

Jesus made his triumphal entry into Jerusalem in Matthew 21. He cleansed the temple, cursed a fig tree, and answered questions from the chief priests and elders. He told the parable of the man with two sons. Then, he told more parables—the one about some wicked people who rented a vineyard and a cryptic one about a wedding banquet. Now, some Pharisees team up with Herodians. This is an unlikely duo. Pharisees, in principle, resisted paying this particular tax. Whereas, Herodians support the Roman regime and paying this tax. Yet, these two groups find a common enemy in Jesus.

For the Pharisees, Jesus represents something different from their view of institutional religion. They liked their power and “were anxious to prevent any demonstrations... that could give the Roman powers an excuse for savage retaliations.” They had a sort of truce with the Roman oppressors. The Romans did not do anything too outrageous, like trying to put up a picture of the Emperor in the Temple, and the Pharisees made sure their institutional religion did not impede the Romans.¹ The Herodians were “wealthy aristocrats who [were] friends and retainers of Herod Antipas.”²

The tax in this text is not abstract. It is a specific Roman tax on the subjugated people. We take this story and apply it generally, but it is specific. It is “not an instruction on how people who live in a complex world of competing loyalties may determine what belongs to Caesar and what belongs to God.”³ This tax had particular meaning for Pharisees, Herodians, Jesus, and anyone listening. It also had meaning for the original hearers of the gospel 40-50 years later.

Even though the lesson is not abstract, there is a distinction between what belongs to Caesar and what belongs to God. Leonardo Boff writes, “Authority is a mere function of service.”⁴ Jesus is free from preconceived ideas, like these human categories of Pharisee or Herodian. Instead of answering directly, he changes the question. He will not be trapped in the world of human knowledge and understanding. We frame issues in a linear fashion. Liberal or conservative. This party or that party. Pro- or against- this-issue or that-issue. Jesus reframes the paradigm. He focuses on humanity and God. To understand his response, we must better understand both the tax and what happened between this conversation and when the Gospel of Matthew was written.

The tax refers to κηνός, the “census,” a Roman head-tax instituted in 6 CE. This was when Judea became a Roman province. By the time Jesus and the Herodians and Pharisees had a conversation, the tension surrounding this tax was mounting. If Jesus agreed with the Herodians and supported the tax, his Jewish followers would lose faith in him. They would see him as complicit with the oppressors. If he agreed the Pharisees and opposed the tax, the Jews would be pleased but the Romans would have sufficient evidence to charge him with sedition. They are trying to trap him. Their sarcastic words of praise do not fool him, “Teacher, we know that you are ἀληθής,” true or honest. The NRSV says, “sincere.”

This was a divisive issue. Public opinion varied and people held deep feelings. This κηνσοϋ tax triggered the nationalism that grew into the Zealot movement. Some people even argue that Jesus was part of the Zealot movement,⁵ although texts like this undermine that position. The Zealot movement continued to foment dissent and ultimately provoked the disastrous revolt of 66-70. The ancient Jewish historian Josephus wrote of over one million civilian deaths during the revolt. He describes the horror, “When they went in numbers into the lanes of the city, with their swords drawn, they slew those whom they overtook, without mercy...”⁶

Sometimes the Bible can seem distant, like it is talking about a place far, far away and people we do not know. In our safety and security, many of us cannot imagine what it was like to have a foreign oppressor inscribing our lives with their tax. Yet, for the people in our reading and many who have heard these words over the centuries, faith is a matter of life or death. Part of the willingness to give to God what belongs to God goes with counting the cost. What does following Christ cost us? If the answer is nothing, then we are doing it wrong. Jesus lived a sacrificial life and calls us to follow him.

The Gospel of Matthew was probably written between 80-90 CE, which means it came after the First Jewish-Roman War. This means that Matthew’s community not only knew about the crucifixion and resurrection, but they knew where this story was headed. The conflict this κηνσοϋ tax was not going away. Jesus’ answer mattered, and we can sense his irritation when he sees through their pieties and calls them out, “Why are you putting me to the test, you hypocrites?”

Every, single one of us is a hypocrite—it is just a matter of to what degree we are hypocrites. We split hairs with Jesus in our lives all the time. We essentially say, *I will give you this, but not that, God*. Why do we hold back from God? We hold back because we are afraid of what we might lose. Jesus does not follow the same playbook as his enemies. He follows God. This gives him “outrageous freedom in matters of religious law, so he allowed nothing to qualify God’s claim upon the whole of life.”⁷ “One may give Caesar his due, but only if it does not conflict with what is due to God, because what belongs to God, the creator and Lord of all, encompasses everything else.”⁸

Jesus did not have the coin for the κηνσοϋ tax, or the Bible does not tell us that he did. He asks someone to show it to him. The Bible does not say that he touched it. They could only pay this tax with a Roman coin, and each coin had an image and inscription that many Jews considered blasphemous. It read: *Tiberius Caesar Divi Augusti Filius Augustus Pontifex Maximus* (“Tiberius Caesar, august son of the divine Augustus, high priest”). Even to hold the coin meant to participate in a system that blasphemed their faith.

The Pharisees and Herodians talk about “paying” the κηνσοϋ tax. Jesus’ reply uses a different Greek verb. He says, “Give to the emperor that things that are the emperor’s.” And

the crucial moment of this entire passage is the next phrase: "...and to God the things that are God's." For us to understand God and our calling, we must "eradicate all dependency on money"⁹ and cultivate a sacrificial life. What is God calling us to give up? What does Jesus want us to return to Caesar?

This is where it gets interesting. We can acknowledge the things that are God's and fully commit them to God, holding nothing back. In so doing, we can experience transformation. We become new beings in Christ. We learn about the richness that has nothing to do with money. We learn about the joy of walking in awareness of God. We start to see the world through God-shaped lenses. We can see hope and a bright future. We stop seeing the institutional religion of the Pharisees and start seeing the cause of Jesus Christ.

¹ Paul Fiddes, *Past Event and Present Salvation, the Christian Idea of Atonement* (London: Darton, Longman and Todd, 1989), 50.

² PHEME PERKINS, "Mark," in *New Interpreter's Bible*, ed. Leander Keck (Nashville: Abingdon, 1995), 559.

³ M. Eugene Boring, "Matthew," in *New Interpreter's Bible*, ed. Leander Keck (Nashville: Abingdon, 1995), 420.

⁴ Leonardo Boff, *Jesus Christ Liberator: A Critical Christology for Our Time*, trans. Patrick Hughes (Maryknoll, NY: Orbis, 1980), 74.

⁵ Reza Aslan, *Zealot: The Life and Times of Jesus of Nazareth* (New York: Random House, 2013).

⁶ Flavius Josephus, *The Works of Josephus*, trans. William Whiston (Peabody, MA: Hedrickson, 1987), 748.

⁷ Fiddes, 51.

⁸ Susan Grove Eastman, "Matthew 22:15-22," in *Feasting on the Word*, ed. David L. Bartlett and Barbara Brown Taylor (Louisville, KY: Westminster John Knox, 2011), 193.

⁹ Gustavo Gutiérrez, *Sharing the Word through the Liturgical Year*, trans. Colette Joly Dees (Maryknoll, NY: Orbis, 2000), 244.