

The Attackers: Roman Taxation; Edward Gibbon on 1st Century Roman Emperors; the Attackers' Question: "Is it lawful to pay the Poll-tax?" Matt 22:17; Jesus Perceives Their Hypocrisy & Responds with a Question: "Why do you cross-examine Me?"; Christ Never Challenged Political Authority but Submitted to Divine Will, John 19:10-12

17. The "poll-tax" was just one of several collected by the Empire. You think you've got it bad? Then, listen to this:

In the days of the Roman Procurators in Palestine, taxes were also farmed out to the highest bidder, the system finally adopted throughout the empire. The kinds of taxes grew in such numbers that both rich and poor felt the heavy burden. There were land or real estate taxes, a poll tax, export and import taxes collected at seaports and the gates of cities or country, a crop tax (one-tenth of the grain crop and on-fifth of the wine, fruit, and oil), an income tax of one percent of a man's income per year, taxes to use a road, to enter certain towns, taxes on animals and vehicles, a salt tax, sales tax, tax on the sale of slaves and the transfer of property, and emergency taxes!

It is true that under the Romans, the people received law and order on land and on sea, good roads, public buildings, markets, stadiums, baths, theaters, but the provinces were almost bled to death in the process. Besides all these taxes, the Jews were asked to pay the Temple tax—one-half shekel annually called the *didrachmon*¹ (Matthew 17:24). After Vespasian, when the Temple was destroyed in A.D. 70, the Jews were required to pay the Temple tax nevertheless.²

18. The attackers not only were familiar with the political Zeitgeist of the empire, but their current, cordial association with Rome prompted a desire to have its heavy hand laid upon the upstart Jesus and remove Him as a threat to their status quo.
19. Edward Gibbon in his *The Decline and Fall of the Roman Empire* provides a synopsis of the emperors who terrorized the citizens of SPQR, an apt description of the circumstance our Lord faced during His public ministry:

The annals of the emperors exhibit a strong and various picture of human nature, which we should vainly seek among the mixed and doubtful characters of modern history. In the conduct of those monarchs we may trace the utmost lines of vice and virtue; the most exalted perfection, and the meanest degeneracy of our own species.

The golden age of Trajan and the Antonines had been preceded by an age of iron. It is almost superfluous to enumerate the unworthy successors of Augustus. Their unparalleled vices, and the splendid theatre on which they were acted, have saved them from oblivion.

The dark unrelenting Tiberius, the furious Caligula, the feeble Claudius, the profligate and cruel Nero, the beastly Vitellius, and the timid inhuman Domitian, are condemned to everlasting infamy. During fourscore years (excepting only the short and doubtful respite of Vespasian's reign) Rome groaned beneath an unremitting tyranny, which exterminated the ancient families of the republic, and was fatal to almost every virtue, and every talent, that arose in that unhappy period.³

¹ δίδραχμον, a drachma, a Greek silver coin equal in value to the Roman denarius which represented an average pay for one twelve-hour day's work (Matthew 20:2).

² L. M. Petersen, "Tax, Taxing," in *The Zondervan Pictorial Encyclopedia of the Bible*, gen. ed. Merrill C. Tenney (Grand Rapids: Zondervan Publishing House, 1976), 5:605.

³ Edward Gibbon, *The Decline and Fall of the Roman Empire*, chap. 3, sec. 2, par. 14.

20. The question from the attackers asks “Is it lawful to give,” the verb being the aorist active infinitive of **δίδομι (dídōmi)**. The word does mean to give in most contexts, but it also carries the idea of giving up, delivering over, presenting, to put into another’s hands. With regard to one’s obligation to divine institution #4, it means “to pay” and in this context to pay one’s taxes.
21. What is to be paid is translated “poll-tax,” the singular noun **κῆνσος (kénsois)**. The actual meaning of this word sheds light so a detailed explanation is required.
- κῆνσος is a technical translation of Roman taxation and, designates the tribute associated with the direct rule of the emperor. It was introduced into Palestine after Pompey. The census was exacted from landowners as a tax on the yield of the land; with the rest of the population it was a tax on personal property.**
- Throughout the Empire the coin for taxation in the time of Jesus was the silver dinar (δηνάριον [dēnárion]), which bore the emperor’s likeness and inscription (Tiberius’s in New Testament texts). Thus the coin itself was a sign of sovereignty.⁴**
22. The “poll-tax” is therefore a tax on agricultural production, such as produce and grains, and personal property. The census, mentioned in Luke 2:1 was designed by Augustus to not only determine the marital status of the population, but also to update the rolls for collection of these taxes called the *kénsois*.
23. The recipient is said to be **Καίσαρος (Káisaros)**: “Caesar” is Latin and means “the hairy one.” It is a Roman family name of the gens (clan) Julius whose most famous member was Gaius Julius Caesar.
24. The *c* in Latin is always hard as a *k* while the diphthong *ae* is pronounced as a long *i*: Kí-ser. Caesar became the official title of the emperor of Rome from Augustus to Hadrian. Later, the word became the title of any powerful ruler, autocrat, or dictator.
25. Derivations of “Caesar” include the German Kaiser, the Islamic *qaysar*, the Russian *tzar*, and the current administration’s *czars*. Here it refers to Tiberius. The expanded translation of the verse reads this way:
- Matthew 22:17 - “Tell us then, what is your personal opinion? Is it lawful to pay property tax to Tiberius or not?” (EXT)**
- v. 18 - But Jesus perceived their malice, and said, “Why are you testing Me, you hypocrites?” (NASB)**
1. The word “perceived” is the aorist active participle of the verb **γινώσκω (ginóskō)**: to perceive, recognize, observe, be aware of. The participle is causal. Because of the fact that Jesus could determine what people were thinking before they spoke, means that their entire effort was exposed to Him by their bogus attempt at flattery.
2. Arrogant people, in their lust to injure others, do not think through their schemes to do so. They have prefaced their questions to the Lord with a series of accolades: (1) He is truthful, (2) unable to lie, (3) teaches the manner of life required by God with integrity and probity, (4) is not intimidated by anyone, and (5) cuts nobody any slack.
3. Now if they believe these things are true, then they should have suspected that the Lord would respond to their question from these virtues.

⁴ Horst Balz, “,” in *Exegetical Dictionary of the New Testament*, eds. Balz and Gerhard Schneider (Grand Rapids: William B. Eerdmans Publishing Co., 1991), 2:287.

4. The unanswered questions are, “What is the attackers’ opinion about the question of taxation? Did they care? Weren’t the junior scribes and Herodians favorable to paying the tax for the sake of maintaining their status quo but at the same time resentful of having to do so?”
5. The Lord knows the answer to these things and was caused to perceive the duplicity of their questions.
6. What He perceived is said to be “malice,” the noun **πονηρία (ponēria)**. Malice is a desire to cause pain, injury or distress to another. Wickedness means to cause harm, stress or trouble. Evil is defined as causing harm from a morally reprehensible character. These three each carry the concept of the attackers’ motivations. We will stay with “malice.”
7. The Lord’s response is an example of His genius. The attackers have attempted to put Him on the defensive. But having perceived their malice He responds with a question to them, “Why are you testing Me?”
8. The word translated “testing” is the present active indicative of the verb **πειράζω (peirázō)**: to entangle a person to expose His weakness. In 2 Corinthians 13:5, Paul encourages the Corinthians to “Examine yourselves (peirázō)!”
9. The Lord’s wisdom recognizes that the attackers are putting Him to the test, but He regards it as a cross-examination designed to discredit him before the Roman authorities.
10. They already had an opinion. They despised the *kēnsos*, the property tax, but they paid it begrudgingly. When they paid the tax they did so against their aspirations to separate from the Roman Empire and become an independent nation.
11. It is because of this perception by the Lord that He addresses them by the vocative plural of **ὑποκριτής (hypokritēs)**: hypocrites.
12. Now the tables have been turned. The Lord did not answer their question with a response but with another question. This enabled Him to stay on the offensive. He exposed their opposition to paying the property tax and then capped it off by declaring that their hypocrisy knew no bounds.

Matthew 22:18 - But Jesus was caused to perceive their malice and said to them, “Why do you examine Me, Hypocrites?” (EXT)

v. 19 - “Show Me the coin used for the poll-tax.” And they brought Him a denarius. (NASB)

1. The Herodians were not religious but political as their name suggests. Their primary concern was protecting the Herodian dynasty in general and the reign of Herod Antipas in particular.
2. The scribes and their students represent the dominant religious group of the day that wanted to be free of Roman rule, wanted Antipas to be succeeded by a Jew, but that Jew was not to be Jesus.
3. Therefore, the enemy of my enemy is my friend was the philosophy to which each group subscribed. And the enemy they hoped to make of Tiberius was Jesus.
4. Jesus Christ never referred to Tiberius by name in Scripture. He never opposed Roman rule. He submitted to Roman law where applicable to Him. He challenged those who subscribed to the oral law over the Mosaic Law which included the scribes and Pharisees. As Author of that Law He had that right.

5. Now He is confronted by strange bedfellows whose obvious objective is to put Him at odds with the ruler of the Roman Empire. To challenge Tiberius would be equal to challenging the authority of God which His mission did not allow.
6. Tiberius was a monster but a monster who was allowed to acquire power by divine approval. The Zeitgeist of a nation determines the collective desire of the people. Leadership reflects that desire. This passage sums up the believer's relationship with political leaders:

John 19:10 - So Pilate said to Him, "You do not speak to me? Do You not know that I have authority to release You, and I have authority to crucify You?"

v. 11 - Jesus answered, "You have no authority over Me, unless it had been given you from above; for this reason he who delivered Me to you has the greater sin."

v. 12 - As a result of this Pilate made efforts to release Him, but the Jews cried out saying, "If you release this Man, you are no friend of Caesar [**Tiberius**]; everyone who makes himself out to be a king opposes Caesar [**Tiberius**]."