ПОЛИТИКА НАЛОГООБЛОЖЕНИЯ И УЧЕНИЕ ИИСУСА

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Несмотря на периодические заявления об обратном, ни одно экономическое учение не может притязать на доктринальный статус в рамках христианства, исторически эволюционирующего. Корни плюрализма христианского учения — в различных исторических экономических взглядах Иисуса по отношению к тем условиям, с которыми он сталкивался. Эти условия и взгляды можно восстановить, обратившись к социальной археологии, изучающей период и место жизни Иисуса, а также — к источникам (которые изначально были устными), послужившим основой для Евангелие.

Гибридный характер экономики Назарета проявлялся в сочетании традиционного обмена с коллективной торговлей. В этой среде Иисус изображал Царствие Божие в терминах богатства. Источник, известный как «Q», отражает эту среду, а взгляды Иисуса отражают удовлетворение тем, что может быть создано только в результате торговли, но средства чего распределять и потреблять может только местная экономика обмена.

Однако тот же источник отражает период пребывания Иисуса в Капернауме, где он критикует тенденции экономик, основанных на денежных отношениях, генерировать или углублять бедность. Ответ Иисуса не сводится лишь к утешению бедных, но и призывает последователей становиться бедными добровольно. Источник, известный как «Q», отражает период пребывания Иисуса в Капернауме, где он критикует тенденции экономик, основанных на денежных отношениях, генерировать или углублять бедность. Ответ Иисуса не сводится лишь к утешению бедных, но и призывает последователей становиться бедными добровольно.

Вопрос о налоге является одной из самых сложных и спорных тем в христианстве. Иисус говорил: «Кесарево — кесарю, а Божье — Богу». Этот ответ часто воспринимается как уклонение от прямого ответа. Учение о том, что в вопросе налога Божие и кесарево, предполагает, что Царство Божье и Римская империя имеют различные источники власти.

Хотя невозможно обоснованно утверждать, что Иисус поддерживал какую бы то ни было экономическую теорию, его моральные принципы, касающиеся денег и границ их использования, наводят на мысль, что политика налогообложения наиболее развитых стран является инвазивной. Если налогом облагаются деньги, а не люди, и вопрос прибыли (определение которой становится всё более пугающим) при этом не затрагивается, то плоская шкала налогообложения по всем видам трансакций предполагает куда более справедливой. В то время как технология
Despite sporadic claims to the contrary, no single economic teaching can assert doctrinal status within Christianity in its historical evolution. This pluralism of Christian theology is rooted in differing economic perspectives of Jesus; he developed distinct attitudes in relation to the environments he confronted. Those environments and perspectives are recoverable by attending both to the social archaeology of Jesus’ period and place and to the sources (oral at the outset) that fed into the emergence of the written Gospels.

Nazareth engaged in a hybrid economy involving both traditional exchange and collective trade. In that environment, Jesus portrayed the kingdom of God in terms of wealth. The source known as “Q” reflects this background, and Jesus’ perspective involves the enjoyment of what only trade can produce but means of what only the local economy of exchange can distribute and consume. The communal meal typified Jesus’ activity at this stage.

But the source called “Q” also reflects Jesus’ period in Capernaum, where he attacked the tendency of economies based on currency to produce or exacerbate poverty. Jesus’ response is not only to speak of consolation of the poor, but also to urge his followers to become poor voluntarily in the interests of those in want. This is the root of the commutarian community of disciples in Jerusalem shortly after the resurrection. The principal source for this perspective was the apostle Peter.

Opponents who wished to portray Jesus as a rebel against Rome pressed the specific issue of taxation in argument with him in Jerusalem. But Jesus’ response is not to compromise. His teaching to render what is Caesar’s to Caesar and what is God’s to God has been misunderstood as a prevarication. The teaching about what is God’s and what is Caesar’s assumes that, just as the Roman coin bears the image of the empire, so God’s kingdom makes itself evident with its own stamp. Understanding that Caesar’s power is limited to what Caesar can do -- mint coins in this case – sets the boundary of political authority in comparison with humanity’s fundamental connection to God.

Jesus’ position explains why, for him, the right question about taxing is not who should pay, but – what should be taxed? And the answer is: mammon, a term whose meaning is consistent with its Aramaic background, as indicating a bribe.

Although Jesus cannot reasonably be understood to have held any economic theory, his principles regarding money and its limits suggest that policies of taxation in most developed contrives are invasive. If money is taxed instead of people, and the issue of profit (whose definition has become increasingly inscrutable) is set aside, then a flat tax on transactions of all kinds appears far more just. The fact that technology offers the prospect of effecting such a tax offers the prospect of a containment of one of the worst aspects of globalization and a just theory of taxation.

Keywords: Capernaum; imago Dei; Jerusalem; Jesus; Gospel sources; John Milton; Nazareth; social archaeology of first century Palestine; tax policy.
Introduction

The church’s history has seen numerous claims of the discovery of the preeminently Christian economic system. The incompatibility of those economies with one another is so evident that it might seem wise to consider giving up the notion of there being a single such system for Christianity\(^2\), or even of a preferably Christian system.

Christian socialism during the nineteenth century thrived on the depiction in Acts of the collective wealth of the apostolic community in Jerusalem, inspiring the Oneida Community of John Humphrey Noyes. The Cold War, on the other hand, encouraged an already strong alignment between the alleged “free Market” and the Gospel, especially in the United States, with the result that American religion is markedly more “right wing” than European Christianity, and that the post-Cold War American “left wing” is less inclined to call upon religious sensibilities of justice than its European counterpart.

Interesting though these changing patterns of Christian involvement and influence within national and international politics may be, the very fact of the changes undercuts an argument for any single Christian economic theory. The larger the sweep of history that is considered, the greater appears the diversity of the different systems and values which professedly Christian societies have produced. Little in the New Testament or the theology of the patristic writers refers to anything like an economic policy, and the ethical perspective of Augustine during the fifth century in *The City of God* represents a relatively hasty attempt to come to grips with the fact that after Constantine Christians actually had power, so that what they did – economically and otherwise – mattered.

John Morreall has disputed the précis just offered, arguing for the preeminence of the perspective of Thomas Aquinas (*Morreall, 1996. P. 173-183*):

> In the thirteenth century, most people lived under lords and kings; today many live in representative democracies with legislatures to make laws and executive branches to enforce them. Aquinas’s definition of law as “an ordinance of reason for the common good, promulgated by one who has the care of the community” covers both arrangements, and others besides, and relates everything back to God. That is why it has endured for seven centuries to become, for many thinkers, the classical Christian political theory.

Morreall represents himself as part of the Thomist program of making Catholic theology into the image of Aristotle, with an emphasis on rational causation and community of interest.

In contrast, Augustine’s program, like most Christian theology both before and after Thomas Aquinas, had been in a Platonist mode, powered by an appeal to cognitive awareness (rather than causation) and to ethical commitment (rather than interest). Whether Aristotle’s thought or Plato’s is more congenial to Christian theology will probably be discussed for some centuries to come. My view of Augustine is not that his is the only political and economic theory, but that he began to develop one, as did Eusebius before him, in order to meet the demands on Christian thinkers as those who wielded power, especially as magistrates, and felt obliged to wield it justly. No argument which seeks to elevate one such thinker to the status of the classical Christian political theory can possibly be convincing, because there have been too many such theories for any of them to be truly classic. The qualification that Morreall introduces, that Thomism is classic “for many thinkers,” concedes the opposite of the argument he attempts to make.

Christianity of course does have some theories that are classic, in the sense of providing stable points of reference through time and cultural change (and not just “for many thinkers”). These include carefully articulated doctrines about the creation of the

\(^2\) This difficulty is exacerbated by the capacity of Christianity to change its system of religion over time; see Chilton, *Christianity – the Basics* (London: Routledge, 2015).
world, the fall of humanity into sin, atonement for sin, Christology, eschatology, baptism, Eucharist, marriage, human responsibility and conduct, but no truly classical theory of politics or economics. These are constructed and embraced by Christians at various times, sometimes with such enthusiasm that they are indeed claimed as classic and even timeless, but the fact is that none of them has ever been raised successfully to the level of doctrine. The initial challenge of studying Christianity from the point of view of politics and economics is precisely to learn from the church’s history that there is no single classic theory that explains the whole. Every attempt to identify one is at best an exercise in reductionism, and usually it reflects an attempt to wed Christianity to some ideological program or another, such as Thomist Aristotelianism.

Today, this wing of Thomists in the Vatican is perceived as guarding the “liberal” heritage of the Second Vatican Council against the alleged conservatism – and Platonism – represented by Pope Benedict XVI, so it is easy to sympathize with Morreall’s nostalgia for Thomas Aquinas if one’s affinities are liberal. Even easier, within that context, to understand why American Catholics who think of themselves as liberal endorse Thomist political analysis. But that fashion only illustrates the malleable quality of the political and economic theories that Christians embrace, because Thomas Aquinas used to be the hero of alleged “conservatives” prior to Vatican II, and in any case can scarcely be assumed to provide a standard for Orthodoxy.

In an earlier paper, I discussed the development of political theory within early Christianity until Augustine, referring at most incidentally to its economic aspects. Here I wish to use a more economic lens, and turn to much earlier material, moving back into the generative moments of Christianity. Politics is in any case simply not a good lens to use for Jesus, for the simple reason that he had no power in a conventional sense.

Economics is a different matter. Jesus had little wealth and even less money, but enough to be aware that they made a difference, and enough to develop differing attitudes towards them. Those attitudes are clearer now than ever before, because it has emerged that he moved through distinct economic environments, and developed different economic teachings within each environment. That is the initial point I am making here: the radical pluralism of Christian economics is rooted in Jesus’ own variable teaching and practice in this regard.

Three economies are chosen here, because recent archaeological and socially historical work has laid them bare in a way they have not been before. Nazareth, Capernaum, and Jerusalem each had a distinctive economic system, to which Jesus responded distinctively. In this paper, we need to become familiar with the economic context of each of those settings in which Jesus taught.

In addition, we need to attend to the particular sources within the Gospels that relate his teaching. The Gospels did not come into existence as the immediate work of individual authors. During Jesus’ life, the materials concerning him were kept as oral tradition in the memories of his followers. (Literacy rates were low in Antiquity; education in Galilee rarely included reading and writing, and focused on folk memory). The Gospels in the New Testament are the earliest extant written sources concerning Jesus, but earlier, for the most part sources are preserved by Matthew, Mark, Luke and John. Whatever the exact moment at which the transition was made from the oral to the written medium and from Aramaic to Greek, the Gospels as they can be read today appear to be the result of a cumulative process, involving Jesus’ own preaching, the compilation and presentation of his teaching by his disciples, and the writing of the Gospels, with characteristic social perspectives at each state. For that reason, the appreciation of the source that preserves Jesus’ teaching is in each case as important as

3 In the same volume, this liberal perspective is skillfully argued by Andrew Greeley, “Catholicism and Politics,” Religion and the Political Order, pp. 185-195.

4 “Inclusion and Noninclusion: The Practice of the Kingdom in Formative Christianity,” Religion and the Political Order, pp. 133-172.

5 This approach is developed in my Rabbi Jesus. An intimate biography (New York: Doubleday, 2000).

6 For further discussion, see (Chilton, 2000).
the assessment of the context within which he taught. Both those issues are addressed here.

**Jesus in rural Galilee and the source called “Q”**

Archaeological work on Nazareth (Horsley, 1996) mounts a devastating critique of the facile assumption that Jewish communities there were simply swallowed up in the urban structures of the Hellenistic world. That assumption, built into John Dominic Crossan’s portrait of Jesus as a Cynic philosopher in the mold of Diogenes, takes no account of the physical isolation of small Galilean villages from Hellenistic towns such as Sepphoris nearby and their architectural distinctiveness.

Nazareth was a tiny settlement of no more than a couple of hundred people, housed in earthen sheds around courtyards for common cooking and milling, with a central facility for pressing wine and olives. No synagogue, no market, no baths, certainly no theater, in the manner of nearby Sepphoris, a Roman garrison.

Yet there is tangible evidence of trade among Jewish villages, in the stone vessels used for purification and manufactured in Galilee itself (Strange, 1997. P. 39-48). Likewise, the first century Jewish historian Josephus refers to the sale by Galileans of the olive oil to Jews in Syria, even during the difficult conditions of the war with Rome (Jewish War 5 §§ 591-592).

So what we seem to have in Jewish Galilee is neither simply a Hellenistic urban economy imposed from without, nor a currency-free exchange economy among farmer/pastoralists, but a hybrid of local exchange and trade from village to village, the latter implicitly involving at least some currency.

Just that hybrid helps to explain how Jesus came, in Nazareth, to frame a classic picture of what he called “the kingdom of God” as evidenced in a saying from the source within the Gospels known as “Q,” probably to be dated to the year 35 CE (Matthew 8:11; Luke 13:28, 29):

> Many shall come from east and west and recline in feasting with Abraham and Isaac and Jacob....

There can be no doubt of the emphasis upon a future consummation in the saying, involving a particular (but unnamed) place, the actions and materials of festivity (including the luxurious custom of reclining, not sitting, at a banquet), and the incorporation of the many who shall rejoice in the company of the patriarchs.

**The source called “Q”**

The Gospels according to Matthew and Luke share a considerable run of material, for the most part sayings of Jesus (amounting to some two hundred verses), which appears to derive from an earlier source. Much of the early work to identify the source was conducted by German scholars, with the result that the source came to be known by the first letter of the German word for “source”, Quelle; and so, “Q”. Because the source can only be identified by a comparison of Matthew and Luke with Mark, rather than by an actual, ancient document, its existence remains a matter of some controversy. But a preponderance of scholarship works with the hypothesis of Q.

Recent discussion of “Q” has brought about a remarkable consensus that at least some of the sayings within it were circulated a few years after the crucifixion, around the year 35 CE. The earliest version of “Q,” reflected better in Luke than in Matthew, probably included a charge to Jesus’ disciples (Luke 10:3–6, 9–11, 16), a...
strategy to cope with resistance to their message (Luke 6:27–35), examples of how to speak of the kingdom of God (Luke 6:20–21; 11:2–4, 14–20; 13:18–21), curses to lay on those who reject those sent in the name of the kingdom (Luke 11:39–48, 52), and a section relating to John the Baptist and Jesus as principal emissaries of the kingdom (Luke 7:24–26, 28, 33–34). The meaning and importance of the reference to God’s kingdom will be discussed in the next section.

This order accords “Q”s purpose within the redemption of Israel, and the aim of the disciples who framed the source after Jesus’ death. One of the themes in the Q tradition concerns the definition of the community of Jesus’ followers during his lifetime, in the near future (from the perspective of his followers), and ultimately — in the new age that God was about to establish. His followers are portrayed as those who in the present age are deprived and scorned: they are the poor, the hungry, the sorrowing, the hated, the excluded, the reviled (Luke 6:20–22). They are promised a reversal of their condition “in that day” — that is, the moment when God’s purpose is achieved through the Son of Man who is to judge the world. Their reward is already stored — up in heaven in anticipation of that deliverance and vindication. Meanwhile, however, they are to love those who oppose them, to pray for their abusers, to respond generously to those who do them injustice, and to do so in the confidence that God will reward their gracious actions in the new day that is coming (Luke 6:27–36). By refusing to judge others and extending forgiveness to them, disciples will be amply rewarded by God in the future (6:37–42). Since their lives are founded on the compassion of God, they will be able to withstand the difficulties and storms that await them in the future (6:43–49), because divine compassion will be all in all.

Disciples must be prepared, however, for radical conflict with their loved ones, and they must be ready to give up traditional obligations towards the family in view of the higher demands involved in proclaiming the advent of God’s kingdom in the near future (Luke 9:57–62). Their commitment to the work of the kingdom will cause violent disruptions in their domestic lives (12:51–53). What is called for in the cause of discipleship is described as hatred towards one’s own family and even a willingness to abandon one’s own life, as Jesus did in his fidelity to what he believed was God’s will for him (14:26–27). There can be no wavering as to where one’s ultimate obligations and values are directed: followers must be devoted to God and his work in the world (16:13).

Jesus’ followers are to carry forward the work he launched: they must heal the sick and announce the coming of God’s rule. To carry out this activity they must move from town to town, indifferent to any conventional system of support, relying only upon the generosity of their hearers, but ready to move on if their message is rejected. Their responsibilities are discharged when they proclaim by word and act the triumphant message of what God is doing through Jesus. God will bring judgment in his own way on those who refuse to heed the message (Luke 10:2–16). The members of the community of Jesus rejoice in the special wisdom about God’s purpose that has been disclosed to them through Jesus (10:17, 21–23).

The “kingdom of God” and its Aramaic background

Jesus’ use of the imagery of feasting in order to refer to the kingdom of God, a characteristic of his message, is resonant both with early Judaic language of divine kingship and with his own activity. The picture of God offering a feast on Mount Zion “for all peoples,” where death itself is swallowed up, becomes an influential image from the time of Isaiah 25:6-8. Notably, the Targum of Isaiah – an Aramaic rendering whose sources go back to the time of Jesus — refers to the divine disclosure on Mount Zion as “the kingdom of the LORD of hosts” (24:23)10; that is, the Targum extends the reference to God’s rule in the Hebrew text of Isaiah to a direct reference to the kingdom of God. As a result of such reference, the feast on Mount Zion had its place as part of the anticipation of divine judgment within the time of Jesus11. Sayings such as the one cited

10 See: (Chilton, 1987).
from “Q” invoke that imagery, and Jesus’ practice of fellowship at meals with his disciples and many others amounted to a claim that the ultimate festivity had already begun.

Apart from its vivid imagery, the economics of the assertion from Q (Matthew 8:11; Luke 13:28, 29) are striking: the wealth that a Galilean can only imagine as achieved by means of trade is to be enjoyed in the most fundamental medium of exchange – the festive communal meal. The transfer from what only trade can produce, complete with the couches of a Greco-Roman symposium, into what only the local economy of exchange can consume makes this statement into a surreal promise in the context of Nazareth (as in the context of Galilee as a whole). In the setting of the periodic movements of rebellion that broke in this region, such an economic transfer must have carried with it at least an implication that foreign wealth was to be appropriated.

**Jesus in a currency economy**

As against this embrace of wealth within festal imagery, we have another well-known assertion. The more familiar version is from the Matthew’s “Sermon on the Mount,” another example from “Q.” Luke version is the more original, and the simplicity of the words underscores their drama (Luke 6:20b-23), as well as the contrast with the promise asserted in Nazareth:

- The poor are favored, because yours is the kingdom of God;
- Those who hunger now are favored, because you will be filled;
- Those who weep now are favored, because you will laugh;
- You are favored, when people hate you and when they exclude you and censure you and put out your name as evil on the one like the person’s account.
- Rejoice in that day and skip, for look: your reward is great in the heaven; for their fathers did the same things to the prophets.

At first, it seems odd to find these words attributed to Jesus during his period in Capernaum. After all, here was a Jewish town – a real town, of a thousand rather than a few hundred – with a synagogue and genuine comfort: distinctive houses of basalt, with windows, stairs to upper stories, ornamental pebbles on the floors, and the relatively luxurious furnishings of ceramic lamps, plates, bowls and cups. All quite unlike Nazareth, and potentially an image of just the sort of festivity Jesus had spoken of in the hill country of Galilee. And yet what had been praised as a metaphor is rejected when it becomes reality.

Confronted with wealth, he praises poverty, or so it might seem at first. But the situation is actually more complex. Capernaum lived off of its well developed port and fishing industry – a coordinated commerce involving those who caught fish, those who stored, those who salted and those who sold. Commerce that complex necessary involved currency.

From the year 19/20 CE (that is, his twenty-fourth regnal year) Herod Antipas had non-idolatrous coins struck for towns such as Capernaum at nearby Tiberias. Instead of bearing any image of an animal, an emperor, a god or a diadem, these coins sported palm trees, palm branches, dates, and reeds, all compatible with the Israelite commandment against idolatry. Discussion of coinage has filled out the picture of the economic structure of the town, and has shown that the scholarly habit of referring to Jewish coins as “aniconic” is misleading.

A typical byproduct of currency, however, is its absence, that is: the creation of poverty by the inability to enter into trade. Josephus attests the existence of landless Galileans during this period, who were attracted not only to established towns such as Capernaum, but to the newly founded Tiberias, whose constructed on an old cemetery enraged local sentiment against it, but made for cheap land, and even free homesteads.

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donated by Herod Antipas (Antiquities 18 §§ 36-38).

Jesus’ well-known advice to a townsman is to reverse this progression, to give away his property and follow with the other disciples (Mark 10:17-31, cf. the analogies in Matthew 19 and Luke 18). The prominence of Peter within the scene is evocative of the apostolic community in Jerusalem that he headed, and in which communal possessions were the rule according to Acts (Acts 4:34-35). The ethos of that group is attested positively by its praise of Barnabas, who willing (as the anonymous man who met Jesus was not) to sell up property and follow with the other disciples (Acts 4:36-37). But there is also a negative – and far more dramatic – attestation of this ethos, when Ananias and his wife Sapphira withhold from the value of property they claim to have turned the whole of over to the community, and are struck dead for lying against the holy spirit (Acts 5:1-11).

A policy of disposing of wealth in order to alleviate poverty is evident both here and elsewhere in the traditions of the New Testament, along with a claim that the reversion to an exchange economy by means of wealth so disposed will bring “a hundred times over – now in this time” (Mark 10:30). Supported by the donations of others, and notably by contributions from the apostle Paul, the community in Jerusalem attempted to implement this policy more than any other church known to us during the ancient period. In this policy it was supported by a source of the Gospels that circulated in Peter’s name.

The Petrine source

Referring to a visit to Jerusalem in the year 35 CE, Paul said that he consulted with Peter for 15 days (Galatians 1:18). The purpose of that consultation was for Paul, a new convert to the movement of Jesus, to learn what Peter knew. Peter’s gospel is conveyed in those passages in the written Gospels in which Peter is described as being present as a centrally important figure. We can imagine on that basis that the contents would have included, for example, the call of the first disciples, the healing of Jairus’ daughter, the confession at Caesarea Philippi, the transfiguration, the Eucharist, and Jesus’ struggle in Gethsemane to reconcile himself to the fate of being crucified. As in the cases of all sources in the study of the New Testament and the Hebrew Bible, issues of precise content, dating and origin need to be approached on the basis of inference from the written texts as they stand, and therefore scholars can and do differ in their findings.

The story of the healing of Peter’s mother-in-law (Mark 1:29–31; Matthew 8:14–15; Luke 4:38–39) shows that both Peter and his brother Andrew had moved to Capernaum, and were living with the family of Peter’s wife, a natural arrangement, because the static stock of housing throughout Jewish Galilee meant that marriage often involved men moving in with their in-laws. (One might think it would have been more natural for the woman to leave her family and go to the man’s family. But in a subsistence culture such as Jewish Galilee, women normally had no dowry to offer but the roof over their heads.) Jesus was able to establish himself as a rabbi in Capernaum because Simon Peter and Andrew both (see Mark 1:29) received him into their home in Capernaum.

The Gospels portray Jesus as calling Peter and Andrew to become his disciples, along with two other brothers named James and John, while he was walking along the shore of the Sea of Galilee (Mark 1:16–20; Matthew 4:18–22). A vignette that appears in Luke 5:1–11 portrays as present from the outset the dynamic that would mark Jesus’ relationship with his prime disciple. Peter is obdurate, and Jesus pushes him. Peter relents, breaks through, shares Jesus’ insight, repents and asks forgiveness for his human failures and doubts. Although the descriptions involved are schematic, they give an impression of Peter’s character, as well as Jesus’.

The healing of Peter’s mother-in-law begins a sequence of passages in which Peter appears to be the origin of an oral source best preserved in Mark14, which relates

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14 For all the sources incorporated within Mark, see Chilton, “La plate-forme de travail de Marc et le caractère achevé de son oeuvre,” Revue d’Histoire et de Philosophie Religieuses 91.4 (2011), pp. 481-506.
healings of Jesus in which Peter is named as a witness (Mark 1:29–32, 35–45; 5:22–24a, 35–43). An emphasis upon Jesus’ healings also characterizes the summary message concerning Jesus’ activity attributed to Peter in Acts 10:36–38. Moreover, the words of Peter quoted in the book of Acts identify Jesus as the one whom God “anointed with Holy Spirit and power” (Acts 10:38), a key theme within the Gospels. Because the forgiveness of sin featured centrally in Jesus’ practice of healing as he delivered it to his apostles, the promise of the keys of the kingdom of heaven (Matthew 16:17–19; cf. 18:15–18) is best understood within that context, rather than in the ecclesiastical terms that have mired the saying in controversy in the West regarding papal authority. The time from which Simon would have been called Peter (that is, Ἰησοῦς Κηφᾶ in Aramaic) should accordingly be reckoned from when the apostles, with Peter in lead position, were delegated to heal and preach on Jesus’ behalf (Mark 3:16; Matthew 10:2; Luke 6:14).

Since the second century CE, a tradition of the Church has claimed that Mark’s Gospel in particular was based on Peter’s teaching. Papias’ testimony is cited by Eusebius, in his History of the Church 3.39.15–16:

Mark, who had indeed been Peter’s interpreter, accurately wrote as much as he remembered, yet not in order, about that which was either said or done by the Lord. For he neither heard the Lord nor followed him, but later, as I said, Peter, who would make the teachings anecdotally but not exactly an arrangement of the Lord’s reports, so that Mark did not fail by writing certain things as he recalled. For he had one purpose, not to omit what he heard or falsify them.” Now this is reported by Papias about Mark . . . In fact, however, Matthew and Luke also incorporate this material, and these Gospels along with Mark were deeply influenced by Peter.

**Challenges concerning taxation**

An obvious way forward now would be to claim that in this developmental movement from Nazareth to Capernaum, we see in Jesus not only change, but maturity. The old vision of the enjoyment of festal wealth is transformed by experience into a denial of the kind of wealth that produces poverty, and therefore a commendation of communal possessions. As we have seen, the circle of Peter appears to have taken just such a line in its overall evaluation of Jesus’ position.

The vehemence of that point of view is evident in Matthew 17:24-27:

Yet as they came into Capernaum, those who take the double drachma came forward to Peter and said, Your teacher does not pay the double drachma? He says, Yes. And when he came into the house, Jesus anticipated him saying, How does it seem to you, Simon? Who do the kings of the earth take customs or tax from? From their sons or from foreigners? Yet as he was saying, From the foreigners – Jesus stated to him, Therefore the sons are indeed free! But so that we will not cause them to falter, proceed to a sea, throw a fishhook, and take the first fish that comes up. Open its mouth, and you will find a stater: take that, give to them for me and you!

Here is a literal statement, to Peter of course, that those who want money for the Temple – which the tax of the double drachma was designed to collect – can literally go fish for it. Jesus refuses to confuse God and mammon, as he stated elsewhere, using the Aramaic term for money (Matthew 6:24; Luke 16:13), by introducing currency into the sanctuary.

Within the actual terms and conditions of Capernaum, of course, there was virtually no chance that such a policy could succeed among the general population. It is no coincidence that it is precisely to that town that Jesus says (Luke 10:15, cf. Matthew 11:23):

And you, Capernaum would you be exalted unto heaven? You will go down unto Hades!

Currency here brings exactly the opposite of upward mobility.
Jerusalem

But just as a neat rejection of wealth seems to be emerging in Jesus’ teaching, and did finally emerge, fully developed in the halakhah of Petrine Christianity, we encounter a new economy, and a new attitude towards wealth. Jerusalem by the time Jesus entered the city in Sukkoth of 31 CE was going through one of its periodic annual expansions, such that its population was around 50,000, including Roman soldiers, thousands of visitors, merchants from many lands, as well as residents, Jewish and otherwise. This was not merely a thriving place, but a magnet of commerce and capital; the building program of Herod the Great and his successors ensured an architectural development unparalleled at any time in the history of the city, and provided opportunities beyond the reckoning of any Galilean peasant, fisherman, or rabbi.

So here would be a perfect occasion to decry wealth and everything to do with it, and in fact Jesus does object to vendors in the vicinity of the sanctuary (whose presence contradicted rabbinic practice as much as it did his own Galilean sensibilities). But when it comes to the crucial issue of what to do with the currency of Jerusalem, the most Romanized Jesus ever encountered, his ethical teaching (or halakhah, as it would be called in Rabbinic circles) apparently changes (see Mark 12:13-17, and the analogous passages in Matthew 22 and Luke 20):

And they delegate some of the Pharisees and Herodians to him, so as to catch him by speech. They came and say to him, Teacher, we know that you are truthful and no one concerns you, because you do not look to people's regard, but in truth you teach the way of God. Is it allowed to give Caesar tax or not? Shall we give or not give? But knowing their hypocrisy he said to them, Why do you press me to the limit? Bring me a denarius so I can see. But they did bring. And he says to them, Whose is this image and inscription? But they said to him, Caesar's. Jesus said to them, Caesar's repay to Caesar, and God's to God. And they marveled over him.

And on most people's reckoning, that settles the matter: whatever Jesus recommended as a matter of personal policy (his own, his disciples', and potential disciples'), he left the question of money to worldly authority in the shape of Caesar. The only question then becomes that of the best authority for understanding that world, Plato or Aristotle, Karl Marx or Adam Smith.

That brings us back to just about to where we started, to the necessary pluralism of Christian economic policies. Just about, but not quite. Because the easy secularism of leaving this world to Caesar and occupying one’s truest life to God, serviceable though it has been to theologians and humanists alike (and not least economists), rests upon an obviously faulty reading of Jesus’ position.

Jesus' eschatology and the limits of the Weber thesis

The assumption of much exegesis has been that Jesus is here addressing an issue of loyalties in the abstract: what belongs to Caesar, and what to God? That makes sense, provided no account is taken of the context of the dispute with the Pharisees and Herodians. But a major aspect of their insidious question is that Jesus is standing, not on neutral ground where an abstract question about loyalties might be discussed, but precisely in the Temple he has just occupied in order to remove the commercial operations. They are asking about the relationship between the wealth that might be owned and the wealth that is to be sacrificed.

Jesus' occupation of the Temple was itself no spontaneous act, but an enactment of the prophecy at the close of the book of Zechariah (chapter 14), where the elimination of merchants from the Temple is the climactic image. The purpose of that exclusion is not to exclude wealth, but to draw it in: to join in the governing image of people of all nations – Jews and non-Jews – offering sacrifice within the realization of God’s sovereignty\(^\text{15}\). That economic action drives the political realization. This is neither

wealth dispensed nor accrued (as in Jesus’ metaphor from his period in Nazareth), and it is far from a blanket rejection of wealth (as in his Capernaum period), but wealth here is focused in a sacrifice which provides for what sacrifice always provided for in Israel: distribution to humans as well as divine consumption. When it comes to ascertaining the reason for Jesus’ apparent shifts in economic attitude, the answer lies not in Adam Smith nor Karl Marx, not in Aristotle nor Plato. It is not even the economy as such, but Zechariah.

And if Zechariah, then the model of what drives the economic variability of Christian thought must change. Max Weber’s picture of the rise of capitalism, as driven by the ability of Protestants to defer their rewards until the next world, has been rightly criticized for its inadequacy as an explanation of Catholic theology’s penchant for capitalistic institutions16.

In particular, Robert A. Sirico has shown us that, in fact, Catholic Spain was no less engaged in economic matters than Protestant Geneva and that the most famous banks of the time were in Italy, while rates of interest were strictly controlled in Calvin’s Geneva17. The biblical prohibition of usury is based on the principle that, since God gave all Israel the land, one Israelite may not exploit another on that land (Leviticus 25:35-38)18. The conviction that wealth and land are gifts of God, not human property outright grounds this teaching.

Beginning with the practice of the Jubilee in Israel, the three great Abrahamic religions have acknowledged that wealth is not finally an individual acquisition. The Jubilee year (the sabbath of the sabbath, every forty-nine years) was to bring the return of lands bought and sold to their territorial allotment to the twelve peoples or tribes of Israel. Similarly, Jubilee was to involve the release of debts and the ownership of slaves (Leviticus 25:8-55). These practices of Jubilee – involving genuine sacrifice by propertied believers – are carefully treated in Mishnah, and they are a regular feature of Christian and Muslim devotion. The extent to which ideals of Jubilee were actually observed is a matter of perennial debate; the fact of the ideals is not. The motivation for Jubilee is not that one gives up of one’s own, but that one acknowledges that no wealth was ever one’s own. The problem with Weber’s picture is not only that its attempt to reduce the issue to Protestantism comes up short, but also that it is too static in its picture of the transcendence that Christianity as a whole involves.

Jesus’ perspective is not of this world and the next, but of this world becoming the next. As a result, elements of present experience become emblems of what is to come; a meal in Nazareth can prefigure festivity with Abraham, Isaac, and Jacob. At the same time, entire institutions can be resisted, when they appear to be in conflict with that vision, as when the poor are praised in Capernaum. Yet whether the attitude towards wealth and its creation appears to be acceptance, resistance – or, again, the sort of apparent compromise developed in Jerusalem – the operative principle is teleological, and therefore instrumental in its relationship to all the institutions of this world, including wealth and money. Everything comes down to the issue of what serves the realization of God’s kingdom. That is Jesus’ eschatology.

**Jesus and taxes**

In the famous saying, “you cannot serve God and mammon,” (Matthew 6:24), the Aramaic word used for money basically means “bribe.” The coin of the realm was Caesar’s; like other Galileans, Jesus hoped that God’s kingdom would supplant Rome’s

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18 Because that is the principle, another articulation can conceive of taking interest from foreigners (Deuteronomy 23:19-20).
empire. Roman rule for him was not a blessing, a civilizing influence, or even (as it featured in Paul’s mind; Romans 13:1-7) an instrument of punitive justice. Military occupation was a fact of life, to be accepted only as part of what God desired to transform.

When Jesus said, “Caesar’s repay to Caesar, and God’s to God” (Mark 12:17), he certainly did not assume that Caesar was just or that his mammon was virtuous. The context of his words makes this plain. Before his famous saying, Jesus demands, “Bring me a denarius so I can see,” and then asks, “Whose is this image and inscription?”

Opponents had asked him whether or not to pay tax to Caesar at all. They wanted to maneuver Jesus into a position of refusing to pay the tax, since he was known not to favor the Romans. Such a position would amount to insurrection, and Rome executed anyone who promoted tax revolt. In one case, just after the death of Herod the Great, the military commander ordered up 2,000 crucifixions to display the imperial might (Josephus, Jewish War 2 § 75).

Jesus counter-question about the image and inscription forced his opponents to acknowledge the coin as Caesar’s property. It wasn’t good, but it was Rome’s. The teaching about what is God’s and what is Caesar’s assumes that, just as the Roman coin bears the image of the empire, so God’s kingdom makes itself evident with its own stamp.

Jesus saw the primordial source of people, male and female, as the image of God; they bore the divine likeness (Genesis 1:27). (The same idea features in Jesus’ teaching in regard to marriage; Mark 10:6; Matthew 19:4). Understanding that Caesar’s power is limited to what Caesar can do – mint coins in this case – sets the boundary of political authority in comparison with humanity’s fundamental connection to God. As long as people can keep their inherent identity intact, Caesar can have what is owed him, and only that.

Jesus’ position explains why, for him, the right question about taxing is not who should pay, but – what should be taxed? And the answer is: mammon. What comes from Caesar can go back to him, involving God and his people as little as possible. For that reason, Jesus interfered in the Temple when monetary transactions were permitted there. When he drove out the moneychangers and merchants, he acted on principle, not momentary anger.

Applying implications of that approach would provide for reducing the injustice of taxation. Experience has shown that taxing people according to their income leads to arcane computations of what income is, as well as sheltering of gymnastic proportions. Taxing them according to their ownership of land brings other distortions, which income tax was supposed to have rectified. In the United States, an amendment of the Constitution (the sixteenth) was required to permit the full application of income tax, because it conflicted with the principle of limiting the scope of the central government’s power as expressed in the body of the document.

The need for this change is not a matter of legal happenstance. The displacement of divine right by a covenantal principle of governance became emblematic of the Enlightenment, and John Milton stated it with elegant aggression. He published “The Tenure of Kings and Magistrates” two weeks after the execution of Charles I in 1649, arguing that society was constituted by a covenant derived from the theology of man as made in the imago Dei:

No man who knows ought, can be so stupid to deny that all men were naturally born free, being the image and resemblance of God himself, and were by privilege above all the creatures, born to command and not to obey: and that they lived so. Till from the root of Adam’s transgression, falling among themselves to do wrong and violence, and foreseeing that such courses must needs tend to destruction of them all, they agreed by common league to bind each other from mutual injury, and jointly defend themselves against any that gave disturbance or opposition to such agreement. Hence came Cities, Towns

See: (Haller, 1932).
and Commonwealths. And because no faith in all was found sufficiently binding, they saw it needful to ordain some authority, that might restrain by force and punishment what was violated against peace and common right. This authority and power of self-defense and preservation being originally and naturally in every one of them, and unitedly in them all, for ease, for order, and lest each man should be his own partial Judge, they communicated and derived either to one, whom for the eminence of his wisdom and integrity they chose above the rest, or to more an one whom they thought of equal deserving: the first was called a King; the other Magistrates. Not to be their Lords and Masters (though afterward those name in some places were given voluntarily to such as had been authors of inestimable good to the people) but, to be their Deputies and Commissions, to execute, by virtue of their entrusted power, that justice which else every man by the bond of nature and of Covenant must have executed for himself, and for one another.

Here is the Puritan myth of power in its political application: a demolition of the divine right of kings by means of the prior authority of divine creation and covenant, from the pen of the author of that greatest of all re-writers of the Genesis myth. Posterity knows John Milton as the poet of Paradise Lost, but his political influence is as epochal as that of Eusebius of Caesarea. Where Eusebius was the author of the divine right of the ruler to govern as the image of Christ on earth, Milton articulated the logic that the image of God in every human being provides a primordial precedent deeper than any king's authority to power on earth as well as redemption in heaven.

Income tax vitiates Milton’s political application of Jesus’ principle, in its assignment to government of invasive powers for the routine purpose of collecting taxes. Why not target money for tax whenever it changes hands? Transactions of virtually every kind benefit from government services that issue, control, and insure the value of monetary instruments. Yet many individual and corporations do not pay for those services, and some have expected to be bailed out by taxpayers when they make bad decisions. That pattern represents typifies the demoralizing inequity of globalization, and should come to an end. People do not need to pay for the money they use; money can pay for itself. Keeping mammon in its place sets limits on government, even as it keeps Caesar at arm's length by according him his due.

Recent discussion of taxes on transactions has been inhibited by a desire to protect money from tax, when the concern should be to preserve human liberty from the process of taxation as much as possible. In 1972, James Tobin famously proposed a financial transaction tax. The principle purpose of that proposal, derived from an earlier suggestion by John Maynard Keynes, was to bridle speculative tendencies in currency exchange. Since then it has been more broadly applied, more to collect revenue than to reduce volatility. A recent assessment cautiously argues for the feasibility of the Financial Transaction Tax.

Even in this case, the old idea of taxing profit or income undermines the real strength of the suggestion. In their formula for the calculation of revenue from the FTT, Neil McCulloch and Grazia Pacillo reduce what is to be paid by factoring in the cost of transactions. In their formula, \[ R = 250 \times t \times V \times (1 - ev) \times (1 + t/k), \]
where \( R \) represents revenue, \( t \) represents tax rate, \( V \) is market turnover, \( ev \) stands for evasion, \( k \) is the pre-tax cost of transaction, and \( e \) represents elasticity.

If transactions are to be taxed, they should be counted, not used as a guide to reduce the rate of tax. Any principle of reduction based on transaction cost follows the logic of income tax and capital gains tax, two forms of profit which also, and somewhat arcanely, are often assigned different rates. Profit and income have proven to be complicated to measure, and the complication is often invasive of ordinary privacy. But a transaction is a transaction, no matter who might be seen as the buyer or the seller, and whether or not anything calculable as a profit is made. The fact of the transactions

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20 See: (McCulloch and Pacillo, 2010).
21 McCulloch and Pacillo, 32-33. I have expressed the formula without recourse to Greek symbols.
means that all parties to it should participate, as a matter of justice, in the benefit to them that the use of regulated currency and instruments provides. By engaging all participants in this way, Tobin's original estimate of a tax rate of .5% would reap rich revenues, especially by observing another principle.

Transactions do not only occur on Wall Street, and wherever and whenever they occur, government is necessarily involved in the provision and regulation of money (in all its forms). A comprehensive transaction tax could not only address the current shortfall in government revenue across many economies, but also replace taxes that are so intrusive that they feel burdensome no matter what their level is. Introduction of a comprehensive transaction tax could take those below the median income out of tax initially, and then lower the rates of all remaining tax until such a time as the transaction tax rate produces sufficient revenue alone. Because that rate is applied to all transactions, not to Gross Domestic Product\(^{22}\), Tobin's suggestion of a single, flat rate of .5% might actually prove a bit high. Compliance could be encouraged, not merely by fines in cases of non-payment, but by knowledge that failure to pay would cancel the considerable benefits that governments offer to all parties in transactions. Caesar's coin carries his protection, but only when he is paid in kind.

\(^{22}\) In another twist produced by the ghost of profit, the treatment of import costs, as if countries were industrial corporations, depresses the finding of “product” by almost all formulae, and reduces the estimate of economic value.

