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## "Render unto Caesar"

### **Abstract**

"Render unto Caesar the things that are Caesar's" is as much a challenge as a command. It is a cryptic call to Christians to consider more thoughtfully what we owe to the state—and as importantly, what we do not—rather than, as we might want to pretend, a clear signal of the boundary between the governances of God's left and right hands.

Modern Americans in mainstream Christian churches often forget, because we do not feel the heavy hand of the state upon our congregations, our worship, and our activities, that this Biblical challenge is effectively issued to us every day. The recent controversy involving the warning of the Internal Revenue Service to All Saints Episcopal Church in Pasadena that it could lose its tax-exempt status for political commentary on an upcoming election is a reminder that Christians always need to consider our obligations to our communities as well as to our congregations.

### **Disciplines**

Election Law | Religion Law

# “Render Unto Caesar”

*Preaching and Politics at All Saints Episcopal Church*

*According to news reports, the Internal Revenue Service has threatened All Saints Episcopal Church (Pasadena, CA) with revocation of its tax-exempt status under 26 U.S.C. section 501(c)(3) because of a sermon preached by the church’s former rector, Rev. George F. Regas, on October 31, 2004, just before the Bush-Kerry presidential election.*

[1] “Render unto Caesar the things that are Caesar’s” is as much a challenge as a command. It is a cryptic call to Christians to consider more thoughtfully what we owe to the state—and as importantly, what we do not—rather than, as we might want to pretend, a clear signal of the boundary between the governances of God’s left and right hands.

[2] Modern Americans in mainstream Christian churches often forget, because we do not feel the heavy hand of the state upon our congregations, our worship, and our activities, that this Biblical challenge is effectively issued to us every day. The recent controversy involving the warning of the Internal Revenue Service to All Saints Episcopal Church in Pasadena that it could lose its tax-exempt status for political commentary on an upcoming election is a reminder that Christians always need to consider our obligations to our communities as well as to our congregations.

[3] The All Saints case has made the news in part because the congregation and others charge that the IRS investigation is politically motivated, singling out a “liberal church” because of the views it espoused. While the pastors of All Saints have regularly encouraged parishioners to vote and to be politically active, All Saints seems to be under investigation because its former rector, George Regas, preached a sermon on the eve of the 2004 election, wondering how Jesus might criticize candidates Bush and Kerry for their failure to advocate for peace and the poor. Conservatives respond that under Democratic administrations, “right-leaning” ministries have been singled out for IRS scrutiny. To muddy things further, the evidence suggests that for every congregation the IRS investigates, many other congregations are participating in activities that arguably violate federal tax-exempt rules without sanction.

[4] In the worst case scenario, if the IRS has singled out All Saints for investigation because of Rev. Regas’ political or religious beliefs, the courts should, and probably will, find that the government has violated the First Amendment or denied All Saints equal protection of the laws. The law requires that churches and other nonprofits, as a condition of retaining their 501(c)(3) tax-exempt status, refrain from participating in political campaigns either for or against candidates for elective office. It is not quite as clear whether even-handed criticism of all major candidates in a race would violate the law. Regardless of the merits of the charge, however, the law does not justify IRS targeting of churches because of their particular beliefs. Christians must stand firmly in opposition to governmental targeting of religious bodies because of their religious or political beliefs.

[5] On the other hand, as strict separationists would argue, the All Saints case points out the dangers of giving government any kind of power over churches’ activities. That the IRS will pursue highly visible churches for their political activities is almost a given. These churches are most likely

to be the target of complaints by those who disagree with pastors' or the church's message because such churches will most often be criticizing the political status quo and current administration policy, even if they do not endorse particular candidates by name. When such activities become visible, even the most conscientious, even-handed IRS agent will feel obligated to investigate a credible complaint that a tax-exempt organization has violated its obligations under the law. Because limited enforcement resources of the IRS, it is doubtful that less critical, less visible churches will be subject to a similar investigation because no one will complain about them. The appearance that a church is being targeted by the IRS for its beliefs even when it is not, is almost inevitable.

[6] Both the current law and proposals to relax political restrictions on church bodies raise public policy as well as ethical questions for Lutheran Christians, whose theology has always distinguished the role of the church and of the state in the world, as two of God's orders that preserve the creation. At the same time, Lutherans have a special theological word of caution to speak about the danger of the confusion of orders that can result when congregations and church bodies enter so deeply into the questions of political life that they confuse political questions with soteriological ones, or public policy pronouncements with Christian moral teaching. This is particularly true where candidate endorsement is concerned: some Christian calls to vote for Candidate A because "he will do the God's will" or because "God wants him to be elected" not only confuse the roles of church and state. This kind of advocacy also pretends to a wisdom about God's will for the world that human beings do not possess. They can even become a form of self-justification, identifying our own political visions as an adequate substitute for the grace given to broken and sinful people of God.

[7] On the other hand, Christians are called to participate in political life for the sake of the world. For Lutherans, there is perhaps no more important and distinctive calling than to expose the pretensions of the powerful, whether they claim to be doing God's will or deny that God is an agent in human affairs. That calling requires us to speak, out of the limited and inadequate understanding that we have about God's desire for the creation, when we see it despoiled, whether by war or environmental degradation or indifference to the suffering of the needy. Most particularly, we must speak up when we see those with influence and power confusing the message of the Gospel with our common obligations in and to this world. Both sides in the debate over the political campaign ban seem to neglect one of these two important aspects of the role of the church in political life. Proponents of lifting the political campaign ban claim that churches will thereby be freed to perform their prophetic roles in American social life. However, they often minimize the real possibility that churches heavily involved in political campaigns may forget their roles and simply be captured by the ethos and objectives of political campaigns, which often are focused on winning at any cost.

[8] Supporters of the political campaign ban, on the other hand, too often assume that religion and politics do not mix at all, and that religious people should leave their religious beliefs at home when they participate in political life, whether as voters, or politicians, or activists. Lutherans need to respect the fact this stronger position on church-state separation, like the view that God's will for political life is crystal-clear, often arises from conscientiously held theologies that differ from our own. We need to take these theological (as well as secular) differences seriously as Lutherans formulate our views on the proper role of congregations and church bodies in political campaigns.

While there are strong arguments to be made that the tax exemption scheme protects the separate and important role of the church in public life, the demand that congregations give up a political voice as a condition of retaining their independence in other matters may be too much to ask.

[9] Perhaps just as problematically, supporters of the 501(c)(3) ban argue that lifting the ban will encourage pastors and other church leaders to engage in more politicking within the church, which will upset parishioners and split congregations. While that may be a prudential concern that church leaders must give some heed to, taken to its ultimate conclusion, the argument is deeply disturbing. Congregations should not be safe places where Christians agree to check their political differences at the door just so harmony can reign within the doors of the church. They should be places where Christians can engage each other out of their deepest convictions about moral, social and political life, about the balance between justice and peace, between compassion and accountability, and other conflicting values that divide our polity. As Christians, we should be able to disagree sharply about these things without fear that our fellow congregants will forget that we are, first and foremost, called to be the Body of Christ; and that decisions about how we arrange our political and social life are simply not matters of ultimate concern, however important they are. The alternatives offered by the federal law considering these issues—for congregations to establish their own separate nonprofits with PACS, or to encourage their members individually to participate in political life without involving the institutional church—may indeed prove to be adequate if they are more often utilized. However, the separate nonprofit solution can be costly in time and money, and stray from the mission of the congregation to give prophetic voice to the witness of their community. The “individual” solution has its own drawbacks: not only may members avoid their political responsibilities when they are not reinforced and supported by a community of others, but individually, their voices may not have nearly as strong a force as the voice of a community coming together under a single message. Finally, the All Saints case raises an especially important question for all Christian congregations: how much are you willing to risk, how much are you willing to spend, to speak out of the convictions you have formed about our human responsibility as God’s co-creators in this world? As the court cases challenge us, these rules are not ultimately about whether the government is forcing us to confess or act against our consciences. Nobody is going to jail or losing his job in order to participate politically. Rather, these cases ultimately ask Christian congregations and church bodies whether we are willing to pay taxes, if we must, to participate in political life as we feel conscientiously called to do.

[10] Of course, congregations that recede from political campaign activity in order to preserve their tax-exempt status often have good reason to do so. They may, after deliberation and in conscience, decide that the taxes they would otherwise have to pay if they violate the political campaign ban might better go to support some other congregational activity, such as a feeding center or a Sunday school program. But if our churches have dampened their prophetic witness to those with political party, particularly major party candidates for highest office, simply because they do not want to pay taxes, we must worry about whether we are putting a price on our deepest convictions about how our world should be preserved. The prospect that Christian consciences can be bought for a tax exemption must trouble us all.