

# TRIBUTE OR TAX TO CAESAR

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Roman Emperor, Caesar Augustus  
DIVI FILIUS, PATER PATRIAE  
Son of god, Father of his Country

Tribute not taxation is the primary issue and specifically the *Inscription* on the tribute coin which states that the emperor is god. It was collected as a head-tax, but the question before the Pharisees was a question of recognizing the emperor as god. Whereas general taxation is anticipated for maintaining roads and bridges, tribute means to acknowledge submission and homage to a human being. Every individual in the Roman Empire was required to pay an annual tribute and to acknowledge Caesar as god. Luke uses the Greek manuscript word: φόρος (*phoros*, *for'-os*, tribute, G5411) which he may believe to be synonymous with: κῆνσος (*kensos*, *kane'-sos*, tribute, G2778) which is used by Matthew and Mark in their parallel accounts. For a devout Jew, the spiritual dilemma was recognizing a human being as god, instead of the God of Israel. Pharisees were not thinking of paying taxes to maintain roads and bridges.

Caesar Augustus

Roman Emperor 27 BC - AD 14

Divi Filius, Pater Patriae

*I am god, Father of his Country*



It was a much deeper question, for this annual tribute was also a “pledge of allegiance” to the Caesar. Octavius (born Gaius Octavius Thurinus), known in the Bible as Caesar Augustus, initiated the issue by minting coins with this inscription: *Caesar Augustus, Divi Filius, Pater Patriae*, that is to say: “Caesar Augustus, Son of God, Father of His Country.” Augustus (Octavius at birth and Octavian when later adopted by Julius Caesar) was stating that he was a god, to be worshipped.

Worship of rulers was common in the east and permeating into the west, this still raised a few eyebrows among Romans. Whereas Julius Caesar might be considered the first dictator of the Roman Empire, Augustus definitely became its first Emperor. He was well liked and possessed a quality lacking in most rulers - grace. Succeeding Augustus was his adopted son Tiberius who subsequently minted on his coins: *Caesar Augustus Tiberius, son of the Divine Augustus*, which implied that since his father Augustus was divine, then he was divine also. Both men claimed to be god: Augustus by assertion and Tiberius by succession.

Jesus immediately goes to the Inscription. “Whose Coin!” and “What is the Inscription.” Their entire discussion is not about maintaining government services, but since most English translations contain the word taxes instead of tribute, preachers and teachers lead their congregations into discussions concerning roads and bridges which obfuscates the real issue. To paraphrase their words in a modern sense. “*Is it permissible for us good Jews to worship a human being instead of the God of Israel.*”

Of all their attempts to trap and subdue Jesus, this ambush was the most brilliant for there existed three different opinions on the matter. The conservative and violent Zealots might have said, “*We’ll never pay the tribute!*” Moderate Pharisees might have said, “*We don’t like tribute, but what else can we do.*” And the very liberal Sadducees might have said, “*Rome is our new Babylon. We must pay the tribute.*” (reinterpreting Jeremiah chapter 29:5-7 where God said: “*Build ye houses, and dwell in them; and plant gardens and eat the fruit of them. Take ye wives and beget sons and daughters. Seek the peace of the city whither I have caused you to be carried away captives and pray unto the Lord for it.*”

Jesus dismissed the underlying premise and might have said, “*Caesar is not god, but give him his due.*” “*Our God is the Lord. Give what He is due.*” Who is the real God? That is the issue! Not roads and bridges.

Eusebius, History of the Church, Chapter 5, 6 *“And in the second book of his History of the Jewish War, Josephus writes as follows concerning the same man: “At this time a certain Galilean, whose name was Judas, persuaded his countrymen to revolt, declaring that they were cowards if they submitted to pay TRIBUTE to the Romans, and if they endured, besides God, masters who were mortal.”*

Josephus History of the Jews, Book II, Chapter 16, 5 *“When Agrippa had spoken thus, both he and his sister wept, and by their tears repressed a great deal of the violence of the people; but still they cried out, that they would not fight against the Romans, but against Florus, on account of what they had suffered by his means. To which Agrippa replied, that what they had already done was like such as make war against the Romans; “for you have not paid the TRIBUTE which is due to Caesar and you have cut off the cloisters [of the temple] from joining to the tower Antonia. You will therefore prevent any occasion of revolt if you will but join these together again, and if you will but pay your TRIBUTE; for the citadel does not now belong to Florus, nor are you to pay the TRIBUTE money to Florus.”*

Gessius Florus was the 7th Roman procurator of Judea from 64 AD until 66 AD.