



What Is of God?

In Matthew 22:15-22 Kathleen Rushton discusses Jesus's conflict with the Pharisees and the Herodians over paying tribute to Rome.

JESUS'S JOURNEY TO Jerusalem in Matthew's Gospel climaxes when he enters the city riding a donkey and is welcomed enthusiastically by a large crowd (Mt 21:1-11). His presence and activities provoke conflict with those in power. They will have him arrested

and executed before the end of that week – which is Passover Week.

Matthew 22:15-22 is the first of four conflict stories in which representatives of leading parties in Jerusalem try to trap Jesus. In each case he turns the issues they raise into opportunities for significant teaching.

Roman Control Through Taxation

The experience of Roman control, *Pax Romana*, was real for all occupied people. Matthew's community, which most likely, lived in Antioch, the third largest city in the Roman Empire and the capital of the province of Syria, was no exception. Occupied territories could not escape *Pax Romana* in daily life because it was expressed through political, military, cultural, legal and social channels and legitimated as the will of the gods.

The Romans used a census to calculate taxes and collected them

along with tolls and levies on land value, goods and services. Ever since the Romans occupied Palestine in 63 BCE, they had required the Jews to pay tribute, or a head tax, in Roman coinage for each man, woman and slave. Roman coins were stamped with the image of the emperor, whom Romans usually identified as a son of a god. Devout Jews found this "idolatry" problematic. Not only was head tax highly unpopular, but those who collected it, according to Cicero, were viewed negatively throughout the wider Roman empire. Tax collecting was held in disdain in some Rabbinic writings.

Jewish life required the community to look after the widows and orphans, the poorest of society. The Roman tax system, though, extracted the resources from the regions, depleting them and impoverishing Jewish people of their

capacity to care properly for the vulnerable. This situation was not the way of God.

The Tax Trap

The Pharisees used the tax in their plan to trap Jesus. They begin with flattering words, then ask a sticky question: “Is it lawful to pay taxes to the emperor, or not?”

In each case Jesus turns the issues they raise into opportunities for significant teaching.

The question is sticky because if Jesus opposes paying the tax, the Pharisees could say he was a threat to peace and public order and identify him with groups such as the Zealots who were in constant revolt against Rome. If Jesus advocates paying the tax he will be seen as a collaborator of the Romans and so lose his standing with the people.

Jesus escapes their trap. By asking his adversaries to produce “the coin used for the tax”, he exposes them as carrying the offensive coin with the emperor’s image, while he does not. They are revealed as collaborators while Jesus’s position is not disclosed.

The disciples of the Pharisees and Herodians seem to be silenced. The Gospel recounts: “When they heard this, they were amazed; and they left him and went away.” In Matthew’s Gospel, “being amazed” indicates that something truly important has happened (Jesus [Mt 8:10]; disciples [8:27; 21:20]; crowds [9:33; 15:31]; Pilate [27:41]).

The question remained for those following the Pharisees and Herodians and those following Jesus: “What things are of God?” That answer is embodied in Jesus.

Taxation and Fairness

Does the Gospel advocate compliance or does it call Christians to set civil power within the broader framework of the empire of God? Even as we “pay tax to Caesar”, can we recognise that such authority is relative and maintain that loyalty to God ought to take precedence?

The New Zealand tax system, at its best, is directed to the common good of all in this country. It provides for the health, education, justice and social welfare systems, the infrastructure throughout the country and the local and national governance of the country. Unlike the *Pax Romana* system, tax collected here is used for the benefit of the citizens and for this country’s responsibilities to our neighbours and our global alliances. We all contribute.

But we know that there are injustices in the system. In May, 96 wealthy New Zealanders signed an open letter to the Government to say they would pay more tax. They recognised that in the current tax system wealthy people pay less tax compared to those on low and middle incomes. There are other groups, such as EcuAction, an interfaith group based in Ōtautahi/Christchurch, who are proposing ideas for a fairer tax system.

Rather than working for the common good of all

citizens and redistributing resources as intended, our current tax system is a key reason for growing inequality. We need a change to tax policy so that everyone living in Aotearoa can live with dignity and self-respect.

We can be encouraged by the Gospel to take the Catholic Social Teaching principle of the common good seriously as we study the tax policies of each electoral party in our preparation for the general election. Tax change will only come if we, the people, create a groundswell for change.

Disciples living in God’s world and the world denominated by greed and self-interest are challenged to live faithful to God in both worlds until Jesus comes again to establish God’s reign over all. ✦

Further info: EcuAction Proposal: www.tinyurl.com/2s3pakra

Reading for 22 October: Matthew 22: 15-22

The Tax-collector’s Office by Pieter Brueghel the Younger, public domain, via Wikimedia Commons

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