'Tax' was levied on the majority of the Jewish population. This tax was a source of profound annoyance to many in the Jewish community. It was stigmatising and, as it could only be paid in the Roman legal tender, a great burden on the poor. So, in the eyes of the Pharisees and the Herodians, Jesus's choice was to offend many of his followers by saying 'pay it', or to commit treason against the Roman state by saying 'do not pay it'.

Imagine the tension that must have fallen over the people around Jesus when this question was asked. What would he say? How could he avoid offending people or committing a crime? Then puzzlement as Jesus asked to be shown the coin used for the tax. He was given a denarius and then Jesus asked whose head is this and what is his title. As we know, when told it was the Emperor's, Jesus replied to the questioners, 'Give therefore to the Emperor the things that are the Emperor's and to God the things that are God's'.

This was not a clever way of avoiding getting into trouble, but a very important point. I think it is fair to say that the Pharisees and Herodians really did not understand what Jesus's ministry was about, otherwise they probably would not have thought this question would entrap him. Of course, even Jesus's closest disciples, for example Peter, did not always grasp what Jesus was doing. Jesus was sent by God into this world to save humanity. He became incarnate in this world and lived among us, and whilst because of his sacrifice, we have hope in the resurrection, we live and die in this existence first.

Jesus asked us to live with integrity in this life. He did not use this interaction to question the morality behind this tax, although he challenged unfairness elsewhere, but to highlight that humans must live properly within their time and place. God is the creator of this world, but he is not the secular power within it. He could control everything, but like a good parent he wants us to grow, and we can only do that if God gives us space to do so. He does not leave us on our own though. God spoke through the prophets, and he sent his son into this world.

Jesus taught us what we need to do to live a good life and to draw nearer to God. This is one of those Gospel passages where we need to be careful not to consider it on a standalone basis, or at least not to extrapolate it to meaning that Jesus saying 'Give therefore to the Emperor the things that are the Emperor's' meant that he endorsed this form of tax. To fully understand this passage, we have to consider it alongside his other social teachings. Texts where he asked people to build a better world, to establish the Kingdom of God in this existence.

We had an example of this a few weeks ago when David talked to us about the parable of the vineyard owner and the way he chose to pay his hired hands. A parable about human dignity and worth, about the need to provide

sufficient for life to all, from the world's abundance. We can also set this passage alongside the Beatitudes, the blessings given at the beginning of the Sermon on the Mount, where Jesus set out a radical way of thinking about righteousness, about what being faithful to God was fundamentally about.

It is in passages like these that Jesus challenges us about the morality of treating others, particularly the poor, without any thought to their wellbeing. Texts like the Beatitudes ask us what will you do about this? As we read through the Gospels every Sunday we will be asked this question repeatedly. Today's text, however, is a reminder that we live in this world, at this time, and with today's problems. We have still to build the Kingdom of God on earth.

So, Jesus did not endorse the Roman tax, but he did guide us to think about how we interact with the world's power bases, and throughout his ministry he talked about what we should do to live as God wants us to. That was a powerful message two thousand years ago and is equally powerful today.