MILKING A STARVING COW?: AN INVESTIGATION OF THE ATTITUDE OF JESUS TOWARDS TAXES IN FIRST CENTURY PALESTINE AND ITS IMPLICATIONS FOR THE EVANGELICAL LUTHERAN CHURCH IN TANZANIA (ELCT) - KONDE DIOCESE.

Submitted in partial fulfilment of the requirements for the degree of Master of Theology in the School of Theology, University of Natal, Pietermaritzburg.

By

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ACKNOWLEDGEMENTS

Praise be to God who makes all things possible. I thank God for all the people who have contributed in one way or another towards the accomplishment of this work. I wish to express my gratitude to Bishop Amon Mwakisunga and Members of the Diocesan Central Committee of the ELCT - Konde Diocese, for appointing me to work with the Tumaini University at Iringa, an institution whose leadership obtained a Scholarship for my studies. I thank the Board of Directors and leadership of the Tumaini University at Iringa who respectively organised a Scholarship and offered me a study leave. My special gratitude is due to the Evangelical Lutheran Church in America (ELCA) for granting me this valuable Scholarship and funds for studies at the University of Natal, Pietermaritzburg (South Africa).

I am deeply indebted to my supervisor, Prof. J.A. Draper. He introduced me to many things that I did not know. He taught and made me a disciple in the scholarship of the Jesus of history. He read the manuscript in various stages and due to his encouragement, constructive criticisms, useful comments and guidance, this thesis has reached its present form. I thank him very much!

During my first academic year at the University of Natal, Pietermaritzburg, our first daughter, Nuru, had a critical heart problem in Tanzania and needed a major heart operation in South Africa. We thank all the people who prayed for us and those who gave financial support for Nuru’s treatment. Special thanks in this regard are due to the people of God from the ELCA who raised funds which covered the whole cost needed. Without their financial support perhaps things would have gone wrong. To these people we say, “Thank you very much for saving Nuru’s life”.

Finally, I wish to very sincerely thank my wife, Mbumi and our daughters Nuru and Bahati for their encouragement, patience and endurance which, in many ways surpassed my own. Mbumi bore the whole weight of family responsibilities during my studies. This woman deserves special thanks for the courage she had when Nuru had become critically ill during my absence and alone carried the whole burden of looking after her when she was admitted at the Muhimbili referral hospital in Tanzania. “Ijega ndaga fijo”.

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ABSTRACT

Taxation was one of the crucial issues facing the first century Palestinian peasantry. In particular, the Galilean peasantry suffered under a triple tax system: tribute to Rome, taxes to support the Herodian administration, and the Temple tithes and taxes. These taxes were not used for the well-being of the people, but were a means for the ruling class and Temple leaders to enrich themselves. The wealthier the ruling and Temple elites became, the poorer the peasants became. The burden of taxation forced the peasants to borrow. This would later lead them into a state of indebtedness, landlessness, debt-slavery and finally, into severe poverty. It is against this background that we explore Jesus’ response towards taxes in his words and deeds. After investigating the response of Jesus towards taxes, this study examines how Jesus’ response challenges the Evangelical Lutheran Church in Tanzania (ELCT) - Konde diocese in its handling of taxation issues in its context.
DECLARATION

I hereby declare that the whole thesis, unless specifically indicated to the contrary in the text, is my own original work.

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STEPHEN SIMON KIMONDO
<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tr>
<td>AIDS</td>
<td>Acquired Immune Deficiency Syndrome</td>
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<td>ASS</td>
<td>Africa South of the Sahara</td>
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<tr>
<td>ELCA</td>
<td>The Evangelical Lutheran Church in America</td>
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<td>ELCT</td>
<td>The Evangelical Lutheran Church in Tanzania</td>
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<td>LWF</td>
<td>Lutheran World Federation</td>
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<td>MSSC</td>
<td>Missionary Society of St. Columban</td>
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<td>SAPs</td>
<td>Structural Adjustment Programmes</td>
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<td>VAT</td>
<td>Value Added Tax</td>
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<td>WFP</td>
<td>World Food Programme</td>
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1. GENERAL INTRODUCTION

1.1. Motivation and Objective of the Study

Close to the end of the 19th century, Martin Kähler (1892) and Albert Schweitzer (1906), claimed that the historical Jesus does not matter both for Christian faith and theology. Kähler argued that only the biblical Christ or the Christ of faith matters, not the Jesus of history who is a historically reconstruction. Borg presents Kähler’s views as follows:

Christian faith is faith in “the biblical Christ,” the Christ of early Christianity’s proclamation as found in the New Testament as a whole. It is the Christ of the church’s proclamation - the kerygmatic Christ - who matters for faith and theology. The historical Jesus does not (Borg 1994b:187).

Schweitzer concurred with Kähler’s thought though he expressed it in different terms. Borg shows that he argued that the Jesus revealed by the historical research was a “stranger to our time,” and that he abandoned the significance of the historical Jesus by expressing that, “it is the spiritual Christ, not the historical Jesus, who matters for us who live in the centuries since. The spiritual Christ is the one who is still known; the historical Jesus is a remote and strange figure from the distant past” (Borg 1994b:187). Thus in the views of both Kähler and Schweitzer, the historical Jesus has little or no significance for the Christian faith and theology.

Before I joined a course on "the historical Jesus," I thought of "the historical Jesus" negatively. Like Kähler and Schweitzer, I perceived "the historical Jesus" as having no significance for faith. I considered studies in this field as dangerous to the Christian faith. I thought of the studies in the field of the historical Jesus as campaigns of the “unfaithful” Christian biblical scholars to undermine the biblical Christ and to distort the faith of the faithful Christians. To keep my faith in Christ, the Son of God, safe, I did not wish to be involved in the studies about the historical Jesus. When I planned to study at the University of Natal, Pietermaritzburg Campus, in South Africa, for the Master of Theology degree, studies in the New Testament were not part of my plans. My interest was to do studies in the area of Systematic Theology. On my arrival at the University, I was given a booklet titled Course Work Programme: Honours/Masters 1997, from which I had to choose courses for my 1997 academic year. In that booklet the title of the course in New Testament: “The Jesus of History and his Community,” and the description concerning the contents of the course which stated: “This course examines the geographical,
social and economic setting of the earliest Jesus movement and its transformative potential (e.g. Weber, Lenski & Lenski, Wolf's peasant movements, millenarian movements)” (p.10), attracted my attention. Then, I changed my mind and joined the course.

As I continued with the course, my interest in the study of the Jesus of history grew. The course was interesting. Professor Draper's presentations of the course in his lectures were very inspiring. My negative attitude towards studies in the historical Jesus had faded away. My fear of destroying my "faith in Christ" for taking studies in the field of the historical Jesus disappeared because I now started to realise that the historical Jesus is important for Christian faith and theology. The contemporary scholarship of the Jesus of history takes seriously the context in which Jesus and his movement arose and worked. The use of theories and models from social sciences, particularly sociology and anthropology were a special inspiration in my study on this course. The sociological and anthropological tools used in the search for the Jesus of history revealed to me that Jesus was a real historical figure who dealt with real problems facing people of his community. This, indeed, inspired me to search more about his attitude towards taxation which I thought was one of the crucial problems facing his community.

In Tanzania many people are poor and live “a tough life, economically” (Mosha 1991:19). These same people who live a tough life are expected to pay several taxes to the government. But these taxes do not benefit them. Although they pay the taxes, the social services are deteriorating. There is no improvement in social services. Roads are in very poor conditions. While there are no books and desks in schools, in government hospitals there is an acute shortage of medicines:

We pay the taxes, but the roads are not improved. In schools there are no text books, desks and other teaching materials, although apart from the taxes we also pay fees. In hospitals there are no medicines. So we ask, "where do they take our money?" (Interview with Johani 2.8.1998).

We can explain some of the possible factors for the lack of improvement in the social services. One is the government's external debt. In 1996 Tanzania's external debt was US$ 7.4 billion (ASS 1998:1074). In July 1998, the debt rose to US$ 7.9 billion (RAI July 11-17, 1998). A large share of the taxpayers' money is being shifted away from improving the social services in order to repay the external debt. Therefore, there is a powerful truth in the remark made by the Missionary Society of St. Columban (MSSC) on how the debt servicing affects the poor:
taxes on the rich are rejected by the wealthy legislator. As a result, the heaviest burden of the "adjustment" falls on the poor. Money in the budget to provide immunization and medicines to fight preventable diseases, to promote child nutrition, clean water, education, and to build basic infrastructure for development is shifted out of social services programs in order to pay the debt. Even worse, governments lack the political will to tax the wealthy, and they typically impose sales taxes which hit the poor the hardest. The debt is indeed being paid on the backs of the poor (MSSC 1992, quoted in Assefa & Wachira 1996:84).

This truth is similar to that of Suliman who pointed out that repayment of debts in Developing countries is shouldered on the poor rural people who benefited nothing from the huge amount of money borrowed by their governments:

The same rural people have suffered as a result of falling prices for agricultural products on the international market. Their real incomes have shrunk year after year. They gained nothing from the huge amounts of money borrowed by their governments in an attempt to sustain a false model of development. Instead, when repayment of these loans came due, the already meagre social services in rural areas were 'structured off'. Health and education services deteriorated very rapidly, while the onslaught on natural resources and life-support systems intensified. Those who had not benefited at all from the borrowing were obliged to shoulder the burden of repayment (Suliman 1990:148).

These remarks were not fingered directly to Tanzania in particular. However, the truth of these remarks speaks directly to the Tanzanian situation. The poor people who did not benefit from the money borrowed by the government have been shouldered to repay the debt. Mshana whose remark refers directly to Tanzania supports our view:

The majority of those who pay the debt, do not benefit from the SAPs. Most of the loans which were meant to facilitate privatization are not reaching small holders in the agriculture and other small enterprises which are the backbone of the Tanzanian economy (Mshana 1994:88).

The servicing of the debt has intensified the economic hardships of the poor Tanzanians. The extraordinary debt has forced the country to impose taxes which make people more desperate, economically. While they pay the taxes, they at the same time struggle to meet the costs of these social services which are now very expensive (Mshana 1994:88-89).

Another possible factor for the lack of improvement in social services can be said to be the corruption and misuse of public funds in the public sectors. That corruption in the public sector in Tanzania is mushrooming is undeniable: "the Mkapa administration inherited many economic
challenges. Among major problems are excessive bureaucracy, (and) continuing corruption" (ASS 1998:1075). In December 1996, a special presidential commission headed by Joseph Warioba released a report about corruption in the country which revealed that "corruption was widespread in the public sector" (ASS 1998:1067). But the most discouraging thing, is the fact that the response of the government towards this problem has been to leave the culprits unpunished. When it happens that a civil servant is sacked in the public interest for corrupt conduct, still he/she receives his/her full terminal benefits. In this case, the money that may be assigned for public interest can be used by some officials to enrich themselves. This tells why the money that was borrowed and which the poor people are being taxed in order to repay does not seem to have been used for the benefit of the majority of Tanzanians. Currently, the "household budgets are no longer sufficient to support a family. The gap between rich and poor is widening, the poor in society become marginalised, and in their daily lives have to struggle permanently with difficulties" (Mshana 1994:102). The rich become richer while the poor continue to be poorer (Mosha 1991:19).

The introduction of the value added tax (VAT) has exacerbated the economic difficulties of the poor. Since its introduction in July 1998, to replace the sales taxes and customs duties with a rate of 20%, prices of goods have risen, food items from local market are now costly and prices for imported goods have soared. Many poor people are feeling the effects of VAT and complain:

since the VAT started to operate we have started to feel the pain because of this tax. Prices of many commodities have increased. We cannot afford such prices. Life has become even more worse, especially for us walalahoi [the low income earners] (Interview with Ambokile 4.8.1998).

Because of these many taxes, life of the people especially of the low income earners and the poor is becoming very tough, economically, especially if one takes into account that even the weather has not favoured agricultural production for some years. For example, poor weather conditions in 1996/97 necessitated the distribution of food aid, under the auspices of World Food Programme (WFP) and in 1997, the president declared a state of famine (ASS 1998:1071). The El Niño rains of 1998 badly affected the agricultural output leading to a state of famine again. In this case, there is truth in what Mlalahoi expressed in RAI newspaper of June 11-17, 1998, that "all the taxes which are being imposed without considering the income of the Walalahoi is like milking a cow without feeding it” (www.africaonline.co.tz). With these taxes, "the system is
farming" (Lind 1996:70) the low income earners and the poor who lament because of the tough life they face daily:

The situation is worse because we do not have enough food. We do not have money to buy salt and important things in the shops. Also when we fall sick we are not able to afford the treatment costs. We are not able to buy exercise books for our children and also we cannot afford the fees. Pastor, life has become tough (Interview with Daudi 30.7.1998).

In 1994, Omari noted that people were "suffering a loss of purchasing power" and that families were being forced "to cut down on expenditure for food". Then, he concluded saying that many "experience going to bed hungry" (Omari 1994:98, 102-103), leading to suffering from disease or malnutrition whereby "half the children in the country are malnourished" (World Guide 1997:538). Currently many people are dying of hunger.

Taking into account this economic situation in the country and the tough life that people are facing, economically, one would expect that the church would understand the problem of taxation and address it from the perspective of the victims of such burdensome taxation. But to the contrary, this has never been the case with ELCT - Konde diocese. To my memory I have never heard issues of taxation being addressed in a conscious and deliberate way. The diocesan authorities have not delivered any public statement on matters related to taxation, neither have they conducted workshops or seminars on this subject for its pastors. While it has never said a word against the civil taxes, it is making greater efforts to encourage Christians to raise more offerings. Christians really try hard to see that the work of the church keeps going, but their efforts are being frustrated by the rising costs of living. Their deteriorated economic situation does not allow them to contribute as they could. As a result, the income of the church declines. When the Christians happen to have some little money, priority is given to paying the development levy rather than contributing to the church. The reason for this is the fact that the collection of this tax applies force, the police or militia. "Christians are compelled to pay the development levy first because the (local) government punishes those who fail to pay it. This leads to the decrease of church income" (Interview with Ephraim 6.8.1998). "Taxes make people's life tough and as a result affect Christians' contributions to the church" (Interview with Kinyamana 30.7.1998).
Church authorities are aware that the economic life of their members, like that of many other Tanzanians, is tough and that civil taxes are a burden to them. However, they have imposed many financial demands upon Christians as if the church offerings and contributions are the sole requirements of the Christians. People's basic needs and other obligations such as the civil taxes, the cost sharing in education and health services are not being taken into account when the church imposes its demands. These important things are being neglected as if they are non-existent. Consequently, Christians have lost hope with the church and see it not as a means of redemption, but as another political government:

There is no difference between the church and the political government. In the church there is oppression and exploitation through offerings and many contributions, and theft just as it is in the government. Church leaders live luxurious lives while their subjects live in poverty. I see no difference between them and the government leaders (Interview with Mwafula 29.7.1998). "They all demand taxes" (Interview with Syasoni 8.8.1998).

In this case, even when Christians give their offerings or contributions, they do so "kwa manung'uniko (reluctantly or with complaints)" (Interview with Nkenja 5.8.1998). This explains how Christians feel about the many contributions imposed upon them by their leaders. Of course it is understandable that the church should be supported financially by its members, but it is inexcusable to impose contributions beyond the ability of Christians to pay, indeed without considering their other legitimate needs. The church has enlisted 13 different sikukuus per annum to which different contributions are made. The term sikukuu is a Swahili word which refers to holiday or special day. In Konde diocese, the word is commonly being used to mean a special day set for a particular contribution. Each type of contribution has a particular purpose and each sikukuu is named after the name of a department, institution where the contribution is supposed to be forwarded etc. The sikukuus include the following: Decade day, Women Prayer day, Christian Education, Music day, Mission and Evangelism day, Seminary day, ELCT day, Youth day, Diakonia day, Women day, Diocese day, and District day (Mwakyusa 1998). Besides these, there are others which have not been included in the list provided by the diocesan General Secretary. These are such as Christmas and Easter contributions, and Parish Day. Other offerings are in the form of pledges, harvest, thanksgiving, ulezi, the tithe, a number of contributions at parish and district levels (e.g. for church buildings, youth group, women group, choir group) and many more contributions. These offerings and contributions that a Christian is expected to give to the church are too many and hence a burden to many Christians. This explains why Christians
see the church as being not concerned for the plight of the poor people.

On the basis of some biblical texts such as Matthew 17:24-27 and Mark 12:13-17, church leaders encourage poor Christians to pay the civil taxes. They see taxes as divinely ordained, and therefore, not to be critiqued: "Jesus paid and instructed his followers to pay the taxes. He ordered to give to Caesar what is due to him. Therefore, we must tell Christians to pay taxes to the government" (Interview with Petro 6.8.1998). A text about the story of the widow who paid her last coin, "her whole living," to the Temple in Mark 12:41-44, has commonly been applied in such a way that it encourages Christian giving or Stewardship. The perception that most ministers have, is that the text teaches about generous giving and that the widow was used as a model for the poor to imitate. They think that the widow gave her last penny "her whole living" to the Temple so as to express her piety, and hence setting an example for poor Christians to follow. So they use the text to encourage poor Christians to contribute to the church even their last cents without feeling concerned for their other legitimate needs. Questions such as these have never been asked: Why the widow was poor? Who made her poor? and why "out of her poverty has (she) put in everything she had, her whole living" to the Temple treasury? In this case, poor Christians see the Bible as presenting the God who does not care for their economic difficulties. They see a kind of God who is oppressive and who only demands money from them. The church itself is seen as burdensome and not as a means of redemption. This can be noticed in the words of a widow who spoke to me:

I have no income. Sometimes I don't come to the Church because I don't feel at peace coming to the Church without having money for offerings. When I succeed to have some little money, I buy food for my Children. I don't go to the church because I don't have money they need. There are too many michango (contributions). They are a burden to me. Hence, I don't see the church as a means of redemption. The Church is not sympathetic, especially to widows like myself who have no income (Interview with Jane 8.8.1998).

This is the situation in ELCT - Konde diocese where Christians are expected to pay the civil taxes, while at the same time they are required to give their contributions and offerings to the church. Because the contributions in the church are too many, they are a burden to them. This burden seems unsupportable because their economic situation has deteriorated. Therefore, "In Konde these days, Christians are crying because of the burden of "taxation" imposed upon them (by the Church). Really, it is difficult to explain" (Letter dated 13.2.1998).
A combination of the civil taxes, church taxes and costs for social services are indeed a burden, especially for the people with low or no regular income. This situation calls for a suitable model that can be used by the church to handle taxation issues. The interest in the field of the historical Jesus, the complaints about taxes among the Tanzanians, as well as the lack of critical interpretation of biblical texts about taxes among ministers and theologians in ELCT - Konde diocese have been the factors which moved me to pursue this research.

The primary aim of this study is to examine the attitude of Jesus towards taxes in first century Palestine and its implications for the Evangelical Lutheran Church in Tanzania (ELCT) - Konde diocese. It is anticipated that this study will contribute to widen the knowledge of the researcher in the field of the historical Jesus. The study is also aimed at providing the church in Tanzania with a suitable Christian tool or model that will enable it to perceive taxation issues critically and to address the problem of poverty from the standpoint of the poor in its context. This is hoped to encourage the church to play an active role in the process of bringing renewal to the local communities which are facing serious economic hardships partly because of the matters related to taxation. Besides that, it is hoped that this study will contribute to change the taken for granted attitude that taxes cannot be critiqued from the Christian perspective.

In order to reach our goal we will attempt to examine and analyse the following:

- the political and socioeconomic context of first century Palestine.
- Jesus' words about taxes in some gospel texts.
- Jesus' role for the renewal of the victims of heavy taxation in the local communities.
- Implications of this study for the church in Tanzania.

1.2. Limitations

This thesis concentrates primarily in the New Testament area, particularly the area of the historical Jesus. The focus is set on Jesus' attitude towards taxes in first century Palestine. Our investigation of Jesus' words about taxes is limited to the texts which are believed to contain traditions which go back to Jesus himself. The key texts in which Jesus' words about taxes are examined include those about the half-shekel (Matthew 17:24-27), tribute to Caesar (Mark
12:13-17), and the text about the widow and her penny (Mark 12:41-44). In this regard, the thesis does not deal with all biblical texts about taxes in the New Testament. The references regarding the church in Tanzania are limited to the boundaries of ELCT - Konde diocese. Unless otherwise stated, the term "church" is used in this thesis to refer to Konde diocese. All the biblical quotations in this thesis are from the Revised Standard Version, except if indicated otherwise.

1.3. Methodology and Sources

The thesis is primarily based on written sources related to the topic under the study. In this case, the primary sources have been the biblical texts about taxes in the gospels and those works done by researchers in the historical Jesus using sociological and anthropological tools. A number of other published materials related to the subject under the study: books, journals, and articles were used as secondary sources. Information about the ELCT - Konde diocese, were obtained through interviews and available church documents (reports, minutes, circular letters etc.). The author was born, grew and worked as a parish pastor and teacher at Matema parish (1992) and Bible school (1993) in ELCT - Konde diocese. He also did his internship at Lwangwa Parish in the same diocese in August 1990 - June 1991. Therefore, some of the information about Konde diocese have been recalled from his own experience. Personal interviews were held randomly among members of the ELCT - Konde diocese and 39 informants took part in that process. The informants involved both pastors and lay Christians. In order to ensure confidentiality, anonymity of the informants has been kept, using pseudonyms.

1.4. Problems Encountered During the Research

During the time of research, the author encountered some problems. Sometimes the informant did not turn up for the arranged appointment. Various reasons can be ascribed to this problem. Field work was held in July/August, a time of the year when people in Rungwe district are busy with farm work preparing maize farms and other crops. Thus, some informants could not turn up because they were busy with such farm works. The AIDS crisis also contributed to this problem. Some informants could not turn up because they had to attend funeral services of relatives or neighbours who had died of AIDS. The economic situation of the people could also
be one of the reasons. For a person who would not know what he or she would eat, it could not be easy to turn up and spend time with the researcher rather than using such time to go and search for food for the family. The alternative mode, was to conduct interviews with Christians wherever I met them without prior appointments. Conversations were held while walking, sitting at the informant's home, travelling in a bus or in a group having informal discussions. Another problem was the limited access to church documents. Because of this problem, the researcher was not able to get some information that could be useful for his work. Hence he had to rely only on the sources of information that were available to him.

1.5. Definition of Terms

"Milking a starving cow?"

This phrase is part of the main topic of this study. Among Tanzanians, it is believed that only a healthy cow can be milked. Therefore, the phrase with a question mark at the end refers to an extraordinary act of milking a cow which is unhealthy. Used as a proverb, the phrase refers to the extraction of wealth from the poor who stand in the place of the starving cow. The implication in this study is that it is unacceptable practice for the government or religious institutions to tax the poor who struggle daily for their survival and who gain nothing from the taxes they pay.

**Tax**

According to Menachem Elons, a tax is defined as "a compulsory payment, in currency or in specie, exacted by a public authority, for the purpose of satisfying the latter's own needs or those of the public, or part of the public" (quoted in Oden 1984:163). This definition refers also to religious payments. The revenue raising among the community of biblical Israel was also tax. The phrasing of taxation laws in the Hebrew Bible often gives some appearance of voluntariness. However, this voluntariness is only nominal, since payments of various kinds were prerequisite for those who wished to remain full members of the ancient Israelites community. ... those who did not pay the tithe, for example, suffered "ritual declassification"... that is to say, they were removed from the religious community (Oden 1984:164).

In Konde diocese, there are indications that show that offerings are not voluntary, but compulsory. Those who fail to pay "Ulezi," are said to be "declared self-excommunicated from
the Church" (Min.1/11/1994), implying that they should be excluded from receiving church services such as holy communion, burial services when they die, travelling certificate etc. "Pastors or parish leaders who fail to bring progress (who do not generate enough money) in their respective parishes must be expelled from work for the good of the Church" (Bishop's Report 15.11.1996). In this thesis, therefore, the term "tax" has been used to include both civil taxes and religious dues. In some cases, the word is used interchangeably with the words such as offerings, thanksgiving, or contributions in the church.

**Ulezi**

The word "Ulezi" refers to a fixed amount of money that every confirmed (or adult) Christian is required to pay to the church annually. The operation of this offering carries the idea of the Temple tax which the Pharisees made payable annually. A fixed amount is set by the church authorities for each confirmed Christian to pay without discrimination. The rate of ulezi can change from time to time. Among the Nyakyusa people, this "Ulezi" is called "Ikemo".

1.6. Summary

In this Introductory Chapter we have stated the factors for, and the importance of, doing this study. We also showed the methodology and defined some of the terms used in this study. In stating the motivations for conducting this project, we showed that besides the personal interest of the author in the field of the historical Jesus, the socioeconomic situation in Tanzania, particularly issues related to taxation also contributed to our decision to do this study. We indicated that the burden of servicing the government's external debt has brought the majority of Tanzanians into severe economic hardships. The taxpayer's money that was supposed to improve the social services which have deteriorated is being used to repay the debt which the poor Tanzanians did not benefit. We showed that the poor people are now bearing the burden of cost sharing in the essential social services such as health and education. We also pointed out that besides paying the civil taxes, Christians in ELCT - Konde diocese are also expected to pay a variety of offerings and contributions to their church. Thus, a combination of the civil taxes and the church taxes puts the poor Christians in ELCT - Konde diocese under a severe economic pressure. Poor Christians are becoming hopeless. They see the church as not concerned with their
economic plight and therefore, they do not see it as redemptive. This situation calls for the church's awareness of the problem and for it to look for a suitable model to be used in reversing the situation.

In an attempt to look for a suitable Christian model that will be followed by the church in dealing with taxation issues in its context, we will try to investigate how Jesus dealt with taxation problems in first century Palestine. Before we analyse Jesus' words about taxes to see how he responded to issues related to taxation, we will first examine the socioeconomic context of first century Palestine which we believe played a great role in shaping him to speak and act the way he did. So we now turn to this task.
2. THE SOCIOECONOMIC CONTEXT OF FIRST CENTURY PALESTINE

2.1. Introduction

The way of life in the first century Palestine was not like that of our modern urban industrial world even though it shares many points of commonality with rural Tanzanian society, which make this study very apt. Therefore, any attempt to try to understand a biblical history and literature in terms of our present world, instead of focusing on the concrete social life that produced them, will bear no good results. For a better grasp of the issues dealt with by Jesus and his Movement, we need to focus on the context of first century Palestine. It is only by doing so that we can be able to explain why Jesus and his Movement promised food to the poor, invited the heavily laden to enter into the kingdom of God and the reason why he advocated forgiveness of debts. Consideration of the social context of ancient Palestine, will show us that these issues reflect the hunger and poverty, indebtedness and hardships which people faced due to exploitation through taxation (Horsley 1989:67). This chapter attempts to show the social context of first century Palestine. The primary aim is to establish what first century Palestine was like under the Roman domination, with particular focus on the issue of taxation. Only then can we turn our attention to its implications for the Tanzanian situation sketched in the last chapter to explore its "correspondence of correspondences" (Draper 1991a:253).

2.2. The Roman Perspective

At the turn of the first century, Palestine was part of the Roman empire (Riches 1990:10). Prior to the beginning of the Roman rule in 63 B.C., Palestine had been under successive foreign rulers including the Babylonians, the Persians and the Hellenists. While the Babylonians exiled the ruling class into Babylon, the Persians allowed the Judeans to return home. But this did not mean total freedom for the Judeans because they were subjected to paying tribute to the Persians. In this case, the high priesthood operated as an instrument of the imperial rule. The Persian rule in Palestine was ended by Alexander the Great of Macedonia when he brought all territories from Greece to Egypt under his control in the 330s B.C. Under the Ptolemies in Egypt and Seleucids from Syria, this Hellenistic imperial rule imposed Hellenistic political and cultural forms on the exaction of tribute. This led to the Maccabean/Hasmonean revolt and hence a brief period of
autonomy under the Hasmonean high priests (Horsley 1993:3-7). Subsequently the Romans conquered Palestine from under the Hasmonean high priestly rule.

Soon after the Romans took control of Palestine, they confirmed the last Hasmonean rulers, and then the Herodian client kings to govern Palestine. When the Herodian client kings were installed, the high priestly Temple mechanism was left intact. This meant an extra layer of the ruling elites that was to be supported by the Palestinians. Rome itself took tribute, and refusal to pay it was counted as revolt. This depicts very clearly that in ancient colonialism the religious, political and economic aspects were embedded together (Horsley 1989:71). Following the imposition of direct rule, the Roman governors in collaboration with the local Jewish priestly elites were used to control Palestine (Borg 1994a:45). The Roman direct rule started in Palestine in A.D. 6 when Archelaus, Herod's son, failed to manage his rule in Judea and Samaria after the death of his father. In this system supreme "authority was placed in the hands of a Roman governor," living at Caesarea, while the priestly elites were responsible for Jewish local affairs (Horsley 1993:11).

Normally, the relation between the colonizer and the colonized is one of power. While the colonial regime establishes domination by military force, it maintains its domination by economic and cultural means. Thus the relations between the colonizer and the subject people is best perceived in terms of the economic, political, and cultural spheres. This was the case with the Roman empire and Palestine as its province. According to Borg, the significance of Palestine for the Romans was twofold: "It was a land bridge to Egypt, the bread-basket of the empire; and it was a buffer against the Parthian empire to the east, Rome's only serious rival in that part of the world" (Borg 1994a:45). But it is important to understand that Palestine was not simply a "bridge to Egypt", for it also paid tribute to Rome. Horsley has made this point as follows:

During the periods of conquest and client-kingship, the Romans reestablished the fundamental tributary political-economic system traditional in the ancient Near East, with Rome now as the ultimate beneficiary. As under previous empires, this meant at least a double level of rule and taxation for greater Judea. Ultimate political control belonged to Rome, with local order maintained by the client- rulers. Rome claimed its tribute, but taxation also provided a handsome level of revenue for the client rulers. In the initial Roman incursion, Pompey had "laid both the countryside and Jerusalem under tribute" (Horsley 1995:118).
The direct tribute to Rome was paid out of the crop produce paid every second year except for
the sabbatical years. This was apart from the tithes paid to the priests and taxes for the Herodian
administration. Rome demanded tribute from Palestine for the benefit of the governing elites. The
cities, roads, and canals which were constructed by forced labour were primarily for the interest
of the imperial rulers and their local ruling elites. The goal of the political administration was to
serve the ends of economic exploitation. The Roman forces were kept in Palestine to maintain
imperial control of other peoples or for protecting an ambivalent border. This also benefited the
foreign regime rather than the subject people (Horsley 1993:6). Since the armies were to be
supported by the subordinate country, then this would mean a burden to the people who were
taxed for that end.

Because the Jews perceived themselves as a free covenant nation of Israel living in their own
land under the rule of Yahweh their God, the presence of the Roman rule contrasted with their
belief both politically and religiously. Above that, the Roman rule led to a powerful gentile
presence and propagation of gentile practices. The Roman governors were frequently not
sensitive to Jewish sacred beliefs and sometimes were cruel (Borg 1994a:45). Pontius Pilate can
be used as an example of this type of governor. He is said to have "treated Jewish customs and
privileges with contempt" (Schürer 1974:384). Contrary to the Jewish customs he ordered troops
to enter Jerusalem city bearing the image of the emperor. When people marched to complain and
ask him to remove the abomination, Pilate ordered his soldiers to surround them with drawn
swords. But because the Jews stood firm, being ready rather to "die than submit to a breach of
law", Pilate ordered the removal of the offensive image from Jerusalem (Schürer 1974:384). In
the New Testament, Luke provides evidence that Pilate was a harsh governor: "There were some
present at that very time who told him (Jesus) of the Galileans whose blood Pilate had mingled
with their sacrifices" (Lk.13:1). These two examples of Pilate's acts serve to confirm that some
of the Roman governors in Palestine did not honour the Jewish traditions and that they were
brutal.

Between the Roman conquest of Palestine in 63 B.C. and the First Jewish War in A.D. 70,
Palestine was marked by a constant series of insurrections. However, with the exception of the
commotions in A.D. 6 prompted by Quirinius' census in Judea, there was a period of considerable
peace between A.D. 6 and 40. Initially, protests arose in Jerusalem but were blocked by the high priest. Riches claims that troubles caused by Judas the Galilean and Saddok, a Pharisee were the source of disorder which led to the Jewish War (Riches 1990:13). But Horsley has shown that there are no convincing reasons to follow this argument. He has correctly argued that such claims which connect Judas the Galilean and Saddok with "a call for armed revolt" against the Roman rule are based on the misunderstanding of "the Fourth Philosophy as starting the Zealot movement," and on the misunderstanding of Judas the Galilean as "identical with Judas, the son of Hezekia, who was the leader of the popular insurrection in Galilee following the death of Herod" (Horsley 1993:78-79).

One of the roles of the Roman client rulers was to collect tribute which was so significant for Rome (Goodman 1987:33). But because there was no official system of collecting them, they used whatever way seemed good for them to fulfill this task. In most cases they collected taxes in the form of tax farming rather than the direct levy of a poll tax (Riches 1990:15). Emperors did not care what method their client rulers used to draw income for themselves by imposing taxes on their own subjects. The reason for that is well expressed by Riches, "The important point was that the emperor was heavily dependent on the taxes he received from the provinces for maintaining his own position" (Riches 1990:15).

2.3. The Herodian Perspective

Herod the Great became Rome's client king in 37 B.C. following his conquest of Palestine with the support of the Roman emperors, Mark Antony and Augustus. He maintained peace in the province by using foreign forces and his own ability to invoke the violence of Roman armies against his opponents (Goodman 1987:33). It was Herod's policy to keep his accord with Rome under all circumstances and at any cost. Through his luck and skill he managed to implement this policy. His ambitions, strategies and deeds were at all times aimed at the expansion of his command, kingdom and glory (Schiirer 1974:295).

When Herod came to power he promoted the Hellenistic culture rather than Jewish traditions. He allowed himself to be surrounded with men of Greek education. The highest offices in his
government were occupied by Greek rhetoricians. He "prided (himself) on being closer to Hellenes than the Jews" (Schürer 1974:312). This is a clear indication that he preferred Hellenistic culture to Jewish heritage. Under his rule, the Sanhedrin, which in the view of the Jewish temple elites, particularly the Pharisees constituted the only rightful tribunal, lost all significance. He replaced the Hasmonean high priesthood with foreigners who were appointed and dismissed as he pleased. This was offensive to the Pharisees and most of them refused to accept him (Herod) as legally valid (Schürer 1974:313-314).

Among other things, Herod's rule was characterised by the following things: expansion of his kingdom, extensive building projects within and outside the boundaries of his kingdom, integration with the economy of Rome, closer supervision of the daily life of his people, and laxity towards the Torah, regular dismissal of the high priesthood, and tension among the various groups within Judea (Richardson 1996:6). Indeed, Herod was prominent for his enormous building projects. Richardson has provided a very long list of Herod's buildings both within his kingdom and abroad (Richardson 1996:174-202). His building projects included among other things cities such as Caesarea and Sebaste; pagan temples; public buildings such as monuments, theatres, and amphitheaters and several fortresses. The most magnificent of all his building projects was the reconstruction of the Temple of Jerusalem. But we should not think that Herod rebuilt the Temple because of his dedication to God, rather, we should see it as "a monument to Herod's own glory, a monumental institution of religio-political propaganda" (Horsley 1995:57).

Richardson seems to show that Herod's massive building projects had no serious effect on the peasants for he claims that Herod

plunged large amount of money, often his own money, into the economy to keep the country at work. His building projects scattered throughout the kingdom helped to create a measure of prosperity in all parts of the country. When things were particularly bad as a result of natural disaster he remitted taxes to keep money flowing. In general, though the taxes were heavy the economy was healthy at his death (Richardson 1996:28).

Richardson's expression cannot go unchallenged. How can the taxes be said to be heavy if they have no serious negative effects on the peasants? Richardson claims that Herod used his own money to keep the country's economy work, but he does not say where Herod got the capital to run all the building projects he had. Didn't he exploit the people through heavy taxation and
confiscation? If Richardson believes that the wealth that Herod left when he died was his, then, by saying that the economy was healthy at Herod's death, Richardson proves what he intended to deny that Herod had amassed wealth from his people through taxation and confiscation. Herod's wealth was an indication that his people were exploited to the point that they became very poor. Undoubtedly, the effect of Herod's building programme on the subject people was an extreme economic burden and hardship. Given the massive and munificent constructions that Herod had, his various gifts to the emperor, to his family and friends, and the costs incurred to run his government it is very likely that under his rule taxes must have been heavy upon the people.

Following Herod's death in 4 B.C., his kingdom was divided among his three sons: Archelaus, Herod Antipas and Philip. The regions of Judea, Samaria, and Idumaea were given to Archelaus. Galilee and Peraea went to Herod Antipas, while the regions of Batanaea, Auranitis and Trachonitis were granted to Philip (Riches 1990:10). Archelaus' rule was harsh and oppressive. He appointed and removed the high priests as he liked. Like his father, he also embarked on massive building constructions. Besides bringing a water supply to the palm-groves in the plain north of Jericho, he founded a place named Archelais, in his own honour. But all these could not reconcile his subjects to his ruthless rule. Because of his inability to manage his reign, he was removed from power in A.D. 6 and this marked the beginning of Roman direct rule in Palestine (Schürer 1974:354-356).

Herod Antipas resembled his father in many ways. Although he could not reach his father's ability, he was "astute, ambitious and a lover of luxury" like his father (Schürer 1974:341). In the New Testament, we hear of him as the one under whose rule John the Baptist and Jesus performed their ministry. The synoptic gospels make it clear that the Baptist was imprisoned and beheaded under his order because he challenged his marriage with Herodias, his brother's wife (Matt.14:1-12; Mk.6:14-16; Lk.9:7-9). When Jesus started his ministry in Galilee, he could not remain unnoticed by Antipas. Thus after the Baptist had been put to death, the tetrarch heard of Jesus' activities and thought the Baptist had been resurrected and was continuing his great work. In order to be sure, he wished to see the miracle-worker who was preaching and converting the multitude in Capernaum (Matt.14:1-12; Mk.6:14-16; Lk.9:7-9). He apparently wanted to kill him
also (Lk.13:31-32). When Antipas was in Jerusalem attending the Feast of Passover, Jesus was sent to him by Pilate. As Antipas was the ruler of Galilee, Pilate wanted him to pronounce sentence on Jesus. But Antipas declined to act and was satisfied with his mockery to Jesus and returned him to Pilate (Lk.23:7-12).

During his rule in Galilee, Antipas continued where his father had left off. He rebuilt and fortified the city of Sepphoris and made it his capital. Later, he founded a new capital city of Tiberias. The building of this city at a grave-yard prohibited the observant Jews to become inhabitants of the city. This is because any contact with graves rendered them ritually impure (Num. 19:16). Hence Antipas had to populate it by force with many immigrants and beggars. Both Tiberius and Sepphoris cities became centres of Roman political and cultural influence (Schürer 1974:342). They also cost staggering amounts of money which Herod could only obtain by taxing the peasants of Galilee and Perea.

In order to maintain security for his territory, Antipas married a daughter of Aretas, the Nabataean king. He believed that, that would provide protection for his land from the Nabataean attacks (Schürer 1974:342). But in A.D. 36 Antipas was engaged in war against the Nabataean king. This was generated by his decision to divorce Aretas' daughter in favour of Herodias. Although Antipas lost in this war (Schürer 1974:350), it did not end his rule in Galilee because Rome intervened on his behalf. Our source shows that his removal from his position was done by emperor Caligula because of his ambition to become king. Schürer notes that after Agrippa was assigned king of Philip's former tetrarchy, Herodias' jealousy was aroused and she stirred up her husband, Antipas, to ask the emperor for the royal title for himself. The day Antipas went to Rome to plead his cause, Agrippa's freedman, Fortunatus, brought charges against Antipas accusing him of many offences including that of the possession of weapons in his store. Because Antipas could not deny the possession of weapons, the emperor believed that all other charges were true and hence deposed him from his tetrarchy (Schürer 1974:351-352). This observation concurs with Riches' argument which indicates that Antipas' removal from power was a result of his own ambition to be made king. His ambition incited the annoyance of emperor Caligula who dismissed him from his position in A.D. 39 (Riches 1990:14). Following Antipas' dismissal, part of the territory of Galilee was granted to Agrippa (Schürer 1974:352). By A.D. 44 all
Palestine was under a Roman direct rule, placed under the control of a Roman procurator of the province of Syria (Riches 1990:15).

In the political-economic structure like that held in first century Palestine, the building and maintenance of the cities of Tiberias and Sipphoris in Galilee meant heavy taxation of the Galileans. The Herodians who followed after Antipas were much more concerned for their own positions rather than their subjects' survival. This is confirmed by Horsley who maintains that rather than being "leaders of the people", they were "concerned for their own positions so dependent on the social order necessary to produce crops for taxes and tribute ... The same fundamental cultural as well as political-economic division between rulers and ruled continued as under the Hasmoneans, Herod, and Antipas (Horsley 1995:68). This explains how the Herodian rule oppressed and exploited the people for their own interests.

2.4. The Temple Administration

Although in the time of Jesus, Galilee was not directly under the jurisdiction of the Jerusalem Temple and high priesthood, it had been subject to Jerusalem for the 100 years before his birth. To the Galileans the Temple and the temple-state mechanism had a significant effect. It was an integral institution of imperial order in which the religious, political, and economic aspects were inseparable. For the Judeans, Jerusalem was a holy city, a place where the Temple was built. The Temple itself was the symbol and cosmological centre of the Jewish universe. The Pharisees taught that God dwelt here and that this was the place where this world and the world of spirit met. As a result it was the centre of worship and devotion. Above that, this was the only place where sacrifice would be offered. It was a pilgrimage centre as well. Apart from being a religious centre, the Temple was also the economic and political centre of the social world of the first century Palestine (Borg 1994a:43). Because the Temple was regarded as holy, some people were set apart to serve before the altar. These were the sacred priesthood headed by the high priest. The Pharisees who were a political interest group and retainers of the ruling class played the role of influencing "the way of Jewish life ... religiously, socially, and politically" (Saldarini 1988:106). In fulfilling their role of carrying "out the ancestral laws and customs" (Ibid. 87), they interpreted the Torah as a means through which God could be known and of which the priests
constituted the divinely authorised teachers.

The political-economic and religious aspects of the Temple, priesthood, Torah were inseparable:

The Temple and high priesthood were central and dominating political-economic institutions of ancient Judea, their religious dimension inseparable from their political-economic function. The Torah served, in effect, as the constitution and law code of the temple-state centred in Jerusalem. The Pharisees and other scribes/sages served a mediating political-economic-religious function in that Judean temple-state (Horsley 1995:129).

The origin of the Temple state goes back much further than the Roman rule. It started following the decree of King Cyrus of Persia which allowed the exiled Judean ruling class to return home and rebuild a temple for "the god who is in Jerusalem" (Ezra 1:3). The client-rulers, and their families quickly established their supremacy in Jerusalem (but not in Galilee) and became heads of state in charge of a tributary economy centred in the house of God to which the people brought their tithes and offerings. This is evidenced by Nehemiah's description which shows the people's obligation "to bring the first fruits of our ground" for the support of those who served in the Temple:

We obligate ourselves to bring the first fruits of our ground and the first fruits of all fruit of every tree, year by year, to the house of the LORD ... to the priests who minister in the house of our God ... And the priest, the son of Aaron, shall be with the Levites when the Levites receive the tithes ... bring up the tithe of the tithes ... to the chambers, to the storehouse (Neh.10:32-39).

Nehemiah's description can be understood as a legitimating and regulating constitution and political-economic-religious law-code for Jerusalem's temple government compiled during the Persian imperial rule. Looked at from the perspective of ancient peasant societies, this serves to explain that the Judean Temple community can be described to have been socially divided between the very rich and powerful and the peasantry. It is most likely that the Temple elite became rich at the expense of the peasants whose produce was siphoned off partly through tithes and offerings in order to support them.

The priestly elite that controlled the society was hereditary. Initially, the office of high priest belonged to the Zadokite family until the Hasmoneans seized control of the high priesthood and Temple mechanism. Between 4 B.C. and A.D. 66-70 the office of the high priest was controlled
by four families instead of one family. Some of these families were not local Palestinians. They
were foreigners imported by Herod either from Babylon or Egypt (Horsley 1989:73).

In the first century, the Temple-state continued to survive and to expand at the expense of the
peasant's produce. The growth of Jerusalem as a political-economic-religious centre of power
marked the widening gap between the urban ruling and the Herodian or temple elites, on the one
hand, and the rural peasantry whose produce in taxes provided the economic base for the whole
Palestine (Horsley 1995:135). The Temple was a place where the tithes established by the Torah
flowed. In principle, tithing was a form of taxation. During the Roman domination, the Jewish
priestly elites were made local administrators of Palestine and were centred on the Temple (Borg
1994a:44). Thus it is easy to see the importance of the Temple during the first century Palestine
in relation to the socioeconomic situation of the people in the land. As Draper has pointed out

The Temple would rightly be perceived as a central point of the whole system of unequal
power relations which constitute the exploitation of the peasantry, and in the period of
economic and social collapse under triple taxation system during Roman domination of
Palestine ... would be the target of peasant anger (Draper 1997:264).

The high priestly families were ready to protect their own post of power and privilege by any
means. In the decades prior to the Jewish War, they were absorbed in brutal actions against their
own people. One source quoted by Horsley from the Talmud (b. Pesahim 57a) about people's
feeling due to their abuse of power serves to illustrate this point: "Woe is me because of the
house of Boethus, ... Hanan, etc. For they are high priests, and their sons are treasurers, and their
sons-in-law are temple overseers, and their servants beat the people with clubs" (Horsley
1989:75).

The Temple ruling class lived in Jerusalem and from here it ruled and taxed people through their
own representatives and retainers. The lawyers, teachers, judges, scholars, and scribes were
among the retainers of the Temple state ruler. They were supported by the Temple institution.
In the gospels, the scribes are shown to have been among the high level officials but who were
inferior to high priestly rulers. The Pharisees are depicted in the gospels as a political interest
group among the retainers. They seem to have worked as junior officials, teachers, and judges.
Some of them along with certain scribes formed the Sanhedrin, the high council of the high
priestly state (Horsley 1989:73). It is significant to note that the Temple and high priesthood were
the ruling political and religious as well as economic institution.

As a political interest group, the Pharisees played an active role in the Temple state from the time of John Hyrcanus to the great revolt of A.D. 66-70. Though most of them were residents of Jerusalem, they were also active in Galilee. This indicates that they advanced control of the high priestly state beyond the political frontiers of Judea. Before his conversion, Paul (Saul) is depicted as acting under high priestly command as far as in Syria (Acts 9:1-3; cf. Gal 1:13-14). As retainers, the Pharisees were accountable for promotion and application of the Torah and supervision of the policies of the rulers in this political-economic-religious structure (Horsley 1989:74-75). Because they had "strong interest in tithing, ritual purity, and Sabbath observance" (Saldarini 1988:290), they were hated by ordinary people. Although Saldarini assigns some religious roles to the Pharisees, unlike Horsley he does not seem to believe that they were retainers of the Temple elites. He insists that the Pharisees were primarily interested in politics: "they sought to control or influence, as much as possible, the political, legal and social factors which might determine the social practices and views of the community" (Saldarini 1988:150). But because in the ancient world politics and religion were embedded together it does not seem correct to exclude the Pharisees from being part of the retainers of the Temple establishment.

2.5. The Peasant Perspective

2.5.1. General Features of a Peasant Societies

First century Palestine was a peasant society. Our attempt to examine its socioeconomic life must start with a brief introduction on the common features of a peasant society. These features will later be applied when we consider the economic and social life in cities and rural areas in first century Palestine.

A peasant society is described by Lenski (1966) as a "pre-industrial agrarian society". Sociological studies done into peasant societies of all times show that there are features which are common to most of these societies. Sjoberg (1960), Lenski (1966) and Wolf (1966) are among the studies that offer some general features of peasant societies that are comparable to ancient Jewish Palestine. According to Wolf, a peasant society appears when the independence
of a primal society, based on subsistence, barter and exchange, is replaced by an unequal system, in which the ruling class appropriates the surplus produced by the peasant farmers. He defines peasants as "rural cultivators whose surpluses are transferred to a dominant group of rulers that uses the surpluses both to underwrite its own standard of living and to distribute the remainder to groups in society that do not farm but must be fed for their specific goods and services in turn" (Wolf 1966:3-4).

This illustrates that in a peasant society, the ruling elites live at the expense of the peasant farmers. But it should be understood that peasants need to produce sufficient food for the minimum diet of themselves and their families, for their livestock, and for seed for their next crop. They also need a surplus in order to replace tools for production and consumption, and for the maintenance of social relations such as marriages, funerals, religious rituals etc. Sociologists call these as replacement and ceremonial funds respectively. Peasants must also pay dues to the lords who established jurisdiction over them. This is their rent fund. This fund results from and leads to further asymmetrical power relations between peasant producers and their controllers. The more the peasants lose, the richer the power holders become. It happens as such because the fund of rent provided by the farmers is part of the fund of power on which the controllers draw (Wolf 1966:4-10; cf. Oakman 1986:49-55).

According to Sjoberg, in peasant societies rulers live in cities where security, administration and other services are easily found. The absolute presence of the ruling elites in the city improves the latter's opportunities for survival and expansion: "Commanding the political means to extract the agricultural "surplus" even from "starving peasantry", the ruling group uses this to support itself and to maintained the complex urban apparatus upon which it depends" (Sjoberg 1960:115). This observation shows that the ruling class and their retainers who live in cities siphon off surpluses from the rural peasants for their survival and expansion. Although peasants are the primary producers of the store of social wealth, they are the secondary users of their own production even if they are not completely forgotten. In other words, the peasant farmers are the exploited people.

Peasant societies are also marked by two major social classes: the upper class and the lower class. The former is usually the urban ruling class. This class includes at the minimum the ruler, the
governing class (high officials of the political), retainers (soldiers, scribes, tax collector, etc.), and the priestly class. The lower class involves the rural cultivators, artisans, unclean and degraded people (despised or downgraded occupations), and the expendables such as the outlaws and beggars (Sjorberg 1960:119-123; Borg 1994b:102). In terms of Lenski's study, the lower class covers 90% of the population while the upper class occupies only 10% (Lenski 1966:200; Oakman 1991:155). But to the contrary, the minority upper class acquires about 67% of the income. This widens the gap between the two classes and introduces a sharp inequality in the society. (See Lenski's diagram below).

Fig. 1. A graphic representation of the relationship among classes in agrarian societies. From Gerhard Lenski, Power and Privilege: A Theory of Social Stratification (New York: McGraw-Hill, 1966), 284,
Political leaders in a peasant society are normally granted an elite status. Their role is as expressed by Sjoberg:

Control of the instruments of power and authority is crucial to their survival, especially if it is to defend itself against rival elites in other societies. And through such authority it siphons off the economic "surplus" to support itself and other non-agricultural urbanites ... Through an appropriate ideology, reinforced by coercion in the form of taxes and tribute the elite induces the peasantry to increase its production and relinquish some of its harvest to the urban community.... In other words, it must persuade many persons subsisting, relative to industrial standards, on the very margins of existence, under conditions of near starvation or malnutrition, to surrender food and other items that themselves could readily use (Sjoberg 1960:118).

Usually this situation leads the majority of peasant farmers to starvation while the upper class enjoys luxurious life. This condition distances the upper class from the lower class. In turn, this ostentation strengthens its power and authority.

Religious leaders play a great role in providing moral justification for a total social order. The power and authority of the ruling class is mainly derived from the sacred literature which only the religious leaders can interpret. Above that the norm of life of the elites is decreed in the sacred literature. And eliteness in terms of sacred books is prescribed by birth into one of the kinship groups (Sjoberg 1960:119). In Wolf's view, the role of religion in a peasant society is "to support and balance the peasant ecosystem and social organization". Besides that it also forms a part "in a larger ideological order. ... (and) forges one or more link binding the peasantry to that order" (Wolf 1966:100). Furthermore, Wolf informs us that

Where peasant religion focuses on the individual and his passage through a series of crucial episodes such as birth, circumcision, passage to adulthood, marriage, death, the higher-order interpretations fasten on these events of the life-cycle in abstract terms, regarding them as way stations on the human path through life and fate. Where peasant religion concerns itself with the regenerative cycle of cultivation and the protection of the crops against the random attacks of nature, the higher-order interpretation speaks of regenerative cycles in general, of the recurrence of life and death. Where the peasant religion must cope with disorder and suffering among specified individuals belonging to a concrete social group "on the ground," the higher-order interpretation reads these misfortunes as revelation of evil in the world (Wolf 1966:101).

The implication of Wolf's observation is that in a peasant society, religion is used to make people believe that suffering and other evils are a result of evil spirits which can only be driven away by proper offering and ritual. When peasants are tired of rendering to the rulers that which is due
to them, they tend to show hostility toward those who work for the rulers. Wolf puts this as follows:

If the peasant will most often economically and ceremonially render unto Caesar that which is Caesar's, he will also on other occasions show hostility toward Caesar's agents. We must not forget that the peasant often idolizes, in song and story, figures who stand in open defiance of social order which he supports with labor. Characteristically, these are bandits or quasi-bandit revolutionary leaders who punish the rich and aid the poor... they are champions of their people; they exact revenge or redress wrongs; they claim land for the landless (Wolf 1966:107, cf. Hobsbawm 19981).

In Wolf's view, it is clear that peasants regard bandits as their heroes because they punish the social group which exploits them and because they seem to be fighting for their rights which the social order denied them. This view agrees with that of Wright who states that "the outlaws (bandits) are supported by the local peasant community, since they are seen as fighting the community's battle against their social, political and economic oppressor" (Wright 1996:156). Hobsbawm has made a remarkable description about how we should understand social banditry. He expresses that social banditry is not mere criminal activity but a form of individual or minority rebellion within peasant societies.... The point about social bandits is that they are outlaws whom the lord and the state regard as criminals, but who remain within peasant society, and are considered by their people as heroes, as champions, avengers, fighters for justice, perhaps even leaders of liberation, and in any case as men to be admired, helped and supported. This relation between the ordinary peasant and rebel, outlaw and robber is what makes social banditry interesting and significant.... social banditry is universally found, wherever societies are based on agriculture (including pastoral economies), and consist largely of peasants and landless labourers ruled, oppressed and exploited by someone else-lords, towns, governments, lawyers, or even banks (Hobsbawm 1981:17-18, 19-20).

It is important to note that bandits do not aim at forming a society of freedom and equality. Rather, they aim at removing the agents of oppression. And as they lack programmes for a society of freedom and equality, they are not regarded as revolutionaries (Horsley 1993:39). In our own time bandits are sometimes referred to as freedom fighters or rebels. Those who remember the struggles against apartheid in South Africa, and struggles for freedom in Namibia, Angola, Mozambique and the most recent struggle against Mobutu's dictatorship rule in Zaire (now the Democratic Republic of Congo) may not find difficulties in understanding what is meant by banditry in the light of the terms rebels or freedom fighters.
What we have presented so far are the general features of peasant societies. But how do they fit specifically into the first century Palestinian context? As we attend to the economic life in Palestine itself we will be able to see how these features fit in that context. Thus we now turn our attention to the socio-economic life in first century Palestine itself.

2.5.2. Life in Palestinian Cities and Countryside

First century Palestine was an advanced agrarian society, whether the political form of the society was the client kingdom of Herod Antipas as in Galilee or in the province of Judaea the dominance of the Temple and the Jerusalem elites, or the colonial government of an imperial province (Herzog 1994:73). Moxnes has summarized the basic class structure of first century Palestine that fits well in the model of pre-industrial peasant society in a very helpful way. He shows that the ruler was the emperor who was supported by the ruling class: (a) the Roman procurator or consuls and (b) tetrarchies (the Herodian "kings"). Under the ruling class followed the High priests and Jerusalem's elites, large landowners, followed by the retainers of both the ruling class and of the Temple state in Jerusalem. These were the officers and officials, agents in local areas of Palestine. After the retainers, Moxnes shows that there were village leaders: the rich farmers, synagogue leaders, scribes and Pharisees. Under the village leaders were the peasants, "full" members of the village. Finally, there was a group of village "outsiders": sinners, unclean, tax collectors, deviants and the poor (Moxnes 1988:73).

In terms of power this was a top-heavy structure. In terms of population, most people are in the bottom categories. Because power was so unevenly distributed, there was a heavy pressure from the top upon the peasants, the village population. Besides being a representation of power, this structure was a representation of wealth. Those who had power were the ones who had access to maximum wealth while those at the bottom were the poorest. A larger part of Palestine lay in the rural areas. Its population was predominantly Jewish and its economy relied primarily on agriculture (Riches 1990:24). Oakman's study on the economy of Palestine in the time of Jesus reveals that most Palestinians were soil cultivators. They produced mainly for food, except when it was appropriated by a dominating elite. The households were the backbone of labour force and were aided by animals. The economy of first century Palestine depended primarily on cultivation.
Marketization became possible only when there was an expansion of money volume and increase in money exchange promoted by the elites who demanded cash cropping (Oakman 1986:17-25). Wheat, grapes, barley, figs and olives were the major subsistence crops. Tools used for farming were not like those used in the modern world of advanced technology. "Scratch plow" was the basic tool supplemented by hoes, shovels etc. (Oakman 1986:25).

As in any other peasant society, apart from producing for food and other family needs, a first century peasant farmer had to have a surplus for seed for the next planting, animals, and farming tools. They also needed a surplus for social functions. Above that, one had to have a surplus for rent. This fund stood for surpluses extricated from the peasantry through asymmetrical power relations. It was to be paid to the owner of large estate, to whom the peasant may become subordinate (Oakman 1986:49-51).

Most of the peasants' produce was used by the urban ruling class. This included the Emperor in Rome, the Herodians, the priesthood and their retainers such as the Scribes, the Pharisees etc. These got their wealth from the peasantry in the form of rent for land and taxation. Hence, Borg describes the ruling class in first century Palestine as "economically oppressive and exploitative" (Borg 1994a:49) which led to a "sharp social and economic inequalities" (Ibid. 48). The majority of rural peasants were exploited by the minority urban ruling elites. What is depicted in the gospels about the poor people should not be regarded as a mere exaggeration. The gospels portray the real situation in which most people found themselves. People were really poor and their poverty was primarily a result of human oppression and exploitation rather than natural cause. The Roman authorities and the small Jewish ruling elite were responsible for the oppression and exploitation of the overwhelming majority of the Jewish population. This was the result of the double layer of taxation when Roman taxes were added to Temple taxes and then the demands of the local landlords.

Cities such as Jerusalem, Sepphoris and Tiberias were the goals of the appropriated peasantry surplus. This is because these were the home of the ruling elites and their retainers, and acted as the central concentration of power. Jerusalem itself was a major administrative, religious and trade centre. The presence of the Temple in this city made it receive many visitors and pilgrims
who contributed to a large extent to its wealth (Riches 1990:20). Unquestionably, the wealth of Jerusalem stood in sharp contrast to the relative poverty of the rural areas surrounding it. Mark's report concerning a peasant's wonder over the Temple building in Jerusalem should be understood in this context. Looking with amazement at the Temple building, a peasant among the Jesus followers says to his master: "Look, Teacher, what wonderful stones and what wonderful buildings!" (Mk.13:1). No doubt the peasant's wonder was motivated by the sheer grandeur of Hellenistic architecture in Jerusalem. A building like that obviously must have been built at the expense of the rural peasants. Note Jesus' sharp rebuke of the Temple and prophecy of its destruction: "Do you see these great buildings? There will not be left a single stone upon another, that will not be thrown down" (Mk. 13:2).

The cities of Sepphoris and Tiberias were situated in Galilee and served as administration centres of Herod Antipas during the Roman domination. Their construction must have also used the peasant's surpluses siphoned off by the Herodians through taxes. Thus Applebaum is right when he says that the Jewish population's "surplus was absorbed under Herod by public works, much of them unproductive, later by direct Roman taxation" (Applebaum 1976:678). It was from these cities that the ruling elites exercised their power and controlled people who were taxed for their survival and expansion. The Temple in Jerusalem was more than a religious centre. It was also the economic and political centre of the Jewish social world. "It was the central bank in Jewish Palestine, and to it flowed the tithes commanded by the Torah, for tithing was basically taxation. The Temple was also the centre of the native Jewish aristocracy, the priestly families who ruled in collaboration with Rome" (Borg 1994a:44).

The Scribes and Pharisees as retainers of the Temple-state were concerned with the interpretation and application of the state law legitimated by the Torah. They interpreted the purity rules and regulations promoted by the Temple to control and siphon off the peasant surplus (Draper 1995:198). The income of the temple elites largely depended upon the keeping of the purity laws by others. These laws were contained in the Torah. Thus viewing the purity system closely one sees that it was the Temple's means of taxation. Crops which were not tithed were regarded as impure and hence were refused at least by the Pharisees. In order for the crops to be accepted for exchange, peasants were forced to pay the tithes. Borg provides a very remarkable description
regarding purity system as a means of taxation:

Non-observant Jews were socially ostracized by those committed to purity, and the classification of untithed agricultural produce as impure and therefore not to be bought by the observant ... Moreover, the aristocratic land-owning elite, because of their identity with or connections to the high priestly families, were committed to purity, and it is easy to imagine them refusing to accept produce from their sharecroppers unless the tithes were first paid, thereby effectively requiring payment... it is clear that the elites had an economic interest in the purity system: it enforced taxation (Borg 1994b:110-111).

The view that the purity system was a means of oppression and exploitation has also been emphasized by Crossan. Crossan shows that even when poor people became physically malnourished and disabled due to extreme taxation, the Temple establishment used the purity system to victimize sick people by saying that their sicknesses were caused by their own sinfulness and that their cure could be done only in the Temple, which meant more fees for the sick and poor people:

Excessive taxation could leave poor people physically malnourished or hysterically disabled. But since the religiopolitical ascendancy could not blame excessive taxation, it blamed sick people themselves by claiming that their sins had led to their illness. And the cure for sinful sickness was, ultimately, in the Temple. And that meant more fees, in a perfect circle of victimization (Crossan 1991:324).

Looking closely at Borg's and Crossan's descriptions one sees that the purity system was indeed, a means of oppression and exploitation. In Borg's view shown above, the purity system served as one of the major sources of social divisions. Apart from being used as a means of economic exploitation, it was also used to contrast people and social groups. It contrasted the righteous and sinners. While the former stood for the pure, the later stood for the impure. Because it was also used to contrast between the whole and not-whole, male and female, rich and poor, Jew and Gentile, then it created sharp social barriers in the society. The ruler and his retainers (high priest and chief priests respectively) were the purity, political and economic elites (Borg 1994b:109).

It is likely that the peasants did not see the payment of tithes as a divine obligation but rather as a means of exploitation used by the elites to extract their surplus. Initially the Torah commanded the tithes in order to support the Levites and priests because they did not own land. Now that the high priestly families owned land, there was no justification for them to continue being supported by the tithes. On this basis peasants might not see the tithing as appropriate.
To conclude this part, let us use Rostovzeff’s remarkable summary of the socio-economic life in Palestine. He is quoted by Oakman as saying:

Judaea, Samaria, and still more Galilee are studied with hundreds of villages inhabited by peasants, above whom stands a native aristocracy of large landowners, who are patrons of the villages... Still more opulent are the officials of the kings and tetrarches, and the kings and tetrarches themselves and their families. Lastly, we find estates of the Roman emperor himself and the imperial family, and even a Roman military colony established by Vespasian at Emaus after the Jewish War. Such were the conditions of life in Palestine, and in later times there was clearly no change, except that landed proprietors of other than Jewish origin, like Libanius, increased in number (Oakman 1986:47-48).

2.5.3. The Rural Life in Galilee

We have already shown that Palestinian economy was based on agriculture. This indicates that most of its population lived in villages. The land was divided between large estate and small holdings. The survival of the people in the city depended on their surplus from their farms. During the time of Jesus agriculture flourished (Riches 1990:24). But it is significant to contemplate the general prosperity of the community on the basis of equity of distribution of wealth and goods, especially on patterns of land tenure and on the availability of employment. In Palestine the system of land tenure was changing throughout the first century. Under Herod (37-4 B.C.) much of the land had been in the hands of the king. As Draper has pointed out, Herod "acquired by violence and confiscation a huge amount of land as his own royal estate" (Draper 1991b:126-127). After his death, his estates were sold off and this resulted into the increase of large estates often with absentee landlords (Mt.21:23-41). According to Bammel these estates were sold on pleasing conditions (1984: 110-111). But one may ask, who were favoured by these conditions? Indeed, the absentee landlords with capital from the city could have been the ones who benefited from the terms and not the poor peasants whose land was being sold. The rural poor could not be able to buy land for they lived from hand to mouth. The estates were partly subject to tenant farmers paying rent either in cash or in kind. Labour on the estate must have been rendered by lessee or by day labourers (cf. Mt. 20:1). Given this situation, it is easy to conclude that this led to a serious indebtedness and to a real shortage of employment as the Gospels suggest (Mt.18:25; 20:26).

The Palestinian wealth depended primarily on the land for cultivation and on the population
density on the land. Farming was done in Galilee because the land was more fertile than in Judea (Guttler 1987:9). When Pompey vacated the Jews from the coastal cities in his process to liberate the cities from their control, he forced a multitude into Galilee who then had to compete for land and work. Above that the land in the Galilean mountains was intensely farmed and portioned into very small plots. The methods of farming were often labourious: barrier streams to avoid top soil from running off, terracing etc. Although farming in Galilee was not an easy task, the population density made it obligatory to get as much from the land as was possible (Riches 1990:25). Thus we are convinced that life in rural Galilee was depressing for the peasant farmers and the day labourers. Tedious agriculture, small land, possibly market problems, and wages controlled by wealthy landlords could not keep the peasant farmers secure. "Debt, loss of tenancies, and ultimately slavery threatened" (Riches 1990:25).

Riches points out that these circumstances must have incited the Jews to look for alternatives. He shows that some peasant farmers would have immigrated to join the cities with the hope of enjoying wealth and opportunities provided to a large extent, by Hellenistic cities around them. A few Jews after being dissatisfied with the conduct of the Temple opted to form a desert community at Qumran. It is very likely that these were rebellious members of the elites rather than the peasants. People with physical disability who could not earn a living, were left only with some form of access to public altruism. The Gospels give us many evidence to illustrate this. They offer many incidents of illnesses and physical handicaps (Mk.10:46; Jn.9:8; Lk.14:21). Above all, there were those who employed violent means of settling their problems. These were the thieves, brigands (Mt.6:19f; 24:43; Lk. 10:30), and resistance fighters, such as those who caused disturbances after Herod's death. It is most probable that the two "thieves" crucified with Jesus were resistance fighters of this kind (Riches 1990:26).

In general, first century Palestine was a country marked by asymmetrical power relations. There was an unequal balance of power between Jewish peasants on one side, and the Temple establishment and the Roman administrators on the other. This is evidenced by the tension between the cities and rural areas, between those who embraced Greek culture and those who remained loyal to the Jewish customs. There was a very wide gap between the rich and the poor in the country. The rulers and their retainers who owned large land estates had access to greater
wealth and power while rural peasants laboured for their survival. The barriers to survival must have put diverse pressures on the rural Jews who risked to be faithful to their heritage (Riches 1990:29).

2.6. The Burden of Taxation for the Peasants

Under the Roman imperial rule, the Jewish peasantry experienced a heavy burden of taxation. As subject people they had to pay taxes according to the Roman system which demanded that they pay tribute as a sign of submission to the empire and other taxes. Under the Roman taxation system, the Jewish peasantry had to pay direct taxes which involved those levied on agricultural products known as tributum agri and a poll tax called tributum capitis (Cassidy 1978:96). Badian sees that these taxes were imposed in order to meet the "costs of war of conquest and continuous control" (Badian 1993:781). Oakman has expressed this idea in a better way when he suggests that it was the members of ruling elites who collected the taxes for the Romans who argued that the taxes were "to insure the Pax Romana and participation in its benefits" (Oakman 1986:67). He bases his argument on what Balsdon has said and quotes him as saying:

So taxation was to be viewed not to be arbitrary imposition but as the individual's reasonable subscription to the upkeep of the armed forces ... This, from Cicero onwards, was the government's retort to those who objected to paying their taxes" (Oakman 1986:67).

We should not be mistaken to think that the Jewish peasantry perceived these taxes as beneficial to them. Rather it is important to note that for them this would have been seen as a means of exploitation and oppression. We take this position because as Perkins has pointed out, these taxes were heaviest and a burden to them:

The burden of taxation in the Roman provinces ... was heaviest on those who worked the land, the peasants and tenant farmers.... wealthy Romans did not bear the cost of government. It was passed down to the poorest members of society (the peasants) in the land tax (Perkins 1984:183).

According to Horsley, the Jewish peasantry paid tribute to Rome of about "one-fourth of the produce" every other year (Horsley 1996:78). This means that the tribute could have averaged twelve and a half per cent per annum (Oakman 1986:69). Any failure to pay tribute to Rome, was regarded by the Romans as serious offence not less than rebellion. Hence, any nonpayment could
because they found that the payments he demanded from them were very oppressive (Cassidy 1978:96). This suggests that under Herod's rule people suffered under a heavy taxation system. As it has been noted by Applebaum, during Herod's rule the Jewish peasantry "had to bear the double yoke of Roman tribute and the taxation required to finance Herod's ambitious programme of internal public works and aid to Greek cities outside his kingdom" (Applebaum 1976:661). Although we are lacking elaborate evidence about how Herod collected taxes from his subjects, we are able to draw our conclusion from his massive building programme within and outside his borders, and the Jewish aristocracy's appeal to Rome after his death that under him taxation was heavy and "he had virtually bled the country dry" (Horsley & Hanson 1985:58). We are convinced that he "maintained intense pressure for taxes in order to fund such projects along with his lavish court life and munificence to Hellenistic cities" (Horsley 1996:31).

Applebaum reports that Tacitus who could not sympathise with the Jews, once "confessed that the country (Judaea) had been exhausted by taxation by 17 C.E., when Tiberius found it advisable to lighten payment" (Applebaum 1976:666). This shows that taxation was a burden to the people even during the procuratorial rule in Palestine. Because of the burden of the taxes the provinces of Syria and Judaea appealed to Tiberius for the remission of tribute early in his reign (Oakman 1986:68). It is likely that the tax rates in Judea in A.D.37 continued to be a burden that could compel the Roman governor of Syria to abolish the market taxes for Jerusalem (Cassidy 1978:97).

In addition to the Roman tribute and Herodian taxes, the Jewish peasantry paid religious taxes as well. The Roman tribute as well as the Herodian taxes were superimposed on the Jewish tithes and taxes. The Jews were obliged to pay tithes and taxes in order to support the priestly and Levitical offerings, purchase of sacrificial animals, and other costs associated with the temple cult (Perkins 1984:185). Pious Jews also paid a tithe of ten percent to the Temple and a second tithe to the poor. Each tithe was a certain percentage of a farmer's production. All the various tithes consumed approximately 20 percent or more of the peasant's produce per year (Borg 1991:84). Besides these tithes they had additional expenses associated with sacrifices and ceremonies: sin offering, thank-offering and shewbread; first fruit (bikkūrim) and terūmah; qallah offering of dough; redemption of first-born of human and beast; portion of all animals
slaughtered for food; release from vows and redemption of *herem* (Grant 1973:94-97). As Draper has pointed out

> These religious dues were designed by the Old Testament as the sole financial obligation of the people under an ideal theocracy. The Romans imposed their taxes in a manner common throughout the Hellenistic world as if these were the sole or main requirement. The people of Palestine were, in effect, subject to a double taxation. Their tax burden amounted to between thirty and forty percent (Draper 1991b:126).

These layers of taxation increased the burden of the poor families. "Even tithing for the poor was directed away from the local population" (Perkins 1984:186).

We showed elsewhere that the income of the Temple and temple elites largely depended upon the keeping of the purity laws by others. The payments of tithes and taxes in the form of agricultural production was a purity issue. The crops which were not tithed were regarded as impure and the observants of the law could not purchase them for fear of being defiled. Because of their commitment to purity laws, the aristocratic land-owning classes, could refuse to accept produce from their sharecroppers unless the tithes were first paid, thereby effectively requiring payment (Borg 1994b:110-111). From here we are able to conclude that purity laws enforced taxation. In other words we can say that the temple elites applied purity laws as their way of siphoning off peasants' produce. As a result, the peasants rather than seeing the payment of tithes as a sacred obligation, must have seen it as unbearable and as the elites' means of exploitation.

We are convinced that the way the Torah was interpreted by the Scribes and the Pharisees seemed oppressive to the ordinary people. This can be supported by what we read from the gospels: "Woe to you lawyers also! for you load men with burdens hard to bear, and you yourselves do not touch the burden with one of your fingers" (Lk.11:46; Mat.23:4). This shows that the very Temple which was regarded as holy by the scribes and Pharisees was itself the centre of exploitation and oppression. It had become "a den of robbers" (Mk.11:17).

In Galilee in particular, the Galileans paid the Temple tithes and taxes, the Roman taxes, and supported the Herodian aristocratic administration. This triple taxation meant that the pressure on the peasantry was almost unbearable. As it has been pointed out by Draper,

> The economic pressure on the peasantry placed by the aristocracy was in turn exploited
by the aristocracy, who loaned out money to desperate peasants and eventually obtained their land and their persons in debt-slavery. Land deprivation and debt meant desperation for peasants (Draper 1994:36).

Therefore, demands made by the Jerusalem priestly elites for further money and control were often resisted. During Herod's rule Galilee was ruled from Jerusalem. But Herod Antipas instead of ruling from a distance, imposed his governing mechanism directly into Galilee in the form of newly built or rebuilt cities. The building programmes required huge amounts of funds that had to be extracted from the Galilean and Perean peasantry through taxation (Horsley 1996:12, 34). This view is also held by Draper who maintains that the construction and expansion of cities of Sepphoris and Tiberius depended on the financial support of the peasants surrounding them. He points out that these were another means of economic exploitation and debt. It was in these cities that the local elite lived and siphoned off the peasant's surpluses through taxes and rents. The feelings of the Galileans peasants towards these cities is evident in their willingness to burn them rather than fight the Romans during the War of A.D. 68-70 (Draper 1994:36). The existence of these cities led most of the Galileans who had been ruled from distant capitals before, to experience these royal capitals as an immediate presence. To them these cities must have been seen as centres of exploitation which was destroying their peasant society.

A combination of the Roman tribute, Herodian taxes and the Temple taxes led the peasantry into a crisis of economic depression. The taxes combined to crush motivation and devastate every incentive to accumulate property. According to Grant, the total taxation of the Jewish people during the time of Jesus, civil and religious combined, took about 30 to 40 percent of the total produce of the peasants (Grant 1926:105). Indeed, this was an intolerable proportion. Consequently, Jewish peasantry were led into debt. The tribute to Rome, then taxes for the Herodians, imposed above the Temple taxes were unbearable burden to the people. After paying all those taxes a family would have been left with too little for its survival until the next harvest. The only alternative under this situation would be to borrow grain for food, or seed for the next sowing season. Some of the family members may already have tried to hire themselves out as wage labour to a larger landholder. The gospel of Matthew shows that many more people were looking for work than could be employed or hired (Mat.20). Given such an economic situation, with too little produced to meet the demands both for subsistence and for surpluses (i.e. for taxes), the peasants were forced to borrow. Continued borrowing would increase a
family's debt significantly, with a great risk of complete loss of land. One would then sink into the ranks of the rural proletariat, the landless day labourers, or one could become a sharecropping tenant, perhaps on one's own former parcel land (Horsley & Hanson 1985:58-59).

That this is what was happening in first century Palestine is made clear by what we read in the Parables of Jesus in the gospels (Mark 12:1-9; Matthew 20:1-16). The demand for taxes from the peasantry, the means by which the land was lost was indebtedness, another feature familiar from Jesus' parables.

It is important to note that the Temple, tithes and priesthood were all part of one system. The tithes were meant for the support of the priesthood, the Temple and the temple officers (the Levites), and the poor. A combination of the demands of the Temple as found in Deuteronomy with those of the priestly laws immensely escalated the obligations of the people. The total amount of these religious obligations levied upon the people by various laws was indeed enormous (Grant 1926:94-97). The Temple system was no less oppressive than the Roman occupation. But the combination of the two systems of tribute generated a crisis among the peasant population base. The peasants could not escape direct Roman taxation because it was enforced by military force (Perkin 1984:183). The Jewish taxes were not enforced by police power, therefore there was a possibility of avoiding them although those who did so faced social ostracism by the Temple authorities (Borg 1991:85; cf. Herzog 1994:181) who labelled them as impure. Because each of these systems that operated in the first century Palestine (Roman tribute, Herodian and Temple taxes), did not take the others into account, then the tax burden upon the people was accumulative. In this case, the taxes were extremely excessive (Grant 1926:89, 100-103, Contra Sanders 1994:159).

In sum, our findings in this section reveal that the Jewish peasantry of first century Palestine was shouldered with an unbearable heavy burden of taxation put upon them by their ruling and religious leaders. The security of their reserve was endangered by too many demands placed upon a limited resource base. The triple tax system: Roman tribute and taxes, taxes for the Herodian administration, and the Temple taxes, compelled the peasantry to borrow. This indeed, could lead them into indebtedness, landlessness, slavery and severe poverty. As Applebaum has observed, the outcome of heavy taxation facing the peasants, was certainly the concentration of property
in the hands of the ruling elite (Applebaum 1976:663). This, could obviously leave the peasants in a very desperate economic situation.

2.7. Summary

We have established in this chapter that first century Palestine was a peasant society which was under the Roman domination. The Roman imperial rule had established several layers of rulers who were to be supported by the Jewish peasantry: the Romans themselves, the Hasmoneans, then the Herodian kings as their client rulers. The Jewish peasantry, therefore, were expected to pay tribute to Rome, Herodian taxes, and the Temple tithes and taxes. As Draper summarises,

The Herodians expropriated vast tracts of land for their personal estate and levied their own taxes, in addition to the tithes of the religious cult. When the Romans established direct rule of Palestine after the death of Herod the Great and the short-lived reign of Herod Agrippa, they also levied direct taxation on the people. Reprisals for failure to pay up were savage and instant. The Roman governors were also out to make their personal wealth and fortune during their short-lived tenure of office (Draper Class notes 1997).

This situation of heavy taxation forced the majority of the Jewish peasantry into borrowing which later could lead them into a state of indebtedness, landlessness, debt-slavey, and indeed into severe poverty. It is against this background that in the following chapter we will be analysing the words of Jesus about taxes. We are now turning to this task.
3. ANALYSIS OF JESUS' RESPONSE TOWARDS TAXES

3.1. Introducing Jesus and His Movement

Our task in this chapter is to examine the response of Jesus towards taxes. We will do this by analysing some of his words about taxes in the gospels. But before we do that, we will first attempt to present Jesus as a historical figure. This is the concern of this section.

Our presentation of Jesus as a historical figure starts by noting the argument made by Schottroff and Stegemann on how to understand the Jesus of history.

On the one hand, then, it is hardly possible to ascertain any historically sure details regarding Jesus. On the other hand, it is possible to say a good deal that is historically reliable about Jesus provided we no longer isolate him from the individuals who first thought of themselves as his followers, that is, from his disciples both in his lifetime and in the period immediately following his death. If we attempt to understand him in the context of the earliest Jesus movement, we can draw a good many historically valid conclusions regarding him (Schottroff & Stegemann 1986:2).

This argument shows clearly that Jesus is not separated from his first followers. This idea has been also expressed by Draper who states that for us to be able to understand Jesus,

We need to understand his incarnation and socialization in a particular historical, social-economic environment. The Jesus movement has no abstract, universal significance, but a historically and socially rooted one; just so Jesus as the Christ has no abstract universal credal significance separate from his location in specific programmes of renewal in local communities (Draper 1994:38).

The emphasis of these views is on the importance of taking seriously the community of Jesus, especially his first followers, in our study of the Jesus of history. It is my belief that if this approach is well utilized, we will be able to have a better grasp of the Jesus of history.

In contemporary scholarship of the Jesus of history, it is commonly agreed that Jesus was a peasant Jew who formed a movement. However, there is a variety of explanations regarding the kind of movement that Jesus founded. Some scholars have even advocated "Jesus as Cynic" (Downing 1987) who founded a movement of "Wandering Radicalism" (Theissen 1978). This hypothesis divides the current researchers of the Jesus of history into two major groups: those who approve and those who disapprove of this analysis. Champions of the hypothesis argue that because there are similarities between Jesus' first followers and Cynic philosophers, then Jesus
himself must have been a cynic. This idea replaces Jesus, the Jewish peasant from rural Galilee who lived in opposition to Hellenistic urban life, with a counter-cultural wisdom teacher.

Downing, one of the leading proponents of the hypothesis, argues that there are indications of a favourable reception of cynic philosophy in Galilee, and proceeds saying that

It would seem much the most likely that Jesus produced his version of Jewish-Cynic ideas in reflective (...) response to cynic preaching that had reached his area of Galilee, and was already known among his audience, already in some measure married in with Jewish thinking, a part of the culture with which he grew up (Downing 1987:131-132).

For Downing the Q materials such as Jesus' sending of disciples without staff and sandals, homelessness, renunciation of family obligation, moving from one place to another, and Jesus' claim to have been sent only to "the lost sheep of the house of Israel" are evidence to prove that Jesus was a cynic (Downing 1987:137, 141). He then claims that "the only historical Jesus available to us is this Jewish-Cynic teacher" (1987:148).

Scholars such as Burton Mack (1988; 1993) and Eric L.Vaage (1987) also agree that Jesus was Cynic. Following the current trend in the sociology of early Christian groups, Mack looks for a social role to fit the historical Jesus, and then concludes by saying that "Jesus' use of parables, aphorisms, and clever rejoinders is very similar to Cynics' way with words. Many of his themes are familiar Cynic themes. And his style of social criticism, diffident and vague, also agree with the typical cynic stance" (Mack 1988:68). By this description, Mack can be understood as showing that the Cynic analogy puts the historical Jesus away from a specifically Jewish sectarian milieu toward the Hellenistic ethos thought to have prevailed in Galilee.

Vaage interprets the Q mission instructions of Luke 10:1-16 in Cynic terms and forms a conclusion which states that "the identity of persons whom Q represents and Greco-Roman Cynics has been further demonstrated. This is not to say that the persons whom Q represents were Greco-Roman Cynics. But they were more like them than like anyone else" (Vaage 1987:391-392). Vaage's remark is not contradictory because the "Cynics embody more a way of life than a set of ideas" (Ibid. 392). This position is further supported by an interpretation of the command to love the enemy in Luke 6:27-36 and the concept of the kingdom of God in Q. Vaage's Jesus belonged neither to Judaism nor to Christianity because he affirmed that the persons whom Q
represented are rather agents of Greco-Roman culture and that the beginning of the synoptic
tradition belonged to the current possibilities of contemporary civilization (Vaage 1987:495,497-
498). According to Theissen, "Jesus did not primarily found local communities, but called into
being a movement of wandering charismatics" (Theissen 1978:8). Like Downing, he claims that
the radical lifestyle in the sayings of Jesus: homelessness, lack of family and possession and
(Theissen 1978:10-15) support his argument. Although he does not claim openly that the
"wandering charismatics" who carried Jesus' sayings were Cynics, but that they were just socially
analogous, leads us to conclude with Horsley that his intention is to say that "not only were Jesus'
itinerant disciple Cynics, but that Jesus himself was Cynic-like" (Horsley 1994:70).

As Betz (1994), Horsley (1994) and Draper (1994, 1995) have rightly shown, there is no concrete
evidence for the existence of a Cynic movement in rural society, particularly in Galilee. Betz for
example, says that

The presumed presence of Cynics in Galilean society in which Jesus lived is mostly
fanciful conjecture. The evidence for cynicism is limited to Gadara and Tyre, Hellenistic
cities outside of Galilee, though smaller cities existed in Galilee itself, especially
Sepphoris. It is therefore wrong to make up for lack of evidence by projecting a
sophisticated urban culture replete with Cynics into every part of Galilee and then to
place a cynic-inspired sayings' source Q together with the Jesus movement in this Galilee

Also although Q may have parallels in the cynic tradition, that does not necessarily mean that the
Q sayings are Cynic. The comparison of Christian missionaries and preachers with Cynics was
a stereotypical anti-Christian propaganda tool, used then also by Christian themselves against
heretics. Thus the existence of parables where there are parallels between the Cynics and Jesus
does not necessarily prove that he was a Cynic. Jesus would be a Cynic only if he shared models
of conduct, external appearance, forms of speech and point of doctrine specific and central to
cynicism (Betz 1994:460). Certainly the Jesus of history did not qualify for those characteristics,
and hence he should not be regarded as a Cynic.

As Draper has said, "The text of the mission discourse seems to reject key Cynic symbols like
staff and wallet for begging. Instead the apostles are to stay in one place and eat what is provided
in that house" (Draper 1994:39). The Q mission discourse of Luke 10:5-6 is not about begging
at all, and verse 4, if read carefully, is anti-cynic (Horsley 1994:73). Even the claim that Jesus was anti-family because he called his followers to leave home and to hate one’s parents is not valid. The positive statements about family made by Jesus disqualifies that claim. Jesus prohibited divorce and affirmed the dignity of children. Above all, his call to leave home or family for his sake and mission was only temporary. Those who leave home and family do so for the purpose of mission, in anticipation of eventual restoration and renewal precisely of house, family and village (Horsley 1993:229; cf. Mk. 10:28-30). Indeed, Jesus was not anti-family, and therefore, not a Cynic. Neither was his movement a 'wandering radicalism'.

If we do not accept the claim that Jesus was a Cynic, who then was the Jesus of history? To try to answer this question it is significant to consider Draper’s views on Jesus and his movement. According to Draper, Jesus founded a movement of "Purposeful Activity" (1995), which was intended for the "Renewal of Local Community in Galilee" (1994). In his key statement, Draper affirms that

The Jesus movement originated as a renewal movement among the Galilean peasantry in response to economic and social disintegration and threatened landlessness. It was an attempt to use the space created by the partial power vacuum in outlying Galilee to renew local community in villages and town, to strengthen and renew family and community relations and reverse the downward spiral of violence (Draper 1994:40).

The concern of community is central to Draper's understanding of Jesus of history and his movement. For him Jesus was concerned with the immediate oppressive situation of his people and their immediate needs. He rightly points out that, "We are human only in society; we attain full humanity only through a liberative, empowering relationship with other human beings in community ... we can only begin to define the person of Christ in terms of Jesus as a product and also shaper of community" (Draper 1994:42). The words "Jesus as a product and also shaper of community" imply that the words and deeds of Jesus were shaped by the situation of his community. This means that for us to be able to understand him we must not isolate him from his community. Jesus and his movement were concerned with the restoration of the community. We have seen in the previous chapter that the ruling elites and their retainers in first century Palestine were oppressive and exploitative. Economically, the rural peasantry were exploited by their authorities through taxes for the Romans, the Herodian administration and through the Temple taxes. This situation led the peasantry into indebtedness, landlessness and hence into
serious poverty. It was to such people burdened with heavy taxation that Jesus and his movement aimed at bringing renewal.

Horsley also understands the Jesus movement as one which was in the "form of local community" and which was "based initially in villages and towns" (Horsley 1989:106). He sees that this movement was intended to bring transformation in local communities and points out that the movement had "been oriented toward the renewal of local community" (Ibid). A detailed account on how this renewal was to be effected in the local communities has been clearly stipulated in one of his works (1993:209-326). In our examination of Jesus' attitude towards taxes in the following sections, and Jesus' actions for the renewal of local community in chapter four we will broadly be following Horsley's model of Jesus as presented in his work, *Jesus and the Spiral of Violence: Popular Jewish Resistance in Roman Palestine* (1993). This book presents "Jesus as a reformer" who founded a movement that was aimed at advocating alleviation of poverty, forgiveness and cancellation of debts as well as criticizing the present oppressive and exploitative social order in its process of effecting transformation in the local community. We feel that this model of Jesus will provide a good foundation for the implication of our study for the church in the Tanzanian context. It is worth mentioning, though in passing that besides Draper and Horsley, scholars such as Crossan (1991), Oakman (1986) etc. support the idea that Jesus had a programme of bringing transformation in the local community.

Draper (1995) uses the anthropology of Eric Wolf (1966) and James Scott (1990) to argue that Jesus and his movement worked in a society marked with a system of asymmetric power relations, one in which peasants were not free to congregate, operate, or express their minds in public. He shows that the peasant's actions, language and programmes were controlled by the ruling elites by the use of public transcript. He further states that both the rulers and the ruled groups were to observe what the public transcript said. But this transcript depicted the self-justification of the ruling elite and embraced their claim to be doing this for the good of the ruled (Draper 1995:185). Therefore, Jesus as a peasant in that context had no freedom to speak, or to act in public the way he wished. In order for him and his movement to accomplish the purposeful mission to renew and restore Israel the use of the "little tradition" or "hidden transcript" (Draper 1995:186, cf. Scott 1990) was necessary.
It is important to note that the person and activities of Jesus and his Movement were intended to establish a community which was to be an affirming, liberative, and development oriented. The focus was on renewal and development, on caring for the victims of the ruling system and consolidating mutuality and relatedness. In the following sections we will try to show how Jesus and his movement worked for the renewal of the local communities. We will analyse how Jesus and his movement responded to issues of taxation that were crucial to the Palestinian peasants of Jesus' time. Our focus will be on the words attributed to Jesus concerning the half-shekel tax (Matt. 17:24-27), tribute to Caesar (Mk. 12:13-17) and the words concerning the poor widow's offering to the Temple (Mk. 12:41-44). Besides this we will also examine Jesus' reaction against the ruling elites.

Before we continue with our analysis of the words attributed to Jesus in the texts about taxes, a word must be said concerning the difficulty that New Testament exegetes face when dealing with the question of authenticity of the words attributed to Jesus. Jeremias (1971) has shown that it is very difficult or even impossible to get back to the "ipsissima verba" of Jesus himself. He points out that the problems is a result of two main factors: the absence of a document written down by Jesus himself and the emergence of new sayings that "found their way into the tradition about Jesus" (Jeremias 1971:1-2). According to Jeremias the sayings attributed to Jesus in the gospels were written down "more than thirty years after his death" and that at the time they were written down they had already been translated into Greek. Thus "during this long period of oral transmission alterations took place in the tradition" (Ibid.:1). Jeremias goes on saying that after the death of Jesus, early Christian prophets emerged and prophesied in "the name of Christ in the first person" (e.g. Rev. 2 - 3; and sayings such as in Rev. 1:17-20; 16:15; 22:12ff.). Furthermore, he states that when these new prophetic sayings merged they were "fused with the words that Jesus had spoken during his lifetime" (Jeremias 1971:2, see also Ibid.:37). Due to this difficulty of getting back to the "ipsissima verba" of Jesus himself, in our analysis of the words attributed to Jesus in the texts we will only strictly speak of the earliest layers of the tradition. When we speak of what "Jesus" said, we acknowledge that this really means "Jesus as mediated by the earliest Jesus movement."
3.2. Response Towards the Half-Shekel in Matthew 17:24-27

24 When they came to Carpernaum the collectors of the half-shekel tax went up to Peter and said, "Does not your teacher pay tax?" 25 He said, "Yes." And when he came home, Jesus spoke to him first, saying, "What do you think, Simon? From whom do kings of the earth take toll or tribute? From their sons, or from others?" 26 And when he said, "From others," Jesus said to him, "Then the sons are free. 27 However, not to give offense to them, go to the sea and cast a hook, and take the first fish that comes up, and when you open its mouth you will find a shekel; take that and give it to them for me and for yourself" (Matt. 17:24-27).

The historicity of this text has been strongly contested by Horbury (1984). However, while the miraculous origin of the coin in the fish's mouth may have been a later development, the main substance of the story seems to go back to the earliest layer of tradition. The form of the question in v. 25 agrees with other sayings in the synoptic Gospels which are attributed as Jesus' sayings (when Jesus addresses Peter, he calls him Simon, e.g. Mt. 16:17; 17:25; Mk. 14:37; Lk. 22:31 etc.). Even the reference to the "kings of the earth" which, in this text seems to be equated to God agrees with Jewish and biblical traditions that existed before and immediately after the ministry of Jesus in Palestine (Horsley 1993:279). This suggests that the tradition goes back to the earliest layers of the tradition. Also in the time of Jesus, annual payment of a half-shekel to the Temple by all male Jews aged twenty was prevalent. Originally, on the basis of Ex. 30:11-16, the tax was to be paid once for one's lifetime, but now it was collected annually. According to Nehemiah 10:23, people charged themselves to pay a third of a shekel "for the service of the house of God," but at the time of Jesus the tax was increased to half-shekel. Because the origin of the payment of a half-shekel lacked the authority of the Torah, the Essenes rejected its payment while the Sadducees and Pharisees remained in support of it (McEleney 1976:181). Taking into consideration all what has been said here, we agree with Horsley that "the most persuasive evidence and arguments point toward the conclusion that at least the brief dialogue at the centre of the passage goes back to Jesus himself" (Horsley 1993:279).

Horsley's observation agrees with that of Montefiore who also concludes that "the true Sitz im Leben of Matt. xvii:24-27 is to be found in the ministry of Jesus himself" (Montefiore 1964-1965:71). Thus the tax-collectors' question and the response of Jesus in the pericope are to be placed in the setting and with reference to Jesus' life and ministry. In this case, the phrase "kings of the earth" in the pericope has to be understood as referring to the Roman emperor who
collected tribute from conquered peoples leaving its own "sons" free from taxes (Montefiore 1964-1965:69; Horbury 1984:283). Because in biblical traditions before and subsequent to Jesus' ministry in rabbinic traditions God was perceived as the king of the Jewish people who was equated to earthly kings, by analogy, "the sons" in the text would be Israel. The application of the parallel to the situation of taxation set up in verse 24 demonstrates that Jesus and his movement were pronouncing that the Jews were not obliged to pay the taxes to God, indeed, that taxation in the name of God was illicit (Montefiore 1964-1965:69-70; Horbury 1984:282-285).

With respect to the tax referred to in Matt. 17:24-27, varied interpretations have been given in an attempt to try to show which kind of tax is really dealt with. While some interpreters have shown that the tax said here is the Roman tribute, others maintain that the tax referred to is the half-shekel paid by the Jewish males to the Temple (Horbury 1984:265). Against the latter, Cassidy sees that the text is concerned with the civil taxes. He claims that "Matt. 17:24-27 should be understood as a direct reference to the subject of civil taxes" (Cassidy 1979:580). This view seems to assume that there existed a sharp distinction between "religious" (i.e. Jewish or Temple) and "civil" (i.e. Roman) taxation. But this assumption is wrong because in Jewish society where God was regarded as the true "king", such distinction did not exist. Tithes, offerings, and other taxes paid to God, to the Temple, or to the priests were both civil and religious. Basing his conclusion on Josephus, *Ant.* 18.312, Horsley has correctly shown that the half-shekel was understood to have been paid to God. He further points out that according to *M. Shekalim* 4:1-2, the revenues were used to maintain the Temple, the city of Jerusalem and for the sacrifices (Horsley 1993:279-280). The conversation in verses 25-26 seems to be meaningful only if the tax concerned was collected in the name of God. Because of this and the fact that the coin to be found in the mouth of the fish equalled the value of payment needed for two males, Jesus and Peter, we conclude that the pericope is concerned with the half-shekel tax paid by adult Jewish males to the Temple.

The half-shekel tax was payable to the Temple by all male Jews aged twenty and above. Male Diaspora Jews also paid this tax both as a symbol and an expression of national and religious unity. Gentiles were not allowed to pay this half-shekel tax. The value of the Temple half-shekel is said to have been equivalent to two denarii. That is, it was worth a day labourer's wage of two
days. The tax was paid only when the Temple stood. After the destruction of the Temple in 70 A.D. the emperor Vespasian mandated the tax to be paid to Jupiter Capitolinus (Montefiore 1964-1965:60-64).

The currency of the Temple tax was the "Tyrian" coinage. This coinage had a didrachm, approximately equivalent to 2 zuz, and a tetradrachm, called a stater. The standard weight of the temple-shekel or Tyrian stater was 14.5 grammes, although other Tyrian stater had a weight ranging between 13.98 and 14.14 grammes. Because the amount to be paid to the Temple by each male was a half-shekel, the Tyrian coinage or didrachms had to be converted into temple-shekels, and considering losses anticipated in exchanging, and compensating for the lack of weight in the didrachms when weighed in bulk, an interest known as agio was charged. Upon paying a correct didrachm at the treasury in Jerusalem no interest was charged. If a good Tyrian stater was paid for two people no extra charge was made either. This was the case with the payment made for Jesus and Peter. But this could apply only when the payment was made in Jerusalem. Payment of a stater for two people outside Jerusalem would require payment of an agio for one of them. As it has been established, it was advantageous for two people living outside Jerusalem and Israel in general to make the payment of the half-shekel tax in terms of a stater (Derret 1963:2).

It is commonly agreed that the half-shekel was a late development in the Temple period, and that its payment was controversial during the time of Jesus (Liver 1963:173-198, Broshi 1987:34, Montefiero 1964-1965:60-71). At this time the tax was enforced. Safrai's citation from the tractate on Shekalim in the Mishnah shows that "On the fifteenth day of Adar, money-changing tables were set up" in the provinces to "change and receive coins". On the twenty-fifth of Adar the operation was done in the Temple itself (Safrai 1976:880-881). Poor men were not spared
from this tax. Those who could not pay it had to take pledge or were sent into forced labour until the debt was paid. Derrett points out that

A man who was poor, and for whom no one would pay the tax, could be squeezed by all the processes known to the law in order to realise the sum. The collectors could take pledge, and in default of securities they might confine him, or sell his labour until he had worked off the debt (Derrett 1963:3).

The Torah itself is silent about this half-shekel. In 2 Chronicles 24:5 and Nehemiah 10:32, we read of an unspecified annual offering and of the one-third shekel, but not the half-shekel tax. Even the texts which discuss Temple offerings, such as Tobit 1:6-8, Aristeas, and Jubilees say nothing about annual half-shekel tax. This suggests that "the annual half-shekel Temple tax did not arise until late in the post-exilic period" (Horbury 1984:277). The Pharisees seem to have understood Exodus 30:13 as establishing a regular offering for all Israel in the support of the Temple sacrifice. Against this understanding, a halakic fragment from Qumran demonstrates that the half-shekel tax was to be paid only once in a man's lifetime rather than annually: "as for the half-[shekel, the offering to the Lord] which they gave, each man as a ransom for his soul: only one [time] shall he give it all his days" (Horbury 1984:279). This exegesis reveals a possible legal interpretation prior to the triumph of the Pharisaic view, while its sectarian memory reflects the continuation of resistance to an annual half-shekel tax.

The Pharisees strongly advocated this tax despite its recent origin, as universally applicable, since it brought to all Israel the benefits of the cult. Its redemptive value was stressed, though in Palestine, there was a degree of reluctance to pay it. While the priests claimed immunity from the tax, the Qumran sect denied that the tax should be annual. There were also many who, in practice, refused to pay for whatever reason (Horbury 1984:280, 282). In Galilee, it could be questioned whether the Temple in Jerusalem had the power to enforce it under Herod's jurisdiction. Hence, as Horsley has pointed out, "if the half-shekel tax was of recent institution, without the clear authority of the Torah, and its payment was disputed and resisted or even denied, this story about Jesus' stance toward this tax would have a highly credible historical context" (Horsley 1993:281).

Horsley has shown that despite the fact that Jesus had already established that Jews were not obliged to pay the half-shekel tax to the Temple by saying "the sons are free," he instructed his
adherents to pay it anyhow. Horsley rightly suggests that the payment of the tax in this way has to be understood to have been done on voluntary basis (Horsley 1993:282). Jesus instructed Peter to fish and use the coin obtained from the mouth of first fish to be fished to pay for both of them. It is said that this was intended to reinforce his earlier pronouncement, "the sons are free." This was a way of emphasizing freedom with regard to the payment of the half-shekel Temple tax (Cassidy 1979:576). Besides suggesting that Jesus' assertion in verse 27 neither contrasts nor qualifies the principle developed in verse 25-26 that Jews were free from paying the tax, Horsley has also indicated correctly that Jesus did not establish a policy of submissiveness (Horsley 1993:282). This is perhaps due to the fact that Jesus' assertion was aimed at showing that "Jews were not compelled to contribute to their temple as others are but do so freely" (Perkins 1984:190). Thus, taking into account the way in which the tax was paid, in a manner "not to give offense," one sees that the saying underscores the voluntary paying of the Temple tax (Horsley 1993:282, cf. Derrett 1963:12-13, Cassidy 1979:576; Horbury 1984:283). Horbury has emphasised this point in a better way when he says, "Jesus teaches that the levy is wrong in principle, and he only pays in a manner not admitting liability" (Horbury 1984:282).

Social anthropological studies show that when rulers fail to fulfil adequately some valuable social functions on which they base to claim power over their subjects, then they open themselves for criticism. According to Scott,

Any ruling group, in the course of justifying the principles of social inequality on which it bases its claim to power, makes itself vulnerable to particular line of criticism. Inasmuch as these principles of inequality unavoidably claim that the ruling stratum performs some of valuable social functions, its members open themselves to attack for failure to perform these functions honorably or adequately. The basis of the claim to privilege and power creates, ... the groundwork for a blistering critique of domination on the terms invoked by the elites (Scott 1990:103).

Scott's theory can be applied to describe Jesus' assertion that "the sons are free" into Palestinian context. By saying the "the sons are free," Jesus made a pronouncement of freedom from the Temple and attendant political-economic-religious establishment. This constituted a "breach of the official transcript" which was potentially revolutionary. As Horsley has shown, the peasants felt that their rulers and religious leaders did little for them while they lived at their expense by siphoning off their surpluses through taxes, rents, or tribute. Such usual indignation against the ruling establishment and the perception that demands were illicit and to be evaded if possible
were probably sharpened in ancient Palestinian Jewish society by the conviction that God was the only authentic ruler of the people. Horsley argues further that such an idea had its root and is precisely depicted in the sacred biblical heritages of Israel. He points out that this stood paradoxically side by side in the Torah with other traditions that authenticated the Temple mechanism, the payment of tithes and offerings to the Temple and the priesthood. He shows that although people were free, they felt that they were in principle compelled to deal with the realities of the power of a ruling institution to execute its demands or sanctions on any defiant. Thus, he points out that the concern "not to give offense" was intended to create an environment that would allow Jesus' ministry or his movement to continue without the authorities' punitive arbitration (Horsley 1993:282-283).

Arguing from the traditional "spiritualised" point of view, Montefiore has still given another reason why Jesus did not favour the payment of the tax. He points out that Jesus opposed a tax which did not discriminate between rich and poor, and he opposed too the provision of the Temple services solely by the rich out of their abundance. He demanded free-will offerings from all.... the main Temple sacrifices were paid not by voluntary offerings but by an imposed tax. It was to this that Jesus was opposed. And yet he ordered the tax to be paid.... To refuse payment would seem to deny the whole Jewish system of worship.... He pointed to its inadequacies: he insisted on the priority of inward worship over outward observance. He stood here within the prophetic tradition; but, like the ancient prophets, he never directly attacked the cultus as such, only its abuses. To refuse the Temple tax would be a cause of offense, for it would give the impression that Jesus disapproved of all Temple worship. What the Pharisees demanded as a legal due, Jesus gave as a free-will offering of the heart (Montefiore 1964-1965:70-71).

We agree with Montefiore remark that Jesus did not support the payment of the tax because it was imposed on the poor who could not benefit from it. But we disagree with his claims that Jesus "insisted on the priority of inward worship over outward worship," and that he "never directly attacked the cultus." The former claim does not seem correct especially if we consider Jesus' concern for people who were materially poor due to economic pressures resulted from heavy taxation and exploitation exercised by the Temple authorities. It seems likely that Jesus determined to say that it was wrong to exploit people by taxing them in the name of God. Against the later claim, because the cultus seemed to have been more radical it seems likely that Jesus must have directly critiqued it. Like other interpreters shown above, Montefiore holds that Jesus paid the tax not because he was liable to do so, but in order to avoid causing offense, that people
may not see him as denying the whole Jewish system of worship. In Montefiore's view, Jesus championed voluntary payment of the tax rather than mandatory payment. But in a system where taxation was a means of syphoning off the wealth of the poor, it is not likely that Jesus would recommend even the voluntary tax among the poor.

In sum, our analysis of Jesus' response towards the half-shekel reveals that "Jesus clearly indicates that he does not consider himself obligated to pay the tax" (Cassidy 1979:575). He demonstrated that even his followers "were legally not liable to pay the temple tax ... because the Torah, properly interpreted, exempted them" (Derrett 1963:8-9). As Horsley points out, it is also evident that Jesus declared that Jews were not obliged to pay taxes to God because it was illicit to do that in God's name (Horsley 1993:282). Also the way the payment of the half-shekel is made reinforces freedom in paying the Temple tax:

the whole manner and coincidental means by which payment is made reinforces in effect the main point: the absence of obligation to pay the Temple tax. Thus the passage is hardly an expression of "loyal and dutiful citizenship" and an endorsement of paying taxes, as it was ready by subsequent generations. It is rather an expression of radical theocratic faith that the kingdom of God is now present (Horsley 1993:283).

3.3. Response Towards Tribute to Caesar in Mark 12:13-17

13 And they sent to him some of the Pharisees and some of the Herodians, to entrap him in his talk. 14 And they came and said to him, "Teacher, we know that you are true, and care no man; for you do not regard the position of men, but truly teach the way of God. Is it lawful to pay taxes to Caesar, or not? 15 Should we pay them, or should we not?" But knowing their hypocrisy, he said to them, "Why put me to test? Bring me a coin, and let me look at it." 16 And they brought one. And he said to them, "Whose likeness and inscription is this?" They said to him, "Caesar's." 17 Jesus said to them, "Render to Caesar the things that are Caesar's, and to God the things that are God's." And they were amazed at him (Mark 12:13-17).

Nowhere in the gospel of Mark do we see Jesus being portrayed as saying or doing anything openly about the Roman domination, as in his notable reply to the authorities' question that is found in this pericope: "Is it lawful to pay taxes to Caesar, or not?" (12:13-17). The pericope presents the earliest tradition of Jesus and his movement concerning the ruling on the tribute whose meaning is to be sought in the Palestinian context under the Roman domination (Draper
1999:2-4). As we have shown elsewhere, under the Roman imperial rule Palestinians were obliged to pay tribute to Rome. During the time of Jesus this was over and above the taxes paid to the Temple and to the Herodian government. As a result a crippling poverty fell among the Palestinian peasantry (Draper 1991b:121-141). The coin mentioned in the text was a tribute money paid to Rome. It represented a system of exchange that enriched Rome while the Palestinian peasantry were left desperately poor. The alternative to this situation could be found in Jesus and his movement: the proclamation of "the rule of God in opposition to the rule of caesars!" (Draper 1999:2).

According to Myers, this pericope is "one of the most abused texts in the Gospel" (Myers 1988:312). The fact that the text is known to be dealing with a serious political issue centred "on the question of Palestinian Jews paying taxes to Rome" (Finney 1993:629), most biblical exegetes have tended to interpret it in an apologetic way avoiding to include traditions that might indicate that Jesus was a threat to the Roman imperial rule. As Horsley has pointed out, this has led to the understanding of the response of Jesus in verse 17 as vindicating general submissiveness to authorities. Horsley cites Justin Martyr, an apologist from the second-century as one of those who used the saying to encourage Christians' submissiveness to the Roman authorities (Horsley 1993:306-307). In modern times, among others Brandon has dared to suggest that Jesus was revolutionary (Brandon 1968:68), but many biblical scholars have avoided following this view. Instead they have shown that "Jesus was not a revolutionary" (Bammel 1984:61, cf. Horsley 1993:307). As Finney has noted, most of the interpretations given regarding Jesus' saying in verse 17 are "centring on the separation of secular and religious obligations" (Finney 1993:630; See also Giblin 1971:510-527 and Bruce 1984:249-264). But such interpretations are a result of taking the saying out of context. For as Myers has pointed out, "Part of the problem is that this text is almost invariably treated in isolation from the rest of the narrative" (Myers 1988:312).

According to Horsley, the saying of Jesus in Mark 12:17 and parallels has to be located in the context of Roman domination in Jewish Palestine as well as part of the larger context of Mark 12:13-17. He correctly points out that the entire text forms a unity and that it is a tradition that goes back to Jesus:
Early form-critics recognized that the passage as a whole is a unity, that it is not a product of the early church, and that it can easily have been orally shaped. Thus we are dealing here with a very early tradition that reflects a situation in the life of Jesus, even if the precise original situation is lost to us and is impossible to reconstruct. The current setting as a conflict in Jerusalem corresponds to the historical situation in the early 30s, for Jerusalem, as part of the Roman province of Judea, was subject to direct Roman tribute, whereas Galilee, then still under the rule of Herod Antipas, was not (Horsley 1993:307).

The view that the saying belongs to the earliest Jesus tradition is also held by Myers. He shows that the burden of tribute to Rome which had been felt by the people since the time of Herod provides the socio-historic context in which Jesus made his assertion. Quoting from Rhoads (1976:24-25), Myers grants that:

(Herod) bled the populace poor with taxes. ... The tribute exacted by Rome was large in itself. Herod's revenues were huge, used primarily to maintain his own court and military troops as well as to support his extensive, luxurious building programs. Taxes were so high that twice Herod was able to remit sizable portions of the payment when he wished to ingratiate himself with people. ... Many popular outbursts occurred after Herod's death (4 B.C.). Masses in Jerusalem demanded reduction of taxes, abolition of duties, liberation of prisoners (Myers 1988:313).

Taking this context into account it is very likely that Jesus made a statement concerning tribute to Caesar. Again Myers has shown that after the time of Jesus the burden of tribute increase in Roman Palestine leading to the growth of hostilities between those who benefited from it and those who felt were exploited through it. He also shows that during this time polarization deepened resulting to an increase of the degree of awareness that the tribute question was an expression of the political economy of Roman domination. And he clearly points out that the situation became worse in A.D. 62-64 when the Roman taxes were increased and economic corruption rose. Besides that Myers has noted that during the crisis of Jewish liberation struggle, the tax question was one of the ways in which members of Mark's community were being compelled to declare their partisanship against Rome. Given this situation in Palestine after the time of Jesus, Myers has correctly argued that Mark must have used the tribute question in order to deal with related problems which were current in his community (Myers 1988:313).

In Mark's account, the question, "Is it lawful to pay taxes to Caesar or not?" was addressed to Jesus in order to provoke him to say a word that would provide a reason for his arrest. The way the question was set, shows that the payment on nonpayment of the tribute was already a well-
clarified contention in Judea (Waetjen 1989:189). Whether Jesus would reply, "Yes" or "No," obviously he would be caught. As Kingsbury has pointed out,

In their question lies their trap, for regardless of whether Jesus answers "Yes" or "No," they will have caught him. If he answers, "Yes," he risks being seen by the Jews as elevating Caesar above God. If he answers, "No," he risks being seen by the Romans as a revolutionary (Kingsbury 1989:80, cf. Finney 1993:630).

Of course there is truth in Kingsbury's observation, but it seems that the authorities anticipated that Jesus' might answer that it was unlawful to pay the tribute, and hence justify his arrest. Otherwise the text makes no sense: the motive and the question do not conform.

The Pharisees and the Herodians, who had already plotted against Jesus in Galilee (Mk. 3:6), were sent by the Sanhedrin to him in order that "they may entrap him in his talk" (Mk. 12:13). Their deception is manifested in their deceiving statement: "Teacher, we know that you are true, and care for no man; for you do not regard the position of men, but truly teach the way of God". This saying serves nothing except to reveal the rivals' hypocrisy. After all, this is a deliberate entrapment. The flattery contains two more obvious implications, both of which would reinforce the challenge. First, the false acclaim, "caring for no man," challenges Jesus, prior to hearing the tendentious question, not to defer to the status of any one, in this context, including Caesar. Second, Jesus' adversaries are not asking Jesus simply for personal opinion, rather for his understanding of "the way of God" on the issue of the tribute. Being aware of the questioner's hypocrisy, Jesus confronts them with their obvious intention: "Why put me to the test?" Jesus knew that the Herodians represented Roman interests and that some of the Pharisees collaborated with them. And he asked from them for a coin, and immediately was given a *denarius*, the Roman coin used to pay tribute. This coin bore an image and inscription which are acknowledged by the questioners as Caesar's (Waetjen 1989:189-190). Following their acknowledgment, Jesus tells them: "Render to Caesar the things that are Caesar's, and to God the things that are God's." The answer allowed no debate or denunciation. The questioners were amazed. To their disappointment, their plan to entrap Jesus failed. It is interesting to note how Jesus skilfully escapes the trap. But this does not hinder us from ascertaining also the serious religious-political contention employed in the story and the delicate but dramatic way in which Jesus demonstrates that the Caesar's claims are illegitimate.
Jesus' response to his adversaries' question manifests that there was a conflict. In the first place, the coin was a highly controversial symbol in Jewish Palestine. In the ancient world, coinage was a symbol of power and independence. During the time of their autonomy, the Jews minted their own coin as a symbol of their liberty. But when they became subjects of the Romans, coinage had become a symbol of the emperor's dominance. It is suggested that the coin that Jesus inquired from his questioners was Caesar's money, supposed to have been minted by the emperor Tiberias (Hart 1984:248). During the time of Jesus, this denarius of Tiberias was the most official and universal sign of the embodiment of power and idol worship (Horsley 1993:309). Since the coin bore Caesar's image and inscription of self-deification, it could have been seen by pious Jews as an abomination. This is because the possession of it involved "the breach of the Second Commandment" (Bruce 1984:259). It opposes the kingship of Caesar to the kingship of God.

Fig. 3. Denarii, Tiberias, AD 14-37, traditionally regarded as the tax coin or 'tribute penny' of the Gospel incident. Livia is seated as Pax. From John Fox, Roman Coins and How to Collect Them (London/New York: Longman, 1983), 126.

The verb that has been translated 'render' is apodidonai. It is the natural term specially used of paying various kinds of dues: returning an advance (Lk 10:35), restoring goods wrongfully taken (Lk. 19:8), paying back debts to a creditor (Matt.5:26 par. Lk.12:59, Matt 18:34, Lk.7:42) etc. Generally, it refers to paying or giving back the property to the rightful owner or recipient. It also involves paying taxes to the one entitled (Bruce 1984:158). Jesus' use of the term in the text under discussion seems to concur with the ancient perception that tribute is owed to Caesar. To pay tribute to him is to give back to him what is his. And the tribute coin has just been acknowledged to be his. Indeed, Jesus is confirming the perception of tribute in early Roman imperial culture where duty is owed to the emperor due to his lordship. Jesus draws out plainly "the imperial situation of domination and subjection in which he, the questioners, and listeners all stand" (Horsley 1993:309).

That the coin that was given to Jesus displayed Caesar's image and inscription, shows that the coin depicted Caesar's political power and economic interests. Above that it absolutized his blasphemy of self-deification because, as Ogle has pointed out, the inscription on it would read
with reference to Caesar: "'Son of God, Father of the Country,' or 'Tiberias Caesar, Son of the Deified Augustus, Himself Holy'" (Ogle 1978-79:257, cf. Finney 1993:632). That Jesus' questioners had the coin in their possession, would be a clear proof that they had submitted themselves to Caesar's claims. Thus Jesus would tell them that a denarius belonged to Caesar whose name and image were stamped on it: let him have it back! As Bruce has suggested, it is also very probable that Jesus' answer implied that the denarius such as produced by his questioners was proper only for Gentiles to handle, and hence, that pious Jews should return it to them at once (Bruce 1984:259).

As far as the phrases "things of Caesar" and "things of God" are concerned, it is important to go further and inquire what Jesus meant when he applied them. According to Horsley, these phrases refer to more than simply the coin. In both the New Testament and koine Greek, the phrase "the things of" has been used in various ways. Besides being used to refer to "'the things pertaining or belonging to' someone or something," it has also been used to refer to "'the demands of' as in 'the things of the Law' in Romans 2:14". Furthermore, Horsley has shown that the phrase has also been used to contrast between "the things of the Lord" and those of the "world" (1 Cor.7:32-34). He points out that in Mark 8:33 and Matthew 16:23, the things of God are contrasted with those of men (Horsley 1993:309; cf. Giblin 1971:520). In that case, the term presents contrasting and irreconcilable interests. When used in connection with the verb, "give back," the phrase "the things of" refers to all things and obligations to be surrendered to one's religious-political lord, of which the material things such as the tribute would be only the most obvious manifestation (Horsley 1993:309). But the scope of the expression obviously does not stop with the material itself, such as the coins.

In Mark's account, the response of Jesus to the entrapment question did not only concern the issue of tribute but also the issue of lordship. In the context of Jewish Palestine, God was held to be the Lord. Accordingly the Mosaic Covenant and Torah, presented God as the king and owner of all creation (1 Chron. 29:11, 14). According to Horsley Jesus' concern in his reply, "render to Caesar" was Caesar's lordship which its significance emerges from the assertion: "and to God the things that are God's". From this basis Horsley argues correctly that in his assertion, Jesus shows that there is no obligation left to Caesar: For 'if 'everything' or 'the whole man
belongs to God' and 'that which is God's must not be given to Caesar," then Caesar has no "rights or claims, however limited" (Horsley 1993:310). Thus in his reply, Jesus seems to suggest that everything belongs to God as lord, and Caesar has no authentic claims as Lord. By denying Caesar's lordship and his claims, Jesus did "deprecate the paying of tribute to Caesar" (Bruce 1984:263).

Some scholars have said that "what belongs to God" in the saying of Jesus was the Temple tax. This view is less convincing because it suggests that Jesus was saying that the Jews should pay tribute to Caesar, as they would pay their annual half-shekel to God (Bruce 1984:261). A discussion on the Temple tax has been provided in the previous section, therefore, it cannot be repeated at length here rather than noting that Jesus considered the "sons" free of the tax. Commenting on Jesus' attitude towards money in the context of the question about "tribute to Caesar," Bruce has argued that Jesus had less interest in money (Bruce 1984:261). But this does not seem correct. The fact that Jesus demanded a coin and his reply that the coin be given back to Caesar suggest that he had interest in money. However, Bruce is correct in saying that when Jesus said that the coin be handed to Caesar, he was not giving honour to Caesar. In this context no greater honour would have been ascribed to God by a ruling that God should have the money which was due to him, the Temple tax. "What belongs to God ... (can) mean the dedication of one's whole life: the seeking of God's kingdom, and righteousness" (Bruce 1984:261) and doing justice. As Horsley has pointed out, rather than subjecting and correlating "the things of Caesar" to/with "the things of God," we must note that "the things of Caesar" stood in sharp contention with "the things of God". This is made evident by locating the saying in the context of other teachings attributed to Jesus, and by observing this saying and other Jesus sayings in the context of current Jewish resistance to Roman control (Horsley 1993:312).

The basic reality manifested through the ministry of Jesus was the presence of the kingdom of God. Jesus and his movement seem to have perceived the kingdom of God as direct. In relation to the tribute question, Jesus seems to have determined to show that the rule of God was exclusive. This can be supported by his plain argument that one must decide for "the things of God" and no longer be determined by "the things of men". Note his striking assertion: "No servant can serve two masters.... You cannot serve God and Mammon" (Matthew 6:24 and
parallel Luke 16:13, cf. Horsley 1993:312). A closer look at the term Mammon shows that the word is translated from the Greek word, μαμονάς (mamonas) which means "wealth," "property," or "money" (Wilcox 1992:490). Moxnes has defined the term "mammon" as,

an economic system of exploitation and profit. When "money" becomes an end in itself, and not a means to be used for common needs, it becomes demonic and a threat to human coexistence. Mammon instead of God is the perennial threat, and it comes in such alluring disguises: production, progress, prosperity - but only for some (Moxnes 1988:167).

It is most likely that the word in the earliest Jesus sayings had this meaning in mind. The word, can simply be understood in the sense of trusting wealth or money rather than God. By saying that it is impossible for a person to serve two masters, Jesus is portrayed as pointing to both the uniqueness of God's rule and the need of absolute commitment to him.

The significance of the saying "Render to Caesar what is Caesar's and to God what is God's" lies in the understanding of what belongs to Caesar and what belongs to God. According to Horsley, Jesus seems to have followed the later rabbinic teaching which indicated that God was the owner of all things. Therefore, Jesus would obviously have meant that nothing was left to be rendered to Caesar (Horsley 1993:313). In this way, Jesus disapproved the lordship of Caesar in Palestine. As Draper has also pointed out, with this answer, Jesus was confronting the "system of financial exploitation" symbolized by the coin. Because the Israelites held that the "land and its produce belong to God," who entrusted these to them through his covenant, the saying, "Give back to Caesar what belongs to him" was "a rejection of the claims of Caesar to the land and its fruits" as well as "a rejection of the financial system represented by the coin" (Draper 1999:4).

Among the synoptic gospels, it is only Luke who offers us a direct relevance to the question of Jesus and the tribute to Caesar. Narrating about the charge against Jesus brought before Pilate, Luke tells that Jesus was "forbidding us to give tribute to Caesar" (Lk23:2). For him, the charge has no substance, it is a false charge laid by the ruling elites, the chief priests and elders. But this must be understood as part of his political apology. A closer analysis of Luke's gospel may show that the charges were not completely lies. Luke himself includes a report that Jesus had indeed been "stirring up people ... from Galilee even unto this place" (the Temple and Jerusalem; Lk.23:5). In the eyes of the authorities, Jesus had indeed been "perverting the nation" (Lk.23:2;
cf.23:14). His followers applauded him as king, thus giving the authorities justification for the accusation that he claimed "himself is the Christ, a king" (Lk.23:2, 5). Luke has further reported that on his journey to Jerusalem, Jesus declared that "no servant can serve two masters" (16:13). Bearing all these in mind, one concludes that indeed Jesus and his movement were a threat to the ruling class. That Luke said that the charges against him were lies must be taken only as his political apology. Hence, as Horsley has pointed out, Luke's "apologetic element ... was to downplay but not to deny that Jesus had opposed Caesar's lordship, perhaps had even opposed the payment of tribute" (Horsley 1993:314).

During the life and work of Jesus, the payment of tribute to Caesar was highly controversial. Among the Jewish peasants, there was widespread opposition and even resistance to tribute payment. But their ruling aristocracy supported and indeed collected the tribute because their own position depended on their collaboration with Rome (Horsley 1993:61-89). This truth has also be acknowledged by Myers who points out that at the time Judea became directly under the Roman administration, peasants protested against payment of tribute to Rome while their rulers supported the payment. As "the burden of the tribute, born wholly by the peasantry" the result was the emergence of "social banditry in the countryside" (Myers 1988:313). Now, this would appear to be the situation depicted in the gospel story about the tribute question. The Sanhedrin favoured the payment of the tribute. They sent "some of the Pharisees and Herodians" or "spies", in order to entrap Jesus by provoking Jesus to make him speak treasonable words against the tribute. In this context, obviously, the hearers in the case of the tribute question would have understood Jesus' response, "Render to Caesar the things that are Caesar's, and to God the things that are God's," to have meant that: "since Caesar really has no legitimate claims anyhow, nothing need be rendered. All belongs to God, the true Lord" (Horsley 1993:316; cf. Draper 1999:3-4).

In sum, our analysis has shown that the earliest tradition of Jesus denounced the payment of tribute to Caesar. He did so because, for him, Caesar had no legitimate claims upon the people. In this case, nothing should be given to him except the coin which bore his image and inscription. By rendering to Caesar that which belonged to him - the coin and all that it wrongly symbolized, the Jews were free to give God the things that belong to God. As Waetjen has said "one can only render to God all the things that rightfully belong to God as the Sovereign Creator by returning
what belongs to Caesar in order to be liberated from his claims" (Waetjen 1989:190). The saying "Render to Caesar," did not mean paying tribute to Caesar, but to return or "give back" to him his coin so that they should be freed from his demands. Thus we conclude that Jesus' assertion, "Render to Caesar the things that are Caesar's, and to God the things which are God's," meant, "No tribute to Caesar!"

In our own contexts, although we cannot incite people to refuse payment of civil taxes, at least we must know that "there is still room to oppose injustices, both in the system of taxation and in the ways in which public money is used" (Davies 1993:153).

3.4. Response Towards the Poor Widow's Penny in Mark 12:41-44

41 And he (Jesus) sat down opposite the treasury, and watched the multitude putting money into the treasury. Many rich people put in large sums. 42 And a poor widow came, and put in two copper coins, which make a penny. 43 And he called his disciples to him, and said to them, "Truly, I say to you, this poor widow has put in more than all those who are contributing to the treasury. 44 For they all contributed out of their abundance; but she out of her poverty has put in everything she had, her whole living." (Mark 12:41-44, cf. Luke 21:1-4).

This pericope contains motifs that point to the earliest traditions of Jesus. The practice of offering to the Temple among the Jews before the time of Jesus was common. It was a tradition that was developed in order to help the needy (Deut. 14:28-29; 15:4, 11). The offerings were stored in the Temple stores before they were distributed among the poor (Moxnes 1988:71-73). At a later stage, even during the time of Jesus and his movement the temple-based economy of distribution became corrupt and failed to live up to its purpose. The products, money or property seemed to accumulate only in the hands of the ruling and Temple elites. Under the pressure of Roman imperial power, the already privileged ruling class used their positions and privileges to exploit the society as they wanted. Because of the accumulation of taxes and religious demands most people became desperately poor. Widows were among the most vulnerable and affected groups of people. That this text tells a story of a widow who in her poverty pays to the Temple all that she had indicates that the story originates from the earliest traditions of Jesus and his movement. The saying, "Truly, I say to you" in v. 43 is regarded as Jesus' way of saying (Jeremias 1971:35-36). Its presence in this pericope also suggests that the tradition goes back to the time of Jesus
and his movement. Wright also agrees with this view and he says, "point of the story is to be found in Jesus' saying" (Wright 1982:258).

The narrative concerning the poor widow who offered "her whole living," her only two coins, to the Temple treasury has commonly been described as an expression of the widow's piety. It has been perceived as an assessment on offerings, and hence used in the churches to counsel Christians to "give till it hurts" (Wright 1982:256). Those who have attempted to interpret this text seem to understand that when Jesus is described as saying of the widow that "out of her poverty (she) has put everything she had, her whole living", he was giving commendation to her. In this case, they seem to believe that the widow's gift was an act of piety. This can be confirmed by the various comments given by those interpreters and which Wright (1982:257-258) summarises into five categories as follows:

1. The true measure of gifts is the source of Jesus' praise. How much is kept behind, the percentage of one's means or the degree of self denial are the most important issues in this regard.
2. The spirit in which the gift is given is what matters, not the amount that one gives. This view is occupied by themes such as total commitment, self-forgetfulness, gratitude, generosity, unquestioning surrender, loyalty and devotion to God's call, trust in God to provide for one's needs, humility and unobtrusiveness, and detachment from possessions.
3. The true gift is to give all that we have.
4. Alms and other pious offerings should correspond with the means one has.
5. The duty of almsgiving is to be illustrated.

Waetjen gave his comment on the story after Wright's article was published. He said, "the poor-as represented by the widow ... demonstrate in deed that they love God out of their whole heart, soul, mind, and strength, even, like the widow, to the extent of giving all they have" (Waetjen 1989:196). His exegesis falls in category 3 above.

All the comments given above seem to have been arrived at without considering the context in which the story was told. Wright's exegesis has taken into account the context of the story. Of the five categories of interpretations, his view seems to fall in category 1. But one must be careful
in supporting this claim. The danger we see with this claim is that of comforting the poor and leading them into feeling dignity in their small offerings. However, for the poor widow in our text, there is little meaning in such comfort and encouragement or in contrast with others. Our examination of Jesus' saying regarding the widow's giving of "her whole living" will pay special focus on the context in which this story was told. But before we consider Jesus' saying about the poor widow and her two coins we will give a brief presentation of what it means to be a widow.

A widow is a woman who has lost her husband by death and has not remarried. The Old Testament depicts widows as poor and suffering much hardship. The widow in 2 Kings 4:1-7 is a typical representative of Israelite widows. She has nothing in the house except a cruse of oil and the debt left by her husband, in payment of which the creditors claim her two sons as debt-slaves. Widows are associated with orphans (Isa. 1:23; Job 22:9; 24:3), the poor (Isa. 10:2; Zech. 7:10), the strangers (Ex. 22:22; Deut. 10:18; 24:7), and the day-labourer (Mal. 3:5). They are regularly the objects of injustice (Isa. 10:2; Ezek. 22:7; Job 24:3). They are not to marry the high priests (Lev. 21:14) or even ordinary priests unless they are the widows of priests (Ezek. 44:22). In Isaiah 1:23, they are not ensured of their rights (Stählin 1985). Because "the Hebrew word for 'widow' closely resembles the word for 'unable to speak';" Thurston points out that the "widows were, symbolically at least, those without legal power of speech in Hebrew tradition" (Thurston 1989:14-15).

According to Stählin, when a woman becomes a widow, she remains in her husband's family. If she is childless her husband's properties are taken by her husband's relatives leaving her with nothing. Indeed, she is completely dehumanised and dealt with as nothing more than labour power for her husband's family. As a result, many widows prefer death at the burial of their husbands to living without them (Stählin 1985:441-442). It is interesting to note that in Japan, the word used for widows means "a woman who has not yet died". Kinukawa says that "Originally, the word implied that a wife, once her husband dies, has lost any meaning for her life and only waits for her death. Widows might have thought they should have died with their husbands" (Kinukawa 1994:68). Because in the Hebrew world "to be a widow was the fate most feared and bewailed by women" and because they could also be "sold into slavery for debt" (Thurston 1989:13), we can assume that they too, felt like the Japanese widows. Our assumption
is that this plight must have faced the widow referred to in our story. Let us now turn to the story of the widow in our text.

The narrative concerning the poor widow who paid her last two coins to the temple treasury is placed at the end of Jesus' challenge towards the authorities in Jerusalem. Jesus starts by repelling Davidic messianism (12:35-37) and ends with his stern criticism of the political economy of the temple (12:38-44). A sharp distinction between "rich" scribes and "poor" widows (12:40) leads into the final episode of the poor widow (12:41-44), which tells how the temple-centred spirituality has become the centre of exploitation (Kinukawa 1994:66). In a larger context, the story is placed at the end of Jesus' stern criticism of and teaching in the Temple (11:11-12:44). Given this context, the narrative must be read in the context of growing tension between Jesus and his opponents. We can neither simply take the story as "a beautiful act in the desert of official devotion" (Wright 1982:256), nor as "genuine piety of the poor woman" (Myers 1988:320; cf. Malbon 1991:591-593). The story appears just before Jesus' eschatological warnings (13:1-37), which foretell that the temple - the political and social symbol of the religious state - will be totally destroyed, till "not one stone will be left here upon another" (13:2). A debate is still going on concerning the date of the authorship of the gospel of Mark. While some commentators favour the date before the Temple was destroyed in A.D. 70 others favour the date after the destruction of the Temple (Hengel 1985:1-2, 28). Kinukawa seems to favour the later date, and from that basis she argues that Mark's expressive meaning gives a stronger impact to Jesus' words about the destruction of the Temple in 13:1-2 (Kinukawa 1994:70).

Kinukawa has rightly pointed out that Jesus' saying in 12:41-44 and the setting depict the point together and hence the saying is understandable only in relation to the situation (Kinukawa 1994:73). In his examination of Jesus' saying about the widow, Wright has attempted to locate the story in the context of the gospel of Mark. Having noticed that the widow's action was painful, he refers to Jesus' Corban saying:

For Moses said, "Honour your father and mother"; and, "He who speaks evil of father and mother, let him surely die"; but you say, "If a man tells his father or his mother, What you would have gained from me is Corban (that is, given to God)" - then you no longer permit him to do anything for his father or mother, thus making void the word of God through your tradition which you hand on (Mark 7:10-13).
In this Corban saying, Wright sees that "human needs take precedence over religious values when they conflict". Consequently, he questions whether Jesus would be enthusiastic over the widow's offering if it were done in negligence of her personal needs. He argues that, if that was the case, then Jesus contradicted himself (Wright 1982:261). He then concludes:

The story does not provide a pious contrast to the conduct of the scribes in the preceding section (as is the customary view); rather it provides a further illustration of the ills of official devotion. Jesus' saying is not a penetrating insight on the measuring of gifts; it is a lament... She had been taught and encouraged by religious leaders to donate as she does, and Jesus condemns the value system that motivates her action, and he condemns the people who conditioned her to do it (Wright 1982:262).

In Wright's observation we see that Jesus' saying about the widow's contribution was not a praise. Rather it was a lament over the widow's destitute situation. Besides the Corban saying, Wright's view is also supported by the immediate context of the story of the widow and her two coins. The narrative of the Widow and her two coins is immediately preceded in Mark and Luke by a unit that warns:

Beware of the scribes who like to go about in long robes, and to have salutations in the marketplace and the best seats in the synagogues and the place of honor at feasts, who devour widows' houses and for a pretense they make long prayers. They will receive the greater condemnation (Mark 12:38-40; cf. Luke 20:46-47).

It is clear that in both Mark and Luke, Jesus opposes the scribes because they devour the houses of the widows. After this criticism comes immediately the story of a widow whose house has been devoured. That the widows' houses were devoured means that their property were taken by the scribes. The scribes drained the widows' resources on the religious pretext of saying long prayers. They exhausted the widows' resources by the temple costs. The scribes bear the blame for devouring the widows because "they are the most important part of the Jerusalem establishment; and they are involved in the cult" (Fleddermann 1982:65). The reference to long prayers can be seen as Mark's approach of portraying the constantly, never-ending offerings of temple-worship. In this context, what language would Jesus use to portray the widow's situation? Indeed, the widow's situation would compel him to say of her that "out of her poverty (she) has put in everything she had, her whole living". Indeed, the widow's "religious thinking has accomplished the very thing that the scribes were accused of doing" (Wright 1982:262). Thus, we cannot expect Jesus to be pleased with what he was observing in the Temple.
Even the lines that follow immediately after the story of the widow and her last two coins, in both Mark and Luke, support Wright's view. They contain Jesus' remark against the Temple. As one disciple wondered about the Temple: "Look, Teacher, what wonderful stones and wonderful building!" Jesus said to him, "Do you see these great buildings? There will not be left here one stone upon another, that will not be thrown down" (Mk.13:1-2; Lk.21:5-6). Given such a context, it is difficult to believe that at that point Jesus would feel happy about the widow's offering. Taking into account the context of the story, we can assume that Jesus knew that the widow's offering was not out of her free will, but that she was compelled by the wrong teaching of her religious leaders who benefited from her contribution. We are convinced that the widow's offering was absolutely misguided by the encouragement of the religious leaders whom Jesus condemns. Thus Kinukawa was right when she pointed out that the saying was

Jesus' condemnation of the value system and the people who support it and gain from it is a criticism of the religion that encourages the people to give their whole living to religious institutions. Jesus' intensely challenging attitude toward power can rightly be termed "indignation" (Kinukawa 1994:74).

Moxnes has rightly shown that the "authority that Jesus challenges in these narratives (Lk. 19:45-46; 20:20-26; 21:1-4) is the power to control the collection and redistribution of resources belonging to the Jewish people" (Moxnes 1988:70). Originally, the offerings in the Old Testament were meant for helping the poor (Deut. 14:28-29; 15:4). But this was not the case during the time of Jesus,

The temple acted as the centre for storing the tithe products and distributing them to ensure enough for everyone in Israel. However, this temple-based economy of distribution was obviously corrupt and failed to live up to its purpose. The products, money or property seemed to accumulate only in the hands of the ruling class. Under the pressure of Roman state power, the already privileged ruling class made use of their privilege and exploited the society as they wanted (Kinukawa 1982:71).

During the time of Jesus, it seems that there were everyday offerings that were not legally required, but that may have been encouraged by the authorities in order to get as much money as possible from the poor, such as the widow referred to in our text. Perceived in this way, Jesus' saying is made clear that it signifies

a lament on one aspect of the passing religious scene. Jesus is now seen not as a philosopher but once again in his usual role as a religious reformer. His statement in the story is in perfect agreement with his Corban-saying and with his saying about the devouring of widows' houses. The inner disposition and outward bearing of the widow
are not described or hinted at in the text, and nothing is said about divine vs. human measuring of gifts, because those are not the point of the story. And finally there is no praise of the widow in the passage and no invitation to imitate her, precisely because she ought not be imitated (Wright 1982:262-263).

It is clear that the context of the widow's story manifests that the poor widow was compelled to give "her whole living" by her religious leaders who benefited from her contribution while she lived in poverty and her economic situation continued to deteriorate. The poor widow, "in her destitution gave everything - her whole living" (Myers 1988:321), her last two coins, not because she wanted to express her piety, but because she was victimised by the oppressive and exploitative Temple establishment. Kinukawa has made a powerful remark about the widow's giving of "her whole living". She points out that the poor widow was led to give all that she had because,

First, she is the victim of the exploiting power of the society. She is taught and encouraged to offer until she loses her whole living. She is guided to seek her reward from God, although she is one of those who should be helped through the redistribution system of the Israelites. She is led into misguided piety by the deceitful piety by the institutional religion. Second, this deceitful piety has deprived her of her whole living until she feels that the only way of expressing her devotion to God is by offering everything even her poverty. She lives in the blind faith that drives her to offer even her last two lepta. But, on the other hand, this is the only way she knows to call upon her God. She no longer cares about herself and her personal need. Therefore she pours out everything to God. For her it must now be God who acts (Kinukawa 1994:76-77).

The Temple had replaced prayer as the core of faith, the logic being that the more you give to the Temple, the more blessings you receive. Thus the widow, thinking herself to be seriously in need of blessings might well risk herself economically. Conversely, the more destitute she became, the more she felt exposed to invoke God's blessings through offerings. Thus, taking into account the Temple elites' contribution in making the poor widow more destitute, economically, Jesus' lament about the poor widow's offerings, may also be understood as a criticism to the whole Temple establishment as it appears in Mark 13:2. The Temple establishment was supported by those who were actually supposed to be supported by it. In this case we must see Jesus as not dealing with the issue of the quantity or the measure of true gifts; and of course the widow is not a model to be imitated.

We emphasise here that the saying attributed to Jesus concerning the widow and her penny was
neither meant to commend (or praise) the widow nor to invite the audience to imitate the widow. Rather, Jesus was lamenting for her being a victim of the exploitative Temple establishment. Her religious leaders were exploiting her through false encouragement to give offering to the Temple. The very religion which was supposed to support the poor widow exploited her even in her destitute situation. The widow was mislead by the Temple elites to give until she was left with nothing. We may infer that in his saying about the widow and her two coins, Jesus was asserting that God is not pleased to make people poor in his name. In other words, Jesus was showing that God hates the way religion is being used to encouraging poor people to provide for his house while they themselves live in poverty. Jesus condemned the Temple elites because "they encouraged generous religious giving from the poor" represented by the widow, while they failed to support them. The churches which apply this text in this traditional way, should be careful to make sure that they are not doing exactly what Jesus condemned. Otherwise, they too will be condemned in the same manner. As Wright has said, to use the text about the widow and her two coins "without explicitly qualifying it with Jesus' statements on the Corban and on the devouring of widow's houses would be to handle the gospel materials irresponsibly" (Wright 1982:265). Even if we may be tempted to believe that the widow's spirituality was praised in Jesus' saying, it is important for us to remember that, "the tragedy of her destitute situation remains" (Fleddermann 1982:67).

The story of the poor widow and her penny shows how the Temple authorities were exploiting the poor in terms of offerings to the Temple. Since the Temple authorities demanded offerings from the widow even though she was desperately poor, their exercise carries the image of "milking a starving cow," something which in normal situations is not an acceptable practice. It is common understanding that if one needs to have maximum milk production from his or her cow one makes sure that the cow is well fed and healthy. But this was not the case with reference to the religious leaders in the story of the poor widow. Rather than empowering the widow so that she could be able to support herself and have something for the Temple, the Temple leaders "milked her" until she was left with nothing. Jesus saw such a practice as unfair and not to be condoned. Thus he identified himself with the widow in order to defend her against the greedy religious leaders who were exploiting her.
In the story, Jesus is shown to be siding with the suffering and the exploited. He has shown himself to be the voice of the marginalised, the exploited and the voiceless represented by the widow, and speaks for them. We see his indignation and, too, his grief. Hence, as Kinukawa has said,

Mark invites us to be implicated in Jesus' movement through identifying ourselves with the suffering and the exploited. Then it will be a matter of course for us to be involved in the political and social conflicts that may lead us to the 'crucifixion' (Kinukawa 1994:77).

But the first step of our response towards this invitation must be our self-examination as to see in which ways we as leaders of the church have been challenged by Jesus' response towards the widow's offering. We must take seriously Jesus' concern for the widow as we have observed in our study and avoid doing exactly what compelled Jesus to lament for the widow. Let us see how Jesus dealt with the ruling and religious leaders who exploited and oppressed the poor by imposing many taxes which did not benefit the poor taxpayers but enriched themselves at their expense.

3.5. The Challenges Towards the Ruling and Temple Authorities

One of the roles that Jesus played in his ministry, was that of a prophet. Like the historic Israelite prophet, he made prophetic announcement and parables of judgment against the Jewish Palestinian rulers and the Temple administration. Our concern in this part is to try to examine Jesus' general stance towards the local ruling elites of first century Palestine. In order to reach this goal, our examination will simply focus on Jesus' sayings connected to the Jerusalem accounts.

In Mark 14:58 and 15:29-30 Jesus has been presented as a threat to the Temple establishment. In both cases, he has been shown as threatening to demolish the Temple and erect another. The former text presents the threat in a form of a testimony: a false witness offers a false testimony against Jesus before the Sanhedrin that he claimed he would destroy the Temple and build another "not made by hands". In the later, the threat that the Temple would be demolished is presented as a public knowledge among those who mocked Jesus on the cross (Horsley
1993:292). Despite the fact that the original wording cannot be reconstructed, many scholars agree that Jesus must have made an assertion against the Temple in some ways. Horsley has argued correctly that such an assertion must have involved a statement about the destruction of the old Temple and replacement with another, and hence the source of the charge against Stephen which led to his martyrdom: "This man never ceases to speak words against this holy place and the law; for we heard him say that this Jesus of Nazareth will destroy this place" (Acts 6:13-14). Horsley notes further that the presence of such a saying against the Temple in the early church suggests that Jesus made such a statement. Otherwise, the early church could not have kept a saying that was so awkward for them. Thus he concludes by showing that Mark inserted the saying "into the account of Jesus' trial before the Sanhedrin." He also suggests that the saying was in circulation "as an independent unity prior to Mark's use ... in both 14:58 and 15:29" (Horsley 1993:292-293). Walker concurs with Horsley's view by saying:

It is most unlikely that the apostles would have dared to espouse this critique of Jerusalem is Jesus had never said a word against the holy city, and if his claim had in no way threatened its future identity. Our contention, therefore, is that this new perspective on Jerusalem owes its origins to Jesus himself (Walker 1996:270-271).

As Walker has further argued correctly, the prophetic critique of Jerusalem "found in the Gospels was an authentic part of Jesus' message.... (Therefore) the 'threat-tradition' must be acknowledged as an integral part of Jesus' teaching" (Walker 1996:272) involving an element of prophetic utterance against Jerusalem and its rulers. The fourth gospel provides a clear evidence that shows the existence of a tradition that Jesus predicted the demolition and rebuilding of the Temple. John presented this tradition very carefully without suppressing it because it suited his purposes. He uses the tradition this way, "Jesus answered them (the Jews who asked him), 'Destroy this temple, and in three days I will raise it up'" (John 2:19). As Draper has rightly suggested, the Temple referred to here is the body of Jesus "which will be destroyed on the Cross by God's disobedient people, ... (and which) will be raised up on the third day" (Draper 1997:281). Even though Mark does not show that Jesus made the saying against the Temple, as Horsley has pointed out, he evidently accepts the testimony of the "false witness as a true charge against Jesus, whose death inaugurated the destruction of the Temple," starting with the tearing of the curtain (Horsley 1993:293, cf. Mk. 15:38).
According to Horsley, "whatever its original form and wording," the saying was intended to show "that the existing temple was about to be destroyed. (Therefore, it)... must have been fairly clearly understood as a prophecy of destruction" (Horsley 1993:293). Sanders agrees that Jesus must have predicted or threatened the demolition of the Temple. However, his understanding of the form of prediction is eschatological. In his own words, Sanders says,

Thus we conclude that Jesus publicly predicted or threatened the destruction of the temple, that the statement was shaped by his expectation of the arrival of the eschaton, that he probably also expected a new Temple to be given by God from heaven, and that he made a demonstration which prophetically symbolised the coming event (Sanders 1985:75).

Horsley has rightly contrasted Sanders' view by arguing that Jesus' assertion must have been comprehended as a prophecy of destruction. He points out that the form of the saying in Mark 14:58 would most likely be grasped then as Jesus pronouncing in traditional Jewish prophetic style (Horsley 1993:293-294). Indeed, Jesus was clearly understood in the gospel tradition to have asserted a prophetic judgment against the existing Temple in Jerusalem. The saying, "There will not be left here a stone upon another that will not be thrown down" (Mk.13:2), is commonly associated with Mark 14:58 and 15:29 as evidence of Jesus' saying against the Temple. This verse shows Jesus' direct assertion against the Temple. The stones which are to be thrown down should be understood in a broader sense rather than to mean simply the Temple. The saying must be understood as a historical prophecy rather than as an eschatological one as held by Sanders. For there is no convincing reason to compel us to understand the saying in an eschatological way.

The saying, "there will not be left one stone upon another...," therefore, provides still another confirmation that Jesus had asserted a prophecy of judgment against the Temple (Horsley 1993:394). Here, though we agree with Sanders' argument that Jesus' action in the Temple was not aimed at "cleansing" or "purifying" the Temple, we do not accept his view that Jesus' action was intended, "to indicate that the end was at hand and the temple would be destroyed, so that the new and perfect temple might arise" (Sanders 1985:75). His view that the new and perfect Temple was to be built by God has well been challenged by Morgan who rightly points out that the text of Mark 13:2 which Sanders uses as his evidence to support his argument says nothing about the new Temple. Morgan further states that the evidence for Jesus having anticipated a new Temple built by God (Mk. 14:58; 15:29; Jn. 2:19) is scarcely acceptable as it stands, but may
contain an echo of Jesus' beliefs. It is impossible to appeal to these texts unless one is already persuaded by a theory which can be based on them. Then Morgan concludes, "It is a big jump from supposing that Jesus prophesied and symbolised the destruction of the Temple to speculating that he imagined God would build a new one. Not many have been convinced" (Morgan 1993:115).

Horsley has provided a convincing idea concerning Jesus' claim that he would "build another Temple". He asserts that this claim was part of Jesus' prophetic sayings on the Temple. According to him this must be understood metaphorically, in terms of a new community of people, rather than spiritually, in terms of either Jesus' resurrected body or heavenly Temple as it has been traditionally held (Horsley 1993:294). Thus, if Jesus' prophecy against the Temple included the promise to build a new "temple" or "house of God," then that would most likely mean that God was intending to build his true house, the renewed people of Israel to replace the Jerusalem Temple. And this must have been one of the primary implications of "the kingdom of God," which Jesus was announcing as now a reality and ready to be joined.

In Mark 11:15-17 and parallels (Matt. 21:12-13; Lk.19:45-46; and Jn.2:13-16) we read about Jesus' demonstration in the Temple:

Jesus entered the temple and began to drive out those who were selling and those who were buying in the temple, and he overturned the tables of the moneychangers and the seats of those who sold doves; and he would not allow anyone to carry anything through the temple. And he taught, and said to them, "Is it not written, 'My house shall be called a house of prayer for all the nations'? But you have made it a den of robbers" (Mark 11:15-17).

This demonstration has traditionally been wrongly understood to be Jesus' concern with the cleansing of the Temple (Sanders 1985:61-76). This interpretation owes too much to Christian theological interests to be credible as a historical reconstruction. Indeed, Jesus was not concerned with the purification of the Temple. Neither was his action in the Temple an attack on cult or ritual as opposed to more "spiritual" or ethical religion. Rather, Jesus' action should be perceived against the background of the classical prophetic tradition and against the background of the popular dissatisfaction with the Temple and ruling class in first century Palestine. The most famous examples of symbolic prophetic protest from biblical history were the pronouncements
of judgment, normally addressed to the rulers of the people such as in 1 Kings 11:29-12:20; Isaiah 20; and Jeremiah 19; 27-28. Parallel to these prophetic prototypes, Jesus' action in the Temple can be viewed as a protest signifying destruction and directed against the high priestly establishment (Horsley 1993:299). As Walker has correctly pointed out, "Jesus implicitly criticized the religious authorities in Jerusalem for the way in which they were no longer working in accordance with God's wishes and under his recognized authority" (Walker 1996:276).

Borg also shows that Jesus overturned the tables of the moneychangers and the seats of sellers of sacrificial birds because both were supplying services to pilgrims. According to him, the latter sold to poor people, who were allowed to sacrifice birds rather than more expensive animals. The moneychangers as well as the sellers of the birds were part of the Temple mechanism that stood at the centre of the tributary mode of production, extracting money from the peasants' surplus while enriching the Jerusalem elites. Thus taking this context into account, Borg points out that the action of overturning the "money tables" in the Temple must be seen as an expression of protest:

> It was an indictment of what the temple had become: the centre of an economically exploitative system dominated by ruling elites and legitimated by an ideology grounded in an interpretation of Scripture. It was not an indictment of unscrupulous merchants, but of the elites themselves (Borg 1994b:114).

As it is shown in Mark 11:17, the Temple which was meant to be "a house of prayer" had been turned by the Temple nobility into being "a den of robbers". As the centre of the ruling class, the Temple had become "a den of robbers". Thus it was the Temple elites themselves who were indicted as "robbers," not the traders at their tables. The "You" in "You have made it a den of robbers" must have been directed to the Temple establishment rather than to the moneychangers. Indeed, the act of overturning the "money tables" in the Temple is most plausibly seen as a protest against the Temple as the centre of an exploitative social economic system. Action and meaning clearly cohere. Our emphasis regarding Jesus' action in the Temple is that it must be understood in terms of Borg's expression:

> The temple action was not the invocation of eschatological restoration. Neither was it a cleansing, a purification of the temple, but virtually the opposite. It was anti-purity rather than pro-purity: a protest against the temple as the centre of a purity system that was also a system of economic and political oppression (Borg 1994b:116).
It is also important to note that the action of Jesus in the Temple did more than symbolize the attack. Horsley has expressed this very clearly:

In attacking those who sold and bought and those who changed money in the outer court of the Temple, Jesus was attacking, not things peripheral to the system, but integral parts of it. Moreover, these activities that were operated and controlled by the aristocratic priestly families must have been points at which the domination and exploitation of the people was most obvious. That is, Jesus does not make a direct attack upon the conduct of the actual sacrifices at the altar ... Instead, Jesus attacks the activities in which the exploitation of God's people by their priestly rulers was most visible. Without undertaking the extensive analysis of the details of the story in Mark 11:15-17 that would be necessary to argue this interpretation more precisely, it seems possible to conclude that Jesus' demonstration in the Temple was a prophetic act symbolizing God's imminent judgmental destruction, not just of the building, but of the Temple system (Horsley 1993:300).

The prophetic judgment pronounced by Jesus was not confined to the Temple itself. It also involved the high priestly rulers as well as the capital city from which they controlled Palestinian Jewish society. The prophetic lament over Jerusalem is believed to be an early tradition taken from Q. In Luke it is placed in the middle of the journey section (13:34-35), while in Matthew it concludes the tirade against the Pharisees (23:37-38). "O Jerusalem, Jerusalem, killing the prophets and stoning those who are sent to you! How often would I have gathered your children together as a hen gathers her brood under her wings, and you would not! Behold your house is forsaken and desolate". The content of this prophetic lament is centred on Jerusalem's long history of violent opposition to the prophets and resistance to God. For a good grasp of the prophecy against the city of Jerusalem it is significant to understand the precise meaning of the words "house" and "children". According to Horsley, the "house" refers to "the ruling house, i.e., the monarchy, dynasty, state, and even the governing apparatus" (Horsley 1993:301). This understanding is based on Jeremiah's use of the word in his prophecy in 22:1-9. Jeremiah announced God's judgment against the ruling "house of the king of Judah," that is, "you (the king), your servants (government officials), and your people who enter these gates (other Jerusalemites)". Horsley understands the "children" of Jerusalem as referring to all the subject people supposedly under the care of Jerusalem as the ruling city (Horsley 1993:302). This understanding is convincing because it takes into account the context of the saying: Jerusalem resists God's will for the "children" and had killed the prophets that God formerly sent.
In Jeremiah's prophecy, Yahweh intended to destroy the city of Jerusalem "because they forsook the covenant." This is also true in Jesus' lament. Jerusalem had killed the prophets, those whom God had sent to call the ruling house back into observance of the Covenant. The image of the hen gathering her young under her wings reflects "the Song of Moses" where God is symbolized by an eagle: "like an eagle that stirs up its nest, that flutters over its young, spreading out its wings" (Deut. 32:11; cf. Psa. 36:7; 94:1). The image used here refers to God's redemption of the people of Israel in the exodus. In Jesus' lament over Jerusalem, God is pictured as intending to protect or redeem the people in some way from their own rulers who tax them without compassion. Horsley has put this in a better way as follows:

Jesus' lament states explicitly that the rulers have killed the prophets. But it also clearly indicates, as is implicit in the image of Jerusalem's opposition to the intention of the mother bird, that the ruling house has resisted God's redemptive efforts on behalf of the people. And that is the reason for the imminent destruction that is the burden (of) Jesus' lament (Horsley 1993:302-303).

Luke's special material in 19:41-44 provides a related prophecy against Jerusalem. Horsley sees this pericope as containing the earliest tradition of Jesus in some form. And he argues that even if vv. 42 and 44b are held as Lucan insertion the rest verses still present "a sharp prophecy of total destruction of the city by its enemies"(Horsley 1993:303). Thus on the basis of this pericope, it is clear that Jesus critiqued the city of Jerusalem. As Walker has pointed out,

Jesus' prophetic critique of Jerusalem ... was centred upon the way in which the city and its Temple were effectively acting as a focus of opposition to God, rather than being ... the place where God's name was hallowed and God's authority over his people recognized and welcomed. ... (The city) was not producing the necessary fruit; it was leading people astray; it had become the focus of agendas that left little room for God. If Jerusalem was rightly considered to have been a gracious gift from God to his people, those recipients had now 'turned the tables' on the donor (Walker 1996:278).

As we said elsewhere, Jerusalem was the major administrative, religious and trade centre. The ruling class and their retainers lived here. The city acted as the central concentration of power. From here the ruling and Temple elites exercised their power over the people and exploited them. Thus by delivering prophecies of judgment against the Jerusalem Jesus was criticising the ruling class who live in Jerusalem and oppressed and exploited people from here. As Moxnes has pointed out, the authorities used the public resources obtained "through a system of taxes, tithes, and sacrifices""for their own selfish purposes" (Moxnes 1988:71) without feeling concerned for
the welfare of the poor and needy people in the Palestinian local communities. This situation must have compelled Jesus to utter prophetic judgment against the city and the authorities who lived in it.

Besides the prophetic demonstration and oracles against the Temple and Jerusalem, Jesus also used parables to challenge the ruling elites in Palestinian Jewish society. The well known parable of the Wicked Tenants in its earliest form is regarded as Jesus' condemnation of the Jewish priestly ruling elites. The parable points to God's rejection of the priestly ruling class:

1 And he (Jesus) began to speak to them in parables. "A man planted a vineyard, and set a hedge around it, and dug a pit for the wine press, and built a tower, and let it out to tenants, and went into another country. 2 When the time came, he sent a servant to the tenants, to get from them some fruit of the vineyard. 3 And they took him and beat him, and sent him away empty-handed. 4 Again he sent to them another servant, and they wounded him in the head, and treated him shamefully. 5 And he sent another, and him they killed; and so with many others, some they beat and some they killed. 6 He had still one other, a beloved son; finally he sent him to them, saying, 'They will respect my son.' 7 But those tenants said to one another, 'This is the heir; come, let us kill him, and the inheritance will be ours.' 8 And they took him and killed him, and cast him out of the vineyard. 9 What will the owner of the vineyard do? He will come and destroy the tenants, and give the vineyard to others (Mark 12:1-9 and parallel).

Horsley has shown that in the gospel tradition, this parable was clearly understood as directed against the rulers in Jerusalem, but the early Church understood it as an allegorical history of salvation. He points out that because the story of the vineyard and its wicked tenants in the synoptic gospels is an allegory and not a parable in form, it was thought to have been invented by the Christian community (Horsley 1993:305). Against the Form Critics who ruled out the idea that the parable could have roots in the teaching of Jesus, Draper has pointed out that the recent critical analysis and discovery of a parallel version in the Gospel of Thomas in a simpler form, has resulted into the re-examination of its authenticity (Draper 1991b:135). This has led to the acknowledgment that Jesus must have told a story about the vineyard and its wicked tenants. The simplest form of the parable which is thought to be closer to the original one reads thus:

There was a good man who had a vineyard. He leased it to tenant farmers that they might cultivate and he might get its produce from them. He sent his servant so that the tenants might give him the produce of the vineyard. They seized his servant and beat him - a little more and they would have killed him. The servant went (back) and told his master (about it). The master said: "Perhaps [they] did not recognize [him]." He sent another servant, the tenants beat him too. Then the master sent his son and said, "perhaps they will respect my son." Since those tenants knew that he was the heir to the vineyard, they seized him.
and killed him. Let the one who has ears give heed (Quoted in Horsley 1993:305).

In the Markan gospel, the parable of the wicked tenants is placed in the context of the story that portrays the conflict-ridden days preceding the final confrontation in Jerusalem (Mk.11:1-13:37). It appears in the middle of a series of controversy dialogue taking place in the Temple Mount (11:27-12:34). According to Herzog, the parable's meaning is given as follows:

The man who planted the vineyard is Yahweh, and the vineyard itself refers to Israel either as a historical manifestation of God's people or as God's kingdom. These correlations grow out of the conviction that the parable's opening words allude to Isaiah's song of the vineyard (Isa. 5:1-2; cf. Mark 12:1). The tenants are the leaders of Israel, specifically, the Jerusalem authorities; the servants are the prophets sent by God; and the "beloved son" (huios agapetos) is Jesus himself, the culminating messenger and servant. ... "The others" refers to the emerging church as the new vineyard of God whose leaders will become the new tenants of the vineyard (Herzog 1989:100-101).

Herzog further notes that this reading needed a well developed theology to support it. As a result the parable was seen as a formulation of the early Church and not as a parable from Jesus' lips. This was supported by the feeling that it included some illogical elements:

No father would send his son to the vineyard after his servants had been treated so badly; in fact, no reasonable owner would keep sending his servants if they were being treated as brutally as the parable suggests. No tenants would seriously entertain the notion that they would receive the inheritance if they killed the son, and no reasonable owner who had been treated so badly would again lease his vineyard out to others (Herzog 1989:101).

But a form critical analysis puts aside all materials which display a Christological motivation, and instead requires a plausible picture of the sort of social economic relations then predominating in Jewish Palestine. In Palestine there existed "large landed estates with absentee landlords and resistive tenant farmers" (Horsley 1993:305). Pressure on the land was a characteristic of the environment. People's anger against absentee landlords was common, often followed by violent nationalistic feelings, especially if the owner was a foreigner. The landlord's response to the rebellious tenants would be to destroy them. The response is also compatible with the power of the landed class to call in the military (Draper 1991:136). Herzog's expression will serve to show a clear picture of the context into which the parable was said:

Galilee and Judaea were in the midst of significant change during the early decades of the first century, primarily through the forces of commercialization. Pressure brought to bear on peasants through the takeover of land was one important factor. This parable codifies
such a land seizure. Oppression generates violent reactions because it continually feeds the first phase of the spiral of violence. But in a world where elites controlled the means of production of weapons and retained the armies to use them, revolts reproduced the impotence and ignited them and legitimated more intense forms of repression.... the parable codifies the futility of violence under these circumstances (Herzog 1989:113).

We should not think that the action of the tenants was an act of desperation. It was a planned act intended to grab land, and probably with confidence to succeed. As Draper has pointed out, this signifies that the tenants were not simple peasants. They were the "rich and powerful". This is because "their violent action would depend on their having power and influence locally." Their motivation for such action must be greed (Draper 1991b:137). If we understand the tenants this way, we may see the reason why Jesus' audience made up of the poor and the oppressed who constituted his first followers could have been anticipated to react negatively to such violence of the rich and powerful.

The background of the parable is located in the Song of the Vineyard in Isaiah 5:1-10. It is here that its meaning is to be found.

For the vineyard of the LORD of hosts
is the house of Israel,
and the men of Judah are his pleasant planting;
and he looked for justice,
but behold, bloodshed;
for righteousness,
but behold, a cry!
Woe to those who join house to house,
who add field to field,
until there is no more room,
and you are made to dwell alone
in the midst of the land (Isa.5:7-8).

In this Song it is evident that God has entrusted the land to the people of Israel. "Justice" and "righteousness" are the fruits that God expects from them. To the contrary, there is "bloodshed" and "a cry". This depicts that the attack is not on the Jewish rulers, but on the rich who accumulate land by unjust means (Draper 1991b:137). As Horsley has said, the parable is directed to the priestly nobility because of their "exploitation and dispossession of the poor in contradiction to the Covenant" (Horsley 1993:306). Because the priestly ruling class had become exploiters, dispossession and oppressors of the poor, God will destroy them and give the vineyard.
to "others" (Mk.12:9). "As they have dispossessed, so they will be dispossessed!" (Waetjen 1989:188). The "others," to whom the vineyard is to be given, are the poor, "the disenfranchised lower classes to whom and for whom Jesus has directed his ministry" (Waetjen 1989:188). The land will be taken away from the priestly ruling elites and given to the poor.

Indeed, this parable of wicked tenants constitutes a prophetic indictment and rejection of the priestly aristocracy. It stands directly parallel with Jesus' lament over Jerusalem in which the ruling house was declared to be forsaken and desolate.

3.6. **Summary**

In this chapter we have dealt with Jesus' response towards the half-shekel tax, tribute to Rome and his response towards the poor widow's offering. Our analysis has shown that Jesus did not support any of these taxes. He did not support the payment of these taxes for various reasons: lack of authority of the Torah, Caesar's lack of legitimate claims upon the people, abuse of funds and above all Jesus denounced the payment of these taxes because they were oppressive and exploitative. The taxes did not differentiate between the rich and the poor. They were being imposed as if they were the sole or main needs of the people. While the leaders of the community enriched themselves from the taxes, the poor taxpayers benefited nothing from them. Therefore, Jesus could not support the payment of the oppressive taxes. In terms of our proverb of milking a starving cow, it is clear that Jesus "**did not approve the practice of milking of the starving cows!**" That Jesus and his disciples paid the half-shekel tax is likely. But if so then they did so on voluntary basis and not on obligatory basis. While he sided with the poor widow (according to our analysis), Jesus attacked the ruling and religious leaders of his day for their lack of compassion with the poor and their exploitative practices evidenced by their imposition of oppressive taxes upon the poor. His challenge towards the ruling and Temple authorities is clearly seen in his pronouncement of prophetic judgment against them. Jesus' demonstration in the Temple, his prophetic lament against the Temple and Jerusalem and parables of judgment, show how Jesus attacked the ruling and religious elites because they exploited the poor.

After showing Jesus' stance towards taxes and his challenge towards the corrupt leaders of the
community, let us now examine the role played by Jesus for the renewal of the victims of the heavy burden of taxation in his community. We will do this in the following chapter to which we now turn.
4. JESUS AND THE RENEWAL OF LOCAL COMMUNITY

4.1. Introduction

Our examination of the socioeconomic situation of first century Palestine in chapter two revealed that because of heavy taxation and an unequal distribution of wealth, peasants had become desperately poor. They were exploited and oppressed by their ruling class and religious leaders who siphoned off their surpluses in the form of taxes imposed upon them: tribute to Rome, Herodian taxes and the Temple taxes. We showed that due to the heavy burden of taxation, peasants were forced to borrow, and hence fell into a state of indebtedness, landlessness and debt-slavery. In chapter three we analysed Jesus' stance towards taxes in his words and found that he did not support the payment of such oppressive and exploitative taxes. On the other hand we observed his criticisms and prophetic pronouncements against the exploitative authorities who lived and enriched themselves at the expense of the poor taxpayers. In this chapter we will attempt to examine the role of Jesus and his Movement for the renewal of the victims of the oppressive and exploitative systems of taxation. Our task here will focus on Jesus' announcement of the Kingdom of God and his concern for the alleviation of poverty and cancellation of debts.

4.2. Proclamation of the Kingdom of God

Jesus' proclamation of the kingdom of God in this study is important because we are convinced that the proclamation was meant to restore hope of the people who had become hopeless due to the burden of taxation they faced. The deeds of Jesus to vindicate the presence of the kingdom of God among the victims of heavy taxation, provided "security to the insecure, the feeling of help to helpless, and the comfort of hope to the hopeless" (Crossan 1991:305). We regard the preaching of the kingdom of God as one of Jesus' ways of identifying himself with the poor and marginalised, and through which he empowered those who were badly affected both psychologically and physically by the burden of taxation. The acts of having table fellowship with the outcast, exorcisms, healing and forgiveness of sins, were like social services of our day, but which were offered freely to those for whom such deeds were their immediate needs. Jesus did not introduce cost sharing in his provision of such essential "social care". As Wanamaker has noted, "this simple form of sharing through healing and commensality was part of Jesus' strategy for building egalitarian peasant communities" aiming "to undercut the prevailing social value of
honour and shame, and the dominant social institution of patronage, both of which worked against the peasant masses" (Wanamaker 1996:12). These deeds were meant to empower the poor so that they could become active participants in the process of causing renewal in their local communities.

In Uganda there is a rebel movement which claims to have been sent by God to overthrow the existing government for the purpose of establishing "the kingdom of God" in that country. The kingdom of God as announced by Jesus should not be understood in this sense. Rather, it should be understood in a sense of a rule of God which is to be experienced by people through the transformation and renewal of local communities. The transformed local communities were to reflect the nature of the rule of God among people. The kingdom of God was intended to replace the present oppressive social order by attacking the ruling institutions as we saw in the previous chapter, but not militarily. In this section we will focus our concern mainly on Jesus' programme of the dominion of God vindicated by activities of table fellowship, exorcisms, healing and forgiveness.

The heart of the preaching and actions of Jesus was the announcement of the presence of the kingdom of God among his audience. He announced: "the kingdom of God has come upon you" (Lk. 11:20), or "the kingdom of God is in the midst of you" (Lk. 17:21). In the gospel of Mark, the kingdom of God is expressed thus: "The time is fulfilled, and the kingdom of God is at hand" (Mk. 1:15). We should not think of the kingdom of God announced by Jesus as a realm existing in heaven or a kingdom that refers to the last, final, eschatological, and all transforming act of God. Rather we should see it as one which involves God's continuing action and the response and participation of his people (Horsley 1993:176-169). In the ministry of Jesus the kingdom of God is manifested, it is here and now. The divine activity in this kingdom is focussed on the needs and desires of people who had become poor because of the greed of their leaders who exploited them in the form of taxation and rents. Jesus' proclamation of the kingdom of God is centred on the implication of the presence of the kingdom for people's lives and on how they must respond. In his ministry Jesus declares patently that "the kingdom of God has come upon and is among the people, available to be recognised, received, and entered" (Horsley 1993:178).
In Jesus' ministry, "the kingdom of God" was both a political image and a symbol. It involved the socio-political and economic substance of human relations as desired by God. Horsley has noted that the original meaning of the term "salvation" is not in the spiritualised sense as we find in Christian preaching. He points out that originally, the term referred to the peace (mainly law and order) and prosperity granted by the divine emperor for his subjects, especially those who lived in Hellenistic cities, the political-cultural aristocracies. However, Horsley shows that for Jesus the blessings of individual and socio-political life would be granted by God as king, in contrast to the emperor. He indicates that Jesus used the phrase "kingdom of God" as a "comprehensive term for the blessings of salvation" (Horsley 1993:170). Malina also sees that the term "salvation" was used in the ancient world to mean "rescue from a difficult situation; it was not a specifically God-oriented word." It involved a whole range of forms of the needs of individuals or groups of people. Salvation was necessary if "crops failed, if a family member took ill, ... if taxes proved too high" (Malina 1981:80). In this case, we see that the socio-political dimensions are inseparable from the religious. Hence we can conclude that God's activity was political and Jesus' preaching of that activity was political - with obvious implications for the "imperial situation" then prevailing in Palestine.

In the preaching of Jesus, the kingdom of God meant the restoration of the oppressed and exploited people from oppressive political and economic systems. Taking into account the socio-political and economic situation of first century Palestine we may see that Jesus' preaching of the kingdom of God was meant for the restoration of the hopeless peasants who were burdened with heavy taxation. Thus the preaching of the kingdom of God was an announcement of liberation for the peasants in local village communities against the Roman imperial domination as well as against the exploitative high priestly establishment. In this sense, Jesus' declaration of the kingdom of God was intended for the renewal of the heavily taxed peasantry.

Jesus' manifestation of the kingdom of God among people involved the celebrations of festive meals, exorcisms, healing and forgiveness of sins. Jesus shared meals with the degraded and the poor. He ate and drank with those who were labelled "sinners". This is evidenced by a considerable amount of materials that deal with feeding, table fellowship, and related teachings in the gospel tradition. That he was accused by his opponents as glutton, drunkard, and as a friend
of sinners (Matt. 11:18-19 and Lk. 7:33-34) is an indication that Jesus frequently had meals with his followers: the degraded, marginalised and the poor. For Jesus and the poor who had table fellowship with him that was the manifestation of God's rule. Jesus' eating with the outcast would have shattered the social world which pronounced the outcast unacceptable and would have enabled them to see themselves as accepted by God. In that way Jesus was marking his solidarity with the poor. But for the ruling elites, this was a radical challenge. As Horsley has pointed out, the festive meals held in the early Church and what emerged as the Eucharist celebration must be understood as an advancement of Jesus' own eating and drinking with his followers and not as a Jewish Passover meal or other traditional Jewish customs (Horsley 1993:179). This is especially because the Jewish Passover meals were celebrated once a year while Jesus' table fellowship was held frequently as common meals. The two great feeding stories in Mark 6:30-44 and 8:1-10 illustrate how God was feeding the people miraculously. By eating and drinking with the outcasts, Jesus would have enabled them to see themselves differently. The deeds of feeding were acts of empowerment of the hungry who had become so most likely as a result of heavy taxation which led them into landlessness through confiscation.

As Horsley has noted, Jesus' saying, "Can the wedding guests fast while the bridegroom is with them?" (2:19a) indicates that the celebration that he had with his followers marked the presence of the kingdom of God. That means those who celebrated with Jesus had already entered into that kingdom. Horsley shows that, "the early church ... allegorized and elaborated on the saying, understanding Jesus himself as the bridegroom and contrasting the period of his ministry with the subsequent situation of the church." But he correctly points out that the original saying is to be understood in the context in "which festivity was the only proper response". In this case, Jesus' "eating and drinking" must be seen as a "celebration of the banquet" marking the presence of the kingdom God, which involved "many coming from east and west to sit at table with Abraham, Isaac, and Jacob" (Horsley 1993:178-180; Matt. 8:11 and parallels). Surely, Jesus' actions of eating with and feeding the poor, the marginalised and degraded people were direct indications that God's liberating and liberative activity of people's personal lives was at work. His "open commensality" (Crossan 1991:161-164) or open table fellowship was a challenge to a purity system which was the means by which the temple elites siphoned off surpluses from the peasant population. As Borg has pointed out "the meals of Jesus embodied his alternative vision of an
inclusive community. The ethos of compassion led to an inclusive table fellowship, just as the ethos of purity led to a closed table fellowship" (Borg 1994c:56). By eating and drinking together with Jesus the health, being and dignity of the outcasts was restored.

Exorcisms were another way through which Jesus manifested the presence of the kingdom of God among people: "... if it is by the finger of God that I cast out demons, then the kingdom of God has come upon you" (Lk.11:20). Jesus' exorcisms pointed to God's present actions among his people. This marked clearly that the rule of Satan has been broken. Beyond that it meant that the oppressive established order maintained by the power of Satan was also under judgment. The old order was in fact being replaced by a new-socio-political order: the kingdom of God which Jesus was inviting people to enter. In Matthew 12:29 (and parallels Mk.3:27 and Lk. 11:21-22), Jesus compares his ministry to the one who entered the strong man's house, bound him, and then plundered his goods. Now that the kingdom of God had come, those who had been unjustly held in check by the powers of Satan were now released and free. Indeed, Jesus' "exorcism sets people free from the cycle of helplessness, symbolizing that the power of the oppressor has been overthrown by God" (Draper 1994:41).

Hollenbach's study on demon possession and exorcisms will help us to gain a good grasp of Jesus' exorcisms. Hollenbach has shown that there is a close connection between demon possession and oppression. He points out that situations of social tensions such as "class antagonisms rooted in economic exploitation, conflicts between traditions where revered traditions are eroded, colonial domination and revolution" (Hollenbach 1981:573), are normally the causal context of possession. Hollenbach's analysis of demon possession has also been captured by Crossan (1991:317) and Horsley (1993:187-188). Like Hollenbach, Crossan and Horsley believe that the heavy burden of taxation and indebtedness, were the major factors for demon possession in Galilee. In this regard, Jesus' exorcism was a political act against the rulers. Davies agrees that demon possession is most commonly a result of oppression, but he does not believe that demon possession in Galilee was caused by Roman domination, indebtedness and taxation (Davies 1995:81). His agreement with Sanders that there was no extraordinary burden of taxation in Galilee and that the Roman troops did not exist in Galilee in the time of Jesus (Sanders 1994:146-515) has led him to this conclusion.
We are convinced with Hollenbach's position and we will make use of his view as we analyse Jesus' exorcisms. Hollenbach shows that in situations of colonial domination, the "native is an oppressed person whose permanent dream is to become a prosecutor," thus developing "a kind of divided mind". This being the case, "the colonial situation of domination and revolution nourishes mental illness in extraordinary numbers of the population" (Hollenbach 1981:575). Relating his study to first century Palestine, Hollenbach shows that the demon possession and its ideology were elements of social accommodation of first century Palestinian Jews to the conditions of the time associated with Roman control: the disruptions of Palestinian culture, political and economic control, exploitation, and the threatened erosion of long held traditional customs and belief. He further points out that this situation brought the demon symbolism into common parlance. This demon symbolism served as means for the oppressed to express their degradation. It is "salvation by possession". The oppressed practice a kind of "oblique aggressive strategy" where the powerless deal with their powerful oppressors, the state, the police, the employer, the tax collector, in a way that does not at all threaten the social position of the latter" (Hollenbach 1981:576). To the nervous governing classes it served as means to conquer those who protested against their oppressors. The ruling classes did so by accusing their opponents of demon possession (Hollenbach 1981:580). This fact tells the reason why Jesus was identified by his opponents as being possessed by Beelzebul in Mark 3:22.

The Gerasene demoniac (Mk. 5:1-20) represents demon possession as an "oblique aggression strategy". This is a regression against the self. It was both a disease and a cure. For this reason, the demoniac is able to give the Romans the devil by identifying their legion, probably the most visible, Roman presence to him, with demons. He does this only obliquely, through madness. Probably the tension between his hatred for his oppressors and the necessity to repress this hatred so as to avoid terrible recrimination drove him mad. This madness allowed him to do in a socially acceptable manner what he could not do as a sane person. He would not express his total hostility to the Romans if he were sensible. He did this by identifying the Romans with demons. "His possession was thus at once both the result of oppression and an expression of his resistance to it" (Hollenbach 1981:581). The fact that the Pharisees also exorcised (Matt. 12:17) regularly shows that exorcising was part of the medical establishment’s practice. But why then were Jesus' exorcisms challenged? Perhaps Jesus practised and interpreted exorcisms differently from the
Pharisees and was thus regarded as a deviant. Not only did Jesus explicitly state that exorcisms are the central acts of God in the world, but he also sent out his disciples on an exorcising mission (Lk. 11:20; Mk. 3:14-15). This also confirms the central significance Jesus attached to exorcisms (Hollenbach 1981:582). Pharisees moved against Jesus probably because his exorcising work threatened their social position. In the case of Herod, maybe Jesus' activity reminded him of John the Baptist's movement and which was similarly a threat to his position and security (Mk. 6:14-15). Moreover, Jesus identified his healings and exorcisms with God's saving presence. This attracted the majority to follow him, thereby challenging the social system and its underlying value system. His movement became more exceptional, visible, and threatening. Such a challenge had to be dealt with and Jesus was to be liquidated. The authorities had to take account of Jesus' movement for it would threaten to effect the release of the repressed discontent which emerged more and more until its final explosion in A.D. 66-70 (Hollenbach 1981:583).

Indeed, demon possession and exorcisms were an integral part of the social structure in first century Palestine. This manifested in significant ways its dominant value of social stability. When Jesus disrupted this structure by countering it in his own dominant value of social healing, conflict between him and the public authorities was inevitable. Through this career Jesus became a militant exorcist. Understanding possession and exorcisms in this way, serves to indicate that Jesus' exorcisms were God's activity to restore people from political and economic oppression and exploitation evidenced in the burden of taxation. This becomes very evident, especially as we see

the tensions that develop between Jesus and public authorities such as the Pharisees and Herod over his exorcising activity. It may be in various ways Jesus disrupted the dominant pattern of accommodation in society, particularly the accommodation that held by the stronger and the weaker members of society in relation to demoniacs and their treatment (Hollenbach 1981:579).

Besides the activities of feeding and exorcising, Jesus did the works of healing the sick which involved the forgiveness of sins. These acts were also vindications of the presence of the kingdom of God among the oppressed. They were indeed marks which confirmed God's liberating and restorative works in people's personal lives. It is significant to note that diseases were largely due to the extremely stressful situation resulting from the economic hardships which
included the burden of taxation in first century Palestine. In this case, it can be said that Jesus' healing activities dealt with problems typical of just such a situation. Besides demon possession, the gospel traditions contain stories about various diseases: fever, hemorrhage, dumbness and deafness, lameness, or paralysis, epilepsy, blindness, dropsy, deformity and consumption (Horsley 1993:181). All these show how Jesus dealt with the restoration of people's health in a number of ways. His deeds of healing should be understood as restoration of health and empowerment of the "outcast" or "sinners" to participate actively in the renewal of their local communities. This is because only when a person is healthy can he or she be able to work and meet his or her needs such as food, shelter, rendering support to others and other social obligations.

There is a closer link between Jesus' healing activities and forgiveness of sins (Mk. 2:1:12). A closer examination of violence and injustice in an imperial situation like in first century Palestine reveals that people's sickness and suffering were understood to be a result of the victims' sins or of the sins of their parents. This understanding was a current assumption even in the context of the ministry of Jesus (Mk.2:5 and parallels; Jn. 9:2-3; Lk. 13:2). In an imperial context where suffering may be a result of conquest or other forms of oppression, this perception that the victim (or the parents) was (were) the cause of his/her suffering becomes problematic. For the majority of ordinary people whom the system must keep in order, such an understanding of suffering or sickness can become domesticating. Consequently,

they in effect blame themselves for their problems while they must simultaneously accept the necessity of an institutionalized system of atonement (sacrifices and offerings) in which God's forgiveness is conditional and is channelled through official mediators and regulators (Horsley 1993:183).

Crossan has given a direct connection between sickness or illness and excessive taxation: "excessive taxation could leave poor people physically malnourished or hysterically disabled" (Crossan 1991:324). But because the authorities could not let people attribute their health to heavy taxation, sick people were taught that their illness was caused by their own sins. For them to be healed, payment was to be made to the Temple (Crossan 1991:324), hence increasing the level of poverty of the already poor and sick people. In this case, when Jesus restored people's health from illnesses, he also dealt with their sense of sin in which their sickness was believed to be grounded as taught by their religious leaders. By this, indeed, Jesus would have been
challenging one of the religious means by which the people were thus domesticated. That Jesus showed God's forgiveness as directly present, indicates that in that way he was denouncing the religious means by which the religious leaders oppressed and exploited the people. This helped the people to become free from blaming themselves for their suffering as well as to enjoy a productive and cooperative life in their communities (Horsley 1993:183-184). Jesus' restoration of this kind was significant, especially due to the fact that most of the illnesses which affected the people were regarded as marks of being impure. Those who fell ill were labelled as unclean and hence subjected to the class of outcasts. Jesus' healing and forgiveness "restored the dignity and self-worth of the oppressed and enabled them to take part in the reconstruction of their towns, villages and homes" (Draper 1994:41). Kinukawa has expressed a similar view when she said that healing and forgiveness restored people's "wholeness and holiness" because they involved both cure of the diseases and acceptance of the healed people in the community as legitimate members (Kinukawa 1994:38). When Jesus healed people's illness, he did not only deal with their individual encounter and response to diseases, but also with the problem of sickness, the socially controlled meaning of disease and illness (Wanamaker 1996:11). In his healing ministry, Jesus was not only restoring people's health, but also shattering the purity boundaries of his social world and their economic aspects. In the process of healing, he touched the lepers, the haemorrhaging woman and so on, people who were regarded as impure by the society and who probably made payments to the Temple in an attempt to restore their health and dignity but without success.

Indeed, the particular ways in which Jesus illustrated and revealed the presence of the kingdom of God were all concerned with the welfare of people. A critical analysis of the sayings about the kingdom of God (such as Matt.8:11, Mk. 14:25, cf. Lk.14:15; Lk 7:28, Matt. 11:11, Matt 5:19; Matt. 7:13-14; and Lk. 9:62, 12:31) indicates that Jesus was concerned with distinctive patterns of social relationship for the kingdom community that was to be entered. One of the conditions for the entry and continuing participation was childlike trust and humility: "whoever does not receive the kingdom like a child shall not enter it" (Mk. 10:15 and parallels). This saying was a "challenge to relinquish all claims of power and domination over others"(Fiorenza 1984:148). With such a saying Jesus was showing that in the kingdom of God solidarity was to start from below. This presupposes a society in which masters and slaves exist, and critiques those in power

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to become equal with the powerless. Precise observance of the will of God was also a necessary requirement for the entry into the kingdom: "Not every one who says to me 'Lord, Lord,' shall enter the kingdom of heaven, but he who does the will of my Father" (Matt. 7:21). Furthermore, to enter the kingdom of God would require egalitarian, nonexploitative, and nonauthoritarian social relations. This is confirmed by these sayings: "How hard it will be for those who have riches to enter the kingdom of God.... It is easier for a camel to go through the eye of a needle than for a rich man to enter the kingdom of God" (Mk. 10:23, 25 and parallel); and the warning of Jesus against scribes and Pharisees who do not allow people to enter the kingdom of heaven while they themselves do not enter (Matt. 23:13).

The focus of Jesus' ministry was on the ordinary people in the villages and small towns of Galilee. His ministry was a catalyst of the renewal of the people of Israel. That he ministered to "the lost sheep of the house of Israel," means that he was concerned with "God's flock who were in a condition of being 'lost'". In his preaching, Jesus summons the people to acknowledge the kingdom and to enter it, but if they refuse, he does not hesitate to declare judgment (Horsley 1993:194-195).

It is important to keep in mind that Jesus' announcement of the kingdom of God was understood as good news for the poor (Lk. 7:22 and par. Matt. 11:6). In the Beatitudes, the poor are promised the kingdom of God because it is theirs (Matt. 5:3 and par. Lk. 6:20). But we should not be mistaken to think of the poor as "spiritually poor". The original form of the saying, speaks of the materially poor: those who because of heavy taxation and other forms of oppression and exploitation have become extremely poor. In the words of Horsley, the poor referred to are the "oppressed and suffering Jewish peasantry generally.... Or it may refer more narrowly to the absolutely destitute who have lost all means of support" (Horsley 1993:225-226). Those invited among Jesus' followers are the economically least privileged, the marginalised and victims of oppression and exploitation in society: those identified by the oppressors as 'sinners,' 'tax collectors (not the rich tax farmers),' and 'prostitutes.' Thus, as Draper has rightly said, "the proclamation of the Kingdom of God is good news to the poor because the one who proclaims it, God's agent, makes himself one with the poor" (Draper 1991b:131).
When Jesus announced that the kingdom of God was among people he referred to God's saving action and the benefits that people would receive from him. The central concern of the kingdom of God in Jesus' preaching and actions, was the liberation and welfare of the people. His work was to manifest and mediate the presence of the kingdom of God in the midst of the poverty stricken peasants. The chief intention of Jesus' announcement of the kingdom of God was to manifest and mediate the presence of that kingdom. In Jesus' words and deeds as presented in the gospel tradition we can notice the kingdom present in the experience of the people in unique ways. Horsley expresses this as follows:

Jesus and his followers celebrated the joys of the kingdom present in festive banqueting. In the healings and forgiveness of sins and in the exorcisms, individual persons experienced the liberation from disease and oppressive forces and new life effected by God's action. Jesus' interpretation of the exorcisms, moreover, points to the broader implications of God's present action among people. That is, since the exorcisms are obviously being effected by God, it is clear that the rule of Satan has been broken. ... the oppressive established order maintained by the power of Satan ... was also under judgment. The old order was in fact being replaced by a new social-political order, that is, the "kingdom of God," which Jesus was inviting people to enter (Horsley 1993:207).

In this sense, the kingdom of God is not future, it is here and now. Jesus did not invoke the kingdom of God "as an apocalyptic event in the imminent future but as a mode of life in the immediate present" (Crossan 1991:304). Indeed, "the kingdom of God is here, ready to be experienced" (Meier 1994:403). Sanders acknowledges that Jesus believed that God was working through him during his ministry. But his emphasis is based on the eschatological kingdom. He refers to God's presence in Jesus by saying that Jesus "was God's spokesman, God's agent" (Sanders 1985:153). Then he claims, "Jesus looked for a future kingdom.... Jesus expected the kingdom of God in the near future" (Sanders 1985:156). But this view has been shattered by Oakman's remark that "the ministry of Jesus was, then, a bid for social power ... the reign of God was, so to speak, a total social program" (Oakman 1986:207). Wanamaker also strongly believes that,

the message of the kingdom was about God's saving action in society to end real political, economic, and social oppression. At the same time Jesus revolutionary strategy required the transformation and renewal of local communities and their social arrangements to reflect the nature of the rule of God (Wanamaker 1996:9).

Because Jesus' proclamation of the kingdom of God was concerned with "real political, economic and social oppression", obviously taxation issues were part of Jesus' programme. In his preaching
of the kingdom of God, Jesus was restoring the hope of people who had become hopeless due to the burden of taxation. Although Borg's understanding of the kingdom of God seems to be more spiritual, it concurs with that of Wanamaker. He shows that for Jesus the kingdom of God was,

a symbol pointing to the kinship of God - the divine power and sovereignty, compassion and justice. The reality of God as king could be known, and the power of the Spirit (God acting as king) could flow into this world. Kingdom could also refer to the way of being engendered by that really - joy, compassion, purity of heart. ... Jesus did not emphasize a future act of God (the end of the world), but emphasized the present kingly power of God and invited his hearers to "enter" it and have their lives shaped by it. ... (the kingdom of God) refers to the kingship of God at the beginning of time, in the present, and at the end of time; and the life in that kingdom, i.e., to a way of being created by the kingship of God (Borg 1994b:57).

In sum, the kingdom of God that Jesus proclaimed was revealed in his acts of renewal and empowerment. For Jesus, the kingdom of God meant a transformed community where the dignity of people was restored and "social care" was rendered implying that under the rule of God, people were cared for. In this new community, people's immediate needs were met, showing Jesus' compassion and concern for the plight of the poor. The deeds of feeding, exorcising, healing and forgiveness of sins, were Jesus' way of showing solidarity with the poor. Through these actions, he enabled people to become active participants in their local communities. After their health and dignity had been restored, people returned to their local communities to work for themselves and meet their own needs and those of their communities. The kingdom of God that Jesus was calling people to enter aimed to establish a new community which was liberative, developmental and affirmative. This community was centred on renewal and empowerment of the victims of the established order. Sharing meals with the outcasts or "sinners," marked the beginning of a new order, the rule of God and hence the break of the old and oppressive regime which enforced taxation. Meal and worship vindicated the joy resulting from seeing the inauguration of the rule of God in the community (Draper 1994:41-42). Indeed, a community that Jesus was establishing was to be transformative and characterised by mutual acceptance. It was a place where victims of the oppressive ruling system would regain hope and a feeling of humanity. In this new community poverty was to be alleviated and debts cancelled. We will elaborate more about the alleviation of poverty and cancellation of debts in the next section where we now move.
4.3. Poverty Eradication and Release From Debts

We have noted elsewhere that because of the burden of heavy taxation many peasants of first century Palestine laboured under an increasing load of indebtedness. While this problem of debt made the poor, poorer, it kept the rich getting richer. This was so because in the ancient world excess wealth was always invested on land. Thus the rich gave loans to the poor and later exploited them in the form of rent which required very high interest rate. This could exert further economic pressure upon the peasants. Taxation and indebtedness could lead the peasants into losing their land through confiscation. Besides losing the land, peasants could also be sold into slavery along with their entire families. Since the debt problem was crucial during the time of Jesus, it is not surprising to see Jesus being concerned with the victims of this problem. Our concern here is to explore Jesus' concern for the alleviation of poverty and cancellation of debts for the renewal of the local community.

Jesus' concern for the eradication of poverty can be shown by his willingness to have solidarity with the poor. His ministry was an act of solidarity with those who had been oppressed and exploited until they became desperately poor. The earliest layer of Jesus tradition shows that the announcement of the kingdom of God was indeed good news for the poor. The story in Q about Jesus' response to the Baptist involves the observation that "the poor have good news preached to them" and "blessed is he who takes no offence at me" (Matthew 11:2-6 and parallel Luke 7:18-22) The promise of a blessing and the provision of enough to eat in the Beatitudes are directed to those who are concretely, economically poor and hungry because the kingdom of God belongs to them (Matt. 5:3; Lk. 6:20b-21). The spiritual effects of being poor and hungry are also included "blessed are you that weep". "Those who hunger and thirst for righteousness" (Matt.5:6) is more inclusive than "the hungry," but underlying the hunger for justice would have been, directly or indirectly, the experience of or anxiety about physical hunger. Even if what underlies Matthew's phrase "poor in spirit" was the Jewish doctrine of the oppressed, it referred to a community that was truly poor. This indeed, would highlight the reality of the poor, the subject of Jesus' promise of the kingdom (Horsley 1993:249-250). Jesus' cooperation with the poor and degraded people who were labelled by the elites as sinners, prostitutes, tax collectors etc. was an issue of solidarity. It was not a kind of demonstration to the righteous (Draper 1991b:130). Schottroff and Stegemann have expressed this view correctly:
There was no question of a demonstration to others, but rather, a real association of human beings whose living conditions put them in a hopeless situation—whether they were simply poor or were tax collectors in addition. Their association enabled them to cope with their lives and filled them with hope in God, in whose eyes they were not "last" but "first." In adopting this outlook the Jesus movement was making an enormous religious claim. It was asserting that God is on the side of those worst off in the present world. It was claiming that God takes the part of the poor and the tax collectors, simply because they are poor, deprived and despised. And consequently it was claiming also that the God of Israel was now inaugurating the reign for which many Jews of the day were longing—but inaugurating it among these lowly and despised folk. No greater religious claim could have been made in the context of the Jewish religion (Schottroff & Stegemann 1986:36).

A Swahili saying goes like this, "Umoja ni nguvu na utengano ni udhaifu." This saying can literally be translated thus, "Unity is power and disunity is weakness". The saying is normally used to show that it is easier to overcome a problem if people come together and deal with it collectively, rather than trying to solve the problem individually. Applying the saying in relation to Jesus' cooperation with the heavily laden poor, it can be said that if the poor could come together their economic burdens would be tolerable "because each individual is supported by the community of brothers and sisters" (Draper 1991b:133). This agrees with Oakman's expression: "Human beings themselves can provide for one another's needs, if only they overcome certain social obstacles" (Oakman 1986:160) which led them into poverty. In this solidarity the hungry will be fed, and the people's economic burden will be lighter (Matt. 11:28-29). The new egalitarian community was to be the basis for the material support among members.

While the gospel tradition indicates that in the preaching and acts of Jesus the kingdom of God was given especially to the poor, it also shows that the wealthy were condemned. Whether the prophetic woes originated from Jesus or not, they were asserted against the wealthy: "But woe to you that are rich, for you have received your consolation. Woe to you that are full now, for you shall hunger" (Lk. 6:24-25a). The saying: "How hard it will be for those who have riches to enter the kingdom of God .... It is easier for a camel to go through the eye of a needle than for a rich man to enter the kingdom of God" (Mk. 10:23b, 25 and par.), clearly shows the prohibition of the rich in the kingdom. This exclusion of the rich from the kingdom must be understood as self-exclusion. Malina's discussion on the "limited good" in a preindustrial society may help to understand why we feel that the rich were self-excluded from entering the kingdom of God.
According to Malina, people in the ancient world perceived that "all good exists in limited amounts which cannot be increased or expanded" (Malina 1981:75). This principle of the limited good held that a person could only get rich by taking wealth away from another:

an individual, alone or with his family, can improve his social position only at the expense of others. Hence any apparent relative improvement in someone's position with respect to any good in life is viewed as a threat to the entire community. Obviously, someone is being deprived and denied something that is his, whether he knows it or not. And since there is often uncertainty as to who is losing - it may be me and my family - any significant improvement is perceived not simply as a threat to other single individuals or families alone, but as a threat to all individuals and families within the community, be it village or city quarter (Malina 1981:75-76).

In this regard, a honest person certainly would struggle to avoid and hinder the accumulation of capital, because he "would see in it a threat to the community and community balance, rather than a precondition to economic and social improvement" (Malina 1981:83). Malina notes that since all goods are limited, those who aspire to accumulate wealth are unnecessarily greedy. No person could accumulate wealth except if one took from another unjustly. Malina confirms this by quoting an interesting 4th century Mediterranean proverb: "Every rich person is either unjust or the heir of an unjust person." Then he concludes, "the outlook was the same in the first century" (Malina 1981:83). Against this background, we conclude that the rich in first century Palestine were understood to have got their wealth by exploiting the poor peasant producers. The ruling elites, their retainers, and the rich in general in Palestine accumulated wealth with impunity. They did so notably by trading, tax collecting, and money lending. The trader, the tax collector, and the money lender could make profit by defrauding others, by forcing people to part with their share of limited goods through extortion. The money lender could have his debtor imprisoned, the purpose being to put pressure on the debtor's family to pay off the money due (Malina 1981:83, cf. Matt 5:25-26; Lk. 12:57-59). In short, peasants were being exploited through taxes and tithes, through being enslaved for failure of repaying the loans as shown in Matthew 18:23-30. And this could hinder the rich from entering the kingdom of God.

Jesus' concern for the alleviation of poverty goes hand in hand with his concern for the cancellation of debts. We are not sure whether Luke 4:16-21 is a tradition that goes back to Jesus or is a Lucan creation. But what is clear is that the text combines a selection of clauses from Isaiah 58:6 and 61:1-2. Even though Jesus' sermon for the inauguration of his ministry in the
Synagogue at Nazareth was probably developed by Luke, it captures the essence of the good news found in the Beatitudes:

The Spirit of the Lord is upon me, because he has anointed me to preach good news to the poor. He has sent me to proclaim release to the captives and recovering of sight to the blind, to set at liberty those who are oppressed, to proclaim the acceptable year of the Lord (Lk. 4:18-20).

This text suggests that Jesus was announcing a "jubilee", in which cancellation of debts, release of slaves, restoration of land to original owners, and return to one's family inheritance would be made in accordance with Leviticus 25 (Horsley 1993:251). Cassidy denies the existence of slavery in Palestine during the time of Jesus except those who voluntary chose to be so. He claims that only thieves could be forced into slavery and that these would have worked as slaves for not more than seven years (Cassidy 1978:111-113). In this regard, Cassidy undermines the burden of taxation, and indebtedness that first century Palestinian peasants faced, and hence the expectation of jubilee.

Horsley has provided a clear context in which the observance of the Sabbatical year was officially developed and practised. He shows that in ancient Israel, God was regarded as responsible for the provision of the needy: the widows, orphans, and the poor in general. He goes on saying that this God, as divine king of the land was also perceived as liberator of the oppressed and the exploited. What he demanded from his people in terms of material tribute were lighter and were for the support of those in need: the poor, indebted and landless. Accordingly, a model and ways to protect the peasantry were developed. Significant provisions were made in order to sustain the family inheritance and to avoid permanent slavery and loss of land. In every seventh year, land was to be left fallow (Deut. 23:10-11; Lev. 25:11-12), slaves were to be freed and debts cancelled (Exod. 21:2-6; Deut. 15:1-18), and land restored to original owners (Lev. 25:25-28). The "jubilee" was to be celebrated every fiftieth year. Ideally this was the time for everyone to return to the family inheritance (Horsley 1993:251-252). This agrees with Yoder's description that the Sabbatical or jubilee year involved four prescriptions namely keeping of the soil untilled, the cancellation of debts, the release of slaves and return to one's family inheritance (1994:60).

Originally, the Sabbatical year was intended for the provision of food for the poor, the landless. In the Sabbatical year fields were not to be completely harvested. Some crops were to be left for
gleaning by the poor. This could bring severe negative effect especially among the poor peasant households. When the Sabbatical year took place during a crisis of war or drought the keeping of the sabbatical year was a significant matter and this would determine the results of war. In this case, the demand of the Roman tribute had to take this into account. For example, the situation was worse in the Sabbatical year of A.D. 47-48. The effects of the observation of the sabbatical year on the peasantry: "severe, dramatic escalation in indebtedness, and loss of land" (Horsley 1993:252) were common among the peasantry. This situation could lead to a serious consideration for the cancellation of debts:

The sabbatical cancellation of debts was taken seriously enough to require legal accommodation. Ostensibly in order to make credit available in the years just prior to the sabbatical release, when creditors would be reluctant to lend because of the prospect of immediately writing off the loan, the prosbul in effect bypassed the intent and effect of the original provision for cancellation of debts, which was to provide a fresh start for indebted peasant families. Thus the lawyers and apparently the priests establishment took the provision in the Torah seriously enough to use a legal device to avoid actually implementing it (Horsley 1993:252).

Horsley does not believe that the rich who benefited from others' indebtedness would have observed the provisions of Leviticus 25 happily. But he is confident that among the victims of indebtedness the jubilee provisions endured as a popular hope. He shows that in the summer of A.D. 66 these popular hopes inspired action: "the house of the high priest Ananias, the palaces of Agrippa and Berenice" and "the public archives" were burnt. Horsley has rightly said that this was done by the people in order "to destroy the money-lenders' bonds and to prevent the recovery of debts, in order to win over a host of grateful debtors and to cause a rising of the poor against the rich" (Horsley 1993:253).

Horsley has further indicated that in his announcement, whether it was perceived as a jubilee liberation or not, Jesus advocated cancellation of debts amongst members of his local community. He maintains that this was one of the primary aims of the "Lord's Prayer" (Horsley 1993:253) as we have it in the gospels of Matthew and Luke. While Luke maintains the basic length and form, Matthew has retained in some form the more original wording (Oakman 1986:153, Meier 1994:291).

According to Meier (1994:292) the Lord's Prayer in the two versions with their additions and
modifications appears as indicated below. The bold letters indicate the additions of the Matthean tradition and modification in wording of the Lucan tradition:

Matthean Version (6:9-13)

*Our Father who art in heaven,*
Hallowed be your name.
Your kingdom come,
*Your will be done,*
*On earth as it is in heaven.*
Give us today our daily bread;
And forgive us our debts,
As we also have forgiven our debtors;
And do not lead us into temptation,
*But deliver us from the evil.*

Lucan Version (11:2b-4)

Father,
Hallowed be your name.
Your kingdom come.
Give us *each day* our daily bread
And forgive us our *sins,*
For we ourselves forgive *everyone*
who is indebted to us.
And lead us not into temptation.

Therefore, omitting Matthean additions and retaining his wording also found in Lucan version, we are left with the prayer in its probable original form: Father, hallowed be your name. Your kingdom come. Give us today our daily bread. And forgive us our debts as we have forgiven our debtors. And do not lead us into temptation (Meier 1994:292).

As it can be seen, Luke has altered the words "debts" to "sins" to make the petition more clear to Hellenistic readers. The change also strengthens his own soteriological perception of Christ. Luke's version has thus also ruined the parallelism of "debts" and "debtors." By altering the perfect "we have forgiven" to the present "we forgive" and the more preferred "debtors" to the generalizing "everyone who is indebted to us," Luke has led the petition and the whole prayer to be less concrete and more universal. Matthew, on the other hand besides retaining the more concrete wording, offers a "spiritualising" interpretation and supplementary liturgical phrases. In the synoptics, the term "trespasses" occurs only in Matthew's interpretative addition of 6:14-15 and the parallel in Mark 11:25. This suggests that the term is a late tradition (Horsley 1993:253). To serve our purpose, it is significant to focus our concern on the examination of the petitions for forgiveness and daily bread.

According to Yoder, the term *opheilema* of the Greek text refers to "monetary debt, in the most material sense of the term" and not "offenses" as others understand it. He also sees the Greek verb *aphiemi* as referring to "remit, send away, liberate, forgive a debt." And he correctly points out that in the Lord's Prayer, Jesus advocated his followers to cancel the debts of those
who owed them money (Yoder 1994:62). Horsley's understanding of the verb *aphiemi* (and the noun *aphesis*) is in accord with that of Yoder. He concludes by showing that the petition for forgiveness is about "release of debts" (Horsley 1993:254). Crossan also understands the petition in terms of "forgiveness of debts" in the form of "monetary debts" (Crossan 1991:294). Although Luke applied the word "release" in the sense of forgiving one's sins, it is important to note that he also proceeds with a material application: "for we ourselves forgive everyone who is indebted to us." Both in Matthean and Lucan versions, the "forgiveness" requested in relationship to God is compared with the "forgiveness" exercised towards the neighbour. In the latter practice, Matthew seems to metaphorize debt to cover all kinds of social obligations, while Luke keeps the literal meaning.

In the former sense, both Matthew and Luke put the petition as a request for forgiveness for transgressions, where debts are equal to trespasses or sins against God (Oakman 1986:154). Accordingly, Oakman suggests the presence of small and large forgiveness in the ministry of Jesus, whereby the small forgiveness was practised by Jesus' followers and the large forgiveness could only be forgiven by God. He sees that the small forgiveness was related to actual debts which include the moral debt as well. And he rightly concludes,

rather than release from transgressions against God, Jesus primarily asked through this petition for release from earthly shackles of indebtedness. The problem of debt, oppressing the people of Palestine and controlling their lives, is so vast that only God's power can effectively remove it (Oakman 1986:155).

In the Lord's Prayer there is a close link between the petition for forgiveness and that for daily bread. It does not need much thinking to discover the relationship of the two. Indebtedness always endangers one's accessibility to daily bread. In this case, the petition for daily bread can also be perceived as petition for social order that will provide such basic human needs in a regular and appropriate manner. Thus the ensuing petition for forgiveness can be understood as addressing in another way this same concern. "Indebtedness disrupts the ability of a social order to supply daily bread. God is petitioned to remove the oppressive power of debt in people's lives" (Oakman 1986:155). As John Kloppenborg has correctly said, "Bread and debt were, quite simply, the two most immediate problems facing the Galilean peasants, day labourer and non-elite urbanite. Alleviation of these two anxieties were the most obvious benefits of God's reign" (quoted in Crossan 1991:294). Indeed, the Lord's Prayer is concerned with the release from debt.
and for the provision of food. Far from giving a long list of possible concerns, it concentrates on those most serious for the ongoing life faced by peasants of first century Palestine.

According to Yoder, Matthew’s use of the material meaning of the word "debts" in the Lord’s Prayer to include transgressions in general (Matt. 6:14-15), indicates that the Lord’s Prayer is an authentically jubilary prayer which calls the faithful people to abolish all debts because their debts toward God have been cancelled. Yoder believes that this is the way Jesus’ audience understood the prayer. Above this he notes that Jesus was inaugurating a strict relationship between the jubilee practice and the grace of God. Then referring to Jesus, he states that he who had never been legalist, and who could not hesitate to forgive prostitutes and disreputable people, had now become extremely strict upon one point: "only he who practices grace can receive grace. The *aphesis* of God toward you becomes vain if you do not practice *aphesis* toward your brethren" (Yoder 1994:62-63). Expressing the same idea, Crossan says that "forgiveness for forgiveness" demonstrates a close relationship between the way humans behave to each other and the way God behaves towards them. He points out that the aphorism indicates that we treat others as God treats us and that God treats us as we treat others. This should not be understood in terms of causality, that "we do in order that God does." Rather, the point is simultaneity and mutuality, "we do and God does." "God forgives us our debts, that is, the offerings and punishments due for our sins, and we forgive our neighbors their debts, that is, the returns or penalties due for their loans" (Crossan 1991:294).

The parable of the unmerciful servant (Matt. 18:23-35) makes more precise Jesus’ thinking about the jubilee. The parable may go back to Jesus except for the additions made by Matthew. Herzog assigns the words, "therefore", "reign of heaven" (v. 23a) and the ending moral (v. 35) as Matthean while the rest are attributed to Jesus (Herzog 1994:135). The parable provides a real situation of the debt problem in first century Palestine. Placed in the context of the narrative of moral forgiveness, it portrays the king as a model of the mercifulness required in the act of forgiving. The king orders a slave to render account for a loan. The debtor is not able to pay the enormous debt of ten thousand talents, hence he is to be sold with his entire family, all his property, and payment to be made (v. 25). As the slave reckons, the king moves with pity (v. 27) and releases and forgives him the debt. But this forgiveness is contrasted by the slave’s
subsequent behaviour. When he meets his own debtor who owes him a very small sum (only a hundred denarii), he sends him into debtor's prison. What a surprise! His huge debt has just been forgiven but he fails to forgive the small sum owed by his fellow slave. Because of this, the king (v. 34) sends him into prison as punishment for his unmerciful behaviour. Luke has preserved a positive version of the same parable:

"A certain creditor had two debtors; one owed five hundred denarii, and the other fifty. When they could not pay, he forgave them both. Now, Which of them will love him more?" Simon answered, "The one, I suppose, to whom he forgave more." And he said to him, "You have judged rightly" (Lk. 7:41-43).

This parable shows Jesus' concern for the release of debts in local community life. The parable must be understood to have aimed at calling the "hearer to recognise that the release from debts of those obligated to them is now in order. Such is the appropriate response of the kingdom of God" (Horsley 1993:255). For Yoder, the parable of the "unmerciful servant" provides more explicit thinking of Jesus about mercy: "no grace for him who is not gracious" (Yoder 1994:63). Any attempt to remove this parable from its sociological context will lead us to understand it as depicting the forgiveness of sin which is given by God to those who forgive their sisters and brothers. Yoder claims that the context in which the parable was told, the "unmerciful servant" represents a Galilean peasant probably known by Jesus' followers who benefited from the announcement of the jubilee and who was the object of an act of grace because all his debts had been cancelled (Yoder 1994:63). But taking into account the fact that Jesus was concerned for the release of the poor from debts and that he was challenging the rich because they were exploiting the poor, it is less convincing to think like Yoder that the "unmerciful servant" could have been a Galilean peasant.

Herzog's interpretation seems to be more convincing than that of Yoder. His alternative reading also sees a situation of socioeconomic exploitation. He shows that the failure of the servant to follow the example of his king's action led him to catastrophe. The great act of cancellation of a huge debt was meant to inaugurate further acts of forgiveness of debts. The king has broken the chain of the ruthless exploitation and extraction, and expects his action to be followed by his servant. But the servant refuses to follow, hence a severe punishment has to be taken against him. Herzog has shown that the words that open the parable indicate that it is a messianic moment:
The opening scene of the parable depicts a messianic moment, not in a spiritualised terms but in an earthy economic image of a king cancelling debt. The enormity of the figure of ten thousand talents may signify its messianic import. If the largest amount of debt imaginable has been cancelled, then the messianic king has arrived and the messianic age has begun. It is the fulfilment of sabbatical and jubilee hopes condensed into a moment (Herzog 1994:148).

But the moment was too short. Just after the inauguration of debt cancellation, a typical powerful bureaucrat nullifies it. Herzog interprets the parable to refer to the Temple elites. He shows that when Herod the Great was client king, he was indebted to the Romans and ruthlessly exploited his subjects. Following his death, the Jerusalem Temple elites sent a delegation to Rome to plead with Caesar that he should put them under a Roman governor rather than continue under the control of the Herodians who taxed them heavily. But these elites used their power more ruthlessly than Herod had done (Herzog 1994:148). The Temple elites were free from the obligation of paying taxes, but the same people taxed the poor peasants very heavily without mercy, forgetting even the widows and orphans.

In the parable Jesus portrays the correlation between the increasing indebtedness of the poor peasant due to heavy taxation, the loss of his possessions, and the loss of freedom which followed promptly when he fell into slavery with his entire family. As Yoder has pointed out Jesus told the parable when the majority of his fellow countrymen had already refused to activate the jubilee. The parable reveals a sharp disappointment felt in the face of this refusal. The slave who had been freed by the jubilee, refuses to forgive his own debtor. He denies his fellow slave the benefit of the same jubilee forgiveness from which he himself had profited. Instead he seizes and forces him: "Pay me what you owe me." Indeed, this "unmerciful servant" must be sold with his entire family for his debt. "There is no divine jubilee for those who refuse to apply it on earth" (Yoder 1994:64). This parable seems to portray a powerful expectation that demands a moral obligation to the social order. It seems that in this parable, Jesus wants to show that

"Grace"... does not come without strings attached; rather, forgiveness paradoxically lays an even greater burden of responsibility upon the recipients. The recipients, however, are responsible as to when and how they will satisfy their new obligation. They are put under a general, but unconditional, obligation by the experience of release from debt (Oakman 1986:152-153).

In sum, Jesus' ministry was directed particularly to the poor, those who, due to heavy taxation,
were forced into indebtedness, landlessness and into debt-slavery. The ministry was concerned with people who had become destitute and had nothing to eat due to the exploitative and oppressive taxation system. No doubt many of these people knew the reality of indebtedness. They themselves must have not been able to get out of debt, and so had been driven out from "normal" social ties for this reason. The Lord's Prayer, through petitions for both forgiveness and daily bread, directly addressed such people's needs. The link between the debt problem and lack of bread shows clearly the reality of the situation that faced the poor peasants in first century Palestine. Thus rather than "spiritualising" Jesus' prayer we must see it as addressing the real basic and immediate needs of the people.

The practice of forgiveness or release in both the Lord's Prayer and in the parable of the "unmerciful servant" links the forgiveness on earth and the radical forgiveness available with God's kingdom. "Jesus advocates release from oppressive economic burdens, but perceives a moral obligation to a new social behaviour of forgiveness" (Oakman 1986:156). He calls the rich to share their wealth with the poor, and at the same time encourages solidarity among the poor themselves. He demanded that the rich behave toward the poor with generosity. Furthermore, with the inauguration of the jubilee year, Jesus declared the new moral obligations based upon a general reciprocity. He expected that those whose debts were forgiven would forgive those who owed them, and that those who had not enough to eat would be assisted by those who had enough. Indeed, Jesus' ministry was intended to liberate the poor from poverty and debt resulting from heavy taxation and other economic factors. Jesus' concern was to establish a community where people would share surplus and cancel debts.

4.4. Summary
In this chapter we focussed on Jesus' concern for the renewal of the victims of the oppressive and exploitative ruling system. We have observed that Jesus' preaching of the kingdom of God was intended to bring hope to the hopeless people who had lost hope because of the economic hardships resulting from the heavy taxation systems. His acts of feeding, exorcisms, healing and forgiveness of sins were manifestations of the presence of the kingdom of God among the poverty stricken people as well as a sign of his solidarity with the poor. Through these deeds,
people's health, worthiness and dignity were restored. In this way people were empowered to become active participants in their local communities. They were enabled to work for their personal needs as well as for the needs of others in the local communities. Again, with these deeds, Jesus manifested to the people that a new order had begun: God is here caring for the poor!

It is also evident in this chapter that in his programme of renewal for local communities, Jesus advocated the alleviation of poverty and the cancellation of debts. He argued those who had resources to share with those who had none. Solidarity, mutuality and generosity in the local communities were central issues in Jesus' ministry. These were meant to be the means through which alleviation of poverty in the local communities could be achieved. Jesus advocated the cancellation of material or monetary debts as well as sharing of wealth. These were to be achieved only where the rule of God existed - "the kingdom of God". This was to be a unique community. It was to be a liberative, affirming, and developmental community directed towards the upliftment of the victims of the oppressive ruling and economic systems. Because the community that Jesus was establishing was aimed at strengthening mutuality and relatedness, then eradication of poverty and cancellation of debts were expected to take place.
5. CONCLUSION: IMPLICATIONS FOR THE ELCT - KONDE DIOCESE

The aim of this study was to investigate the attitude of Jesus towards taxes in first century Palestine and its implications for the ELCT - Konde diocese. We have already examined the response of Jesus towards taxes in the previous chapters. Our main task in this part is to present the implications of Jesus' response towards taxes for the ELCT - Konde diocese. But before this is done, we will first offer a brief summary of the results concerning Jesus' attitude towards taxes as revealed in our examination of his words and actions.

We have seen in this study that peasants of first century Palestine suffered under a heavy burden of taxation. They were expected to pay tribute to Rome and Herodian taxes over and above the Temple tithes and taxes. Because the burden of taxation was too heavy, the peasants were forced to borrow. Consequently, the peasants fell into a state of indebtedness, landlessness, debt slavery, and indeed, into a state of severe poverty. Our examination of Jesus' words about taxes in this context, revealed that Jesus did not support the payment of the taxes. It has been shown that he criticised the payment of the half-shekel tax by saying "the sons are free" which meant that the Jewish people were free from paying the tax. The payment of tribute to Caesar was also challenged. We have shown that by saying "Render to Caesar the things which are Caesar's," Jesus meant that those who possessed the coin which bore Caesar's image and inscription, they should "return" or "give back" to him so that they should be free from his obligations. It is also evident from this study that the words of Jesus concerning the widow's offering in the Temple were neither meant to praise the widow for her offering nor were they a call for others to follow her example. Rather, the words have been found to be Jesus' lament for the widow because she was made a victim of the exploitative Temple system.

This study has also noted that because the ruling and Temple authorities used taxation to siphon off surpluses of the peasants, making them desperately poor, Jesus could not compromise with them. Rather, he attacked and criticised them for their exploitative and corrupt behaviour and for the burdening of the poor with many taxes which they did not benefit. Jesus' demonstration in the Temple, his parable, and prophetic pronouncement show clearly how Jesus challenged the ruling and Temple leaders. While he condemned the ruling and Temple authorities, Jesus identified himself with the victims of exploitative system. The kingdom of God which he
preached was good news for the poor because the one who preached it was one with them. Those who responded and entered the kingdom of God found solidarity with him. The kingdom of God as preached by Jesus was meant to be a community whose structure would "reflect the nature of the rule of God" (Wanamaker 1996:9). All the deeds of Jesus in his ministry were acts of empowerment of the weak and powerless so that they could become active members of the local communities. Besides the acts of feeding, healing, exorcism and forgiveness of sins, Jesus advocated solidarity among the poor themselves. He encouraged mutuality and relatedness in a community as a way to alleviate poverty and to cancel debts. "The key aspects of the community were an attempt at concrete alleviation of debt burden and dire poverty by an ethic of reciprocity, by which people were encouraged to give when they had surplus to those more desperate, (and) to cancel debts where possible" (Draper 1994:40). This practice of "generosity" in the face of indebtedness, marked, "a way back toward human solidarity in an age of insensitive egoism and brutality, back toward the establishment of kinship" which could not be limited to village or tribal boundaries but which could be extended even to the enemies (Oakman 1986:215-216). "Mutuality and relatedness" (Draper 1994:41-42) in local communities were among the most important elements to make the alleviation of poverty and cancellation of debts possible.

Jesus' response towards taxes in first century Palestine challenges the church in Tanzania in many respects. As we have seen in this study, when Jesus saw that the taxes 'were oppressive to the people and that they were a burden to them, he did not support their payment, rather he criticised them as well as the ruling and Temple authorities who advocated and benefited from the taxes. The church in Tanzania, particularly the ELCT - Konde diocese is faced with the same challenge. The church is challenged to look at taxation issues critically and from the viewpoint of the poor and the powerless. In its first step towards criticisms against burdensome taxation, the church must first reexamine its own practice of demanding too many offerings and contributions from its poor members who now suffer under severe economic hardships. For the church whose members cry because of the burden of a variety of offerings and contributions shouldered upon them, this challenge has to be taken seriously. To hear grievances like the following from the Christians shows that there is something wrong that is to be reversed:

The church is not sympathetic. It demands too many contributions. This burden is too heavy to carry because our economic position is not good. The government also demands taxes from us. We need to meet the cost sharing and other obligations. The church does
not consider all these. They only want money and do not consider the difficulties we are facing, economically. The church is not redemptive because it does not care for us. When I come to the church I do not feel comfortable because every Sunday we hear of the same song - we want money, bring money. We are now tired with these never ending contributions (Interview with Paulo 8.8.1998).

These words indicate that people have lost hope with the church because it seems not to be considerate with their economic situation. It is important for the church to consider the people's cry and take immediate action to address the matter within its own borders before it is too late. The church should take Jesus' response towards the widow's offering very seriously and avoid doing exactly the same things which compelled Jesus to lament for the widow lest he do the same for the widows of our time and the vulnerable people they represent in our communities.

The second aspect concerns the prophetic role of the church in matters related to taxes. We have observed that Jesus dealt with taxation issues prophetically. He criticised the authorities who exploited the poor peasants by burdening them with many taxes while the poor could not benefit from those taxes. He even criticised the payment of tribute to Caesar without fear. This calls the church to be critical regarding matters related to the civil taxes. While we do not argue that the church should teach people not to pay taxes to the government, at least the church must critique injustices in the system of taxation and the ways in which the taxpayers' money is being used. Long ago, Martin Luther noted that taxation should be justified only when it is in direct relationship with the services that enhance the common good (LW 22:95). On the other hand, he advocated that rulers who embezzle the public funds should be denounced: "who will finally absolve of theft people who collect regular tribute and rightful compensation and yet do not fulfill their duties owed to the people by giving them protection, health, and justice?" (LW 25:173). Luther's emphasis here was that the collection of taxes places accountability and duties on the rulers who collect the revenues. If the government fails to fulfill these duties, then, the rulers are thieves and should be denounced. In Tanzania the local governments collect various taxes from the people but nothing is being done to improve the social services:

We pay the levy, but the roads are not improved. In schools there are no text books, desks and other teaching materials, although apart from the levy we pay fees. In hospitals there are no medicines. So we ask, "where do they take our money?" (Interview with Mwangalamu 2.8.1998).
Thus, the implication of Luther's words to Tanzanian situation is that, the leaders of local
governments who collect the money from the people but do not use the money to improve the
social services are thieves and must be denounced by the church. In Tanzania instances of
corruption, mismanagement of public funds and theft among government officials on many levels
are not uncommon. Taxpayers' money is being embezzled by government officials, but the
culprits go unpunished or rewarded doubly:

civil servants may be sacked "in public interest" for corrupt conduct but still receive their
full terminal benefits. ... this is taken to mean that those who steal and obtain money
corruptly from the state are "rewarded" doubly by the government ... Even after the 1996
Warioba Report on corruption exposed numerous instances of corruption - complete with
a confidential list of senior government officials involved - only one senior official, who
fell out of grace ... has been sued ... Allegations of misuse of public funds have gone
unpunished, even when these funds have been set aside for victims of disasters. ... Tanzanians have been asked to contribute money to assist the needy ... only for the public
to realise that money was not channelled to them. ... No one has ever been prosecuted in
this connection. ... the Controller and Auditor General annually raises questions over
misuse of millions of shillings from public coffers. Judge Warioba's report identified the
tax collection departments, the police force, the judiciary, health services and government
licencing departments as the main centres of corruption. The immediate reaction by the
government was to order the formation of internal controls, ... but not to deal with those
responsible (The East African Newspaper at www.truedoc.com, undated).

This citation serves to show how the taxpayers' money in Tanzania is being embezzled by
government officials but without serious response by the government to deal with those involved.
This is the challenge that the church in Tanzania is facing. It needs to wake up and denounce
these thieves and corrupt government leaders. Now is the Kairos - the appointed time for the
church in Tanzania, once again to stand on the side of the exploited poor taxpayers and
prophetically condemn these evil practises.

Mosha speaks of the prophetic role cf the church in Tanzania this way:

The church in Tanzania has the responsibility of prophetically criticising the dominant
consciousness that breeds exploitation and injustice; and energizing the community: by
courageously proposing a new alternative, that makes God's love and compassion greater

In this case, issues of misuse of public funds and corruption in public sectors which are rampant
in Tanzania (ASS 1998:1067) are to be critically challenged. The church should not allow itself
to be regarded as a praying department of the government. But as Nyerere once argued: "the
church must be obviously and openly fighting all those institutions and power groups which contribute to the existence and maintenance of physical and spiritual slums - regardless of the consequences to itself or its members" (Nyerere 1974:91). As Kamugisha has pointed out, the church must be fully informed of the things which need to be denounced before it acts:

Prophetic denunciations, however, demand knowledge of the situation and discernment, based on reliable information. The church should manifest constructive witnessing, which may lead people of good-will to resist idols and false ideologies. Christians should cooperate to accentuate the dynamism of faith towards responsibility in social and political fields, disregarding unnecessary dichotomy between faith and life (Kamugisha 1991:52).

In addition to this, before the church starts to point a finger to others in its fulfilment of its prophetic ministry "the church leaders and ministers ... (must first) put their house in order" (Mosha 1991:29). In a church where there are instances and allegations of financial corruption and mismanagement on many levels, it is important for its leaders to take this advice seriously if they want to make the prophetic role of the church more effective.

The idea of solidarity is of particular importance for the church in Tanzania in its handling matters related to taxation. We have seen in this study that the "proclamation of the kingdom of God is good news to the poor ... because the one who proclaims it, God's agent, makes himself one of the poor" (Draper 1991b:131). In this way those who came to Jesus found solidarity with him. The hungry were fed, demoniacs were exorcised, the sick were healed, and "sinners" were forgiven. All these deeds were performed in order to empower the poor and the weak so that they could take part in carrying out the renewal in their local communities. This challenge faces the church in Tanzania where many people have lost the "purchasing power" and are forced "to cut down expenditure for food" (Omari 1994:98, 102). In Tanzania many people have been retrenched and many poor people cannot afford to buy medicines when they fall sick and cannot pay school fees (Mshana 1994:88) leading them to a dangerous disease called ignorance. The church has to look for ways possible to alleviate this situation. It must find a way that will show its solidarity with those who suffer. Of course we know that the church cannot perform miracles like Jesus to feed and heal these people, but the principle still remains. The church should advise the government to rethink the exercise of cost sharing in favour of the poor and the vulnerable. Jesus' eating and drinking with the "outcast" and "sinners" is of particular challenge to the
church. These acts challenge the church to see how it treats people with AIDS who are regarded by some as "sinners." If the church wants to be redemptive among the poverty stricken people, it must accept the challenge of looking for new alternatives.

We know that Konde diocese runs several projects such as hospitals, a secondary school, safe water project, Matema mini Conference Centre, Manow Tea plantation and so on, but most of the income generating projects have problems in financial terms. The returns often do not justify the investment. The church needs to improve these projects by ensuring that there are well trained, qualified and committed people to run the projects. Besides that the church should initiate small projects such as handcraft projects, manufacturing clerical gowns, sewing classes, fruit and vegetable gardens, and a school for Crèche teachers. Parishes should be advised and encouraged to establish Crèche schools. The church should have its own tree plantation project and campaign for environmental conservation by encouraging parishes and individual people to plant trees which can later be used to generate income of the church or of individuals. The church should also "encourage and enable the poor to get together, analyse their situation and find ways of addressing the problems they face" (Nürnberger 1995:22). That means, in the process of bringing renewal in the local communities the church must play the role of a facilitator rather than dominating. When Jesus identified himself with the poverty stricken peasants, his intention was not to approve or bless their pathetic condition. Rather, he invited them to join him at the lowest rung of the social ladder, and follow him on the way to full humanity. Then they started to believe that God had given them adequate gifts to get out of their situation. This principle should also apply to the church.

In order for the church to be able to effect renewal in the local communities, the idea of empowering women should be given special consideration. As Carol Capps has pointed out, women's role (must) be recognised, supported, and enhanced. Women are a tremendous, and frequently underutilised productive resource. Time constraints, lack of education, and lack of access to land, credit, and other productive resources frequently constrain women's potential to contribute to the well-being of their families, communities and countries. Moreover, there is ample evidence showing that women's work burdens have increased under structural adjustment programs. Any program seeking transformation must direct attention and support to women's roles (Capps 1994:136).

I am convinced that if women are empowered and their social and economic activities facilitated
there will be an effective renewal among our people in the local communities, and the church itself will grow stronger. If we really want to overcome poverty in our communities, let women be empowered.

In order for the church to improve economically, it must also be careful in its handling church funds. The money that Christians contribute to the church regardless how small it is must be carefully handled. Nürberger has made an important point in this regard. He shows that the money that Christians contribute to the church is given to God. He emphasises that such money is holy. It should be handled with extreme care. People have let themselves in what Christ preached and lived. Creating such trust is the work of the Holy Spirit. To destroy trust is easy. To rebuild trust is, humanly speaking, almost impossible. If such people are disappointed, the honour of Christ himself is at stake. Therefore the greatest care has to be taken - not only that no money disappears, but also that there is no reason what soever for suspicion (Nürberger 1995:67).

This study has revealed that in his programme of renewal of the victims of the burden of taxation, Jesus advocated the alleviation of poverty and cancellation of debts. We have seen that Jesus saw that these problems could only be solved if there would be solidarity among the poor. That was his point of establishing a community which was to be centred on mutuality, relatedness and caring for the victims of exploitation. In that community Jesus argued those who had surplus should share with those who did not have. This was the meaning of the kingdom of God - a community which mirrored the qualities of the rule of God. It was in this kind of community that the possibility of cancelling debts could be possible. The church has to examine itself and see in which ways it has failed to be a community like that which Jesus intended to established. The church should take this idea of community focussed on mutuality, relatedness and caring as a means to bring renewal in the local communities found in its context. The community we are concerned with here, should not be understood in terms of Nyerere's Ujamaa Villages whereby people were forced to leave their original land and to work in one farm together and have things in common. This kind of community did not work and we should not repeat the same mistakes (Nürberger 1998:131-141). The community that the church needs to establish and to advocate among its members and the society in general should be understood in terms of Lind's expression. According to him, a community is:

a quality of relationship which is essential to full human personhood. It involves more than the reciprocity of shared interests. It involves a concern for the other we describe as
mutuality. "As we move to association, and from association to community, mutuality reaches beyond exchange to create more enduring bonds of interdependence, caring, and commitment. There is a transition, we may say, from reciprocity to solidarity, and from there to fellowship" (Lind 1996:91).

For the church to be authentic community, it must establish and advocate a quality of relationship called mutuality as an alternative to eradicate poverty in the local communities. It should be a community of equals regardless of one's position. Members of the community must be free to express their thoughts and participate actively in decision-making. We cite from Lind again:

For a relationship to be mutual it must be freely entered into. There can be no coercion or force. Also for it to be mutual, one person must regard the other as they regard themselves. They must regard them as an equal - neither superior nor subordinate regardless of any differences in abilities or characteristics. This is what John Macmurray meant when he wrote: "Thus equality and freedom are constitutive of community; and the democratic slogan, 'Liberty, equality, fraternity,' is an adequate definition of community - of the self-realization of persons in relation" (Lind 1996:98).

Lind's concern was to show how the Saskatchewan farm community in Canada which had been eroded by "globalization" policies championed to rebuild their community. He shows that the farm crisis in Saskatchewan was brought on by the ethic of competitiveness, domination and indifference which is the ethic of "globalization." He indicated that the moral economy was displaced by the market economy which destroyed the farm community. To this end he suggests that in order to reverse this disastrous trend, this ethic must be replaced with one of cooperation, solidarity and compassion (Lind 1996:29-43). Although his study focussed on Saskatchewan farms in Canada, Tanzanian farmers will recognize the similarities with their situation and will identify with the voices of the Saskatchewan farming communities.

The servicing of Tanzanian's external debt puts the majority Tanzanians into a severe economic crisis. When a larger share of the taxpayers' money is being shifted away from improving the social services in order to repay the debt, Tanzanians are being left in a very worse socioeconomic situation. The cost sharing under which many Tanzanians suffer from are mainly due to the repayment of this debt which soars year after year. In this case, the church is called to be involved in campaigning for the cancellation of the Tanzanian's external debt. If the campaigns would lead to positive results, the church should not stop there, rather it should
continue to argue the government to use the taxpayers' money to improve social services which have eroded, for the interest of the public. The church should not forget to argue the government to strive and reduce taxes to make life affordable to the poor Tanzanians. Because the problem of international debt is crucial also to other developing countries in the world, the church in Tanzania must collaborate with all those who advocate and campaign for the cancellation of all the debts of the least developed countries. This problem must be communicated at all levels starting at grassroots level, national level and then at international level. The message of the campaign should be that the Jubilee 2000 should be for the cancellation of all debts burdening the poorest countries of the world.

We have noted elsewhere that the demands of the church upon the Christians are too many and that they contribute to exert more economic pressure on the poor people. In this case, it will be wise if the church should also think of reducing the burden it has shouldered upon its members. We know that this will not be an easy thing to do especially because the church needs money for salaries of ministers and other church activities. In this case, we propose the introduction of a **Tent Making or Self-Support Ministry.** This ministry is one in which a minister is an employee of a different institution other than the church but works with the parish on part time bases. In this ministry, the minister is paid by his/her full time employer and works with the church at no or less cost. To make this point clear, let me give a little example: Take a minister who is a teacher by profession. This minister/teacher may be employed by the government (or whoever) and being paid by the government. This minister/teacher may be asked by the church to serve at a nearby parish on part time basis. Because this minister/teacher gets his/her salary from the government, the church will pay him/her no salary. If necessary allowances may be given which is cheaper than paying a full salary to a minister who is employed on full time basis. I think this will work. To start with, Konde diocese has some ministers who have other professions which are not being utilised by the church. I know a ministers who is a doctor and another who is a teacher by profession. The church can assign these pastors to work with the church hospital and at the Seminary respectively, and at the same time ask them to serve in the parishes which are within the premises of the hospital and the Seminary respectively. These ministers may receive one salary each and perhaps with some allowances as motivation for their extra work.
There is still another important aspect that the church needs to consider in order to succeed economically. The Lutheran World Federation (LWF) issued a remarkable statement on this matter which says that if the church wants to be successful, it has to get its own house in order in financial and managerial terms, which is a matter of training and integrity, adjust its own structures and leadership styles to rapid growth of democratic presuppositions and demands in the population, including the younger and better trained clergy - which includes participatory decision-making and financial accountability, - and dare to set the initiatives and potentials of its members free. Authoritarian tutelage is not conducive to vibrant development (Mortensen 1994:184).

It is my sincere hope that the church will see Jesus' response towards taxes as we have observed in this study both as a challenge and as a model. Jesus challenges the church to handle matters related to taxation from the perspective of the poor. The challenge is to look at taxation issues critically from the standpoint of the victims and to exercise its prophetic role where necessary. Unjust tax systems and misuse of the taxpayers' money should be prophetically denounced. Again the church is challenged to read and interpret the biblical texts about taxes (and the Bible as a whole) from the viewpoint of the poor and powerless. By identifying himself with the poor peasants and by addressing the problem of taxation and the related issues from their viewpoint, Jesus was setting a model for the church to follow. In this study it is evident that Jesus did not support the practice of "milking a starving cow," rather he advocated that "the starving cow should be fed." The church is called to follow this principle.
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**Newspapers, Church Documents, and Personal letter:**

. Bishop's Report to the Central Committee of 15.11.1996.
. Minutes of the 8th Diocesan Assembly held on 30/10 - 2/11/1997.
. Project and Development Department's report for 1997 to Central Committee (Undated).

NB: All the church documents are kept at TUKUYU, Head Office for Konde diocese.
## APPENDICES

### APPENDIX 1: LIST OF INFORMANTS

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Key: * Informants who gained reading and writing skills through adult literacy classes.

NB. In order to safeguard the anonymity of the informants, their positions in the church and names of their respective parishes have not been indicated.
APPENDIX 2: LIST OF INTERVIEW QUESTIONS

A. QUESTIONS ASKED TO LAY CHRISTIANS
1. Why do you give offerings to the church?
2. How do you feel about the church offerings and contributions?
3. What happens when you fail to bring offerings and contributions to the church?
4. When your church leaders visit you, do they speak about money?
5. Do you know how the church money is being used?
6. How do the civil taxes affect you personally and the church?
7. How do you manage to pay the civil taxes, church dues and meet your own needs?
8. How do your church leaders interpret the words of Jesus about taxes?
9. Is that interpretation meaningful to your situation?

B. INTERVIEW QUESTIONS ASKED TO THE CLERGY
1. How do you generate the income of your church?
2. How do you encourage Christians to bring their offerings to the church?
3. How do Christians respond towards the financial demands of the church?
4. How do you deal with Christians who fail to meet the financial demands of the church?
5. What challenges do you face in the exercise of collecting money from the Christians?
6. How do you interpret Jesus' words about taxes in Matthew 17:24-27 and in Mark 12:13-17?
7. How do you apply the words of Jesus in the story of the poor widow in Mark 12:41-44?
8. Do you think your interpretations of these texts helpful to the people in your context?
9. How does the payment of the civil taxes affect the income of the church?
10. As a church leader, how do you handle matters related to taxes within and outside the church?