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**Niclas Förster**

***Jesus und die Steuerfrage: Die Zinsgroschenperikope auf dem religiösen und politischen Hintergrund ihrer Zeit mit einer Edition von Pseudo-Hieronimus, "De haeresibus Judaeorum"***

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In auctions of ancient coins, Roman silver denarii of one particular type from the first century are regularly sold at exceptional prices. This type from the reign of Tiberius is commonly called "tribute penny," allegedly the sort of coin mentioned in the famous episode Mark 12:13–17, Matt 22:15–22, and Luke 20:20–26: the question of paying taxes to Caesar. Jesus's final reply in this short apophthegm has become proverbial whenever the relationship of church and state or, more generally, of religion and politics, is at stake: "Give to Caesar what is Caesar's and to God what is God's." It is good to see that, beyond coin-trading or ephemeral political applications, this brief episode has now received exegetical treatment in a whole monograph, which Niclas Förster has composed as his *Habilitationsschrift*, submitted at the University of Münster (Germany) in 2009–2010.

The book consists of six chapters. Chapter 1 ("Einleitung und Vorstellung des Textes," 1–23) sketches the presupposition of the following study: the episode of the "tribute penny" contains, in substance, reliable historical information, since this narration is rooted in discussions of Jesus's time about the legitimacy of using Roman coins with images of the emperor (to be expounded in ch. 2). The object of exegesis is the oldest extant version of this apophthegm, Mark 12:14–17.

Chapter 2, “Die römischen Steuern und der jüdische Widerstand gegen das Steuerzahlen” (24–143), offers an elaborate depiction of the political and fiscal situation of Judea between Pompey and Bar Kokhba, with special emphasis on the resistance movements. This chapter is interested in a particular motive in Jewish resistance against Roman rule as manifested in taxation and economical connections: the emperor’s image as a constituent element of valid coins. This, Förster argues, was perceived as an offense against the biblical prohibition of idol worship (Exod 20:4–6; Deut 5:7–10). His interpretation is supported by incidents when images of the emperor or Roman deities—or even symbolic depictions such as the golden eagles Herod the Great had donated to the Jerusalem temple (Josephus, *B.J.* 1.648–650; *A.J.* 17.149–151)—caused considerable offense. One may only wonder, however, whether the rabbinic sources Förster introduces into this discussion really yield the information they are supposed to yield, given not only their date but also their rhetoric.

“Einzelexegese des Markus-Apophthegmas im Hinblick auf die politisch-religiösen Fragestellungen von Teil 2” (ch. 3: 144–58) gives an interpretation of the episode as far as the encouragement to pay taxes is concerned. What is remarkable in Jesus’s reply is the delimitation of the topic to the coinage used for paying taxes; thus he avoids a general discussion of Roman rule. Compared to the extreme positions outlined in chapter 2, Jesus’s reply with its focus on the actual coin (a denarius) appears fairly moderate and certainly far from the boycott of Roman coinage that certain radicals in the first century used to propagate.

Chapter 4, “‘Gebt Gott, was Gottes ist’—Abschluss der Einzelexegese” (159–225), is devoted to the very last phrase of the apophthegm in particular. Förster outlines a broad field of texts and traditions concerning God’s universal ownership, ranging from Ps 50:12 to the Apocalypse of John. One particular aspect that Förster stresses for his case is an emphasis of God’s ownership of precious metals (see esp. 1 Chr 29:1–9, 14; Hag 2:8): gold and silver are only borrowed from God; God can and will reclaim them. One may wonder, however, whether this precise focus on precious metals is the exact point Jesus’s reply makes. The overview offered by Förster rather supports the interpretation that “what belongs to God” is not something particular (e.g., the temple tax) but the entire world in general. Thus, the concluding phrase takes the apophthegm from a political question to an eschatological perspective of God ultimately establishing his universal rule of the world—which implies that all human ownership (including Caesar’s rule over the Roman Empire as manifested in the spread of Roman coinage) is only relative. Hence, if Jesus has just encouraged the payment of taxes, it is with a clear eschatological reservation.

Despite its comprehensive title, chapter 5, “Die christliche Rezeption des Apophthegmas vom Zinsgroschen” (226–81), is a study of four instances of the reception of this apophthegm, not all of which are beyond doubt. Förster treats Paul’s statement about paying taxes in Rom 13:6–7 as an early reception of Jesus’s saying (227–47). This, however, is assumed as a matter of course rather than established by arguments. Given that Paul’s wording differs from that of Jesus’s reply, is the latter the only conceivable source from which Paul could have gotten the idea that taxes are to be paid? It is striking, too, that Philo figures in this chapter (248–64). The other two texts discussed seem to be more pertinent. Gospel of Thomas 100 (NHC II 49,27–31) (264–70) can be plausibly understood as a peculiar interpretation of this apophthegm. Förster interprets the saying with its characteristic conclusion “and what is mine, give it to me!” as a distinctly gnostic version, envisaging the unification of the gnostic with the Savior (as in Gos. Thom. 108 and Acts John 100). This is possible but hard to establish. The fourth instance, P.Egerton 2 (271–78) shows a loss in eschatological tension in favor of the general acceptance of (not specifically Roman) taxation as a matter of course.

Chapter 6, “Pseudo-Hieronymus, *De haeresibus Iudaeorum*: Codex Matritensis 80, Fol. 17va-17vb” (282–300) contains a little addition: the diplomatic edition of a Latin list of ten Jewish sects (fifth century). The reason for including this little list is the reference to “Galileans”: the text claims that members of this sect pretended to be instructed by the Messiah (1) not to address the emperor as “Lord” (*ne dicerent d[omi]n[um] cesarem*) and (2) not to use the emperor’s coins (*neue eius monitis uterentur*). This attitude toward Roman rule (boycott of coinage) finds a parallel in Hippolytus, *Ref.* 9.26, which mentions radical Essenes who, in keeping the biblical prohibition of idols, refuse even to touch coins. The information, in Förster’s interpretation, seems to go back to the second century and possibly preserve memories of first-century resistance movements that propagated a boycott of Roman coins—the position Jesus refused to share.

*In summa*, Förster’s book displays massive learning with regard to the political and economic background of the question of paying taxes to Caesar, as well as a plausible interpretation of the pericope that is based on a serious engagement with said background. Not everything in the book may seem to be strictly pertinent to the question, but one gets a comprehensive picture of how Jesus and/or the early Jesus movement engaged with the question of foreign (Roman) rule in its concrete shape of an established currency—an aspect that has received too little attention in recent discussions of this pericope. Förster’s study thus occupies its particular niche in the field of gospel exegesis with commendable breadth and depth.