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THE MONETARY SYSTEM, TAXATION, AND PUBLICANS IN THE TIME OF CHRIST

Abstract: The Jews used bars and rings of gold and silver as money prior to using coins. Syrian, Roman, and Jewish coins were used during the time of Christ. The Roman Government imposed a tremendous tax burden upon its subjects. The people of Israel also had to pay a tax to the temple. Publicans, or tax collectors, were well known for their corruption. Thus, the Jews had utter contempt for publicans. Christ paid his share of taxes and taught that it was right to do so even under the corrupt system of the Romans.

Introduction

What type of monetary system was used in Palestine in the time of Christ? How did taxes affect the lives of people living in Palestine during that time? How did the Romans collect taxes? What type of person was the average publican? What were the relationships among the Roman Government, the publicans, and the Jews? What was the attitude of Jesus Christ toward taxes and publicans? These questions concern a major part of the economic condition of Palestine during the time of Christ which this paper will address.

The Monetary System

Prior to the system of coins, bars and rings of gold and silver were used as media of exchange by the Jews. The values of these bars and rings were determined by a system of weights of which the standard was the *shekel*, which was equal to 224 troy grains. In Palestine gold coins were rarely used — values were based upon silver. The coins mentioned in the four gospels are Syrian, Roman, and Jewish [Muirhead, 1907, p. 48].

The Syrian coins were the *stater*, another name for which was *argurion*, the *didrachmon*, and the *drachme*. The *stater* corresponded to the Jewish *shekel*, and it was the largest silver coin used in Palestine. The *didrachmon* was equivalent to a half *shekel*,

the amount of the temple tax. The *drachme* was half a *didrachmon* [Muirhead, 1907, p. 48].

Roman coins consisted of the *denarius* or *denarion*, the *assarion* and the *kodrantēs*. The *denarius* is translated as a penny in the Bible. It was the customary wage paid to a worker in the field or vineyard for a day's work. Also, it was the coin used to pay Roman taxes. The *denarius* was silver, but the *assarion* and *kodrantēs* were bronze. The *assarion* was called a farthing. The *kodrantēs* represents about a half farthing [Muirhead, 1907, p. 48].

The Jewish coin was the *lepton*, which is translated as mite in Mark 12:42. It was worth half a *kodrantēs*. The widow, whom Christ commended for her giving attitude, contributed two *lepta* into the temple treasury. It was unlawful to give Roman coins to the temple. To change Roman coins into Jewish coins one had to apply to the *kollubistai* — money changers.

The references of the New Testament fairly illustrate the two facts: (1) that in New Testament times little use was made of native Jewish coins; and, (2) that of the Graeco-Syrian and Roman coins in use, a distinct preference was given on religious and patriotic grounds to the Graeco-Syrian [Muirhead, 1907, p. 48].

Taxation

One of the main responsibilities of the Roman provincial governor was to oversee the collection of taxes.

Taxes proper were of two kinds. There was the tax on landed property and the poll tax — *tributum soli* or *agri* and *tributum capitis* . . . As Judaea was (after 6 A.D.) an imperial province, its taxes were paid not into the *aerarium*, or treasury of the Senate but into the *fiscus* or imperial treasury [Muirhead, 1907, p. 44].

Of the population of Palestine, only Judaea and Samaria paid taxes directly into the Imperial treasury.

Herod Antipas and his brother Phillip, who governed the rest of Palestine (except Abilene), probably continued to pay to the emperor the kind of tribute their father had paid even in the days of the Republic of Mark Antony, but the taxes within their dominions were (in theory) neither levied nor controlled by the Roman Government [Muirhead, 1907, pp. 44-45].

The Romans exacted from the Palestinians (to the same extent as from the natives of other countries subject to Rome) a water-tax, a city-tax, a tax on such necessities of life as meat and salt, a road-tax and a house tax [Klausner, 1929, p. 188]. Frontier taxes were especially difficult. At every stopping place some tax was levied. The result was that sometimes the price of a good exceeded one hundred times its original cost. Despite the tremendous tax burden, a portion of the Jews became wealthy through trade. Shipping was one of their chief concerns.

Not only were men of Israel subject to tax by the Romans, but there was also the temple tax to pay. Special officers, called *Gazophylakes* in the Greek, were appointed over the temple treasury. It was their duty "to collect the half-shekel, or tax levied upon the male heads of Israel for the upkeep of the temple, which the officer at Capernaum asked of Jesus. In Nehemiah's time the tax was one-third of a shekel" [Muirhead, 1907, p. 82].

Apparently prior to the Exile the kings provided the public sacrifices at their own expense. "The *half-shekel* tax differed from the *tithes* in being distinctively a tax for the temple and not for the priests" [Muirhead, 1907, p. 82].

Publicans

There appear to have been two classes of publicans. There were the chief publicans as well as the ordinary publicans. The ordinary publicans were the lowest class of servants employed in collecting revenue for the Roman Government. The Jews despised the publicans because it was through them that they were subject to the Roman emperor. The paying of tribute was viewed as a recognition of the emperor's sovereignty. "They were noted for their imposition, rapine and extortion, to which they were tempted to oppress the people with illegal taxes that they might more quickly enrich themselves" [Tenney, 1967, p. 598].

Publicans had no responsibility over the real property tax or the poll tax. It was their task to collect the customs or taxes levied upon export-import goods. The Roman Government gave the right to collect these taxes to private contractors. Thus, it is not strictly accurate to speak of the publicans as being Roman officials. This was practiced in Judaea and throughout the Roman Empire.

"The Ptolemies, the Seleucidae, and later the Romans, all adopted the very cruel but efficient method of 'farming out the taxes,' each officer extorting more than his share from those under

him, and thus adding to the Jewish hatred of the publicans . . ." [Tenney, 1967, p. 828].

The rights granted to the publicans by the Romans were very difficult to define in detail. This was a weakness of the system which led to the unpopularity of publicans throughout Palestine. In Galilee, those publicans possessing Roman citizenship were totally exempt from the taxes imposed by the provincial publicans.

The phrase "publicans and sinners" (Luke XV 1; cp. Matt. XXI 31) is fair evidence not only of the extreme unpopularity of the customs men as a class, but also of the fact that the associations of their office were such as to make honesty extremely difficult, though not impossible (Matt. XXI 31; cp. Luke III 12f.), to those who held it [Muirhead, 1907, p. 46].

The Roman tax system with its self-interested publicans repressed trade. It also avoided fraud for the state. "It was a favorite device of the tax-gatherers moreover, to advance money to those unable to pay, thus converting the tax into a private debt, upon which an usurious interest was exacted" [Hausrath, 1878, p. 188].

The Jews had such utter contempt for the publicans that money known to have come from them was not accepted at the synagogue or temple. It is apparent that few publicans would have had a chance to hear Christ's synagogue discourses. "They would probably not have been admitted even if they had sought entrance . . ." [Bruce, 1896, p. 111].

Jesus Christ chose Matthew, a tax collector, to be his disciple. His talent for keeping records would prove to be of great value. "The only word that Matthew has about himself is that he was a Publican. . . His business as a tax collector accustomed him to keeping records" [Halley, 1965, p. 413]. Perhaps Matthew even knew shorthand because shorthand was well known in the ancient Hellenistic world.

After Matthew's call to discipleship many publicans ate with the disciples and Jesus in his house. There were a number of them that followed Jesus [Mark 2:15]. Matthew was an ordinary publican and dealt only with the government of Herod. The only other publican mentioned by name as a follower of Christ was Zacchaeus. He was a chief Judean publican who most likely dealt directly with the Roman government.

Christ did not condone the publicans' corruption. However, Christ did not exclude himself from publicans and sinners, but rather he

freely socialized with them. Christ paid his share of taxes [Matthew 17:24-27] and taught that it was right to do so even under the harsh system of the Romans [Matthew 22:17-22].

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