RABBINIC RHETORIC
AND THE TRIBUTE PASSAGE
(MT. 22:15-22; MK. 12:13-17; LK. 20:20-26)

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I. Introduction

The synoptic gospels contain a passage in which Jesus is confronted with the question of whether it is lawful to pay Caesar's tribute tax (Mt. 22:15-22; Mk. 12:13-27; Lk. 20:20-26). The passage closes with Jesus' familiar yet cryptic command, "Render to Caesar the things that are Caesar's, and to God the things that are God's" (Mk. 12:17 [RSV]).

Interpreters have disputed the meaning of the tribute passage throughout Christian history. At this point, disagreement is so widespread as to defy categorization.\(^1\) The application of principles of modern Biblical criticism to the tribute passage has yielded substantial insight,\(^2\) yet several basic questions concerning the passage remain largely unanswered: (1) What is the meaning of the preamble to the tribute tax question? (2) What is the significance of Jesus' request for a coin? (3) What authority underlies Jesus' cryptic command? (4) What is meant by "the things that are Caesar's," and, more importantly, by "the things that are God's"?

This essay differs from earlier approaches in that it seeks to interpret the tribute passage by systematically applying the insights of David Daube in the area of rabbinical rhetoric.\(^3\) As will be shown

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in detail, the passage exhibits certain features found in the rabbinical literature of the New Testament period. When the passage is analyzed with these features in mind, answers to the unresolved questions regarding the passage quickly emerge.

II. *The Legal, Halakhic Nature of the Tribute Tax Question*

In Matthew and Mark, the question regarding the payment of tribute to Caesar is located within a section containing a series of four questions asked of Jesus (Mt. 22:15-46; Mk. 12:13-37). The order of the questions is the same in both gospels: (1) "Is it lawful to pay taxes to Caesar, or not?" (2) If the first of seven brothers marries a woman and dies before they have children, and the second does the same, and so on, for all seven brothers, whose wife will she be at the time of the resurrection? (3) Which is the greatest commandment? (4) If David called the Messiah "Lord," how can Jesus be David’s son?

The evangelists’ gathering of questions on these four topics would seem to call for an explanation, for the topics appear to be logically unrelated, and there are textual indications that the four questions were not all posed on the same historical occasion.4 The format does, however, closely resemble "a fourfold scheme with which the first-century Rabbis were familiar."5 As evidence for the existence of the scheme in the New Testament era, Daube notes, "[T]he Talmud reports the Alexandrians to have put to R. Joshua ben Hananiah—a leading Rabbi in the half-century following the desctruction of the Temple—twelve questions of four kinds, i.e. three of each kind."6 First, the Alexandrians posed "three questions of *hokma*, 'wisdom.' These are *halakhic* questions, concerning points of law."7 Next were three questions of *haggadha*. While it is difficult to specify the precise meaning of *haggadha*, this category would include historical matters, moral issues, general

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4. Luke has gathered only questions (1), (2) and (4) together, presenting question (3) elsewhere (Lk. 20:20-44; Lk. 10:25-28). In addition, "both in Matthew and Mark—though admittedly not in Luke—question (4) begins by a fresh description of audience or place." Daube, *The New Testament and Rabbinic Judaism*, p. 158. Therefore, Daube concludes, "That the four questions in fact date from the same historical occasion is highly improbable." *Ibid.*
religious principles, wisdom, matters of political advice and general rules of piety and nobility. Third, there were three questions of boruth, or ‘vulgarity.’ ‘They are mocking questions, designed to ridicule a belief of the Rabbi.’ Finally, the sequence ended with three questions of derekh erekh, or ‘principles of moral and successful life.’

Applying the rabbinical scheme to the four questions in Matthew and Mark, Daube contends that the first question about tribute to Caesar “falls under hokhma. It is halakhic, it has regard to a point of law.” The second question, about whose wife the seven-time widow will be at the resurrection, is one of boruth. “It is designed to ridicule a belief held by Jesus; and significantly, the particular belief attacked in this manner is that which forms the target also in the illustrations of ‘vulgarity’ quoted by the Talmud.” The third question, about which commandment is the greatest, is a question of derekh erekh. “It is concerned with the fundamental principles on which to base one’s conduct, as opposed to detailed ritual.”

Finally, the fourth question, about whether Jesus can possibly be the son of David when David had called the Messiah “Lord” (in Psalm 110:1), is a question of haggadha.

While there are differences between the formats of the Talmudic and the New Testament passages, notably in the total number of questions (twelve versus four) and in their order (the New Testament passage moves the question about scriptural contradictions from second to fourth position), the precise correspondence between the nature of the four types of questions outweighs these differences in significance. Further, since “The Midrash of the Four Sons,” a section of the Jewish Passover eve liturgy, contains a very similar series of questions of the four types, it seems quite likely that the gospel writers could have been familiar with—and followed—the fourfold scheme.

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8 Ibid., pp. 68-69, 77, 85.
9 Ibid., p. 159.
10 Ibid.
11 Ibid.
12 Ibid., p. 160.
13 Ibid.
14 Ibid.
16 Daube, The New Testament and Rabbinic Judaism, pp. 163-65. For Daube’s further explorations of this topic, including the thesis that the fourfold scheme con-
The most significant aspect of Daube’s argument for present purposes, however, is simply his position that the tribute tax question raises a fundamentally legal (halakhic) issue. This position has gained acceptance among New Testament scholars. J. Duncan M. Derrett admits that Daube’s “identification of the [tribute] question [as] one of hokma, and halakhic is obviously right.”17 On the same point, Giblin begrudges, “Daube’s theory contributes nothing to the exegesis of the question concerning tribute to Caesar, except perhaps for Daube’s remark that this question falls under hokmâ.”18 I note these comments because gaining an understanding of the legal, halakhic nature of the tribute passage is an important first step toward resolving the several outstanding issues noted in the introduction regarding the passage.

III. The Tribute Passage as an Example of Rabbinical Forensic Interrogation

At this point, the inquiry must shift to another aspect of rabbinical rhetoric that is relevant to understanding the tribute passage. Daube describes a specific pattern of interrogation that appears in rabbinical literature soon after the 1st century A.D. that proceeds as follows: (1) an outsider puts a hostile question to a rabbi; (2) the rabbi responds with a counter-question; (3) by answering the counter-question the outsider becomes vulnerable; and (4) the rabbi makes use of the opening provided by the vulnerable answer to refute the outsider’s challenge.19 Daube calls this the pattern of forensic interrogation.20

The exchange between Jesus and his questioners in the tribute passage fits this pattern closely. In Matthew and Mark, Pharisees and Herodians are the hostile outsiders, who come “to ensnare” (ἀγρεύσωσιν) Jesus by his words (Mt. 22:15-16; Mk. 12:13). In

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17 Derrett, p. 320, n. 3.
18 Giblin, p. 515, n. 17.
20 Ibid., p. 154.
Luke, the outsiders are spies, sent by the Sanhedrin, "who pretended to be sincere, that they might take hold of what he said, so as to deliver him up to the authority and jurisdiction of the governor" (Lk. 20:20 [RSV]). As for the hostile question itself, Matthew and Luke contain versions near to that of Mark: "Is it lawful to give tribute to Caesar, or not?" One might object, however, that at least on the surface the question does not appear to be hostile. To demonstrate the hostile nature of the question, a short excursus is required, beginning with an examination of the character of rabbinical discourse regarding an *halakhic* point of law.

To begin, it is of utmost significance that the tribute passage raises an *halakhic* issue. When ruling on points of law, rabbis thought it necessary to base their ruling upon scriptural material. According to Daube, when the issue was *halakhic* in nature, "It was of the essence of the Rabbinic system that any detailed rule, any *halakha*, must rest, directly or indirectly, on an actual precept promulgated in Scripture."  

Bearing this point in mind, four factors support the conclusion that the tribute question would have been perceived as hostile in nature. First, the Torah points strongly toward the conclusion that it is not lawful to pay tribute to Caesar, given Moses' warning against the use of one's wealth to serve other gods (Dt. 8:17-19). Although Tiberius Caesar repudiated any personal claim to divinity,  

22 for the sake of political stability he did accept a certain amount of emperor worship, especially in the Eastern provinces.  

23 Because of the prominence of the imperial cult and of the Roman Senate's deification of Tiberius' predecessor Augustus,  

24 Palestinian Jews may well have perceived Tiberius Caesar as a divine rival to Yahweh. Indeed, Judas of Galilee is reported to have condemned paying Roman taxes as recognition of Roman sovereignty in place of God's.  

25 To those familiar with this context, the question put to Jesus in the gospel accounts would thus have seemed hostile.

Second, Matthew, Mark and Luke contain an account of conflict

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24 Buchan, pp. 335-36.
25 Daube relays Josephus' reports regarding Judas of Galilee in "*Zukunftsmusik, *" p. 66.
between Jesus and the Sanhedrin over his authority to interpret scripture (Mt. 21:23-27; Mk. 11:27-33; Lk. 20:1-8). According to the Palestinian practice of the time, the authority to interpret scripture was officially recognized when a Rabbi ordained a candidate by the laying on of hands.\(^{26}\) Regarding those who sought to interpret scripture without such official recognition, the belief was widespread that "if you are not ordained, either your doctrines and actions are ridiculous or you may be a false prophet."\(^{27}\) The Sanhedrin's question about the source of Jesus' authority was, in view of the prevailing practice and belief, a challenge to his authority as a teacher, an accusation that he was a false prophet. Accordingly, in the tribute passage, the Pharisees' question about the lawfulness of paying tribute to Caesar would have seemed an attempt to cast aspersions upon Jesus' qualifications and authority to interpret God's law.

Third, the structure of the tribute passage closely resembles the structure of another pericope containing a hostile question put to Jesus. In Mark 10, the Pharisees ask, "Is it lawful for a man to divorce his wife?" (Mk. 10:2 [RSV]; cf. Mt. 19:3) The Mosaic law suggested the permissibility of divorce (Dt. 24:1-4), while according to Matthew and Luke Jesus had expressed his opposition to it (Mt. 5:31-32; Lk. 16:18). The question concerning divorce was thus hostile in two respects. In the first place, the question invites Jesus to interpret scripture, which according to common practice Jesus did not have the authority to do, and second, the Torah suggests an answer that Jesus opposed.

The question regarding tribute to Caesar is hostile in the same respects: it invites Jesus to interpret scripture without rabbinical authorization, and it brings to mind a scriptural precept that would force Jesus' answer. In the divorce passage Jesus is presented with a choice between going back on his word or contradicting scripture, and the dilemma here is that Jesus is faced with a choice between going on record against taxes to Caesar or contradicting the clear indication of Mosaic Law. The Pharisees, who were opposed to Jesus interpreting scripture without being ordained, would have


objected to the latter, while the Herodians, whose leader collected Caesar's tribute and sent it to Rome, would have been incensed by the former.

Fourth, the tribute question's preamble supports the argument that the question was hostile in nature. The preamble states, "Teacher, we know that you are true, and care for no man; for you do not regard the position of men, but truly teach the way of God" (Mk. 12:14 [RSV]; cf. Mt. 22:16; Lk. 20:21). Derrett is at a loss to explain "the meaning of the oily Preamble." Derrett wonders whether the preamble shows what Jesus' contemporaries thought of him but then adds, "If it is, it contains, perhaps by coincidence, some very odd words." In the end, Derrett is only able to conclude, "[T]here is ground for suspicion that the preamble ... is a construct, a fabricated entity, intended to prepare the reader for what follows, a clever and accurate fabrication." In contrast to Derrett's conclusion that the "oily preamble" is a nonhistorical construct, Giblin believes that the preamble is false flattery. Giblin claims that the preamble is simply a compliment "intended to disarm [Jesus] by getting him to make a forthright statement.

I maintain, rather, that the preamble is yet another indication of the questioners' hostile intent. The very first word, "Teacher," reflects the questioners' intent to tempt Jesus to assume the mantle of rabbinical authority. The following phrases, "we know that you are true, and care for no man; for you do not regard the position of men," signify that all people are equal before the Law, regardless of rank or status. This principle would preclude any argument that Caesar merited a special exemption from the mandate of the Torah. The final portion of the preamble, which states that Jesus truly teaches "the way of God," recalls the expectation that any response must be in accordance with the halakhic tradition. The reference is clear when one remembers that halakha means "a rule stating the correct walking under the Law."
The gospel writers thus describe a scene in which Jesus’ questioners have boxed him in. He is tempted to assume, illegitimately, the authority of a Rabbi, while at the same time he is constrained to answer according to the dictates of the Torah. It would seem that there is no way out other than to refuse to answer, but that would have been an embarrassment, for Rabbis are supposed to be able to rule on any question of law. It would seem that the snare has been most skillfully laid. Jesus’ response in Mark 12:15, in view of these considerations, is appropriate: “Why do you seek to seduce me?”

Having established that the opening question is hostile and thus fits the forensic pattern, the forensic analysis can proceed. The second part of the pattern is, typically, a counter-question, which leads to the third part, an answer that makes the hostile questioners vulnerable to refutation. In the tribute passage, Jesus does pose a counter-question about his questioners’ attempt to trap him, but—in a deviation from the rabbinical pattern—Jesus’ counter-question provokes no response. Instead, Jesus’ counter-question is followed by his own request: “Bring me a coin [a denarius], and let me look at it” (Mk. 12:15 [RSV]).

The denarius to which Jesus’ request refers has been persuasively identified by H. St. J. Hart as “a denarius of Tiberius himself, the reigning Caesar whose tribute and tribute money is under discussion.” This coin would have borne, on the obverse side, both the “head of Tiberius laureate,” and the legend TI CAESAR DIVI AVG F AVGVSTVS (standing for “Tiberius Caesar, son of the divine Augustus”).

Scholars have not generally understood the role of the coin in the passage. One common misunderstanding is based upon the

33 “[The Rabbis] had carefully to work out,” Daube informs us, “the proper course to take in any set of circumstances.” Ibid., p. 97.
37 Ibid.
39 Giblin is an exception. Giblin, pp. 521.
notion that a ruler's authority was thought to be co-extensive with the circulation of his coins. Jesus' use of the coin, the argument runs, merely illustrates that imperial authority need not necessarily conflict with the authority of God. Alternatively, Hart enthuses that this constitutes "what, maybe, was the first instance of the use of a coin, imaginatively, as a 'visual aid', in teaching. It added vividness, and a sense of drama, to the tale." Hart is correct in saying that the coin was a visual aid, but he does not realize that the use of the coin added more than vividness and a sense of drama. The coin plays a role that is far more significant for understanding the meaning of Jesus' rejoinder to the initial hostile question.

According to the gospel accounts, with the denarius in hand, Jesus' posed a second counter-question: "Whose likeness and inscription is this?" With this, the passage resumes according to the forensic pattern. The reply, "Caesar's," fits part three of the rabbinical pattern, the outsider's feeble response. After this reply, the exchange ends with Jesus' command, "Render to Caesar the things that are Caesar's, and to God the things that are God's" (Mk. 12:17 [RSV]; cf. Mt. 22:21; Lk. 20:25). In order to determine whether the outsiders' reply and Jesus' closing rejoinder fit the rabbinical pattern, one must again bear in mind that the tribute passage deals with a question of law, halakha, and that a scriptural precept usually provides the foundation for legislation of halakhah.

Most previous studies of the tribute passage have failed to keep the halakhic nature of the issue in mind. Derrett has read Daube, however, and has not missed the clue. Derrett declares, "In order to answer such a question [the question about tribute] it is necessary to have an authority. Halakhah cannot be stated unless the rabbi has a precedent, or a direct authority, or at worst a haggadah from which a reasonable and relevant inference can be drawn."

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40 See, e.g., Mann, p. 471 ("Jesus challenges his critics to realize that the very fact of using imperial coinage is an implicit recognition of the authority of the emperor."); and Alfred Edward John Rawlinson, quoted in Rabbinic Literature and Gospel Teachings, Claude Joseph Goldsmid Montefiore (New York: Ktav, 1970), pp. 277-78 ("According to the ancient way of thinking, the authority of a ruler was co-extensive with the circulation of his money ... and coins were regarded as being ultimately the private property of the sovereign whose image they bore. Since Caesar's coins were in actual circulation, our Lord argues, the Jews in paying tribute were only giving to Caesar that which was his own.")

41 Hart, p. 241.

42 Derrett, p. 322.
But neither the Hebrew Scriptures, nor the Talmud, nor even the Mishnah has an *halakhic* statement "to the effect that taxes must be paid to Caesar," Derrett reports. Nevertheless, Derrett claims, Jesus knew "that there was a biblical passage [Eccles 8:2] which, when exhaustively studied, gave all the necessary guidance." Derrett proceeds to analyze Ecclesiastes 8:2, which states: "Keep the king's command, and because of your sacred oath be not dismayed" (RSV).

Derrett is properly searching for the scriptural basis for Jesus' *halakhic* ruling, but his inquiry did not take into account the presence of the counter-question about the coin and the subsequent response, parts (2) and (3) of the forensic scheme. By overlooking the middle portion of the passage, Derrett has missed clues important to locating applicable precepts in the Torah.

I begin instead with the assumption that Jesus' reply would likely be based on a Torah passage that would resonate with the entire passage up to that point, including the immediately preceding portion, Jesus' counter-question about the coin's "likeness" and "inscription," and the feeble response, "Caesar's." First, picking up on the term "likeness," an obvious candidate is Genesis 1:26: "Then God said, 'Let us make man in our image, after our likeness'" (RSV). The passage works well, leading to the inference that while Caesar's likeness may be on the coin, humanity bears God's likeness. Giblin has also concluded that the idea of humanity's likeness to God underlies Jesus' counter-question and rejoinder, although he does not focus specifically upon the Genesis passage.

Second, regarding "inscription," one would search for a passage that would play a role parallel to that of Genesis 1:26. The idea of God's law as an inscription quickly comes to mind, but the precise issue is whether God's written law, as "inscription," can complement the idea of humanity as God's "likeness" in the tribute passage. For a scriptural passage about God's inscription to function in the same manner as Genesis 1:26, it would have to provide the basis for the inference that humanity bears God's inscription, or God's law, just as humanity bears God's likeness. Exodus 13:9

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43 Ibid.
44 Ibid., p. 323.
45 Giblin, pp. 521-22.
fits perfectly: "And it shall be to you as a sign on your hand and as a memorial between your eyes, that the law of the LORD may be in your mouth. ..." (RSV).

I contend that it is these two scriptural passages that explain Jesus' use of the coin in the passage and the meaning of his rejoinder. When Jesus commands, "Render to Caesar the things that are Caesar's...," the inference to be made is that "the things that are Caesar's" are those things that bear Caesar's image and inscription: denarii. As for the rest of the command, "... render to God the things that are God's," parallel inference is suggested: "the things that are God's" are those things that bear God's image and inscription: human beings. According to Genesis 1:26 and Exodus 13:9, respectively, it is human beings who bear God's image and inscription. Thus, the import of Jesus' rejoinder is that one may owe taxes to Caesar, but one owes one's very being to God.

I must acknowledge that Giblin reached much the same conclusion. Giblin understood the relationship between Caesar's and God's images. He also perceived that the significance of the coin as "the point of reference for the imperative (that which bears a given image and inscription) must not be slighted; without this reference, there is practically no contextual clue to the sense of the surprising addition 'and to God the things of God.'"46 He did well to point out, "To keep the pronouncement in proper perspective, it seems necessary to refer it to Jesus' preceding question and to see in his words (as one who is addressed as a teacher of the way of God) a pregnant allusion to God's teaching."47

Giblin did not, however, appreciate the halakhic nature of the tribute passage enough to look first to passages from the Torah for the scriptural authorities underlying Jesus' rejoinder. Regarding the significance of "image," Giblin refers only to the "general cultural background" of Palestine at the time of the New Testament when he could have pointed much more convincingly to Genesis 1:26. Further, when searching for authority for his conclusion that "inscription" refers both to that of Caesar and of God, Giblin stays too closely tied to the Greek word ἐπιγραφή,48 not con-

46 Ibid., p. 512, n. 9.
48 Ibid., p. 523.
sidering words with related meanings. As a result, Giblin limits himself to the six instances of ἐπιγράφειν in the Septuagint. "[T]here seem to be three fairly pertinent texts," Giblin concludes:

Prov 7:3 speaks of fidelity to God's law under the image of inscribing his commandments in one's heart, Jer 38 (LXX 31):33 ... speaks of God's inscribing his commands on men's hearts in giving them a new covenant, and Isa 44:5 describes the service of God in terms of inscribing 'I belong to God (τοῦ θεοῦ εἷμι)' on one's hand....

I maintain, however, that the text underlying Jesus' reference to "inscription" is Exodus 13:9. It would be much more in keeping with halakhic tradition to base a ruling on the Torah than on Proverbs, Jeremiah, or Isaiah. The Rabbis would have preferred to look to the Torah for a precept as guidance, although haggadic material, such as the worthy examples of Jewish leaders, could be suggested for emulation. Daube's description of the Rabbi's task as the interpretation of "the traditional material—chiefly material contained in the Pentateuch, but also usages that had grown up without any such basis" supports my position. In addition, Daube shows that by the time of the writing of the New Testament there was a clear trend toward revising certain passages that were based on merely haggadic authority by adding an halakhic reference to the Torah. The significance of this trend, for our purposes, is that it is much more likely that Jesus would have based his response on a passage from the Torah than from Proverbs, Jeremiah, or Isaiah.

As for Derrett's suggestion of Ecclesiastes 8:2, it may be true that there is nothing explicit in the Torah pertaining to the question of paying a ruler's taxes. In the verses that intervene between that initial question and Jesus final reply, however, Jesus provides the necessary clues — "image" and "inscription" — for locating the underlying Torah passages.

IV. Determining the Message of the Tribute Passage

The final task of this essay is to offer a few remarks on the message that the tribute passage conveys. Most attempts to describe the message of the tribute passage have focused only upon the
question with which the passage begins, "Is it lawful to pay taxes to Caesar, or not?" and upon Jesus' cryptic reply. As we have seen, however, the parts of the passage that intervene between the initial, hostile question and Jesus' final rejoinder bear the crucial clues to the meaning of Jesus' reply. By the time Jesus declares, "Render to Caesar to things that are Caesar's, and to God the things that are God's," Jesus has turned the tables on his interrogators. The context of the debate has so changed that any interpreter must be very careful to remember that Jesus' reply cannot be understood as a direct answer to the original question.

Giblin shares this perspective. He observes, "All too often, the passage is treated as another question by Jesus' adversaries, and his answer is judged according to the mentality of his questioners rather than as teaching which goes beyond the measure of their wisdom."52 Giblin reminds us that throughout the gospels, even the disciples' questions "are not the adequate norm for grasping [Jesus'] answers, as if he resolved their problems by simply matching their point of view and not transcending it with a new perspective."53

Some may insist, nevertheless, that Jesus' rejoinder straightforwardly calls for taxes to be paid to civil authorities, even to those in Rome. It follows that, if the gospels call for the payment of taxes to officials of the government that would ultimately crucify Jesus, Christians would then always owe obedience to the civil authorities, however oppressive. If the gospel writers had intended to convey this message, however, Jesus could have replied simply, "Render to Caesar the things that are Caesar's," and stopped. Nothing more would have been necessary to communicate support for the civil tax. Yet Jesus' reply continues, "and to God the things are God's." I contend that the second phrase would not have been added unnecessarily or as an afterthought. As a result, I am led to ask, What differences does the second phrase make?

My thesis is that although the first phrase seems to suggest that civil obligations are binding, the addition of the second phrase adds another theme that far transcends the first in significance. This is an halakhic issue, and so it is very significant that the second phrase enjoys the support of the authority of the Torah, not the first. In

52 Giblin, p. 514.
53 Ibid.
addition, since the second phrase emphasizes that one owes one’s entire being, in the fullest sense, to God, one’s duty to God would seem all—encompassing and therefore supreme.

Returning, then, to the original question (Is it lawful to give tribute to Caesar?) Jesus allowed that one should render to Caesar what is Caesar’s, but what can be said to belong to Caesar when one’s entire life belongs to God? While emphasizing the supremacy of religious duties, the passage does not specify the precise nature of a Christian’s duty regarding civil taxes, or regarding civil obligations in general. The passage does suggest, however, that Christians ought not to respond to civil issues without considering, first and foremost, their religious duty in the matter.