

Tax Evasion Honour Intact: Rendering Caesar His Due

By Karl J. McDaniel*

C urrent Christian theology supplies specific ways in which God is defined, primarily monotheistically, which subsequently dictate the manner in which given texts are read and understood. This monotheistic assumption has been generally read into the "Render to Caesar what is Caesar's and to God what is God's" gospel passages (Mt 22:15-22; Mk 12:13-17; Lk 20:20-26) resulting in an interpretation that posits Jesus' wilful submission to Roman tax laws and simultaneous affirmation of personal dedication to God.¹ However, within the contemporary Greco-Roman context of these texts, there existed fewer boundaries for defining "god".² Interpretational ambiguity results not so much from the debate of what belongs to whom but rather from the question of whom Jesus is talking about. Examining the Markian account through an honour-shame paradigm³ elucidates the form of Jesus' debate⁴ with his opponents and assists in demonstrating the weakness of seeing Jesus as wilfully submitting to Roman tax laws. It is with this frame of mind that the tribute to Caesar texts are here engaged through the utilization of literary critical, linguistic, and socio-scientific methodologies and through focus upon Mark with reference to the later synoptic gospels.

* The author is a Ph. D. candidate in New Testament Studies at McGill University. His primary research focuses upon the gospels.

¹ Following W. D. DAVIES and D. C. ALLISON, *The Gospel According to Saint Matthew*, in J. A. EMERTON, C. E. B. CRANFIELD and G. N. STANTON, eds., *International Critical Commentary*, vol. 3, Edinburgh, T&T Clark, 1997, p. 216-217.

² I. GRADEL, *Emperor Worship and Roman Religion*, Oxford, Oxford University Press, 2002, p. 31-32.

³ For a discussion on Matthew, see J. H. NEYREY, *Honor and Shame in the Gospel of Matthew*, Louisville, KY, John Knox Press, 1998.

⁴ See A. J. HULTGREN, *Jesus and His Adversaries*, Minneapolis, MN, Augsburg Publishing House, 1979.

Honour and Shame in Mark's Narrative

Mark 12:13-17 lays out the honour game very quickly, stating:

Then they sent to him some Pharisees and some Herodians to trap him in what he said. And they came and said to him, "Teacher, we know that you are sincere, and show deference to no one; for you do not regard people with partiality, but teach the way of God in accordance with truth. Is it lawful to pay taxes to the emperor, or not? Should we pay them, or should we not?" But knowing their hypocrisy, he said to them, "Why are you putting me to the test? Bring me a denarius and let me see it." And they brought one. Then he said to them, "Whose head is this, and whose title?" They answered, "The emperor's." Jesus said to them, "Give to the emperor the things that are the emperor's, and to God the things that are God's." And they were utterly amazed at him.

Jerome H. Neyrey, using social-scientific categories, has outlined the typical honour-shame paradigm as one of challenge-riposte, as follows:

- 1) Claim (of wit, strength, achievement, or success by someone)
- 2) Challenge: verbal or physical
- 3) Riposte: verbal or physical
- 4) Verdict: onlookers award honor and shame respectively to winners and losers⁵

The narrative of Mark follows such a paradigm.

The Claim

Mark first denotes that Jesus is forced into a trap (*agreuō*). Certain Pharisees and Herodians set this trap by flattering Jesus, calling him "teacher" (*didaskalos*) and stating that they know he is "true" (*alēthēs*) and does not show deference to anyone; he does not see (*blepō*) the appearance, or face (*prosōpon*), of

⁵ NEYREY, *Honor and Shame*, p. 50; J. H. NEYREY, "Questions, *Chreiai*, and Challenges to Honor: The Interface of Rhetoric and Culture in Mark's Gospel," *Catholic Biblical Quarterly* 60 (4, 1998), p. 670-81.

humanity (*anthropos*); idiomatically, he does not show partiality. He teaches (*didaskō*) the way (*hodos*) of God in truth.⁶ Calling Jesus "teacher" is similar to giving him the honorary title "Rabbi".⁷ The claim to achievement is not one made by Jesus but one granted to him by his opponents.⁸

The Challenge

The positive image of Jesus constructed by the Pharisees and Herodians serves only to heighten the depth of his fall if their question/challenge, "Is it lawful (*exiesti*) to pay taxes to Caesar (*kaisar*) or not?" is answered incorrectly.

To understand the intention of this challenge and its inherent "trap" one needs to examine the political positions of the questioners. The Herodians, being servants of Herod, are, therefore, dedicated to Rome. "Their name (a Latin formation indicating a partisan) makes them political supporters of the Herodian family, pro-Roman because the Herods were pro-Roman".⁹ The Pharisees were not necessarily pro-Roman but tolerated Roman rule and held influence over the people of the

⁶ "The way of God" is another way to refer to the law of God (LXX: Judg 2:22; 2 Kgdms 22:22; 4 Kgdms 21:22; 2Chr 17:6; Ps 17:22; 24:4). As well, in Ps 24:4 (LXX), it is clear that "truth" is an adjective for the path of God: his law; see D. T. OWEN-BALL, "Rabbinic Rhetoric and the Tribute Passage (Mt. 22:15-22; Mk. 12:13-17; Lk. 20:20-26)," *Novum Testamentum* 35 (1, 1993), p. 1-14.

⁷ K. RENGSTORF, "Didaskalos," in G. KITTEL, ed., *Theological Dictionary of the New Testament*, vol. 2, Grand Rapids, MI, Eerdmans, 1978, p. 155.

⁸ This first distinction is necessary when regarding Matthean honour and shame categories which are tied to a morality which would not promote self flattery and leans toward reconciliation (Mt 5-7). The view that all the debate dialogues must be agonistic has rightly been challenged; see L. J. LAWRENCE, "An Ethnography of the Gospel of Matthew", *Wissenschaftliche Untersuchungen zum Neuen Testament* 165 (2003), p. 142-180.

⁹ E. M. SMALLWOOD, *The Jews Under Roman Rule: From Pompey to Diocletian*, Leiden, Brill, 2001, p. 165; For a more thorough discussion, see J. P. MEIER, "The Historical Jesus and the Historical Herodians," *Journal of Biblical Literature* 119 (4, 2000), p. 740-746.

TAX EVASION HONOUR INTACT...

land.¹⁰ These two groups, in asking the question of whether to render taxes to Caesar, force Jesus to answer a question of sovereignty. Does Rome, being a Gentile nation that does not recognize God as the One God, have the right to demand God's people to pay a tax? If Rome is given the tax, are not all of God's people then clients of a Gentile nation, honouring where no honour is due? As well, the crowds following Jesus consisted of those who paid taxes and were, in many cases, overtaxed; it is most likely that they would not have desired Jesus to respond in support of the tax. If Jesus were to indicate that the tax was to be paid to Rome, the crowds (indicated in 11:18; 32; 12:12; 12:37), who greatly favoured Jesus' teaching in Mark, would have been displeased for they consisted of the villagers, artisans, petty traders, peasants, and fishers who were perpetually indebted to the elites. Thus, Jesus' popularity would diminish, an idea perhaps intended by the Pharisees.¹¹ Thus, Jesus, in answering positively and thereby acknowledging a client relation to Rome, would lose ascribed honour from the crowds, thus falling in prestige to the Pharisees. If, however, Jesus were to move against the tax, he would be arrested by the Herodians or the followers of Rome as a rebel/social bandit, as not giving Caesar his due honour and not recognizing Caesar's authority.

The Riposte

"Is it lawful to pay taxes to the emperor, or not? Should we pay them, or should we not?". The questioners claim that Jesus is a great teacher and follow up with a challenge, an either/or

¹⁰ See discussion by J. SCHAPER, "The Pharisees," in W. HORBURY, W. D. DAVIES and J. STURDY, eds., *The Cambridge History of Judaism*, Cambridge, Cambridge University Press, 1999, p. 417-424.

¹¹ This is based on an agrarian model of society; see K. C. HANSON and D. E. OAKMAN, *Palestine in the Time of Jesus: Social Structures and Social Conflicts*, Minneapolis, MN, Fortress Press, 1998, p. 99-129. Jesus, as a Galilean, may have been familiar with instances of rebellion regarding Roman taxes by Judas of Galilee; Galilee had a few such rebels. See G. THEISSEN and A. MERZ, *The Historical Jesus: A Comprehensive Guide*, Minneapolis, MN, Fortress Press, 2003, p. 154 and 174.

TAX EVASION HONOUR INTACT...

question to which a clear answer is to be expected. Jesus, however, begins his meticulous verbal riposte. The Pharisees say that they know that Jesus is all of the flattering statements attributed to him, but the reader understands that these statements operate only within the paradigm of the test. Jesus, too, is aware of their hypocrisy. As a result, he does not regard the flattery; rather, he requests a coin¹² and then asks whose image appears on the coin and whose writing. The Pharisees respond that Caesar's image and writing appear. Through this initial interchange, Jesus has moved against the flattering statement that he "does not look upon the image of humanity" by acknowledging his acquaintance with the coin and its image, expressly saying, "Give to me a denarius *that I may see (oraō) it.*" Jesus, here, has begun already to play with language; the riposte has begun. The stage is set for his reply, yet, some broader context is required in order to more fully appreciate the response.

Imperial Cult

The image of Caesar was very much a part of the ancient world at the time of Jesus. The image, as a whole, represented the cult of the emperor. Reverence to the emperor of Rome was part of an older Hellenistic tradition, but it was given greater scope and emphasis under Augustus. The new year was celebrated on his birthday, and he was hailed as great among the Olympian gods. Later, priests served him in thirty-four different cities. Tiberius, his successor, had eleven cities with priests in service to the cult. Greek cities viewed the Caesar as *theos* (God); in Latin, the emperor was *divus* (God); in the Roman cult, the emperor's apotheosis did not take place until after his death. However, sacrifice did honour the Caesars as living gods. "In Greece, as also in Rome, where no clear relationship was established

¹² This would be a second instance in which a coin was used in the ministry of Jesus to teach; the other is Matthew 11:7. See G. THEISSEN, *The Gospels in Context: Social and Political History in the Synoptic Tradition*, (trans. L. M. MALONEY), Minneapolis, MN, Fortress Press, 1991, p. 25-42.

TAX EVASION HONOUR INTACT...

between the categories of *deus* (God) and *divus* (god), the institution of the imperial cult produced a system whose relationship to both gods and men was ambiguous."¹³ Statues erected in honour of Caesar were part of the religious devotion of the cult. The images of Caesar were a part of Greek life at the time. The images on coinage were representations of standardized depictions of the emperor used for various purposes including worship.¹⁴ The statue of an emperor located in a temple became a place of asylum for slaves fleeing the wrath of their masters. The connection between the coins and the cult are made by Philostratus (3rd century) who emphasized that, in the time of Tiberius, a slave owner was found guilty for striking a slave carrying a coin with the image of Tiberius.¹⁵ Aside from the image itself, the very use of a Roman coin shows the dominance of the Roman government in the area.¹⁶

There is much evidence that the Caesar was called *theos*, particularly in numismatic studies. Issues of coins from Pergamum around 30 C.E. read *THEON SEBASTON* (Imperial God) and depict temple imagery with the head of Augustus in the middle (brass). Alexandria minted various coins between 20 C.E. and 37 C.E. with the writing *THEON SEBASTOS* and the head of Augustus (silver). Antioch minted coins stating *TIBERIOS SEBASTOS KAISAR* (Tiberius Imperial Caesar) with a laureate head and on the reverse *THEOS SEBASTOS KAISAR* (God Imperial Caesar) with the head of Augustus (silver). Coins with similar inscriptions were minted in Crete at Hierapytna,

¹³ S. R. F. PRICE, *Rituals and Power: The Roman Imperial Cult in Asia Minor*, Cambridge, Cambridge University Press, 1984, p. 220; see also A. YARBRO COLLINS, "The Worship of Jesus and the Imperial Cult," in C. C. NEWMAN, J. R. DAVILA, and G. S. LEWIS, eds., *The Jewish Roots of Christological Monotheism*, (Supplements to the Journal for the Study of Judaism, 63), Leiden, Brill, 1999, p. 253-257.

¹⁴ PRICE, *Rituals*, p. 180-181.

¹⁵ PRICE, *Rituals*, p. 202.

¹⁶ For the history of the denarius, see W. T. LOOMIS, "The Introduction of the Denarius," in R. W. WALLACE (ed.), *Transitions to Empire: Essays in Greco-Roman History*, Norman, OK, Oklahoma Press, 1996, p. 336-355.

TAX EVASION HONOUR INTACT...

Polyrhenum, and Lappa under Tiberius containing the heads of Augustus and Tiberius; this is also true of coins issued by Artavasdes of Armenia, Syria, Alexandria, and other cities.¹⁷ There are some indications that the coin used in this instance may have been a Latin coin, which reads *TI CAESAR DIVI AVG F AVGVSTVS* or, completed, "Tiberius Caesar Divi Augusti Filius Augustus." On the reverse, it reads *PONTIF MAXIM*, which is short for *Pontifex Maximus*.¹⁸ However, H. StJ. Hart, the author who promoted this speculation, clearly indicated that the identification cannot be proven and that it adds nothing to the Gospel text. Determination between the use of the coin mentioned above and others minted by Tiberius and Augustus "also bearing the *eikōn* (image) and *epigraphē* (writing) of Caesar is not now in our power, nor is it probable that it ever will be".¹⁹ In his analysis, however, he does not rule out coins with Greek writing, which read *THEOS SEBASTOS* (Imperial God).

What becomes clear, then, is that the Greek term, *theos*, was not unknown to individuals familiar with the address of Caesar. The Herodians would have been familiar with this address, as would have others familiar with Roman custom. On this point, then, it is clear that *theos* was used as a title for Caesar.²⁰ It is likely that

¹⁷ This information was accumulated by skimming the indexes of coins listed in *Roman Provincial Coinage*, vol. I, pt. II, *Indexes and Plates*, London, British Museum Press, 1992, index 3.5, titled "Reverse Legends (Greek)"; also index 4, "Names and Titles of Emperors and Their Families". Stated above are only coins minted before 30 C.E. To list all of the examples is not necessary here.

¹⁸ DAVIES and ALLISON, *Saint Matthew*, p. 216.

¹⁹ H. StJ. HART, "The coin of 'Rendered unto Caesar . . . !' (A note on some aspects of Mark 12:13-17; Matt 22:15-22; Luke 20:20-26)," in E. Bammel and C. F. D. MOULE, eds., *Jesus and the Politics of His Day*, Cambridge, Cambridge University Press, 1984, p. 248.

²⁰ For support in ancient literature and other sources, see S. R. F. PRICE, "Gods and Emperors: The Greek Language of the Roman Imperial Cult," *Journal of Hellenic Studies* 104 (1984), p. 79-95. See also F. O. PARKER, "Our Lord and God' in Rev 4:11," *Biblica* 82 (2, 2001), p. 207-231. Although Tiberius refused divine honours and worked against such in Rome, his worship is noted in Etruria, Venusea, Cumae, Gaul, Lugdunum, Veinna and other places; see R. SEAGER, *Tiberius*, Berkeley, CA, University of California Press, 1972, p. 144-150.

TAX EVASION HONOUR INTACT...

Jesus used Greek within this discussion, including the term *theos*, since he was addressing those knowing Greek (Herodians) in a language more formal for legal dialogue (the question of taxes). Furthermore, each of the Synoptic Gospels records *theos* as the term used by Jesus.²¹

Jesus' Play on Words

The gospels each contain a similar rendition of the events surrounding Jesus' answer. In Mark, the participants want to trap (*agreuō*) him in his speech, as in Matthew (*pagideuō*); in Luke, however, there is desire to seize (*epilambavomai*) him in his words. In all three instances, Jesus knows of their intentions. In Mark, Jesus knows (*oida*) their hypocrisy; in Matthew, he knows (*ginōsko*) their evil, and in Luke, he perceives (*katavoew*) their treachery. In Mark and Matthew, Jesus asks why he is being tested, but in Luke, this is omitted. The actual response of Jesus is very similar in all accounts given by the Gospels. In each, Jesus tells the questioners to render or give (*apodidōmi*) to Caesar (*kaisar*) that which is Caesar's (*kaisar*) and that which is God's (*theos*) to God (*theos*). Each of the texts mentions the amazement of the hearers : Mark uses (*ekthoumazō*) where Luke and Matthew use (*thaumazō*).

Thus, the following elements are common to each account: a) some deception on the part of the questioners to trap Jesus; b) Jesus' perception of the deception; c) Jesus' response to the question, avoiding the trap; d) amazement on the part of the hearers. Since all Gospel accounts agree that Jesus used *theos* (God) and *kaisar* (Caesar), these may be the words that Jesus used if one grants that the oral exchange took place in Greek, as was indicated above.

²¹ S. E. PORTER, *The Criteria for Authenticity in Historical-Jesus Research: Previous*, (Journal for the Study of the New Testament Supplement Series, 191), Sheffield, Sheffield Academic Press, 2000, p. 144-163.

Alluding the Trap

Regarding Jesus' response to the question, there has been considerable debate surrounding the exact manner in which the trap was avoided or whether it was avoided at all. The interpretations usually focus on one half of Jesus' statement.²² Some interpreters indicate that "render unto Caesar what is Caesar's" means they should pay the tax; in this circumstance, Jesus has a positive view of the state. Their perspective is based primarily on Dan 2:21; Prov 8:15; Wis 6:1-11; and Rom 13:1. It is sometimes connected with the idea that the second part of the statement, "render unto God what is God's," indicates that the image of God is in humanity and thus, people must dedicate themselves to God. In this interpretation, the first part of the verse indicates that there is nothing wrong with the tax, and the second part is a moral teaching regarding the duty of humanity to the creator. In short, rendering to Caesar is not depriving God.²³ Much of the evidence for this position hinges on the use of the verb, *apodidōmi* (give back), which can have the sense of "returning" what is due.²⁴ Caesar has a claim to the money, for it is his to begin with. Jesus simply acknowledges this fact. Since this verb clarifies the ownership of the money, Jesus concludes with, "therefore render to Caesar . . .". It should be noted here that Mark does not contain the "therefore" as do Luke and Matthew, and Matthew uses *ouv*; it is only Luke who uses *toinun*, which is equivalent to "therefore".²⁵ It is commonly assumed that Mark's asyndeton is expressed by Luke's conjunction.

²² The views are summarized by C. H. GIBLIN, "The Things of God: In The Question Concerning Tribute To Caesar," *Catholic Biblical Quarterly* 33 (1971), p. 511-527.

²³ F. F. BRUCE, "Render to Caesar," in E. BAMMEL and C. F. D. MOULE, eds., *Jesus and the Politics of His Day*, Cambridge, Cambridge University Press, 1984, p. 262.

²⁴ BRUCE, "Render to Caesar", p. 258.

²⁵ J. D. M. DERRETT, "Luke's Perspective on Tribute to Caesar," in R. J. CASSIDY and P. J. SCHARPER, eds., *Political Issues in Luke-Acts*, Maryknoll, NY, Orbis, 1983, p. 41.

TAX EVASION HONOUR INTACT...

The above examination of the text warrants many merits, yet a few things should be noted. The question was a trap intended to force Jesus into choosing a client relationship to the God of the Jews or to Caesar, with a public poll awaiting the decision; it is difficult to see how the trap was avoided by indicating that taxes should be paid, even if the following teaching indicated the reason. Jesus, in this instance, would have already lost some followers by taking a side. As well, in the initial part of this interpretation there is little to be amazed about, though each account explicitly mentions amazement on the part of the hearers. Giving taxes to Caesar and giving to God what is God's had been occurring in practical life anyway. It is also significant that each instance indicates that the questioners wished to trap Jesus *in his words*; yet, if interpreted as above, the words of Jesus are not in any way evasive. Perhaps, then, the texts should be examined differently.

The situation was such that a trap had been set for Jesus in order to catch him in his words. He had been forced into an either/or situation: he faced either the loss of the crowd's support or damage to the honour of Caesar (leading to arrest) depending upon his answer. It has been previously shown that *theos* was a common reference for Caesar on specific coins. Perhaps, by now, the suggestion is becoming obvious. Jesus' answer, in his response to the Pharisees and Herodians, reads as follows (in Mark):

- A) *ta kaisaros apodote kaisari* (To Caesar give what is Caesar's)
kai (and/but)
- B) *ta tou theos tō theō* (that which is of God to God).

It has seldom been suggested that Jesus, with this statement, avoided the trap by being deliberately evasive. Utilizing linguistic ambiguity, however, Jesus made a profound play on words and defused the situation. What if some of Jesus' hearers perceived the lines as synonymously parallel? The Herodians may have understood his words in this way: Caesar = God. Perhaps they believed that their task (of trapping Jesus) was

TAX EVASION HONOUR INTACT...

completed, since they could have viewed that Jesus had acknowledged Caesar as God (*theos*) and, thereby, had removed himself from the Jewish faith, losing the honour previously ascribed to him by the crowds. This group may have understood the noun and subject and object of each sentence to be the same individual: Tiberius. Alternatively, even though the Herodians were likely familiar with Jesus' general teachings, knowing that he would not explicitly side with Caesar, they still could not "trap him in his words" since "Caesar" could feasibly equal "God".²⁶

The Pharisees and the crowds certainly knew Jesus from other situations and would have clearly known that Jesus viewed God as one and that this God was not the emperor of Rome or any previous emperor. Instead of hearing *kai* as "and" (making the two lines parallel as above), they could have understood *kai* as "but", an adversative conjunction,²⁷ making the two lines antithetically parallel. With this sense, they may have believed that Jesus was establishing the theocratic kingdom of God, no longer acknowledging a client relation to Rome.²⁸ In this sense, to render to Caesar that which is Caesar's is to give him nothing and to render to the sovereign God that which is God's is to give

²⁶ The same play on words would work even if the exchange had taken place in Aramaic since *'elôah* is ambiguous enough to mean either God or the ruling emperor.

²⁷ For discussion of conjunctions and new approaches, see S. L. BLACK, *Sentence Conjunctions in the Gospel of Matthew: kai de tote, gar oun and Asyndeton in Narrative Discourse*, (Journal for the Study of the New Testament Supplement Series, 216), Sheffield, Sheffield Academic Press, 2002, p. 108-112.

²⁸ B. MALINA, "Social-Scientific Methods in Historical Jesus Research," in W. STEGEMANN, B. J. MALINA and G. THEISSEN, eds., *The Social Setting of Jesus and the Gospels*, Minneapolis, MN, Fortress Press, 2002, p. 10-11. D. E. OAKMAN, "Money in the Moral Universe of the New Testament," in W. STEGEMANN, B. J. MALINA and G. THEISSEN, eds., *The Social Setting of Jesus and the Gospels*, Minneapolis, MN, Fortress Press 2002, p. 335-348.

TAX EVASION HONOUR INTACT...

Him everything. Jesus' evasive answer is based on the possible linguistic ambiguity inherent with *kai*.²⁹

The Verdict

Jesus' words speak nothing in the above context without the remainder of his ministry as backdrop. The Herodians, based on Jesus' statement, could not convict him, and neither group, when they realized the ambiguity, dared ask what he meant in order to avoid looking even more foolish. Jesus, then, through cunning, evaded the trap in his direct speech, even if his intended meaning was obvious. The crowd's utter amazement (Mk 12:17) serves as the verdict, saving and/or strengthening Jesus' honour.

Synoptic Gospel Parallels

It is likely that this perspective has not been proposed seriously in previous scholarship because most seem to read Luke and Matthew into Mark. However, the Matthean passage is not as easy to interpret as some seem to indicate, and Luke is the only Gospel in which the play on words does not work.

Matthew 22:21 reads as follows:

apodote oun (give therefore)

A) *ta kaisaros kaisari* (the things of Caesar to Caesar)

kai (and)

B) *ta tou theou tō theou tō theō* (the things of God to God).

(*oun*) (therefore or then) is used as a conjunction that occurs near the beginning of the answer of Jesus. It should be noted, however, that *oun* does not always function as an indicator of logical consequence:

²⁹ In later literature, it was known that Rabbis could use plays on words in Greek, see S. LIEBERMAN, *Greek in Jewish Palestine*, New York, NY, Jewish Theological Seminary, 1942, p. 14-28.

TAX EVASION HONOUR INTACT...

There may not always be a logical relation between the content of the sentences conjoined by *oun*. . . *oun* does not imply a logical inference, like *ara*, but merely recalls attention to something which has been already said, in the way of confirmation or correction. By using *oun* a speaker does not intimate that the truth of his present statement should be granted on the strength of his preceding statement; he is imposing an arbitrary relationship on his statements, indicating that what went before need occupy his listeners only in so far as it may assist in grasping what follows.³⁰

If the above is granted, then Duncan Derrett is quite right in stating, "Matthew ... introduces a therefore (*oun*), but the effect is quite different. Placed as it is in the Matthean sentence it by no means implies that the conclusion follows logically, nor necessarily follows, from what has preceded."³¹ Matthew, then, may stand to read the same as Mark and with the same ambiguities; Caesar can be read as both parallel to God and as antithetical.

In Luke, however, the above reading is not possible. With the use of *toinun* (therefore) instead of *oun*, it is clear that the second phrase is a logical outcome of the previous statement of the Scribes and Pharisees. That the coin has the emperor's image and standard indicates that it is his property. It is relevant that this uniquely Lukan interpretation is used to Luke's own purpose. He includes the only recording of the trial scene (Lk 23:2) in which it is said, "They began to accuse him, saying, 'We found this man perverting our nation, forbidding us to pay taxes to the emperor, and saying that he himself is the Messiah, a king'." This is a possible interpretation of Jesus' words in Matthew and Mark regarding the saying of Jesus but not in Luke. Luke has emphasized that Jesus is in favour of the tax to further prove his

³⁰ BLACK, *Sentence Conjunctions*, p. 274. In this instance, she is utilizing the words of two authors and their grammatical analysis of earlier Greek than that contained within the New Testament.

³¹ DERRETT, "Luke's Perspective," p. 41.

TAX EVASION HONOUR INTACT...

innocence before Pilate. The choice, then, is left to the reader regarding whether Luke is to be read into Matthew and Mark's interpretation or whether the author of Luke had his own reasons to edit Mark. It has been indicated by some that Luke integrates Rome and Jerusalem in his theology to avoid conflict.³²

Conclusion

Although the typical interpretation of Mark's pericope regarding Caesar and taxes is not inherently flawed, it accepts the common assumption that Jesus must always say something definite. In light of the deliberate trap that was laid and Jesus' social milieu, however, including the dynamics of honour and shame, it behooves us to consider the fact that his response may have been deliberately linguistically ambiguous, acknowledging Caesar as God, and with the same words, denouncing him as irrelevant and exalting the sovereign God as supreme. In this way, Jesus temporarily avoids two of life's inevitabilities: death and taxes!

Jésus : un ami de l'ordre établi ou ennemi de l'état? Cet article étudie la célèbre réponse « Rendez à César ce qui appartient à César » dans l'espoir de trouver une nouvelle perspective qui met en évidence un Jésus qui évite toute catégorisation grâce à son esprit rusé.

Jesus: friend of the establishment or enemy of the state? This paper examines the statement, "Render to Caesar the things that are Caesar's", in hopes of finding a new perspective, one that emphasizes a Jesus whose sly wit does not allow categorization.

³² Luke-Acts integrates Jerusalem and Rome into the narrative carefully, not stressing distinctives; perhaps then, Luke emphasises the payment of taxes for his own theological motives. See the discussion on the integration of Rome and Jerusalem in D. MARGUERAT, *The First Christian Historian: Writing the 'Acts of the Apostles,'* (Society for New Testament Studies Monograph Series, 121), Cambridge, Cambridge University Press, 2002, p. 65-84.

