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# Matthew 17:24-27: A Religio-Political Reading

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The question before us is whether the tax discussed in Matthew 17:24-27, usually considered a temple tax, has any political connotations. I will argue that although the passage is indeed about the Jewish temple tax, it was still intended to carry implications about the relationship between the kings of the earth and the members of the kingdom of God. In other words, it ought to be read politically.

## I Interpretive Options and their Significance

In Matthew 17:24-27 the collectors of the 'two drachma' tax ask Peter if his teacher pays the tax, and Peter responds that Jesus does indeed pay it. Later, when Peter has returned to where he and Jesus are staying but before he has a chance to mention the interchange, Jesus asks him who the

kings of the earth levy taxes against—their sons or outsiders? Peter affirms that only the subjects pay taxes, not the sons. From this Jesus then deduces that Peter and he are exempt from the two drachma tax that Peter has just affirmed he pays. However, in order not to be the cause of stumbling, adds Jesus, it would be better to pay. At his instigation Peter then goes fishing and finds a coin of the appropriate value to pay the tax for both of them.

This has been a much discussed passage in recent years that has generated a wide array of opinions. Although later in the paper I will question the distinction, it is useful to categorize the different views as political and non-political. In the non-political interpretation the tax is sometimes seen as a symbol of the old covenant, and the exemption is tied to a rationale about the new order brought in by Jesus. For example, some interpreters see a distinction between Christians and non-believing Jews, freedom from the sacrificial system in Christ, or an emphasis on Jesus' status as son and

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Peter's status as adopted.<sup>1</sup> However, this is usually in the background, or sometimes not addressed at all, and the accent consistently falls on avoidance of stumbling as the primary lesson. The assumption is usually that the tax in question was the temple tax—not a Roman tax—and that therefore the passage carries no implications about taxation in general or the relationship of believers to political authority. The scenario is merely a convenient situation in which to make the point that it is sometimes appropriate to give up one's rights for the sake of others. Some understand the avoidance of stumbling to be directed at the tax-gatherers themselves,<sup>2</sup> whereas others see it as a general lesson in laying aside one's rights.<sup>3</sup> Most of these

views take the passage to be a straightforward description of an event during the life of Jesus.

On what we may call the political side, there are several options. Cassidy argues (alone) that the tax in question is not the temple tax at all but a Roman civil tax, but he stops at drawing any conclusions beyond this.<sup>4</sup> Hill sees in the account a general attitude of early Christians towards any kind of taxation,<sup>5</sup> and Warren Carter argues that it teaches the post A.D. 70 Matthean community to pay a Roman tax subversively.<sup>6</sup> Finally, Edward Carter, following a Lutheran reading, sees in the passage the need for both distance from and participation with the political order.<sup>7</sup>

There are two important questions underpinning all these interpretive options which will also make up the main body of this enquiry. First, what is the nature of the tax? Most interpreters agree that the tax in question is

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1 Donald A. Hagner, *Word Biblical Commentary: Matthew 14-28*, Word Biblical Commentary, vol. 33B (Dallas: Word Incorporated, 2002), p. 512. Craig Blomberg, *Matthew*, The New American Commentary, vol. 22 (Nashville: Broadman & Holman Publishers, 2001), p. 271. William Hendriksen, *Exposition of the Gospel According to Matthew*, New Testament Commentary, vol. 9 (Grand Rapids: Baker Book House, 2001), p. 679.

2 Duncan Derrett, *Law in the New Testament*, (London: Darton, Longman and Todd, 1970), p. 257. Leon Morris, *The Gospel According to Matthew* (Grand Rapids: InterVarsity Press, 1992), p. 454. Richard Bauckham, 'The Coin in the Fish's Mouth', In *Gospel Perspectives* 6. Edited by D. Wenham and C. L. Blomberg (Sheffield: Journal for the Study of the Old Testament, 1986), pp. 219-52.

3 Blomberg, *Matthew*, p. 269. Daniel Carro, José Tomás Poe, Rubén O. Zorzoli, *Mateo*, Comentario Bíblico Mundo Hispano (El Paso, TX: Editorial Mundo Hispano, 1993), p. 237. Douglas Hare, *Matthew*, Interpretation: a Bible commentary for teaching and preaching (Louisville: John Knox Press, 1993), p. 205.

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Hagner, p. 512. W. Davies and Dale Allison. *A Critical and Exegetical Commentary on the Gospel According to Saint Matthew*, International Critical Commentary (London; New York: T&T Clark International, 2004), p. 749.

4 Richard Cassidy, 'Matthew 17:24-27-A Word on Civil Taxes,' *Catholic Biblical Quarterly* 41 (1979).

5 David Hill, *The Gospel of Matthew*, New Century Bible (London: Oliphants, 1972), p. 271.

6 Warren Carter, 'Paying the Tax to Rome as Subversive Praxis: Matthew 17.24-27', *Journal for the Study of the New Testament* 76 (1999), pp 3-4. Hugh Monette also follows this view ('Jesus and the Temple Tax', *New Testament Studies* 10 [1963-64], p. 65).

7 Edward Carter, 'Toll and Tribute: A Political Reading of Matthew 17.24-27', *Journal for the Study of the New Testament* 25 (2003), pp. 413-431.

the half shekel temple tax which Jews paid in the first century every year, but there are two twists. First, following the destruction of the temple in A.D. 70, the Romans continued to collect the temple tax, but sent the funds to the temple of Jupiter in Rome. Thus, those who posit a post A.D. 70 date for Matthew tend to see political implications in the passage. Those who date Matthew early tend to see it as having theological (the temple has been surpassed by Christ) and/or spiritual (willingness to avoid scandal) implications,<sup>8</sup> but the second twist is that a 'temple tax' is not necessarily a non-political tax.

The second important question for the passage is: What exactly leads to the exemption? Jesus does not really work this out, and this is undoubtedly why the need to avoid scandal is often presented as the important lesson—it seems to be the clearest. Jesus merely states, based on what Peter has said, that 'the sons are exempt'. But how does the analogy work out? What kind of sonship is in view? Are they exempt for being individual sons of God? Are they seen as sons of the Kingdom of God? Are they sons of God as the New Israel? Are they sons of God, the king of the earth? There are various possibilities and each one carries different implications about the nature of the exemption.

## II The Temple Tax: a Brief History

The temple tax was a well established feature of first century Judaism. It involved the yearly contribution of a half shekel (a value of about two days labour) by all Jewish males which went to fund daily sacrifices in the temple. Payments appear to have come in from all over the ancient world. Many commentators state that this tax was based on Exodus 30:12-16, where God instructed Moses to levy an atonement tax of a half shekel on everyone who was counted in the census. The contributions were then used in the creation of the tabernacle (Ex. 30:16 'for the service of the tent of meeting'). Josephus certainly seems to have thought that the first century temple tax was based on Exodus 30 (*Ant.* 3.194-197), but as it turns out, the connection is only partially accurate.

Liver argues convincingly that the census tax in Exodus was nothing like the second temple era temple tax. It was not for daily sacrifices and it was not yearly.<sup>9</sup> Neither do the other two passages that are often used as background for the temple tax (2 Chr. 24:6-9 and Neh. 10:32-33) describe anything like it.<sup>10</sup> So then, although people in the first century appear to have legitimized the half shekel tax by appealing to Exodus 30, the connection is a dubious

<sup>8</sup> Thus, Blomberg sees it as an illustration of the fact that in Christ the temple and the sacrificial system have been surpassed.

<sup>9</sup> J. Liver, 'The Half-Shekel Offering in Biblical and Post-Biblical Literature', *Harvard Theological Review* 56 (1963), p. 185.

<sup>10</sup> The 2 Chronicles passage was about a collection to repair the temple (pp. 180-181), and that under Nehemiah was a voluntary and temporary collection and 1/3 of a shekel per person (pp. 181-182).

one. The important implication is that we ought not to think of the first century temple tax as a God-ordained collection.

The nearest thing to a description of the origins of the temple tax comes from the scholion on Megillat Taanit, written in A.D. 7,<sup>11</sup> which mentions a debate between the Sadducees, who held that individuals ought to pay for the daily temple sacrifices, and the Pharisees, who thought the community as a whole ought to subsidize them, with the Pharisees winning out.<sup>12</sup> Luz places this debate at around 67 B.C.<sup>13</sup>

Josephus mentions two Babylonian cities in the first century that served as storehouses of the temple tax for the Jews who lived in the East (*Ant.* 18.312). According to the Mishnah the tax was collected in Jerusalem beginning in the month of Adar, right before Passover (*m. Sheq.* 1.1 and 3:1-2). It did not appear to be compulsory but Josephus affirms that it was paid by 'everyone, by the custom of our country' (*Ant.* 18.312), and it seems to have been more a matter of Jewish pride than of compulsion.<sup>14</sup> Philo says that the yearly contribution was taken to Jerusalem with cheerfulness, joy and delight (*Spec. leg.* 1.77).

However, not everyone agreed with the temple tax and it seems probable that not everyone paid it.<sup>15</sup> As already mentioned the Sadducees originally opposed it.<sup>16</sup> At Qumran the Exodus census tax was interpreted as a once in a lifetime obligation (*4Q159:6-7*), probably on the premise that in the Pentateuch a census was performed once per generation.<sup>17</sup> It seems reasonable to assume that since the Qumran community was antagonistic towards the temple hierarchy, they would not have paid the yearly temple tax, but it is not clear whether they paid it, or where the funds they might have collected would

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<sup>15</sup> According to the Jewish Encyclopedia, 'Rabbinical sources express the idea that [the Roman temple] tax was a punishment put upon the Jews for not having paid the half-shekel during the time of the Temple.' *Jewish Encyclopedia Online*, accessed June 16, 2007: <http://www.jewishencyclopedia.com/view.jsp?artid=183&letter=F&search=Fisci%20Iudaici>. Sarah Mandel ('Who Paid the Temple Tax when the Jews were Under Roman Rule?' *Harvard Theological Review* 77 [1984], pp. 223-32), emphasizing our lack of knowledge on this point, has argued that both Josephus and the Mishnah paint idealized pictures of the temple tax, and that it was paid by only those in the Pharisaical tradition, both before and after AD 70. However, her thesis does not overcome the multiple attestations to the temple tax as a significant feature of second temple Judaism. Luz calls it an exaggerated view (p. 414 fn. 12).

<sup>16</sup> It would be strange to claim that the Sadducees still opposed the tax in the First Century. Clearly, it was well established and must have been managed by them. There is disagreement in the Mishnah as to whether a priest must pay the temple tax (*m. Seq.* 1:4).

<sup>17</sup> Liver, 'The Half-Shekel Offering', p. 196. See pp. 190-198 for a detailed discussion of the Qumran text.

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<sup>11</sup> Richard Gottheil and Samuel Krauss, *Jewish Encyclopedia Online*, accessed June 16, 2007: <http://www.jewishencyclopedia.com/view.jsp?artid=336&letter=M&search=Megillat%20Taanit>.

<sup>12</sup> See the text in Liver, 'The Half-Shekel Offering', p. 189.

<sup>13</sup> Ulrich Luz, *Matthew 8-20*, Hermeneia (Minneapolis: Fortress Press, 2001), p. 414.

<sup>14</sup> Derrett affirms that the Jews paid it with pride and that it was a sin to neglect payment (p. 248).

have gone. Our passage (Mt. 17:24-27) supports the idea that the tax was optional in that the only reason to pay it was the avoidance of offence—no other consequence is mentioned. Thus, the gatherers of the tax may well have asked Peter their question simply because they were not sure.<sup>18</sup> Jesus was known to have disagreed with the Pharisees and the temple establishment before and he was also associated with John the desert prophet who was probably not a pro-temple figure. There is also a suggestion that Galileans did not all comply with the tax.<sup>19</sup>

The temple tax was paid in Tyrian shekels, which were known for their quality and were the preferred currency for temple transactions. Thus if one paid the tax in an equivalent coinage (for example, in the *didrachma*, or 'two-drachma' coin mentioned in our account) he was obliged to pay an exchange surcharge.<sup>20</sup> It is probable that this is precisely what the tax collectors were doing when Jesus chased them out of the court of the Gentiles (Mk. 11:15-18; Mt. 21:12-16; Lu. 19:45-47; Jn. 2:13-16). The parallel account of the temple cleansing, therefore, suggests that Jesus either disagreed with the temple tax or with the

surcharge (or both).<sup>21</sup> Because of this surcharge Derrett speculates that tax payers would have preferred to pay in pairs using a single Tyrian shekel like the one Peter found in the mouth of the fish.<sup>22</sup>

After the destruction of Jerusalem in A.D. 70, the temple tax took on a punitive aspect. Gone were the temple and the privileged status that Jewish religion had enjoyed in the past. In place of the Jewish temple, the Romans erected their own temple to Jupiter. Then, Josephus tells us, Vespasian continued to collect the temple tax,<sup>23</sup> but for the Temple of Jupiter Capitolinus in Rome. '[Vespasian] also laid a tribute upon the Jews wheresoever they were and enjoined every one of them to bring two drachmae every year into the Capitol, as they used to pay the same to the Temple at Jerusalem' (*Wars* 7.218). Dio Cassius also makes mention of the change, 'Thus was Jerusalem destroyed on the very day of Saturn, which even now the Jews reverence most. To commemorate the event it was ordered that the conquered, while still preserving their own ancestral customs should annually pay a tribute of two denarii to Capitoline

18 Hagner, *Matthew* 14-28, p. 510.

19 Luz, *Matthew* 8-20, p. 414.

20 Derrett, *Law in the New Testament*, p. 25, citing m. Sheq. 1:6.

21 'The money-changers were permitted a discount of one silver *maah*, which was one-sixth of a denar or 16.5 per cent of a half-shekel. The annual profit from the Temple tax alone was considerable. When Jesus overthrew the tables of the money-changers he was attacking a very powerful interest.' Hugh

Montefiore, 'Jesus and the Temple Tax', *New Testament Studies* 10 (1963-64), p. 63.

22 The term used in Matthew for the coin found in the fish's mouth is 'stater'. However, 'the stater of NT times was the Tyrian tetradrachmon, which was accepted by Jews as a 'shekel of the sanctuary' (Davies and Allison, *Saint Matthew* p. 740).

23 This tax was levied on all Jews, as the quotes above show. However, Emperor Nerva later changed the regulation so that only practising Jews would be liable (Luz, *Matthew* 8-20, p. 414).

Jupiter' (*Epitome* 66.7). The ancestral custom, of course, was the temple tax that had until then funded the daily sacrifices of the Jewish temple. In Dio it almost sounds like a concession to the Jews, but in fact it would have been the deepest of insults, a continual reminder of the complete failure of the Jewish hope of political liberation.

### III Cassidy: Not the Temple Tax at All

The assumption that this passage is about the temple tax leads us to think about the exemption theologically or spiritually. However, it is worth considering whether the matter is as simple as that.

Cassidy argues that the two-drachma tax referred to in our passage is a civil Roman tax, and not a religious tax, for two reasons. First, because Jesus' teaching in this passage 'is couched in civil terms and bespeaks a civil frame of reference'.<sup>24</sup> Jesus speaks of the kings of the earth, and he uses two terms from civil taxation (*telos* and *kensos*). He also argues that the first century temple tax was voluntary and, citing terminology that Josephus uses for it ('votive offerings' 'monies sent as offerings' 'customary gifts' and 'offerings'),<sup>25</sup> affirms that it ought not even be called a tax, except later after the destruction of the temple.

His second major argument is to point out that, although little is known about Roman taxation in Judea and

Syria in the first century, there is much information available about taxation in Egypt at the same time. Relying on Sherman Wallace's *Taxation in Egypt from Augustus to Diocletian*, he shows that there were several types of taxes in Egypt that fell under the category of *merismoi* (for dikes, guards, public bath maintenance and a crown tax) which amounted to about 2 drachmas each. Therefore it ought not to surprise us if there were similar taxes in Palestine at the same time. He summarises by stating that 'if Matt 17:24-27 referred to an Egyptian setting, there would be no great difficulty in concluding that the 2 drachmae tax described was a civil tax'.<sup>26</sup> He also adds the interesting detail, from Wallace, that Roman tax collectors did go out and locate reluctant tax payers. We need not imply that Jesus was practising tax evasion, (which would be even more controversial than the current question!). One can imagine a situation in which the status of a nomadic preacher might make it unclear whether he owes a particular tax or not.

Cassidy's thesis is intriguing and adds a new set of historical data to the question, which is welcome. The fact that other two-drachma taxes were possible or even likely in first century Palestine ought to caution us against easily arrived at assumptions about Matthew's two drachma tax, and it helps us remember that history is often much more complicated than we assume. The possibility of other contemporary two-drachma taxes brings up an important question: Even if the

<sup>24</sup> Cassidy, 'Matthew 17:24-27-A Word on Civil Taxes', p. 573.

<sup>25</sup> Cassidy, 'Matthew 17:24-27-A Word on Civil Taxes', p. 573.

<sup>26</sup> Cassidy, 'Matthew 17:24-27-A Word on Civil Taxes', p. 578.

tax in our passage is the temple tax as is usually thought, is it possible that Matthew leaves the nature of the tax undefined in the text on purpose—he calls it a two drachma tax rather than a half-shekel tax.<sup>27</sup> He does this because he sees in the account a broader principle at work that goes beyond a religious temple tax. The fact that he does not make this important clarification suggests that he is generalizing the principle of the story.

In spite of the fact that his article is often quoted, Cassidy does not appear to have convinced anyone. Davison and Allis' reply to his thesis is that it does not fit the analogy. For them the exemption is based on the fact that this 'is about a tax levied in the name of God....Kings are towards their sons as God is towards his sons.'<sup>28</sup> Therefore, they argue, it must be a temple tax which God has in some sense levied: 'clearly the tax in question must be a religious one'.<sup>29</sup> To be fair, Cassidy does not even try to explain how his thesis relates to the nature of the exemption. He contents himself with stating that 'due to the sparse narrative, it is difficult to answer the question precisely'.<sup>30</sup> And yet by doing this he has left one of the two important questions of the passage unanswered.

## IV Sonship and the Nature of the Exemption

The nature of the exemption does seem complicated at first sight. We have an analogy to taxation by the kings of the earth, but the correspondences are not worked out in the analogue. In its most simplified statement, Jesus' argument goes like this: There is a certain category of people who, in the course of normal human affairs, are generally exempt from taxes. We (Jesus and Peter), by analogy, fit that same category and therefore do not have to pay. The following chart illustrates the correspondences in the analogy and the more specific possibilities available in each analogue:

<b>Kings of the earth</b>	<b>God</b> <i>More specific analogues:</i> The king The king of Israel The king of the earth The king of the kingdom of God God of the temple
<b>Custom and poll taxes</b>	<b>2 drachma tax</b> <i>More specific analogues:</i> Temple tax Taxes generally
<b>Sons</b>	<b>Jesus and Peter</b> <i>More specific analogues:</i> Sons of God Jesus as a special Son All Jews Sons of the kingdom Jesus as a corporate embodiment of Israel
<b>Strangers</b>	<b>Jews</b> Roman subjects All who are not part of the people of God

<sup>27</sup> In the Mishnah the tax is obviously referred to with the term 'shekel,' from which the tractate itself derives its name (Sheqalim. See especially 1-3).

<sup>28</sup> Davies and Allison, *Saint Matthew*, p. 741.

<sup>29</sup> Davies and Allison, *Saint Matthew*, p. 741.

<sup>30</sup> Cassidy, 'Matthew 17:24-27-A Word on Civil Taxes', p. 575.



Most of the interpretations that take our passage to be about the temple tax fill the analogue like this: The God Israel, who is worshipped in the temple, levied the temple tax on Israelites ('strangers'), but Jesus and his followers, because of their special status as sons, do not have to pay the temple tax. This, continues the interpretation, is just like the case of the kings of the earth. Their children do not pay taxes either, but the outsiders or regular citizens do.

So, for Hagner the exemption is tied to a special privilege for the 'children of the kingdom' and the Jews are the outsiders.<sup>31</sup> Morris sees Jesus as having a special sonly status which he passes on to those with him, and he exempts himself precisely because of the force of the analogy, by which if he were obligated to pay he would be an outsider.<sup>32</sup> For Gundry the sons are the church and the outsiders are non-Christian Jews,<sup>33</sup> and in Luz' interpretation the sons are Christians, who, because of the eschatological atonement of Jesus have entered into a new relationship to God.<sup>34</sup> Again, the implication is that the outsiders are the Israelites who are treated as subjects rather than sons.

These examples serve to show the popularity of this perspective. However, the key to understanding what is happening here is to follow Bauckham, who argues that the point of the pas-

sage is that *God does not tax his people at all*. In this interpretation the only really important part of the analogy is the father-son component. Thus, just as the kings of the earth do not tax their sons, so God, the king of Israel, does not tax his sons.

Kings do not treat their sons as liable to taxation, like subjects, but exempt them from taxation, because they are sons. Similarly, because God is a father to his people, as well as a king, he does not tax them. In this matter he treats them as sons rather than as subjects.<sup>35</sup>

This is an attractive explanation of the pericope, especially because it ties in nicely to the miracle at the end, which becomes an illustration of the thesis: 'Instead of demanding a Temple shekel *from* Peter, God actually *provides* him with one',<sup>36</sup> demonstrating that God is not a tax levier, but a provider. It is also intuitive from an exegetical perspective to focus on the term in the analogy that receives the greatest focus in the pericope. The emphasis comes out naturally on sons if nothing else because of repetition of the term ('...from their sons...?' 'Then the sons are exempt'). Thus we could also lay out the lesson out like this:

**Jesus says to Peter:** 'Do the kings of the earth tax their sons?'

**Peter answers:** 'No, they do not.'

**Jesus responds:** 'God is the same

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31 Hagner, *Matthew* 14:28, p. 512.

32 Morris, *The Gospel According to Matthew*, p. 454

33 Robert Gundry, *Matthew* (Grand Rapids: Eerdmans, 1982), p. 357.

34 Luz, *Matthew* 8:20, p. 417.

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35 Bauckham, 'The Coin in the Fish's Mouth,' p. 223.

36 Bauckham, 'The Coin in the Fish's Mouth,' p. 224. Emphasis original.

way. He is our king, and since we Jews are also his sons he does not tax us.'

In Bauckham's explanation we do not have to account for all the elements of the analogy. We do not have to suppose that God does tax some people, who are strangers, but not others. The analogy does not apply at this level. Neither is Jesus exempt because of his special sonly status. He is exempt because he is an Israelite and as such a son, just like Peter and the gatherers of the tax themselves. None of them is subject to taxation by God because God does not tax his sons.

This reading sweeps away any basis for seeing the passage as a contrast between old and new (described above) where, for example, since those who are in Christ no longer need the Old Testament sacrificial system, they do not have to pay the temple tax.<sup>37</sup> Actually, Jesus is siding with those who disagree with the temple tax. Since the temple tax was not something legitimate under the old covenant, Jesus' delegitimization of it is not a lesson about the passing of the Old Testament sacrificial system in light of his death on the cross. God never taxed his people and therefore temple tax is a human innovation.

We now arrive at the crucial point of my argument, which is that *the fact that the temple tax is not a legitimate tax levied by God, but a human tax, puts it on par with all other human taxes*. The same principle that delegitimizes the temple tax also connects it to other taxes and delegitimizes any tax, especially as this

account spreads into Christian communities that know nothing of the Jewish half shekel temple tax. Christians will understand the analogy that God the Father does not tax his children, but they will understand God, not merely as the king of Israel, but as the king of the whole earth. The kings of the earth have their way of doing things, the lesson says. With them there is a distinction between their immediate family and the 'outsiders,' and the immediate family is in a privileged position. Not so with God, the king of the whole earth. In his case all are sons and thus not subjected to taxation.

One of the reasons that this view may not immediately ring true is that the religious versus political distinction that is often made about this passage resonates with modern premises about the relationship between church and state. If we hear of a tax that is due to the temple, we immediately place it in the 'religious not political' category. But it is highly unlikely that a first century person would have seen it that way. As Bauckham reminds us, to the ordinary person 'the temple theocracy could easily appear as just another level of oppressive government'.<sup>38</sup> And, we might add, the two-drachma tax just another tax levied by the powerful.

The Sanhedrin was the highest Jewish political power in the land, it was run by the wealthiest and most powerful Jews and it was basically friendly to the Roman superpower. It is not realistic to suggest that there were no political implications to a tax that came from that kind of authority. 'Reli-

37 Blomberg, *Matthew*, p. 271.

38 Bauckham, 'The Coin in the Fish's Mouth,' p. 231.

gious matters are not separate from social and political issues in the imperial world. No conflict is 'just' or 'simply' a religious one.<sup>39</sup> This notion is aptly confirmed by the way in which the temple tax was subverted by the Romans after A.D. 70. Surely, no one would claim that since the post A.D. 70 tax was redirected to the temple of Jupiter Capitolinus, it was only a 'religious' tax!

This is why Matthew does not explain to the reader that the account is about temple tax and fails to provide us modern readers with the distinction we would have been sure to make. Matthew understands the lesson to have universal applicability from the start, and therefore he uses terminology that helps universalize it. The universal lesson is that though the kings of the earth may levy taxes on Christian as outsiders, Christians are in fact children of God, the king of the whole earth, and he does not levy any taxes on them. This follows the same pattern of temple tax *sitz im leben* (the temple authorities collected a tax on all Jews, but in fact God, the king of Israel was their father and he did not require any taxes), while at the same time drawing out the broader principles.

The interpretation I have laid out also helps us understand the final details of the story. Jesus' concern not to cause offence to the gatherers of the temple tax is to be placed in the same category as his concern for tax gatherers in general. Whatever the precise

concern was originally,<sup>40</sup> the universalized concern was that even though Christians are not under any obligation to pay taxes to the kings of the earth, they ought to do it anyway in order to avoid creating stumbling blocks. The exemption from taxes is a technicality. It is important as a reminder to Christians that they are not under legal obligation to the rulers of the kingdoms of the earth. But from a practical standpoint, it is not an area in which Christians ought to claim their rights because it will turn into a cause of stumbling. Rather, Christians ought to meet these standards because God will help them in any event, as the miracle of the fish demonstrates.

## V Kingdoms and Rulers in Matthew

The observation that God does not tax any of his 'subjects' because they are actually his sons turns what at first sight appears to be a comparison

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<sup>40</sup> This is a difficult question. As already noted, many commentators do not work out the details precisely and simply affirm the general lesson in avoidance of stumbling, while others connect the stumbling to the tax collectors. The most developed argument comes from Derrett (257), who says Jesus was saving the tax-collectors from the sin of being forced to collect the tax from him, even though he was exempt. Therefore, Jesus was obliged by *Torah* to save them from this situation and pay the tax. Aside from being somewhat farfetched, the theory also suffers from the assumption that the tax was legitimate and that Jesus was exempted within the bounds of its legitimacy. Another possibility is that Jesus wants to pay the tax because Peter has already rather incautiously affirmed that he does; to go back on this statement might seem hypocritical.

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<sup>39</sup> Warren Carter, *Matthew and Empire: Initial Explorations* (Harrisburg, PA: Trinity Press International, 2001), 35. Quoted in Edward Carter, 'Toll and Tribute,' p. 416.

between the kings of the earth into a contrast. The kings of the earth make a distinction between children and subjects, but God does not. The kings of the earth take money from their subjects, whereas God is the gracious provider to his children (cf. Matt 6:25-34 and 7:7-11).

The phrase 'the kings of the earth' is found in Psalm 2:2,<sup>41</sup> an important messianic passage, in which the kings are unambiguously opposed to the God and his anointed one. Psalm 2 controls the other uses in the New Testament. In Acts 4:25-26 it is quoted as a prophecy of what happened at the crucifixion when 'both Herod and Pontius Pilate, along with the Gentiles and the peoples of Israel' gathered against God and his anointed. In six of the seven uses of the phrase in Revelation (6:15; 17:2, 18; 18:3, 9; 19:19; 21:24) 'kings of the earth' are completely antagonistic to God, and in the final mention they bring their tribute to the new Jerusalem as a sign of submission. The phrase, Davies and Allison remind us, 'is an old expression with pejorative connotations. It is antithetical to "the king of heaven"'.<sup>42</sup> It does not occur literally again in Matthew, but the disciples can expect to be brought before kings to testify about Jesus (10:11) and John the Baptist is contrasted to kings in their palaces (11:8).<sup>43</sup>

Two other Matthean passages

speak significantly to the categories, even though they use different terminology. In 20:25 there is a contrast between the rulers of the Gentiles, who lord their power over their subjects, but greatness as defined by Jesus is service of one another. Matthew also combines Isaiah 62:11 and Zechariah 9:9 to describe Jesus, as he enters Jerusalem mounted on a donkey as the gentle, or humble king.

So there does appear to be a consistent contrast between God's ways and the ways of the kings of the earth in Matthew. This claim gains considerable weight if we look at the contrast between earthly kingdoms and the reign of God as found in the first two chapters of Matthew where, as Daniel Steffen has argued, there is a 'conflict between the false king, Herod the Great, and the recently born King-Messiah of all nations'.<sup>44</sup> The genealogy presents Jesus as the legitimate heir of the Davidic throne and therefore heir to the messianic promises that will bless all the nations.

The magi understand this, but Herod resists and becomes a representative of the anti-kingdom. As such he

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ever, these are found in parables about God and are therefore idealized kings, not to be connected to the actual kings of the earth.

44 Daniel S. Steffen, 'The Kingdom of God and the Kings of the heart: A Literary and Latin-American contextualized Study of Matthew 1-2', delivered at the annual meeting of the Evangelical Theological Society 2005, 2. This paper is a partial reproduction of Steffen's 'El Reino de Dios y los reyes de la tierra: Hacia una contextualización de Mateo 1-2,' in *Teología evangélica para el contexto latinoamericano: Ensayos en honor al Dr. Emilio A. Nuñez*, ed. Oscar Campos (Buenos Aires: Kairos, 2004), pp. 171-205.

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41 It also appears four other times in the LXX (Josh. 12:1, 2 Chr. 9:23, Ps. 101:16, Ps. 137:4), where the reign of the kings of the earth is always contrasted to God's reign.

42 Davies and Allison, *Saint Matthew*, p. 744.

43 There are several references to hypothetical kings in Matthew and these are all positive (14:9; 18:23; 22:2,7,11,13; 25:34, 40). How-

symbolizes any political, social, or economic system or individual or situation in which abusive power is exercised over human beings. In other words, a situation in which the values of the kingdoms of God are not active. Herod in his capacity as representative of the anti-kingdom, persecutes the Messiah as a fulfilment of Psalm 2<sup>45</sup> and kills the children of Bethlehem in an act of ultimate violence against God and his fellowman.

If we read Matthew's use of 'kings of the earth' in Matthew 17:24-27 in the light of the other uses of the phrase in the biblical text, it confirms that the temple tax pericope is a contrast between the gracious rule of God the father, as opposed to the human powers and authorities which rule over their subjects oppressively. This also helps confirm the notion that though the event underlying the passage is most likely about the payment of taxes to the temple in Jerusalem, its application is intended to be universal. It fits as part of Matthew's very real polemic against the methods and rule of the kings of the earth in contrast to the gracious rule of God.

## VI Conclusion

I have argued that although the tax in this pericope is probably the temple tax it still has political implications. Other taxes of the same value must have been in existence at the time in Palestine,

but Matthew does not clarify which one is in view in the pericope because he sees it has having a broad applicability. In any event, Jesus rejects the legitimacy of the temple tax, and it is therefore no different in principle from the taxes of the 'kings of the earth'. They collect taxes from their subjects (but not their sons), whereas God, the sovereign ruler of the whole world, does not collect taxes from anyone.

In light of this, our passage makes a claim that is both great and small. The great claim is that sons of God do not have any obligation to pay taxes to the kings of the earth because they are under the gracious jurisdiction of God the father, the king of the whole earth, who does not tax his subjects. What makes such a great claim small is that it is a technicality. The kings of the earth do impose taxes and in keeping with the gracious nature of God's rule it is consistent to pay taxes to them in order to avoid stumbling.

The teaching of this passage also raises some important questions. If the allegiance to the kingdoms of this world is merely a practical measure (a technicality) it would seem to follow that as soon as other issues trump the need for avoidance of stumbling, allegiance to the kings of the earth may legitimately be set aside by followers of Jesus. It also promotes a view of conflict between the kingdoms of the world and the gracious rule of God. This is a perspective that is worth consideration at a time when Christians are a powerful influence in some of the most powerful nations of the world.

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45 Steffen, 'The Kingdom of God and the Kings of the heart', p. 19.