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## TAXES IN THE NEW TESTAMENT

PHEME PERKINS

### ABSTRACT

Early Christian thinking about taxation was shaped by an environment in which taxes were oppressive and rapaciously administered. New Testament passages dealing with taxation do not amount to a systematic ethic or philosophy of taxation but instead convey the basic Christian teachings of respect for government, “freedom in subordination,” and love of neighbor. In Paul’s effort on behalf of a collection for the Christian community at Jerusalem, however, there are suggestions of an emerging sense of responsibility to even the distant neighbor that is to be expressed through collective monetary contributions.

*Tax-collectors also came to be baptized, and they said to him [John the Baptist], “Teacher, what must we do?” He said to them, “Do not collect anything more for yourselves beyond what is authorized.”— Luke 3: 12–13*

This brief passage from Luke epitomizes the ambiguity one faces in dealing with the NT references to taxation. On the one hand, they originate in a political and social context in which taxation was a sign of subordination and oppression. Those involved in collecting the multitude of taxes and tolls were suspected of dishonesty and seen to enrich themselves through their profession (cf. Luke 19: 8). Jews who engaged in collecting tariffs, tolls, imposts, and customs for the Romans were under the double stigma of having bid for the office and of serving the occupying power (Fitzmyer, 1981: 469f). On the other hand, much of the NT accepts the tax system as such. Here, collecting taxes is permitted so long as it is carried out justly (Fitzmyer, 1981: 470). Some might attribute this relatively benign attitude to the Galilean origins of the Jesus movement. That region was not yet under direct Roman control, though its rulers paid tribute to Rome. Thus, those Jews engaged in collecting tolls were suspect not because they were in Rome’s employ, as they would have been in Judaea, but because of the dishonesty with which many carried out their business.<sup>1</sup> Careful analysis of the evidence suggests that Galilee itself was relatively prosperous and peaceful under its Herodian rulers. After the disturbances at the beginning of Herod’s reign, unrest instigated by apocalyptic messianism appears to have been limited to Judaea and Jerusalem.<sup>2</sup>

Similarly, Paul’s benign attitude toward political power, including the pay-

ment of taxes (Rom. 13: 1–7), can be said to reflect the positive experiences of Jews living under Roman rule in the hellenized cities of the empire. Imperial decrees consistently protected Jewish privileges, the right to assemble on the Sabbath, education, the common funds to maintain the synagogue, and the collection of the annual temple tax conveyed to Jerusalem. Jews were also exempt from civic “liturgies” and from military duties. They were exempt from summons to Law on the Sabbath so that they would not lose their cases by default. Theft of the temple tax or of the rolls of Scripture from a Jewish synagogue was treated as a case of sacrilege and punished by confiscation of the offender’s property (Smallwood, 1976: 133–43). The good relations between the diaspora community and Roman power make Paul’s advice a reflection of their experience (Meeks, 1983: 208, n. 192).

### ROMAN TAXATION

The burden of taxation in the Roman provinces fell unequally on different groups. It was heaviest on those who actually worked the land, the peasants and tenant farmers (Finley, 1973: 89–91). Even land owned by Roman citizens in the provinces might be subject to taxation. While the Greek system had made the wealthy bear most of the costs of government, the Roman expansion shifted the tax burden to the subject peoples of the provinces. Consequently, wealthy Romans did not bear the cost of government. It was passed down to the poorer members of society largely in land taxes (Finley, 1973: 95f). Appeals for tax relief began as early as the reign of Tiberius. However, it is difficult to assess the extent to which the tax burden was unbearable.

Our most detailed evidence comes from the tax receipts and court cases recorded on papyri and ostraca in Roman Egypt. The intricacy of the tax system which developed under Roman rule rivals that of any ancient or modern code. Over time the number of different taxes was more than a hundred. In addition, the Roman administrators collected taxes in the province with an efficiency quite unlike that of previous rulers (Lewis, 1983: 160). The rapacity of tax-collectors, their use of soldiers to threaten and beat the populace, and the attempts to avoid such treatment by payment of bribes are all documented in inscriptions and court complaints (Lewis, 1983: 162f; Philo, 1937: *De Specialibus Legibus*, iii, 30). They set the context for the dishonesty associated with tax-collectors as well as the extortion of money by soldiers in Luke 3: 12–15. Egyptian evidence indicates that it was as common to be one or two years in arrears as to pay one’s taxes on time. In addition, the peasant might then owe further interest on seed borrowed for planting (Lewis: 1983: 165f). In Egypt, persons who could not meet tax obligations became fugitives. Reports by the nearest of kin to authorities testifying that the fugitive had left no property provide some basis for estimating the extent

of the problem. Records for the Arsinoite village of Philadelphia show forty-three listed as fugitives in the summer of A.D. 55. A year later there were over a hundred. Though partial amnesty brought forty-seven of them back, the year 57 A.D. lists 105 missing (Lewis, 1983: 164f). Revenues that were lost due to fugitives were made up by the other taxpayers. Unclaimed lands were parceled out to be worked by neighbors or others in the village. Similarly, tax revenue that would have been collected from the "head" tax on all adult males and from those engaged in crafts and trades were covered by assessing the remaining taxpayers for the deficit (Lewis, 1983: 169–172). In addition to such annual taxes, we find taxes on various sorts of business transactions including the customs and tolls collected at the borders and harbors. Most of those designated "tax collectors" in the NT belong to this class of customs and toll officials (Fitzmyer, 1981: 470; Freyne, 1980: 219). Finally, various extraordinary costs such as those associated with administrative tours of the governor of the province or with needs of the military could bring additional taxes and requisitions of goods or services (Lewis, 1983: 172–76). Matt. 5:42 reflects such a situation. Once again, we find a saying which breaks with expected behavior. Instead of the required mile, the disciple goes an additional mile. The context of the saying provides the rationale for such behavior in the rejection of even legitimate (= legal) modes of self-defense or retaliation. The setting presumes that the system creates injustice just as the common perception of the dishonesty of tax-collectors acknowledges the injustice of their behavior. However, the saying does not call either for reform, which would have been impossible beyond the normal appeals for redress of specific grievances or relief from specific taxes, or for revolt, as was the case in the later Jewish revolt against Rome.

Liturgies reflected a further form of taxation, albeit under the guise of contributed payments and services to the community. The concept of individuals defraying the costs of public festivals, buildings and public works, military equipment, and the like arose in the democratic city-states of Greece. It was embedded in the structure of the hellenistic cities of the Roman world. Peter Brown suggests that the requirements of such liturgies provided the community with powerful control over the wealthy as well as a way of ameliorating resentment that might be felt by others over their superior standing (Brown, 1978: 35–51). The Romans in Egypt elaborated upon this system, compelling service from all levels of the population. It also became possible to make collection and payment of taxes from a region the "liturgy" assigned to a particular individual, who would have to make up any deficit out of his own funds (Lewis, 1983: 177–79). Naturally, one finds increasing attempts to escape such assignments. Similarly, individuals who had voluntarily undertaken some public work from which they were legally exempt often found themselves regretting their generosity when they tried to terminate their service (Lewis, 1983: 182f).

RELIGIOUS TAXES IN JUDAISM

Civil taxes and obligations paid to the Roman or Herodian authorities provided only for imperial government, civil needs such as building or the funding of public festivals, and military requirements. Jews also faced tithes and taxes to support priestly and levitical offerings, purchase of sacrificial animals, and other expenses associated with the temple cult. It is difficult to assess the extent of tithing and payment of "heave-offerings." The Pharisees appear to have been scrupulous in this regard and to have claimed that their attention to the requirements of offerings as well as meticulous observance of dietary laws and purity rules that would normally obtain only in connection with the temple separated them from common people. However, their views were not shared by the Sadducees. Nor did the Pharisaic party gain a strong foothold in Galilee until the second century (Neusner, 1984: 20–30).<sup>3</sup>

Centralization of the cult in Jerusalem created difficulties for country priests and the local poor, since it appears to have been the case from the second century B.C. onward that the required tithe for the poor was paid in Jerusalem. The tithe, one of several offerings from the land, was easily confused with the civil taxes that were also assessed against crops. Galilee appears to have had fewer lower-class priests and Levites than Judaea, so tensions over this access to income may have been less in the province. Freyne notes that letters accusing the Galileans of failure to tithe are from Pharisees after A.D. 70. On the other hand, Josephus claims that he refused the tithes offered him by Galileans although he had a right to them as a priest (*Life*, 80). Freyne concludes that Galileans may have paid tithes within the province to the local priestly aristocracy. In addition, Galilean loyalty to the temple appears to have been associated with concern for the land and its fertility. When the temple was destroyed, there would have been no focus for such an offering (Freyne, 1980: 288–95).

Jews paid an additional annual levy of a half-shekel (2 denarii/2 drachmae) for each adult male to the Jerusalem temple. This tax was collected from Jews throughout the empire, since one of the Jewish privileges was protection of these monies against theft. When export of gold and silver from the empire was prohibited in 63 B.D., one finds an exception for the Jews in Italy and the provinces to pay the temple taxes (Smallwood, 1976: 124–26). During the Jewish war, the half-shekels required to pay the tax were minted by the revolutionaries (Smallwood, 1976: 300). However, there is some indication that not all Jews paid this annual levy. The Essene sectaries insisted that the Law only required a man to pay this tax to the temple once in a lifetime (Exod. 30: 11–16; Allegro, 1968: 4Q159).<sup>4</sup> Though Philo and others insist that Jews throughout the world paid this tax (Philo, 1937: *De Specialibus Legibus*, i, 76–78; 1929: *Quis Rerum Divinarum Heres*, 186), Freyne thinks it possible that the priestly and Pharisaic ruling was not followed in Galilee. Rather Galilean religious

emotions centered around the pilgrimage to the temple at which time offerings were brought in procession by the various communities (Freyne, 1980:293).

After the Jewish war, Vespasian required all Jews in the empire to pay a half-shekel tax into the Roman exchequer. Ostensibly the revenue went to the temple of Jupiter Capitolinus, the god who had defeated the Jewish god. The "Jewish tax" was also expanded from adult males between the ages of twenty and fifty to include women and children. It appears that women were required to pay between the ages of three and sixty-two, while the tax continued to be assessed on men throughout their lives. The tax was also expanded to include slaves, whose master had to pay for them. These additions increased the burden on the poorer families, since the sum involved might now represent several days' labor. In Egypt the "Jewish tax" was collected separately by special collectors. However, in other provinces with a less complicated administrative structure it may have been collected along with the regular taxes (Smallwood, 1976:343-75). Only those who paid this tax were entitled to their religious privileges (Smallwood, 1976:345).

Under Domitian the tax appears to have been administered with particular rigor. Both those who followed a Jewish way of life and those who attempted to conceal their Jewish identity were prosecuted. This appears to be the first time that the tax was collected from "judaizers." Those accused of concealing their Jewish identity may have included apostates from Judaism and Jewish Christians. Domitian's attempt to raise additional revenues by expanding this tax base appears to have led to some abuses. Given other instances of persecution within imperial circles for "Jewish leanings" which led to the execution of Domitian's cousin Flavius Clemens and the exile of his niece Flavia Domitilla on a charge of atheism (Cassius Dio, 1925:lxvii, 14, 1-3), individuals were in a double bind. They could be denounced to the officers of the *fiscus Judaicus*. Or, if they attempted to conceal Jewish leanings, they might be denounced as atheists. Nerva attempted to end this abuse by refusing to allow such denunciations (Cassius Dio, 1925:lxviii, 50, 3; Smallwood, 1976:376-80).

This survey should make it evident that the governmental and military needs met by taxation did not include any equivalent to the social programs that most modern governments fund through taxation. Even tithing for the poor was directed away from the local population. Almsgiving, then, remained a matter of individual devotion on the part of Jews and Christians. For the Graeco-Roman world as a whole, poverty was despised. Public concern for the poor emerged only in response to the peculiar political pressures of the city of Rome. Even acts of public generosity were normally directed toward the whole community and not to the needy as a group. Individuals might extend some generosity to poor relations, *clientes*, and favorite slaves, but one cannot find any general pity or sympathy for the plight of the poor as a group (Finley, 1973:36-41).

*JESUS, TAX-COLLECTORS, AND TAXES*

Even if we could resolve the ambiguities in the tax structure of the first century, we would still face the difficulties presented by the gospel traditions. Since the evangelists wrote toward the end of the first century, probably outside of Palestine in Graeco-Roman cities, their perception of the issues involved in the traditions about Jesus and taxes are likely to have been shaped by a different experience of the system from that which gave rise to the original sayings. The sayings and stories about Jesus served didactic purposes in their communities which were often shaped by the religious lesson they sought to impart. In many cases, this lesson was not addressed to taxation as the problem.

References to tax-collectors in association with Jesus are limited to the synoptic gospels. They are often taken to be historically reliable indications of the make-up of those around Jesus. However, careful study of the texts in question shows that these examples serve a number of functions and that the evidence for widespread association with tax-collectors<sup>5</sup> is considerably less than commonly imagined (Walker, 1978:221–38). As we have already seen, the tradition reflects the negative assessment of tax-collectors as sinners (Matt. 5:46–47; cf. Luke 6:32–34). These negative associations lend force to a number of the sayings in the tradition such as Matt. 21:31b–32, which castigates the Jewish leaders as worse than “tax-collectors and harlots.” Tax-collectors are among those whom Jesus calls to repentance (Matt. 9:12–13; Mark 2:17; Luke 5:31–32). Luke, who frequently presents salvation in terms of the gracious invitation to repentance and forgiveness (Fitzmyer, 1981:222–24), finds this model of repentance in Jesus’ parable of the Pharisee and the tax-collector (Luke 18:9–14; Walker, 1978:27–29). References to intimate contacts between Jesus and tax-collectors are presented as accusations by his enemies, which the reader is to presume to be untrue (Luke 7:33–34; Matt. 11:18–19a) or motivated by an unwillingness to hear the message of repentance which Jesus is preaching to all (Luke 15:1–2; Walker, 1978:230f).

Luke elaborates on the story of the calling of the tax-collector Zacchaeus<sup>6</sup> to provide an example of true piety for his readers. Zacchaeus’ great wealth did not stand in the way of his response to Jesus’ invitation. Nor is it necessary for him to abandon all of his wealth in order to receive salvation. He must cease from the unjust acquisition of such wealth and must show his piety in almsgiving and hospitality, which is evidenced in the gift of half his goods to the poor and his joyous reception of Jesus (Johnson, 1981:19–20). At the same time, Luke makes the incident an occasion of slander against Jesus for associating with a sinner (v. 7). However, the reader recognizes that Zacchaeus is not a sinner, but one whose response to Jesus has brought salvation. For Luke’s largely Gentile audience this story also taught the importance of almsgiving, a theme that occurs frequently in his narrative (Johnson, 1981:17–20).

Similar caution must be shown in evaluating Mark 12: 13–17 (Matt. 22: 15–22; Luke 20: 20–26), the controversial story over paying taxes to Caesar. Common treatments of this story as an anti-zealot pronouncement, something which would be common enough from a Galilean as we have seen, or as a general principle about Christian obedience to the state do not attend either to its internal dynamics or to its setting (Donahue, 1982: 572; Robbins, 1984: 165). This incident belongs to a sequence of stories in which Jesus' teaching is enacted in the public arena. He is challenged to provide an authoritative answer to four questions (11: 28; 12: 14–15; 12: 23; 12: 28) and responds to his opponents with counter-questions accompanied either by a Scripture quotation or a command (11: 17; 11: 30; 12: 9–11; 12: 15–17; 12: 24–27; 12: 35–37). This presentation of Jesus' authoritative superiority to the scribes, Herodians, and Pharisees continues to the end of the passage in which an attack on the scribes is illustrated by the example of the impoverished widow (Robbins, 1948: 164–65).

Verse 14 ascribes to Jesus as teacher attributes which are characteristic of God, "truth" and "caring for no one" (= not being partial). Mark tells the story with other ironic hints of Jesus' teaching as manifestation of divine sovereignty. He "knows their hypocrisy" and accuses them of trying to put him to the kind of testing that God uses to see if persons are faithful (v. 15). The "amazement" shown by the people at the end of the episode is typical of earlier Markan stories in which Jesus' miracles show numinous power (v. 17; Donahue, 1982: 572–74).

The story, then, addresses the question of who renders to God what is God's. It does not make a political statement about legitimacy of imperial rule or about taxes. Were the story a political statement, it would be necessary to specify what is Caesar's (Barr, 1979: 274f). One can see some acknowledgment of the lacuna in Matthew's version. There the denarius which Jesus is shown is specified as "the money for the tax" (Matt. 22: 19). Within the larger context of the Markan narrative, Jesus has already relativized the importance of the temple as the place of God's presence (11: 17) and the role of Israel as people of God (12: 9). Now even Caesar can be in God's plan. This assertion of God's sovereignty contains neither sectarian nor theocratic implications (Donahue, 1982: 574).

Further elements of religious criticism are found in the rest of the section. The pericope on the greatest command stands in sharp contrast to the biting criticism of the scribes who are accused of rapaciousness in "devouring widows' houses" (12: 40). The pericope on the love command had already asserted that love is greater than sacrifices (12: 33). Here, the prayers and ostentations of the scribes are context for their devouring "the houses of widows (Fledderman, 1982: 52–67).<sup>7</sup> This context gives a different tone to the story of the widow's offering which concludes the section (12: 41–44). It should not be seen as simply a nice example of generous offering contrasted with the osten-



tation and false piety of others. Rather, it contains the ironic tragedy of one whose “house has been destroyed” by those Jesus opposes.<sup>8</sup> A “widow” serves an exemplary function in the literature of the time as one who is most often poor and afflicted. The story is not concerned with some inner dispositions on her part. Rather, its position issues a sharp condemnation of religious traditions which—even under the guise of piety—deprive her of subsistence. Mark has Jesus’ prophecy of the temple’s destruction follow immediately upon this story (13: 1–2).<sup>9</sup> Clearly, offerings to the temple do not serve to support the poor in this context. Nor has Jesus ascribed any moral or religious value to the taxes rendered to Caesar. In both instances, the hypocrisy and false piety of his opponents is unveiled.

Matt. 17: 24–27 appears to refer to the tax collected for the temple by Jewish officials.<sup>10</sup> However, the passage raises several problems. Its present form reflects Matthew’s own editing,<sup>11</sup> but scholars are divided over the significance of the injunctions for the Matthean community. Does it reflect a simple lesson in avoiding scandal and living in harmonious relations with others that is derived from an incident remembered from the life of Jesus?<sup>12</sup> Does it represent the situation of Jewish Christians in Matthew’s community, who were being compelled to contribute to the *fiscus Iudaicus* and thus provide a lesson in avoiding offense only for that situation? (R. E. Brown, 1984: 133–34; Brown and Meier, 1983: 36–60)<sup>13</sup> Or does it reflect a still different Jewish tax, the *aurum coronarium*, imposed for support of Jamnia?<sup>14</sup>

We have seen that Matthew specifies the question of tribute to Caesar by indicating that the coin Jesus requests is that for payment of the tax. We have also seen that the question of whether one should pay the temple tax annually was a plausible one to address to a Galilean teacher, since it is not clear that the tradition was universally followed in Galilee. For the post-70 A.D. period, the question of whether or not Jewish Christians would pay the “Jewish tax” might well have had serious implications. If the tax was collected by local officials along with other taxes, then nonpayment by Jewish Christians would cause a general shortfall in revenues and subsequent difficulties for both the officials and the community. If, as in Egypt, it was collected by special collectors, then Christians might have been claiming exemption which did not only create hostile feelings but perhaps even direct punishment such as we find generally enacted under Domitian. Thus, despite attempts to construe it otherwise, this episode seems to have been associated with the temple tax both as a saying in the Jesus tradition and as instruction to the Jewish Christians of Matthew’s community faced with the difficulties posed by the *fiscus Iudaicus*. These difficulties were undoubtedly increased by the declaration of the primacy of the love over the institutions and teachings of the Jewish scribes and Pharisees. To what extent should the Christian become implicated in the plight of fellow Jews?

The saying by which the controversy is resolved provides an assertion both

of the principle of freedom and of the policy of compliance. The saying about the kings of the earth in verse 25d has a proverbial flavor, though no exact parallels are known (Thompson, 1970: 56).<sup>15</sup> In addition, one finds both Philo and Josephus speaking of the offering made by diaspora Jews to the temple as sent out of the free will and piety of each individual (Josephus, 1926: *Antiquities*, xvi, 6, 7; Philo, 1937: *De Specialibus Leges*, i, 14; 1929: *Quis Rerum Divinorum Heres*, 38).<sup>16</sup> The association between taxation and oppression, which is also reflected in Matt. 17:25d, may have lent apologetic significance to these assertions. Jews are not compelled to contribute to their temple as others are but do so freely. In the context of debate over the temple tax, Jesus' saying might reflect a similar ethos. However, the tax faced by Matthean Christians was clearly a sign of the defeat and subordination of the Jewish community to Roman rule. Though Jews living in the diaspora had not participated in the revolt which led to imposition of the tax, they found themselves subject to it (Smallwood, 1976: 357). However, the other religious privileges that Jews had enjoyed were continued. Jewish Christians in Matthew's Antioch may have sought to continue to preserve their ties with the local Jewish community, though the gospel suggests that ties with the synagogue had been broken by the mid-80's.<sup>17</sup> If Meier's suggestion that the Antioch community contained both conservative and liberal Jewish Christians at this time is correct,<sup>18</sup> then Matthew may have adapted this tradition to meet a controversy that was internal to the Christian community. Conservative Jewish Christians may have argued that those liberal Jewish Christians who were claiming freedom from the tax had an obligation to pay. In the mediating spirit characteristic of both Matthew and his tradition,<sup>19</sup> this pericope preserves both freedom and obligation to stand with fellow Jews.

#### *TAXES AND PARAENESIS IN CHURCHES OF ASIA MINOR AND ROME*

Romans 13:1-7 contains our final example of an injunction to pay taxes and other levies owed (vv. 6-7). Once again, scholars are divided over the significance of the reference to paying taxes. The passage as a whole treats subjection to political authority as it is instituted by God to punish the wrongdoer and praise the good. 1 Peter, a letter apparently sent from the Roman church to persecuted Christians in Asia Minor (Brown and Meier, 1983: 128-131), reflects common paraenetic themes with this section of Romans in its traditions of love of neighbor, love of enemy, and subjection to governing authorities (1 Pet. 2: 13-17; Piper, 1979: 129-33). Both presume that the context in which love of enemies is exercised is the daily encounters with hostile, pagan neighbors (Piper, 1979: 132). Christians are suspect not because of any evil they actually do but because their religious practice sets them apart from

their neighbors<sup>20</sup> and makes their place in the hellenistic *Gesellschaft* problematic. We find hints of Christian concern over this problem in repeated emphasis on the necessity for Christians to enjoy a “good report” or the “reputation of doing good” in the larger community (e.g., 1 Cor. 10:32; Col. 4:5; 1 Thess. 4:12; 1 Tim. 3:7; 5:14; 6:1; Tit. 2:5–10; 1 Pet. 2:15; 3:16; 4:15; see Goppelt, 1978:162–63; Heiligenthal, 1983:55–61; Meeks, 1983:106, 208, n. 192).<sup>21</sup> 1 Pet. 2:16f also preserves the tradition that such obedience is not owed to government because of any innate characteristics of a particular government; nor is it a subjection based on fear of superior power. It is an act of Christian freedom out of obedience to God and loving service.<sup>22</sup>

However, 1 Peter does not contain any parallel to the injunction to pay taxes owed that we find in Romans. One may conclude that Paul is not concerned in any case with political theory. He merely speaks of the points of contact that would be commonplace for a citizen in his world. He gives the minimum grounding for his assertions using traditions that are well established in hellenistic Judaism (Käsemann, 1980:350–54). The examples in verses 6–7 are merely illustrations of the general principle of subordination. The indicative verb in verse 6 shows that the authority of rulers is recognized in the fact that Christians do pay taxes (Käsemann, 1980:359).

Other scholars argue that the unparalleled reference to taxes in such a context must have been called forth by a particular situation in the Roman community. They frequently speak of later public resistance to taxation over Nero’s imposition of duties in Rome (Jewett, 1982:114–18). However, this event postdates Romans and is itself of questionable significance for the situation of Roman Christians. It is more difficult to decide whether the expulsion of Jewish Christians and Jews from Rome for rioting caused by the Christian mission (“over Chrestus”) in A.D. 49 (Suetonius, 1980: *De Vitae Caesarum: Diius Claudius*, xxv, 4; Acts 18:2–3; Brown and Meier, 1983:97–103) had resulted in anti-Roman sentiments among Christians in Rome after those exiled had returned to the city (Jewett, 1982:114f). If so, Paul may have had a more general objective, to reject any possibility of disorderly behavior.

None of the New Testament references to taxes rests on a political or religious theory of taxation and government. Even in the most benign examples, taxes are a sign of subordination to governing authority that is not one’s own. Citizens of Rome and the privileged of other hellenistic cities were often excused from poll and/or land taxes. Though we have seen accusations of injustice applied to the greed of those who collected various taxes and tolls, these accusations did not generate reflection on the system itself. The general ethos of “freedom in subordination” or “love of enemies” or obedience out of “fear of God” that emerges in several passages seeks to set the Christian apart from his or her pagan (or Jewish?) neighbors. But it does not provide a set of religious or political principles to apply to taxation under different regimes or political circumstances.

*PAUL'S COLLECTION FOR "THE POOR" AT JERUSALEM*

We have also seen that obligations of charity had to be emphasized in Gentile communities, which lacked any tradition of concern for the poor. Much of the early Christian exhortation to "love others" was directed toward fellow Christians in the local community. "Love of enemy" governed response to situations in which the Christian encountered hostility. However, we find a clear instance of obligations to one another that crossed geographic boundaries in the collection which Paul undertakes for the poor at Jerusalem (Gal. 2: 10; 1 Cor. 16: 1-4; 2 Cor. 8 and 9; Rom. 15: 25-28, 31). This collection was intended to be a sizable offering from the churches of the Pauline mission in Asia Minor and Greece. Paul devoted substantial efforts to it during the final years of his mission in those churches (Meeks, 1983: 65-66, 219, n. 89; Betz, 1979: 102). As in descriptions of Jewish offerings brought to the temple, the collection is to be conveyed to Jerusalem by a sizable delegation from the contributing communities, who would also be able to vouch for its arrival intact (1 Cor. 16: 1-4; 2 Cor. 8 and 9; Rom. 15: 25-28).

Analysis of the Pauline references to the collection raises several difficulties in the way of understanding its intent. Gal. 2: 9-10 suggests that it was a formal obligation attached to the recognition of Paul's mission to the Gentiles by Jerusalem authorities. Yet Paul maintains a consistent policy of later speaking of the collection as a free work undertaken by his communities out of their desire for unity. It represents a *leitourgia* (divine service) that will result in praise of God by those who receive it (2 Cor. 9: 12f). Or it is the repayment in material goods of the spiritual debt that the Gentiles owe the originating Jewish Christian community (Rom. 15: 25-28; Hainz, 1982: 141-148; Barrett, 1973: 239-41). However, it does not appear that Paul's understanding was shared by the Jerusalem community. Acts 24: 17 only mentions the collection as though it were an act of individual piety by persons on the fringes of the Jewish community, much as Gentiles were occasionally remembered as benefactors of diaspora synagogues (Meeks, 1983: 230, n. 176). Paul expresses his own fears about the reception of the collection in Jerusalem in Rom. 15: 30-31. He hopes that the whole Jerusalem community will welcome the collection (and the accompanying delegation?) but knows that it may also provoke conflict. One can only presume that these fears reflect continued tensions between Paul and Jerusalem authorities over the Pauline mission to the Gentiles (Käsemann, 1980: 406-407).

What may have been imposed by Jerusalem as a gesture of solidarity between Paul's Gentile converts and Israel (at least, "Christian" Israel) has in this context taken on a significance of its own for Paul and his churches. It was to have represented their fellowship with the Jerusalem community, their incorporation into "Israel" on an equal basis. Instead, the presence of Paul and representatives of the Gentile churches led to an outbreak of some sort

within the Jewish community that resulted in Paul's arrest, imprisonment, eventual trial in Rome, and death (Meeks, 1983: 110). We can only speculate as to the nature of the original obligation undertaken by Paul and whether the Jerusalem agreement was still intact at the time he reached Jerusalem with the collection.<sup>23</sup> Nor can we tell whether Paul's own understanding of the collection had changed along with the move into his own independent missionary activity in Asia Minor and Greece.

The symbolic complexes Paul attached to the collection do permit us to view its importance for the emerging self-identity of Paul's young churches. Their unity with and indebtedness to the founding community at Jerusalem is a persistent theme in Paul's references to the collection (Hainz, 1982: 134–41). It serves to remind Christians of God's grace toward them and is always represented in terms used for a devotional offering or service (Conzelmann, 1975: 295–96). Unlike the Jewish temple tax or other devotional offerings at a cultic center, the collection does not go toward support of the cult, a cult from which Paul's Gentile Christians are freed by salvation in Christ. Instead, we have what appears to be a new venture whose orientation is social, a voluntary gift of charity by the Gentile churches (2 Cor. 8:9, 14–15) out of gratitude toward the church in Jerusalem (Rom. 15:28; Betz, 1979: 102). Paul praises the Macedonian Christians for their generosity despite their own poverty and affliction (2 Cor. 8:1–4). Scholars suspect that the reference to the abject poverty of the Macedonians may be somewhat hyperbolic, since the province as a whole was prosperous and the churches there were enthusiastic supporters of other aspects of Paul's mission. The rhetorical structure of 2 Cor. 8 depends upon the antitheses of "poverty and wealth," "abundance and lack." These antitheses culminate in affirmation of the goal of "equity," a common moralist *topos*.<sup>24</sup> Paul's view of the appropriate balance to be achieved is reflected in 2 Cor. 8:13–14: "[T]he intention is not that there should be relief for others, affliction for you; but that as a matter of equality, at the present time, your abundance may be matched against their want, in order that in turn their abundance may come to be matched against your want, in order that there may be equality." This clumsy sentence suggests that Paul does envisage the possibility of reciprocal aid between communities at some future time. This sense of equality, balancing off abundance and need, does not require that all persons have the same amount. It does not require that the addressees impoverish themselves to support others. Rather, it is a *topos* of distributive justice, which was also reflected in the patronage relationships of ancient society. Those with power and wealth "owed" the rest of the community various services and benefits. Obviously, such relationships work best in closely integrated, face-to-face communities like the Greek city states. It may be quite striking that Paul expands this concern beyond the natural boundaries of human community. His motivation for that universalization is ultimately Christological.

Paul's associations are not limited to gratitude, fellowship, unity, and equity. We have already seen that one of the religious dimensions of the collection is expressed in references to God's grace, liturgical service and thanksgiving to God. A second religious dimension appears in the Christological perspective. The Christian's gift is to reflect the self-giving of the Lord (2 Cor. 8:9). The poverty and obedience of Jesus (cf. Phil. 2:5–8) becomes the paradigm for Christian action (Hainz, 1982:139f; Johnson, 1981:74f; Barrett, 1973:222f). Pauline paraenesis generally takes the voluntary submission to death in Christ's crucifixion as the model for "other-regarding" actions and attitudes (Rom. 15:1–3, 7; Gal. 6:2; Col. 3:13; Eph. 4:32; 5:2; Phil. 2:5; Meeks, 1983:181).<sup>25</sup>

### CONCLUSION

Paul's collection was not a tax, even in the understanding of the Jerusalem authorities, since it is limited to particular Christians and represented a one-time effort that was spread over several years. But it does present an example of a unique initiative among Christians to spread financial obligations beyond the boundaries of charitable obligation within local communities. Like the specific references to taxes, the Pauline collection was tightly linked to the particular circumstances of those involved in ways that we cannot entirely reconstruct on the basis of surviving evidence. Unlike the pericopes on taxes, the collection did not represent an accommodation to the existing order, whether Roman or Jewish. The passages on taxation suggest that Christians found their religious concerns compatible with whatever legitimate political order might exist. The images of freedom and other-regarding, sacrificial love did not mandate a particular social or political arrangement. Of course, Christians would not grant ideologies which claimed some divine status for Roman rulers or power, since that authority is always subordinate to the true authority of God.

The collection reflects a new concern, at least for Gentile converts. They were asked to express fellowship with and expansive charity toward those with whom they otherwise had no natural or social bonds. This obligation can only be seen in the religious terms of grace, gratitude, service, thanksgiving, and Christlike self-sacrifice that are fundamental to Paul's paraenesis. However tragic the outcome of these events in Paul's life, they shaped a consciousness of a more universal Christian obligation that endured long after the demise of Jewish Christianity (Meeks, 1983:110).

The New Testament writers used common *topoi* of both Jewish and pagan moralists, but they did not reflect on them in any systematic fashion. Nor did they live in a world which conceived of taxation as a potential instrument of distributive or social justice. Their problems with "unjust" taxation came

much more directly from the fraud and violence with which those in charge of collection both met their quotas and enriched themselves. Some of the building projects of Herodian kings might have been financed out of tax revenues, and hence taxes might be said to pay for benefits to the community, but most tax revenue flowed out of the local communities into imperial or royal coffers.

Much of what we today expect government to accomplish with tax revenue would be more closely compared with the “liturgies,” those voluntary, yet socially obligatory contributions of wealthy and prominent citizens to benefit the rest of the community. Does that imply that we should expect “private benefactors” to emerge in our society to carry that obligation or that taxation for social or even “charitable” benefits is ruled out on the basis of the NT example? By no means. We have seen that Christianity is not a social or political philosophy. It does not mandate that we adopt one mode of government or citizenship over another. In addition, we do not have the social patterns that would support such a system of private benefaction. That system even suffered serious decline in the third century C.E. when the changing social patterns of the empire had broken up the ties that bound people to their local communities. In that period, wealth began to be used by individuals in building ostentatious private residences rather than public buildings. This reflection does suggest that the ties that bind persons together in a community are fundamental to the issues of taxation and public welfare. Those whom the community invests with a certain “inequality” in power, wealth, and influence were felt to have special obligations as a result of their position. However, one cannot easily reconcile this common ethos from antiquity with the private, personal pursuit of wealth, property, and happiness that is more characteristic of the American experience. “Equal opportunity” was not the “equity” of the moralists with whom Paul was familiar.

Of course, neither the ancient nor the modern can approve of fraud or violence in the collection of taxes. The regressive structure of land taxation occasioned constant cries for relief that were sometimes granted and sometimes ignored. The urban communities among which Christianity spread were much less affected by the problems of land taxation than rural peasants. They did not have to confront the problems of crop failure with taxes owed nonetheless. Consequently, it is perhaps easier for the NT writers to look on paying taxes as benign evidence that one is a good citizen than it would have been for the impoverished peasants we meet in the Egyptian papyri.

The Pauline collection has also shown that Christians sought to foster new bonds between people that were not subject to the boundaries of local, ethnic, or legal communities. God’s universal message of salvation implied a certain “universalization” of concern, which could take material as well as spiritual shape. The voluntary nature of such aid is an important factor in distinguishing its source and motivation from the obligations of taxation and

even from the obligations of “benefiting the community.” All were called upon to contribute according to their “surplus.” Such aid to those in need is not linked to careful calculations of equity, but Paul does suggest that it contributes to a certain balance within the Christian community. Rather than contribute to reflection upon the Christian approach to tax policy, the example of the collection is more directly related to Christian churches and especially to those areas in which the Christian communities may be seen to step into the void left by the larger society. Some people claim that such Christian projects get government “off the hook” by ameliorating conditions that would otherwise cry out for justice and force the expenditure of public funds. The NT examples suggest that the Christian should not be misled by that argument any more than he or she should be misled by an isolationist parochialism. Those in need are the object of Christian love, concern, and material assistance wherever they are and whatever the reason for their distress.

None of these examples touch on the complex questions of social justice and public policy that are at the heart of the contemporary debate about systems of taxation. The best they can be said to do is raise issues for reflection and suggest that the Christian will never expect any tax code to meet the universal need for expressions of love that go beyond the boundaries of justice as they may be established by particular communities at particular moments in their history.

#### NOTES

1. Fitzmyer (1981:470) points out that the tax-collector is considered a sinner because of his dishonesty, not because he is in the employ of Rome (p. 591f).

2. Freyne (1980:208–219) provides a detailed analysis of the Galilean evidence to support the view that the region was quiet and religiously conservative, probably influenced by Sadducean opinions. It was not a hotbed of messianic revolution. E. M. Meyers and J. F. Strange (1981:31–61) point to the prosperity of the region during our period and to its continued ties with Jerusalem. Galilee was hardly an impoverished backwater waiting to explode.

3. Freyne (1980:35–48) rejects Neusner’s view that Galilee was weakly Judaized. The piety of Galilee, he suggests, was of a conservative Sadducean type closely linked to the land. Hence, as Neusner agrees, the Pharisees had little influence there during the first century.

4. E. Schurer (1979:271, n. 52) emphasizes that the Essene view was a solution to a particular dilemma in the sect’s theology: Essenes rejected the temple cult as corrupt but did not wish to be in violation of the Torah; so they stipulated that each male would pay once, when he reached the age of twenty.

5. The term “tax-collector” refers to those who collected customs and tolls at the borders, not to those who collected poll taxes or land taxes. We find Matthew/Levi in Galilee (Matt. 9:10; Luke 5:29) and Zacchaeus in Jericho (Luke 19:1–10) which lay on the frontier between Peraea, under Herod Antipas, and Roman Judaea.



6. Walker (1978: 229–35) argues that the Zacchaeus story is a variant of the call of Levi/Matthew.

7. Freyne (1980: 319–23) thinks that the attempts to impose their interpretations of the Torah made by scribes from Jerusalem were largely rejected.

8. Fleddermann (1982: 67) takes the widow as an example of generosity, but one which points to the underlying tragedy of her situation.

9. A. G. Wright (1982: 256–65) reads the whole story as a condemnation of the religious system behind the widow's offering.

10. R. Cassidy's attempt to argue that Matthew has misinterpreted an incident about civil taxes (1979: 571–80) rests on forced interpretation of the evidence. There is no support for the view that the Roman poll tax was generally the same amount as the temple tax and hence easily confused. The Egyptian papyri show a wide fluctuation in rates, often considerably higher than the temple tax. For additional arguments against the view that this logion was originally about civil taxes, see W. G. Thompson (1970: 67).

11. N. J. McEleney (1976: 183–85) argues that Matthew knows of Jesus paying the temple tax. From Matthew's Christological perspective, Jesus is the divine Son, who is certainly free from paying for the worship of God in the temple. McEleney (189–92) then proposes to allegorize the fish who provides the tribute money as Christ.

12. McEleney (1976: 188–89) thinks that the issue of collecting the *fiscus Iudaicus* would not have led to scandal. Therefore he suggests that Matthew has drawn a general lesson in avoiding scandal and maintaining harmonious relationships from the tradition.

13. Conciliatory and mediating solutions to divisions appear to characterize the position of the Antioch church.

14. Thompson (1970: 67) points out that Matthew's community was concerned about their relationship to developments at Jamnia. Jewish Christians generally lived in harmony with their Jewish neighbors.

15. Otherwise, one would be forced to argue that the logion implies illicit collection of the temple tax from the "sons of Israel." If the tax was not always accepted in Galilean circles, then such an interpretation might reflect a common Galilean opinion.

16. Cassidy (1979: 573f) presumes that these assertions of freedom prove that the temple tax was not a tax and hence could not have been the subject of the Matthean pericope.

17. Brown and Meier (1983: 47–51) are uncertain when the conservative Jewish Christian group left the Matthean community.

18. Brown and Meier (1983: 50, n. 114) doubt that conservative Jewish Christians would have accepted the picture of Christianity presented in Matthew.

19. R. E. Brown (1984: 133) traces this policy back to Peter's own mediating example in the dispute at Antioch referred to in Gal 2: 11ff.

20. There was no anonymity in the close-knit, face-to-face societies of the Graeco-Roman world. In this world with so little privacy, the person who did not participate in the traditional patterns of life was easily recognized (P. Brown, 1978: 4).

21. Goppelt (1978: 180–81) thinks that the logion of Jesus about paying taxes to Caesar had made it possible for Christians to take over the hellenistic Jewish tradition of the positive function of government such as that found in *Aristeas* 187–300.

22. Goppelt (1978: 186–89) equates the concept of freedom with the hellenistic

view that we are free because we live under law, not tyranny (Philo, *Ebd.* 45; with Stoic influence, Seneca *Vita Beata*, xv, 7; Epictetus, *Diss.*, iv 1, 158). Goppelt (1978: 188) points out that honor is directed toward all persons, not just the rich and powerful. Love remains an inner Christian concern. It has not been transformed into general *philanthropia*.

23. Betz (1979: 101–103) holds that Paul mentions the collection as evidence that the Galatians know he is accepted by Jerusalem, since they contribute to it.

24. The province as a whole was prosperous. Barrett, who holds that chapters 8 and 9 in 2 Corinthians are addressed to the same group, those at Corinth, suggests that the poverty mentioned might be the result of persecution of Christians (1973: 224–25). Meeks, who agrees with a common scholarly opinion that chapter 8 is addressed to Corinth and chapter 9 to Achaia, suggests that one should not take the reference to “abysmal poverty” in Macedonia too literally, since Paul turns around and uses the same argument about the Corinthians to address the Macedonians in 2 Cor. 9: 2–4 (1983: 66).

25. Meeks (1983: 181). Paul’s paraenesis is often grounded in the Christological image of Jesus as the Lord who had died and risen; to whom the Christian owes obedience. This image is coupled with a strong awareness of God’s grace as operative in Christ (see Mohrlang, 1984: 81–86).

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