

The Actuality of Sacrifice

Past and Present

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PART 2

New Testament and post-Biblical Judaism



‘So the Sons are Free’: The Temple Tax in the Matthean Community

Eric Ottenheijm

Matthew’s gospel displays an active interest in the Temple and its sacrificial cult. It incorporates traditions critical of its economy (Matt 21:12–15) or foretelling its demise (Matt 22:27; 23:38; 24:2), but Jesus also teaches about how to approach the altar (Matt 5:23–24) and is aware of purity concerns related to the Temple cult (Matt 8:4). This article focuses on Jesus’ teaching on paying the Temple tax (Matt 17:24–27). Collectors of the Temple tax approach Peter with the question: ὁ διδάσκαλος ὑμῶν οὐ τελεῖ [τὰ] δίδραχμα, ‘Does your master not pay the Temple tax?’ (v. 24). Peter says ‘yes’ and enters the house, where Jesus poses a rhetorical question: ‘The kings of the earth, from whom do they receive taxes or tolls, from their sons or from strangers?’ (v. 25) Peter answers: ‘Strangers’, and Jesus concludes: ‘So the sons are free’ (v. 26). Despite this answer, Jesus adds that they will pay, ἵνα δὲ μὴ σκανδαλίσωμεν αὐτούς, ‘that we may not give them offence’. Peter must catch a fish with a *stater* in its mouth with which he can pay for both of them (v. 27).

Our aim is to assess how this passage reflects early Jewish legal debates on paying the annual Temple tax. What position did Matthew’s Jesus take and on what grounds? In particular, we want to find out how this Matthean tradition, which has no parallel in the other gospels, may be related to legal discourse in early Jewish and rabbinic sources.

The study proceeds as follows. First, we discuss Matthew’s narrative, its form and literary features. Secondly, we review the historiography of the Temple tax. Here we will focus especially on exegetical issues as presented in the sources and assess these in relation to the legal analogy of the kings and their sons. Accordingly, we qualify the legal argument used by Jesus to pay the tax. Finally, we explore the theological rhetoric of the miraculous find of the *stater* and relate these statements to the legal arguments.

History and Form of Matt 17:24–27

The event probably draws on a Petrine tradition adopted by Matthew but with core material going back to the historical Jesus (Horbury 1984, 267; Theissen

and Merz 2006, 332, 601). The tradition addresses concerns of a Galilean, Christian community (Bauckham 1986, 229; Luz 1999, 531) before the destruction of the Temple in 70 CE. Some scholars have argued that Matt 17:24–27 expresses Christian views on Roman economy and taxation (Carter 1999; Carter 2003). This view is based on the late editing of Matthew's gospel, i.e. between 85 and 95 CE (Sim 2008, 15–19) and the fact that after the Jewish War (66–70 CE) the Romans instituted the *fiscus Judaicus* (Josephus, *BJ* 8:218; *Dio Cassius* LXVI, 7, 2; Mandell 1984; Heemstra 2010). Indeed, Christian readers of Matthew may have read his report on Jesus' paying taxes with regard to Roman taxation as well. However, this clearly was not the first intention of the text, since it disrupts the metaphorical language of the parabolic analogy by reading 'earthly kings' as referring to real kings whereas 'sons' refers to Israel (Horbury 1984, 375). Moreover, imperial taxation is the object of Jesus' comment on paying taxes to Caesar, and Paul addresses this issue as well (Matt 22:17–22; Rom 13:6; Horbury 1984, 271–73; Tuzlak 2007, 281). Finally, several details of the narrative buttress the context of Temple taxes. Firstly, the values mentioned (*didrachma* and *stater*) correspond to the half-shekel payment in a first-century context. While LXX Exod 30:13 translates the half-shekel as 'a half *didrachma*', the Matthean terminology corresponds to first-century terminology as attested by Josephus (*Ant.* 18:312). The *didrachma* of Josephus must have been equal to the Tyrian shekel mentioned in rabbinic sources (t.Ket 13:3; Krupp 2004, XI) and renowned for its high quality of silver (Meshorer 2001, 119).¹ Secondly, the collectors of the *didrachma* are explicitly labelled as such (οἱ τὰ δίδραχμα λαμβάνοντες), whereas Matthew usually refers to tax collectors as *τελώναι*, *telonai* (Matt 9:10; Herrenbrück 1990). Capernaum, a village near the Sea of Galilee, may actually have been one of the centres for Temple tax collectors. It was the practice to collect these offerings in the province and bring them to Jerusalem (Philo, *Spec. Leg.* 1.77; Josephus, *Ant.* 18:312–13; Cicero, *Pro Flacco* 66–67; m.Sheq 1:3).

To conclude, whether or not to pay a yearly Temple tax was the prime concern behind this tradition. Some scholars label its form as a '*Streitgespräch*', but this does not explain the fact that Jesus and his interlocutors do not meet. Nonetheless, it combines features of a legal debate with a miracle story, including the discussion of the legal logic inherent in this case (Horbury 1984, 266). The miracle may appear odd at first sight, and some scholars have proposed seeing it as a secondary addition. This position, however, fails to recognize both

1 These coins were minted in Jerusalem from 19 BCE until 66 CE (Meshorer 2001, 73–78), and only during the five years of the Jewish Revolt were coins marked as Hebrew *shekels* (Meshorer 2001, 132–33).

the legal and the theological connections with the preceding verses, and there is no reason to forfeit the old origin of the tradition (Bauckham 1986, 223, 233–35). Moreover, the combination of a legal argument and a miraculous event is apparent in Matthew's dispute on healing on the Sabbath (Matt 12:9–13) and this pattern occurs as well in some rabbinic traditions (Baumgarten 1983). Miracles point to a divine approbation of the position taken in the text and thus serve strong rhetorical interests as 'justificatory rule miracles' (Theissen 1983, 107).

However, the disputative character of the discussion should not be overstated. First, the question raised has no polemical or critical ring, nor does Jesus' reaction point to a different praxis. Second, the collectors are not labelled as one of the known groups or opponents of Jesus, as one might have expected given Matthew's sharp portrayal of Jesus' alleged opponents. Third, the indirect answer of Jesus to the questioners is reminiscent of the scene in Matt 9:10–13 where Jesus eats inside a house with publicans and sinners and his disciples are questioned on his behaviour. As in our case, Jesus appears to have already heard the question and he immediately comes up with an answer. This suggests a Matthean standard form that legitimates the conduct of Jesus in the light of questions posed by outsiders (Ottenheim 2011, 13–14). However, one remarkable formal feature distinguishes the Temple tax case from the dinner scene: no biblical text is quoted here, which is remarkable in the light of Matthew's keen interest in quoting biblical texts in legal contexts (Menken 2004). The kernel of Jesus' reply is his rhetorical question to Peter: οἱ βασιλεῖς τῆς γῆς ἀπὸ τίνων λαμβάνουσιν τέλη ἢ κῆνσον; ἀπὸ τῶν υἱῶν αὐτῶν ἢ ἀπὸ τῶν ἀλλοτρίων; 'The kings of the earth, from whom do they receive taxes or tolls, from their sons or from strangers?' (Matt 17:25). This raises the problem of the literary aspects and the legal logic addressed in Jesus' analogy of the 'kings of the earth'.

Literary Characteristics of the Legal Analogy

It is questionable to qualify the analogy of the kings as a parable (Flusser 2007) since it consists of a rhetorical question and an answer and these features also appear in the case of the sheep in the pit in Matt 12:11–12. The expression 'kings of the earth' does not occur elsewhere in the New Testament. In rabbinic parables, God is often referred to or contrasted with the metaphor of 'kings of flesh and blood'; but the expression 'kings of the earth' occurs in early rabbinic midrashim as well (Mek Amalek 3, ed. Lauterbach, 162; Horbury 1984, 283). Human kings are a well-known metaphor for God and his behaviour in

parables in the Mekhilta, either as a contrast or as a comparison (Stern 1991, 19–21). Matthew once features a parable of Jesus that opens with a ‘king’ (Matt 22:2), which again marks its literary proximity to rabbinic literary conventions. The point of the analogy here is, of course, that earthly kings do not tax their sons. This implies that God does not tax his sons either.

The meaning of ‘sons’ is crucial. The plural ‘sons’, without qualification, is a *hapax legomenon* in the synoptic gospels, making its appearance here rather noteworthy (Carter 1999, 422–23). Nonetheless, scholars agree that the image of sons here stands for the royal family, as opposed to the rest of the king’s subjects. Bauckham makes a good case by arguing that the application is not restricted to the members of Jesus’ fellowship since the Torah refers to the Israelites as the בני ישראל (‘sons of Israel’; comp. Bauckham 1986, 221–22; Horbury 1984, 283). Neither Matthew nor other gospel writers refer to disciples or the community as sons; in Matt 27:9 the expression υἱοὶ Ἰσραὴλ, ‘sons of Israel’, appears, albeit in a non-legal context, and Luke 1:16 uses it in the context of prayer.

Jesus’ question to Peter as to whether human kings tax their sons is rhetorical but alludes to a legal view that God actually commanded the Israelites to pay the annual Temple tax. The comparison with human kings who will not tax their sons leads to his legal conclusion: ‘So the sons are free’. ‘Free’, ἐλεύθεροί, is a *hapax legomenon* of a word rarely used in the synoptic gospels. According to some scholars, the term had a political ring in the Roman Imperial context (Carter 1999, 25; Carter 2003, 422). This may apply to Christians in a second-century urban setting like Antioch. However, its first-century meaning is primarily legal. Paul uses this word in his letter to the Galatians (Gal 3:23–29, 4:22) in a context of obligations towards the Mosaic law, i.e. whether the believers fall under the Mosaic law or are exempt from it. Likewise, here, its meaning must be ‘exempt’, which implies that there is no legal compulsion to pay the annual Temple tax and paying is a voluntary action (Horbury 1984, 285). The question is, of course, why.

Matthew and the History of the Temple Tax

This brings us to the legal history of the Temple tax. The annual Temple tax appears as a recent phenomenon of the Second Temple Period still discussed among several Jewish factions (Liver 1963, 186). The biblical data do not suggest a yearly taxation yet. The book of Exodus tells how in the context of a census the Israelites are commanded to raise an amount of two shekels as a personal ransom:

When you take the census of the people of Israel, then each shall give a ransom for himself to the LORD when you number them, that there be no plague among them when you number them. Each who is numbered in the census shall give this: half a shekel according to the shekel of the sanctuary (the shekel is twenty *gerahs*), half a shekel as an offering to the LORD.

EXOD 30:12–13, RSV

This money was used for the cult in the Tabernacle. Neh 10:33–34, stipulating renewed covenantal obligations, mentions a yearly Temple taxation of a third of a shekel, used for the sacrificial cult and with the suggestion that this is a new obligation. 2 Chr 24:5 mentions a tax for Temple repairs and even refers to a yearly practice, but there is no mention of an obligation or of its amount. Aramaic papyri mention that Elephantine Jews offered two shekels a head, but it is not clear whether this was an annual obligation (Horbury 1984, 65–76). Moreover, in the Persian period (515–332 BCE), the maintenance of the Temple cult rested mainly on royal sponsorship (Ezra 6:8–12, 7:17; Neh 13:10–13; Grabbe 2004, 207–208; 235–36). It appears that in the Greek period (332–63 BCE) these and other forms of private sponsorship remained the practice for a long time. 1–2 Macc as well as Josephus mention royal sponsorship to cover the expenses of the Temple cult. Antiochus III and his successor Seleucus donated large amounts to the Temple, as did Demetrius, even after the Maccabean uprising in the second century BCE (Josephus, *Ant.* 12:138–140; 2 Macc 3:3; 1 Macc 1:41, 10:14, 39; Liver 1963, 188; Hengel 1989, 73.). Here, scholarly consensus ends.

One scholarly opinion sees the yearly half-shekel payment as one of the Hasmonean regulations. Urbach (1996, 52–55) dates it to John Hyrkanos (134–104 BCE), Schiffman (2010, 82) to the reign of Jonathan in the middle of the second century BCE. The community of the Qumran scrolls reacts to this innovation by stressing that Exod 30:12 only orders a once-in-a-lifetime payment of redemption money, which will take place when the Temple practice will be conducted according to the sect’s rulings (Liver 1963, 195). A second scholarly opinion attributes this institution to the Pharisees who issued a decree that facilitated a yearly taxation with which the Temple supply room for community offerings, the *lishkah*, was filled. The money was used for several sacrifices but in particular for the *tamid*, the two daily communal offerings (Num 28:1–10). This institution fostered the individual Jew’s sense of participation in the priestly cult. This view takes account of the fact that early Jewish sources such as *Tobit* (especially in 1:1–6), *Letter of Aristeas* or *Jubilees*, with their keen interest in cultic issues, do not mention a regular or yearly taxation yet. Moreover, the exegesis of Exod 30:12 in a Qumran fragment (1Q 159) indicates opposition

to the yearly collection as a rather recent event (Liver 1963, 195). Finally, the first to mention the collection of taxes brought to Jerusalem are Philo and Josephus (Philo, *De Spec. Leg.*, 1.78; Josephus, *Ant.* 18:312).² Therefore, the reign of Salome Alexandra (76–67 BCE) may provide a fitting historical context for this legal innovation (Horbury 1984, 278; Luz 1999, 414). According to Josephus, it was then that the Pharisees gained control over the Temple cult (Goldstein 1989, 344–46).³

Yearly taxation still was a matter of debate among Jewish factions in the first century CE. A discussion between the houses of Hillel and Shammai on the status of small coins as payment presupposes the yearly obligation already was taken for granted in their circles (m.Sheq 2:3; p.Sheq 2:3 (9a); p.Naz 5:1, 53d). However, Rabban Johanan ben Zakkai criticizes priests who claim that they are not obliged to pay Temple taxes. Apparently, there was no uniform legal praxis for paying the Temple tax in the first century CE. Ben Zakkai vehemently stipulates that not paying the Temple tax is a sin and suggests that this commandment is incumbent upon them as well (m.Sheq 1:4). An early rabbinic midrash preserved in the third-century Mekhilta de R. Ishmael exhibits a strong Pharisaic-rabbinic rhetoric on the payment of the half-shekel: ‘You would not pay to God the half-shekel (עקב)⁴ a head, now you pay fifteen shekels under your enemies rule.’ (Mek Bahodesh 1, translation Lauterbach, 194; compare Horbury 1984, 280). The text suggests that not all Jews were willing to pay. Even if the hypothesis that there was a Galilean laxity concerning the Temple tax proves to be untenable, the practice was surrounded with legal problems.⁵ This picture of a disputed legal practice is confirmed by the question of the takers of the *didrachma* aimed at Peter, ὁ διδάσκαλος ὑμῶν οὐ τελεῖ τὰ δίδραχμα, ‘Does your master not pay the Temple tax?’ This question presumes the possibility that paying the Temple tax was not considered as self-evident and, moreover, the issue was relevant for the Christian communities Matthew addressed.

2 On this history, see the remarks of Joshua Schwartz in this volume.

3 Smallwood 1999, 169, however, points to the first report of Josephus (*Ant.* 14:112–13) on a shipment of Temple taxes from Asia Minor in 88 BCE, which would suggest a somewhat earlier date.

4 The *beka* (עקב) is interpreted as equaling a half-shekel, Liver 1963, 182 n18.

5 Horbury 1984, 280–82, discussing m.Ned 2:4 / t.Ned 1:6; compare now Goodman 1999, 601. Religious propaganda for the yearly Temple taxes may underlie the tradition in t.Sheq 1:6 that the daily sacrifices paid by the Israelites in the desert with the redeeming shekels had atoning force.

Exod 30:12 in the Debate on the Temple Tax

It is almost impossible not to hear the ironical tone in the analogy of the kings and their sons. Of course, kings would never tax their sons, so why would God (Flusser 2007, 333)? However, it is less clear whether the rhetorical question indeed has a midrashic ring, as asserted long ago (Davies 1961, 390–91). Did Matthew's Jesus comment on an exegetical debate? David Flusser suggests this to be the case. In his view, the early Christians shared the Essene resistance to interpreting Exod 30:12 as implying a yearly taxation (Flusser 2007, 332). As we have seen, the amount of a half-shekel payment for the Temple cult is mentioned in Exod 30:12, in the context of a census. However, the biblical text does not prescribe a yearly payment, and this is explicitly understood as such in a Qumran fragment:

Money of Valuations that a man gives as ransom for his soul: Half [Shekel]. Only once shall he give during his lifetime.

4Q159 [=4QORDINANCES, 6–7], TRANSL. ESHEL 1992, 619

The Torah, according to the sect's reading of Exod 30:12, commands a once-in-a-lifetime payment of ransom money, either taking place at the time of entering into the community, or in an eschatological era when all Israel would be restored (Liver 1963, 197–98). The money was supposed to be a collective sponsorship for the sacrifices. This explanation has been strengthened by Eshel's reading of 4Q471 (Eshel 1992).⁶ This fragment, a source text or older version of a passage of the War Scroll (1QM col. 11), omits the reference to *ma'amadot*, the presence of priests, laymen, and Levites in the Temple during the community sacrifices. Eshel relates this omission and the subsequent mention in the War Scroll of lay groups at the daily sacrifices to the issue of collective sponsorship. The community condoned the idea of using the ransom money to sponsor the sacrifices but was opposed to a yearly taxation. It is indeed plausible that the Qumranites reacted to a recent innovation backed by the Pharisees, but was this innovation indeed based on Exod 30:12, as Liver suggested? (1963, 185–86) This is questionable since early Jewish traditions nowhere suggest Exod 30:12 as being the biblical foundation for a yearly taxation.⁷ Exod 30:12 is not

6 I thank Larry Schiffman for referring me to this important study.

7 Philo, *Quis Rerum Divinarum Heres* 27.186 does not hint at an annual payment; neither do the Tannaitic comments on Exod 30:12: R. Ishmael, in *Mek Nezikin* 10 (ed. Lauterbach, 87), R. Tanhuma, in *ExodR.* 39:1. Tannaitic midrashim on Num 28:2–4, discussed in Noam, *Megillat Ta'anit*, 171–72, do not refer to Exod 30:12 either.

referred to in the Mishnah (Sheq 1:4) or Tosefta (t.Sheq 1:6), nor in the halakhic midrashim.⁸ The reference to Exod 30:12 occurs for the first time in amoraic discussions of details of the taxation. The fourth-century teacher R. Berekhiah adduces it as a possible scriptural reason of Rabban Johanan Ben Zakkai in his dispute with priests who refused to pay (p.Sheq 1:4 [46a]; b.Meg 29b).

The *Scholion* on Megillat Ta'anit

Tellingly, the third-century Babylonian teachers Rav and Shmuel dispute whether the yearly Temple tax was based on Num 28:2 or on Exod 30:12 (b.Meg 29b). Num 28 offers legislation for the daily sacrifice, and its importance for the rabbinic views on yearly taxation is attested by the *Scholion* on Megillat Ta'anit. Megillat Ta'anit is a late Second Temple Period document that lists 35 days on which it is not permitted to fast or eulogize the dead. Two days were added in a secondary stage of the textual transmission. The text was debated in Amoraic generations but gradually lost its importance in later generations. The 'semi-historical' list is formulated in Aramaic and edited in the mid-first century CE (Noam 2006, 339, 350). The first date mentioned refers to the institution of the daily sacrifice:

From the beginning of the month of Nisan until the eighth thereof the *tamid* offering was established, so one does not lament.

MEGILLAT TA'ANIT 3 (TRANSLATION BASED ON ED. NOAM, 43)

The phrase *איתוקם תמידה*, 'the *tamid* offering was established', denotes the practising of the two daily communal sacrifices commanded in Num 28:1–10, but the historical reference is not clear. It either refers to the Biblical period, the reinstatement of the offering at the beginning of the Second Temple period, or to another occasion such as the cleansing of the Temple by the Maccabees (Noam 2003, 165–68). A medieval rabbinic exposition on this list, called the *Scholion*, adds exegetical debates and historical details. This commentary is transmitted in two versions, and elements of it appear in talmudic sources as

⁸ Liver 1963, 184n24, only refers to medieval commentaries. t.Sheq 1:6 quotes Exod 30:16 to compare the atoning power of the half-shekel with the atonement of the payments of the Israelites in the desert but does not equate the two. Compare comment of Lieberman 2001, 661.

well.⁹ Its historical value for a Second Temple context is very limited, although Noam argues for historical plausibility of several details (Noam 2003, 165–67).¹⁰ The text presumes to record a first-century exegetical debate between Sadducees or Boethusians and the Sages, allegedly Pharisees. It is not impossible that elements of older traditions have been preserved, but the text clearly reflects later rabbinic, exegetical discourse. According to the *Scholion*, the issue at stake was whether sponsoring the daily sacrifices was a commitment of every member of the community or solely rested on voluntary contributions:

(A) For the Sages said:

Do they not bring the *Tamid* from the community?

(B) The Boethusians said:

They are brought by the individual, as it is said:

‘The first lamb you shall prepare (השעת, singular) in the morning’ (Num 28:4): this refers to the individual literally.

(C) But the Sages say:

‘You shall take heed (תשמרו, plural) to offer Me at its appointed time’ (Num 28:2): this refers to the community literally.

(D) They ordained (התקינו) that a tax would be levied from every individual every year and they would bring the *Tamid* from the community, and thus it is said: ‘the *Tamid* was established.’

SCHOLION, MS OXFORD, NEUBAUER 867.2 (NOAM 2003, 57–58)

The Boethusians (B), a priestly family among the Sadduceans, allegedly argue that sponsoring is the voluntary act of an individual on the grounds of the singular form תעשה ‘you shall prepare’ in Num 28:4. Any member of Israel is free to donate as much as he wants and at any time. The technique of these voluntary contributions is explicated in MS Parma:

9 Ms Parma represents the Spanish/Babylonian tradition, MS Oxford the Italian/Palestinian, Noam 2006, 354.

10 Friedman 2006 argues against Noam that the historical value of the *Scholion* is on the post-Talmudic, editorial level. A nuanced comment on the issue of validating rabbinic parallels as independent transmission of traditions or on the level of editorial intervention is offered in Gafni 2010.

For the Sadducees said:
 They bring the *Tamid* offerings from the individual.
 From this person they bring it one week,¹¹
 and this one brings two weeks,
 and this one brings thirty days.

SCHOLION, HYBRID TEXT, FOLLOWING MS PARMA, DE ROSSI 117 (NOAM 2003, 165–67)

This system of sponsorship rests on the voluntary commitment of wealthy individuals and does not presuppose a standard amount of money. According to Noam, the Boethusians' insistence on voluntary sponsorship may reflect a historical echo of such a system in Persian and early Hasmonean times: 'possibly they wanted to show the reality before the victory of the Pharisees over the Sadducees and the legal enactment' (Noam 2003, 169). The debate does not, however, mention Exod 30:12 to justify the Pharisaic institution of yearly taxation nor the opposite system of contributing to the sacrificial cult.

The Sages base their view of sponsorship as a commandment incumbent upon every member of the community on the plural verb *תשמרו*, translated in the RSV translation as 'you shall take heed', at the beginning of the passage, Num 28:2. The explanation as 'observe', 'keeping an obligation/commandment', is in line with a regular meaning of the Hebrew verb *שמר* (Koehler and Baumgartner 1958, 993–94; Jastrow 1903, 1601). The debate appears purely exegetical, but the tradition specifically adds a legal enactment (D). The relation between the exegetical debate and the enactment offers a technical solution for the manner of collective sponsorship. This may accord with the scholarly opinion that attributes the institution of a yearly taxation to the reign of Salome Alexandra. However, the *Scholion* does not offer a clear picture of its exegetical ramification.

Two Midrashic Readings of Num 28:2–4

The *Scholion* offers an exegesis of Num 28:2–4, but the variants display two midrashic strategies. The first strategy is present in MS Oxford, reading the plural form of the verb *שמר* in its meaning of 'observe, keep' as implying a commandment incumbent upon every member of the community. However, MS Parma explains the Sages' position as based on the biblical opening to account for a collective obligation:

¹¹ Literally 'shabbat', here in its meaning of 'week', Jastrow 1903, 1520.

You are not allowed to do so, for the community sacrifice is brought only from Israel, As it is said: ‘*Command* the sons of Israel and say to them.’ (Num 28:2)

SCHOLION, HYBRID TEXT, FOLLOWING MS PARMA, DE ROSSI 117; PARALLEL IN *SIFREI NUM 28*, ED. HOROWITZ, 188

This version systematically exposes the whole passage of Num 28:2–6 and follows the order of words neatly. The opening *צו את בני ישראל*, ‘Command the sons of Israel’ (Num 28:2) is adduced as implying an obligation incumbent upon everyone.¹² In this version, the plural verb *tishmeru* in Num 28:2 is interpreted as indicating the technique of this obligatory sponsorship, i.e. by collecting and storing funds. This reading follows a different semantic possibility of the verb *שמר* as implying ‘storage’.

‘Observe (*tishmeru*) to offer Me at its appointed time’ (Num 28:4): that they will bring all of these offerings from the Chamber (*לשכה*), *lishka*.

They ordained that they would levy a tax and deposit it in the Chamber and they would offer the *Tamid* offerings from the community and the days they established this rule they declared holidays.

SCHOLION, HYBRID TEXT, FOLLOWING MS PARMA, DE ROSSI 117

According to this last version, the Torah suggests that the *tamid* offerings should be paid from the stored Temple money in the *lishka*, the special chamber in the Temple precincts where the half-shekel offerings were kept. Thus, we can discern two midrashic readings that account for the Sages’ insistence on communal, obligatory sponsorship: the formal opening of the verse, ‘command the children of Israel’ (Num 28:2) and the explanation of *tishmeru* (Num 28:4).¹³

To conclude, early Jewish traditions do not mention Exod 30:12 and Amoraic rabbis were divided on the issue of whether Exod 30:12 or Num 28 was the biblical foundation of the yearly taxation. Moreover, the *Scholion* as well as the Tannaitic midrashim show that Num 28 and not Exod 30:12 was considered

12 LXX Num 28:2: ἔντειλαι τοῖς υἱοῖς Ἰσραηλ. A variant of this midrash appears in *Sifrei Zutta Num 28:2* (ed. Horowitz 322): ‘Command the Sons of Israel’: From the community do they bring the *Tamid* offerings, not from the individuals (. . .). Compare Noam 2003, 169–70.

13 The version in *Sifrei Zuttah* probably preceded MS Parma; it simply equates *tishmeru* (‘you shall store’) with *tishqelu* (levy the half-shekel): ‘Observe’ (*tishmeru*): (this refers to the ‘commandment of) ‘you shall raise the half-shekel tax’ (*tishqelu*)! *Sifrei Zuttah* on Num 28:2 (ed. Horowitz p. 322).

by rabbinic circles as the biblical background of this enactment. However, the readings of Num 28 in the textual versions of the *Scholion* suggest that the rabbinic circles producing these texts presented biblical arguments to legitimize an institution that was already well established. Moreover, the *taqqana* is not necessarily connected with one of the midrashic strategies. This suggests that the yearly Temple tax was not primarily exegetically motivated. It was only in rabbinic circles that this innovation was given biblical support.

Matthean Legal Logic for Paying the Temple Tax

The Pharisees and the Qumran community shared the idea that sponsoring the sacrificial cult was a commandment incumbent upon all Israelites. Qumran only objected to a yearly payment and opted for a once-in-a-lifetime obligation. In this light, the legal analogy of earthly kings who do not raise taxes from their sons can be read as an ironical comment on the yearly taxation as lacking any biblical support: God simply did not command his sons to pay.¹⁴ The irony hides in the fact that the analogy raises the possibility of a king (God) taxing his sons (Israel) and immediately rejects it: a king would never impose taxation on his sons! The implicit critique of a lack of biblical support puts this case in line with Jesus' resistance to the legal innovation of the washing of the hands (Matt 15:1–20; Tomson 2001, 158–59), where he criticizes Pharisaic traditions as breaking the word of God (Matt 15:3,6).

However, unlike the Qumranites or the alleged Sadducean position of the *Scholion*, Jesus is willing to pay the half-shekel to the collectors, i.e. publicly. This qualifies his position as not being in line with the Pharisees but neither does he follow the Qumranites or the Sadducees.¹⁵ In this combination of rejecting legal logic and consenting to the factual practice of payment, Matthew's legal position appears as unique in first-century Judaism. In principle, the analogy concludes, sons are free and their payment makes the half-shekel a voluntary contribution. However, Jesus advances an additional argument:

14 In this negation it is rhetorically close to the midrashic strategy in the *Scholion*, MS Parma and *Sifrei Num* that God actually commanded the sons of Israel to bring the daily sacrifices by paying the Temple tax.

15 Compare Luz 1999, 431: 'Der Galliläer Jesus vertrat in der Praxis vielleicht die alte Position der Sadduzäer, dass die Spenden an den Tempel freiwillig sein sollten, aber Seine Gründe waren andere' and Theissen and Merz 2006, 332 notice how, like the Sadducees, 'Jesus removes piety from public control.'

ἵνα δὲ μὴ σκανδαλίσωμεν αὐτούς, ‘that we may not give them offence’. Some translations suggest that Jesus wants to prevent sinning, probably presuming that the Temple tax actually constituted a biblical commandment.¹⁶ This translation evokes the motif of sinning in the dispute between Johanan ben Zakkai and the priests. But why would people sin if they are, according to Jesus, not legally obligated to pay the yearly Temple tax? A more plausible option is ‘give offence’, a reading followed in most English translations. This suggests that the motivation to pay is not religious but social and in order to set a good example.¹⁷ This motivation brings Matthew’s legal logic formally close to rabbinic legal discourse, since legal problems were not always settled on the grounds of scriptural argumentation but also on the grounds of social and religious logic as well (Urbach 1996, 115–16, 266).¹⁸ Jesus does not want to take a separatist stance and isolate himself and his fellowship from those who pay these taxes (Carter 2003, 245–246). This logic may reflect the actual rationale for paying the yearly half-shekel in certain early Jewish-Christian circles.

Thus, Matthew’s legal view may be placed between Qumranite and Pharisaic-rabbinic logic. Ruling on the basis of social considerations enabled the Jewish-Christian community of Matthew to coexist with other groups not sharing their legal or theological views.¹⁹

16 Thus the New Jerusalem Bible and the American Standard Version (1902): ‘cause them to stumble’. Carter 2003, 424 pleads for this possibility but does not explain how it relates to the absence of any legal obligation. The verb is associated with a trap set for animals, Lidell and Scott 1973, 1604. Nonbiblical attestations are absent.

17 A rabbinic parable features a king who passes a toll station and pays taxes, even if he is not obligated, to set a good example (b.Suk 30a).

18 Social motivation occurs in the exemption for priests from paying the half-shekel, ‘in the interests of peace (מפני דרכי שלום)’: m.Sheq 1:3, compare m.Git 5:8,9. Legal and social motivations buttress the *prozbul* of Hillel, a legal measure ‘in order to repair the world’ (מפני תיקון עולם), m.Git 4:3. Scriptural support is given in m.Shebi 10:3, and *Sifrei Deut* 15:3 (ed. Finkelstein, 113) offers both social and scriptural motivations.

19 Luz 1999, 53: ‘Die Vorsicht der Gemeinde die den Juden keinen Anstoss geben möchte, setzt voraus, dass die Tempelsteuer sich allgemein durchgesetzt hat, und passt gut zur allgemeinen Situation des palästinischen Judenchristentums vor dem jüdischen Krieg.’ Matthew’s final stance towards Judaism as such is, nonetheless, debated; comp. Stanton 1992, 113–45 and Sim 2008, 28–30.

Theological Dimension of Sponsoring the Sacrificial Cult

The final part of the narrative, the eventual payment by Jesus of a *stater* for two persons, has been explained in financial terms, to avoid surcharges.²⁰ This detail does not, however, explain the motif of catching a fish with the *stater* in its mouth. The provenance of the money is not the collective purse or individual resources, but a miraculous find (Horbury 1984, 274). The motif of a fish with money in its belly has a rich literary and folkloristic provenance in Greek and Jewish literature, ranging from the story of Polycrates to the talmudic legend of a certain Joseph who found a lost pearl in a fish bought for the Sabbath (b.Shab 119a; Meier 1937). However, subtle differences make it difficult to identify this story as mere folklore. Peter's fish has the coin in its mouth, not in its stomach, as is the case in parallel versions of this story. Nor is the coin depicted as a lost coin or of an astonishingly high value, and finally, our tale lacks the motif of losing and finding again (Bauckham 1986, 237–44). The story should be read in conjunction with the legal argument presented before. We have already noted how miracles can justify a legal view. Horbury adds that the manner of payment underlines that 'Jesus meets the demand without acknowledging it as a legitimate charge' (Horbury 1984, 274). In a similar vein, Bauckham stresses the theological message that God as a father does not tax his sons but anticipates their needs (Bauckham 1986, 225). Scholars who discuss the implications of our story for regular taxation discern a tension between secular economy and sacred economy. Carter, who discusses the impact of this story on the second-century Christian attitude towards taxation, proposes it as indicative of a view that accepts mundane matters without immersing oneself in them or getting compromised by them (Carter 2003, 426–27). Tuzlak argues the phenomenon of 'occult economy', an approach towards economical-political reality that both accepts the system and breaks it at the same time. This represents the oppressed peoples' view in a Roman imperial economy (Tuzlak 2007, 291–92).

The provenance of the fish clearly differentiates this story from the rhetoric in rabbinic thought that sees the tax as a symbol for every Jewish community participating in the daily sacrifices (m.Sheq 3:2; t.Sheq 2:2–4). Matthew follows a different logic. In line with the suggestions of Carter and Tuzlak but applying it to the context of the Temple economy, the provenance of the *stater* may be

20 Bauckham 1986, 220, with reference to m.Sheq 1:6,7. Meshorer 2001, 76–77 mentions that changing other values in Temple-minted, Tyrian coinage required an additional payment of 8%, the so-called *kalbanot*. This explains the presence of money changers in the Temple (t.Sheq 2:13). The social tensions inherent in this practice may have fuelled the action of Jesus expelling the money changers from the Temple (Matt 21:12).

explained as a comment on the relation between the sacrificial economy and the economy of Galilee. Fish, part of the regular economy of Galilee and the object of Peter's regular occupation as a fisherman, sustains and symbolises divine economy. This topic recurs in other parts of Matthew's narrative such as the feeding of the 5000 with bread and fish (Matt 14:17–19, 15:32–38) and the fishing scene during the call of Peter (Matt 4:18–19). Thus, the border between sacred economy and regular economy is permeable, and both are perceived as part of an encompassing system of divine care. Likewise, in our passage, Jesus and his prime disciple pay for the sacrifices with the daily means provided by God. This puts our story within the fabric of the Matthean narrative web that reveals a theology of trust in God's care for all needs in daily life: 'Therefore I tell you, do not be anxious about your life, what you shall eat or what you shall drink, nor about your body, what you shall put on. Is not life more than food, and the body more than clothing? (Matt 6:25 RSV) or 'If you then, who are evil, know how to give good gifts to your children, how much more will your Father who is in heaven give good things to those who ask him!' (Matt 7:11 RSV). The fish with the *stater* shows how this divine care is extended to the provisions for the sacrificial cult as well. Thus, sacrifice and daily economy become part of the same divine economy, and individual contributions to the daily sacrifices express this awareness.

Conclusions

The debate in Matthew 17 attests to the fact that paying a yearly Temple tax was not a settled issue in the first century CE. It is questionable whether this legal innovation was based on exegetical arguments since we have no indications that Qumran's opposition as based on Exod 30:12 presumed a Pharisaic exegesis of this verse. Indeed, rabbinic sources discuss this issue but expand especially on Num 28. In this light, the analogy of the kings who do not tax their sons comments on the lack of biblical legitimacy for yearly taxation. Matthew's Jesus condones individual participation in the sacrificial cult by paying taxation but does not see this as a biblical commandment incumbent upon the sons of Israel. Nor does he share Qumran's legal view that taxation is a once-in-a-lifetime commandment. Jesus pays up, and by doing so, he accepts an important premise of the Temple tax: all Israelites are involved in the sacrificial cult. Here, however, social concerns tip the scale. Jesus is not willing to isolate himself or his disciples from his Jewish environment practising this legal innovation. Theologically, participating in the sacrificial cult is part of Jesus' teachings on God's economy: everything comes from God, so sacrificing

is returning God's blessings. This suggests a Matthean theology of sacrifice as being part of one coordinating divine economy. This theology buttresses the legal position of a community that remains within the legal and social boundaries of Judaism by paying the Temple tax.²¹

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