Matthew 22:15–22

15 Then the Pharisees went off and plotted how they might entrap him in speech. 16 They sent their disciples to him, with the Herodians, saying, "Teacher, we know that you are a truthful man and that you teach the way of God in accordance with the truth. And you are not concerned with anyone's opinion, for you do not regard a person's status. 17 Tell us, then, what is your opinion: Is it lawful to pay the census tax to Caesar or not?" 18 Knowing their malice, Jesus said, "Why are you testing me, you hypocrites? 19 Show me the coin that pays the census tax." Then they handed him the Roman coin. 20 He said to them, "Whose image is this and whose inscription?" 21 They replied, "Caesar's." At that he said to them, "Then repay to Caesar what belongs to Caesar and to God what belongs to God." 22 When they heard this they were amazed, and leaving him they went away.

Context

Over the last three week we have considered three tightly connected Matthean parables: the two sons 21:28-32; the tenants in the vineyard 21:33-46; and the wedding banquet 22:1-14. They are parables about doing (or not doing) what God (father/landowner/king) wanted (or submitting one's self to their authority): sons working in the vineyard, tenants giving the owner the fruit, and invitees accepting the king's invitation to his son's wedding feast and wearing the proper garb.

Matthew makes the last parable the climax of the progression of this three-parable set: The first of the triad, the parable of the two sons (21:28–32), focuses on the (more than a) prophet John; the second, the parable of the lord's vineyard given to others (21:33–46), pictures the whole prophetic line climaxing in Jesus, the Son who is killed. This third parable is understood from Matthew's own post-Easter perspective, facing the *parousia* and final judgment. This final parable thus follows the perspective in picturing the history of salvation from the original calling of Israel to the last judgment, and places Jesus and the church in the succession of Israel's prophets, persecuted and rejected by Israel.

That is the perspective from the overarching view of salvation history. On the less cosmic view of an individual there are other themes that have emerged: the everyday task of doing God's will. The leaders of Jerusalem are found wanting and, despite their invitation, do not come to the king's wedding banquet. The invitation is then extended to those traveling on the streets (some would say, "on the way") – but as noted in the parable and in 22:14, "*Many are invited, but few are chosen.*" Who are the chosen? The true "chosen people" is not automatically identified with those who belong to the Israelite community, not even those who are its official leaders: these are the invited, but not necessarily the chosen. The "many" and the "few" speak of a weeding process, whereby many of those invited will not make it to the feast. The chosen are the new tenants who will produce the fruit, who, as we have seen in the second parable, may be Jewish or Gentile. Their "chosenness" does not depend on their racial origin but on their response to God's summons and their readiness to give God his due. The principle applies both to the old Israel (vv. 3–7) and to those who have taken their place (vv. 8–13).

The three parable are an overarching message that those who find themselves unexpectedly included in the invitation may not presume on grace and their willingness to "show up," but are warned of the dire consequences of accepting the invitation and doing nothing except showing up. As the first parable warned: one must produce fruit.

With the three parables concluded, Matthew now offer three controversy stories:

- Taxes to the Emperor (22:15-22)
- The Resurrection (22:23-33)
- The Great Commandment (22:34-40)

Our Sunday gospel talks about doing what God wants and our submission to proper authority in real life. And certainly "taxes" are real and a part of life. Real enough that they are part of our literary tradition. As Brian Stoffregen notes: "In 1789, Benjamin Franklin wrote in a letter to a friend, 'In this world nothing is certain but death and taxes.' Nearly 150 years later (1936), Margaret Mitchell used a similar phrase in *Gone with the Wind*: 'Death and taxes and childbirth! There's never any convenient time for any of them.'" The good thing about the love of Christ is that is truly the only certain thing – and now and always is a convenient time.

The scene throughout the parable and these controversies remains in the temple courtyard. We are reminded of the listening crowd by a single notice in v. 33 that they were astonished at Jesus' teaching. Their favorable reaction will be presupposed in the way Jesus takes them to be on his side against the scribes and Pharisees in 23:1–12.

Commentary

The question of authority continues to play out in this and the following controversy narratives. In this scene the Herodians have been added to the playing field as a counterpoint and yet similar view as the Pharisees. Boring (*Matthew*, The New Interpreters Bible) comments:

> Although the Herodians play no role in Matthew's time… they represent the overt supporters of the Roman regime and would support paying the tax. The Pharisees, on the other hand, were popular with the people because they in principle resented and resisted the tax, but did not go as far as the radical nationalists who publicly resisted its payment. [p. 420]

The controversy is initiated by those Pharisees who have already decided to kill Jesus (Mt 12:14). It is ironic because in that in each of the three following controversies (taxes, resurrection, the Great Commandment), Jesus affirms the Pharisees' positions. But then it was not about the answers; it was about authority as it has been since 21:23 "*By what authority are you doing these things? And who gave you this authority?*"

Taxes and Faith. Certainly the question of taxes is as much about authority as any topic. And there is perhaps no thorny or inflammatory topic of conversation than taxes. As noted in v.18, it is with "*malice*" that the Herodians ask about the census tax payable to Rome. The empire exacted three types of taxes: a ground tax, which required that ten per cent of all grain and twenty per cent of all oil and wine production be given to Rome; an income tax, equivalent to one per cent of a person's income; and a poll/census tax, which amounted to a denarius or a full day's wage. To add insult to injury, the tax could be paid only in Roman coin, most of which contained an image and inscription considered blasphemous by many Jews: *Tiberius Caesar Divi Augusti Filius Augustus Pontifex Maximus* ("Tiberius Caesar, august son of the divine Augustus, high priest").

There are four different words used in the NT for taxes.

- The most general is *telos* (used of "taxes" in Mt 17:25; Ro 13:7)
- The word in our text *kensos* is borrowed from Latin ("census") which was a tax paid by each adult to the government (Mt 17:25; 22:17, 19; Mk 12:14).
- The word used in Luke's parallel *phoros* is the payment made by the people of one nation to another, with the implication that this is a symbol of submission and dependence. (Lu 20:22; 23:2; Ro 13:6, 7).
- The final word, *didrachmon*, refers to the annual temple tax of two drachmos required from each male Jew (Mt 17:5).

The idea of taxes is laced with controversy in both the secular and religious worlds. Combine the two arenas and the results can be disastrous. Remember that from the perspective of Israel, their God-given

homeland was under foreign occupation. The census tax, which was instituted in 6 CE when Judea became a Roman province, triggered the nationalism that finally became the Zealot movement, which fomented the disastrous war of 66-70 (the Jewish War according to Josephus) that resulted in the destruction of the city of Jerusalem and the Temple. The annual payment of the census tax to Rome was a painful reminder of being in lands occupied by foreign powers who worshiped false gods.

The Question: The question comes only after some false praise. The opening address to Jesus "Teacher" (*didaskalos*) uses a secular term rather than the religious connotation of Rabbi. Nonetheless they opening lines note that Jesus is a "*truthful man*" and teach "*the way of God in accordance with the truth.*" It is not clear who the words are intended for. It is easy to imagine they words are intended for the listening crowds. The opening contains the sort of complimentary words with which a rhetorician might seek an audience's favor at the same time seeking to have their opponent lower his guard.

Tell us, then, what is your opinion: Is it lawful to pay the census tax to Caesar or not?" The question had a superficial innocence about it, since Jesus, as a Galilean under Herod's jurisdiction, was not subject to this particular tax, and so was in a position to give an "objective" opinion without his personal political status being affected. But there is little doubt that a negative answer would have been used to denounce him to the Roman authorities (as Luke 20:20 says explicitly).

The question itself is likely an *halakic* question that seeks to clear up a point of law or teaching. But in reality it is just a means to the already planned ends – Jesus' execution (Mt 12:16). They are asking a question calculated either to alienate the people of Jerusalem and the nationalists (if Jesus replied in the affirmative) or to make him subject to arrest by the Romans (if he declared against paying the tax). The people in the crowd would have been well aware the Jesus was from Galilee by either reputation or the accent of his voice. The memory of an early revolt against taxes and Roman domination by Judas the Galilean would likely have been a strong catalyst for whatever his answer might be. The Pharisees are there to fan the discontentment should he support the tax, undercutting his popular, messianic support. The Herodians are there to report him to the Romans as an insurrectionist if he denies the taxing authority.

Jesus' Response. "*Why are you testing me?*" in the response, using the same word as in Mt 4:3 where the interlocutor is Satan. Here the Pharisee play the role. The narrator's comment to the reader in Mark's gospel becomes Jesus' direct address to the Pharisees in Matthew, "*hypocrites*" and will become the keynote of 23:1–36 ("…*The scribes and the Pharisees have taken their seat on the chair of Moses. Therefore, do and observe all things whatsoever they tell you, but do not follow their example. For they preach but they do not practice…Woe to you, scribes and Pharisees, you hypocrites…"*).

But Jesus, as always, knows their thoughts (9:4; 26:10), and responds accordingly. Jesus' answer famously avoids either of the dangerous alternatives – as with response to the authorities in 21:23–27 ("*By what authority…*") – he asks them are more probing and revealing question. "*Show me the coin that pays the census tax." Then they handed him the Roman coin. He said to them, "Whose image is this and whose inscription?"* " In two ways it undercuts his questioners' position, and in so doing provides an answer in principle which has much wider application than simply to their trick question.

In the first place, Jesus' request for a denarius was more than just the provision of a visual aid. Pious Jews objected to the "idolatrous" coin (described above) which contravened first and second commandments (Ex 20:3-4) of graven images and other gods. Roman imperial policy, aware of this sensitivity, allowed the Jews to coin their own non-idolatrous copper money, which sufficed for normal everyday business. Although the census tax required the official Roman coin, on a daily basis there was no need for them to carry the silver denarius with the image of the Emperor. Jesus apparently did not have one—but they did, and in the holy precincts of the temple at that! The moment is revelatory in many ways. It reveals them as hypocrites and makes it clear to the on-looker, if these

Pharisees are using and carrying the emperor's (idolatrous) coinage they could hardly object to paying his tax.

The verb in v. 21, "*give back to the emperor*", neatly presses the point, and underlines Jesus' description of them as "hypocrites" (v. 18). When Jesus pronounces that what is already the emperor's should be given to him, while avoiding either a direct yes or no, he in fact gives an indirect yes. It is not against the Torah (this was the form of the question in v. 17, "*Is it lawful*?) to pay taxes to the emperor. The Pharisees acknowledge this by participating in the economic system made possible by Rome, even by having Roman coins in the Temple area. Although unconvinced, the Pharisees are silenced and depart from this encounter "*amazed.*"

An Underlying Thought. Jesus' answer calls into question the basic presupposition behind their question, that there is an essential incompatibility between loyalty to the governing authority and loyalty to God. This was precisely Judas the Galilean's position as explained by Josephus (*War* 2.118 and *Ant*. 18.23): to pay the tax was to tolerate a mortal sovereign in place of God. It was loyalty to God which was the basis for Zealot objections to Roman taxation, but Jesus, without reducing the demands of loyalty to God, indicates that political allegiance even to a pagan state is not incompatible with it. This is not a rigid division of life into the 'sacred' and the 'secular', but rather a recognition that the 'secular' finds its proper place within the overriding claim of the 'sacred'.

It is possible to pay one's dues both to the emperor and to God, to be both a dutiful citizen and a loyal servant of God. This principle, more fully expounded in Rom 13:1–7 and 1 Peter 2:13–17, has now been so widely recognized for so long that it causes no surprise to many of us in many parts of the world, but in first-century Palestine under Roman rule it was not at all so obvious. The theocratic basis of OT Israel, even if it had not been able to prevent periods of tyranny under unscrupulous rulers, had at least in theory held its rulers accountable to God. But the Roman emperor was not under Israel's God, or indeed under any god—according to imperial propaganda he was a god. But Jesus' response here puts him in his place: it is possible to be subject to the emperor as ruler, but at the same time to honor God as God

Jesus' answer may also raise another, more subtle issue: "*repay…to God what belongs to God.*" The people of Jerusalem did not allow the Romans to carry Caesar's image on a flag standard, but seemed to acquiesce to the coinage to a point. Some things are worth fighting for, some not. Why make an exception for money? Was it that important? By contrast, surrendering to God "*what belongs to God*" implied the surrender of all one was and possessed. In Jesus' teaching elsewhere, possessions have zero value, and those who seek them are not ones who trust in God (6:19–34). Jesus is known as a poor, itinerant preacher carrying no coin – trusting solely on God. The Pharisees carry the emperor's coin. It is clear in whom they place at least part of their trust – something that did not belong to Caesar.

Giving Back

The word "give" in Jesus' answer, can mean "give back" (*apodidomi*). The word was used in the sense of "paying back" a debt in the parable of the unforgiving servant (18:25, 26, 28, 29, 30, 34). It is the word was used of the new tenants who will "give (back)" the owner the fruit at the proper time (21:41). The word carries the sense of giving (back) that which already belongs to the other person. How do we know what things belong to Caesar? They have his image on them! How do we know what things belong to God? They have God's image on them!

The word for "image" (*eikon*) is used in the LXX in Gen 1:26-27: "Then God said, "Let us make humankind in our image, according to our likeness; . . . . So God created humankind in his image, in the image of God he created them; male and female he created them." And in Gen 5:1: "This is the list of the descendants of Adam. When God created humankind, he made them in the likeness of God." And in Gen 9:6: ". . . for in his own image God made humankind." What are we to give to God? The

things stamped with God's image. That would be us! We are to give God ourselves, our whole selves, not just some part.

Amazed But Where From Here?

When they heard this they were amazed, and leaving him they went away. As Keener notes: "Here people marvel at Jesus' response (22:22); elsewhere people marvel at his teaching (7:28), his nature miracles (8:27), his healing (9:8), his exorcism (12:23), and in the Passion Narrative Pilate marvels at Jesus' silence (27:14). In all these cases, Jesus confounds others' expectations." (526)

Still there is much to consider. While Matthew is clear that loyalty to God is a different and higher category than loyalty to Caesar, this text is not instruction on how people who live in a complex world of competing loyalties may determine what belongs to Caesar and what belongs to God. It simply declares that the distinction between what belongs to Caesar (as some things do) and what belongs to God (the ultimate loyalty) must be made, and he leaves it to readers in their own situations to discern, in the light of our own life to ponder the distinction (cf. 5:21–48).

A final thought; as Patricia Datchuck Sánchez notes: "Perhaps it is tempting to be amused at the picayune bickering of the Pharisees and Herodians; but they were intelligent enough to realize that Jesus had given them cause to reflect. Rather than be entertained by Jesus' one-upmanship it might be better to join the Pharisees and Herodians in considering his challenge, "give to God what is God's."

Notes

Matthew 22:15 *entrap*: *pagideuō* lay a snare, catch (in a snare). Ordinarily the word describing the capturing of an animal; often in a fatal snare.

Matthew 22:16 *Teacher…truthful man…teach the way of God*:

Matthew 22:21 *repay to Caesar*: *apodidōmi* means "give away, give back, repay." Perhaps only coincidently it is the same verb used to describe the required actions of the tenant farmers in turning over the fruits of the harvest (21:41) to the rightful owner. ***what belongs to Caesar and to God what belongs to God*:** literally, "the things that are the emperor's and the things that are God's"

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