

**RE-READING MATTHEW 22:15-22 AMID A
TAXATION LAW AFFECTING CHURCH
MINISTERS IN SAMOA**

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by

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ABSTRACT

Given the current turmoil regarding new amendments to the Samoan taxation law which includes taxation of Church Ministers, this paper looks at re-defining the context of this issue to Matthew 22:15-22. It aims to examine whether the current taxation issue falls within the purpose the text has been written, whether the text can answer the question: Is it possible for church ministers to pay tax or not? And lastly to re-read what exactly Jesus means in His response to the Pharisees' question, "Give therefore to the emperor the things that are of the emperor's, and to God the things that of God's."

Taxation is normal to the Samoan community as everyone are aware of its vital role especially the tax payers. However, taxation of Church Ministers seemed new as the traditional understanding of people towards Church Ministers is far from what has been called "workers" or "tax payers" and it wasnot practiced before. Hence, this thesis values the re-examination of Matt 22:15-22 using the Socio-Rhetorical Criticism.

DECLARATION

I declare that this work has not used without due acknowledgment of any material that has been previously submitted for a degree or diploma in another institution. I also declare that the work has not used any material, heard or read, without proper acknowledgment of the source.

Signed: _____

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DEDICATION

In loving memory of my grandparents, the late Rev. Elder Vaialia Talitonu and Salega
Vaialia Talitonu, Umamoa Foliga and Iva Foliga. Also to my parents Su'emalo
Tumutalie Foliga and Avasa Tumutalie Foliga, and my wife's parents Su Fetuao Taai
and Vaega'au Fetuao Taai

and

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List of Abbreviations

CCCS	Congregational Christian Church Samoa
EFKS	Ekalesia Faapotopotoga Kerisiano Samoa
Lk	Luke
Mk	Mark
Matt	Matthew
NRSV	New Revised Standard Version
NT	New Testament
OT	Old Testament

Introduction

Purpose of this Research

The purpose of this research is to exegete the selected text, Matthew 22:15-22 in the hope that it can enlighten and offer a theological discussion to the taxation issue of the Samoan *faiifeau* in Samoa.

The traditional morals and customary values have hindered people's habitual thinking over changes and new initiatives introduced to them at any time. With little understanding towards growth and development of a country, people are more likely to persist to live life as their fore-fathers passed down to their parents and the traditions being passed down from generation to generation. This approach has been practiced within the Samoan Community with the belief that it is a curse if someone breaks the tradition especially family and village rituals.

The arrival of Christianity to Samoa (1830) and the impact of the early Christian Missionaries are living evidence of this practice and the reasons for *faiifeau* being highly respected by individuals, churches and communities. When the "native teachers" began working as *faiifeau* in villages (1840-1900), the "white missionaries" were finding ways of discrediting their work, in the fear that the *faiifeau* gaining influence over their counterparts. Imbedded in the *Fa'a Samoa* (Samoan Culture or Samoan way of life) are the concepts of *Feagaiga* (covenant), *Fa'aaloalo* (respect) and *Alofa* (Love or giving). And these concepts and covenantal relationship between the *Nu'u* (village), *Ekalesia* (Church) and the *faiifeau* provided the traditional practise of *Tausi feagaiga* (relationship of covenant). The individuals would provide and support the *faiifeau* through the concept of *Alofa* (love or giving) in meeting the physical needs of the *faiifeau*.

When Samoa became a Sovereign and independent State on January 1, 1962¹, a democratic model of government was selected which separated the powers of CHURCH and STATE. The constitution also reflects the deep nature of Samoa being a Christian State, reflected in its coat of arms with a motto of “*Fa’avae i le Atua Samoa*” (Samoa is founded on God). Since becoming independent, the clergy were not taxed for 54 years until the Samoa Income Tax Amendment 2017 (Refer Appendix 1) was passed where Government imposed a law to tax the donations (*alofa*) by church members to the *faiifeau*.

The Samoan government, through policy and legislation, has evolved and transformed every facet of Samoan life. They have provided new infrastructure, upgraded the health and education system, and a market place that requires equity and sustainability. They are working to reshape and market Samoa internationally to attract foreign investment.

In 2012, Samoa became a member of the World Trade Organisation (WTO), and in 2014, it graduated out of its Least Developed Country (LDC) status to a Developing Country (DC) status.² Both achievements seemed to indicate economic improvement in the country’s status, however, these meant that Samoa immediately loses entitlement to foreign aid and preferential treatment in terms of trade it enjoyed previously under its LDC status. As a WTO member, Samoa is required to reduce and in some cases remove any protection to its industries from international competition, in terms of tariffs and duties. The improving of infrastructures, communication, education, medical and other resources to create a favourable environment for investors, all of a sudden resulted in

¹Constitution of the Independent State of Samoa 1960, http://www.wipo.int/wipolex/en/text.jsp?file_id=198467 (Accessed August 1, 2018).

²United Nations Committee for Development Policy, “Samoa becomes the 155th WTO Member” <https://www.un.org/ldcportal/samoa-becomes-the-155th-wto-member/> (Accessed August 1, 2018).

the need to collect more taxes. One group of people within the Samoan society that does not pay taxes is the clergy, in particular the *faiifeau* and the government has now formalised their decision to tax *faiifeau*.

The decision to tax *faiifeau* captured the imagination of the public. Should they be taxed? Where is the line between Church and State? Can the State interfere with the affairs of the Church in such a way? What are the reasons to this new Law? The list goes on and the public opinions could fall into categories such as for, against or undecided. If you read the media, discuss with family, friends, churches and villages, every single person had a personal view to the question of whether *faiifeau* should be taxed.

It has been highly publicised and debated in the public sphere. The introduction of an amendment to the Income Tax Act 2017 has been amended and passed through legislation that now includes the taxation of church ministers.

Decision making within the political system is questioned prior to its consequences of removing the exemption of tax over church ministers as well as including the Head of State in this new amendment. The questions that encouraged this issue to be discussed are: 1) Why now? What is their rationale in amending the bill to include *faiifeau*? 2) How did the Government pass the Bill without the usual process of submissions from the public? 3) Did the government take into account to quantitate roles of *faiifeau* in their assistance of people? 4) Have they taken into consideration the cultural concepts of *Alofa*, *Fa'aaloalo* and *Feagaiga* that is the fabric of *Fa'a Samoa*? 5) Is it proper to tax *faiifeau*? We also ask ourselves whether what we give to God's work such as our pledges for the church ministers could be due to reverence to God or does exempting church ministers from paying taxes will guarantee our salvation?

Tax according to The Interpreter's Dictionary of the Bible has been paid in various forms and it is known as the compulsory payment made to support developments of the government.³ The different types of taxes depend on its application such as an assessment, forced labour or tribute but the "tax" Matthew 22: 15-22 is referring to is the levy laid on land tax payable in kind or money, poll tax, tax on person property, export and import tax and house tax. In addition to these taxes is the temple tax that Jewish annually paid which is a total of half a shekel.

The sense of rights provided a gateway to review this verse "Give to the emperor what is the emperor's and give God what is God's". If the spread of Christianity was extensive towards ancient nations during the Pax Romana period, the period where Roman peace was commenced together with the taxes attached to it, all Christianity must be familiar and wise about Romans rule and not refuse to pay tax. Having equality and fairness rights is one of the goals all nations of the world are fighting for in good governance and development. It is also the idea Jesus was trying to elaborate to the Pharisees and Herodians because he does not want to contradict rights between the Emperor and God.

Therefore this paper seeks to analyse Matthew 22:15-22 and provide a discussion to the issue 'whether church ministers in Samoa should pay tax' - using the socio-rhetorical method of reading.

Matthew 22: 15-22 as the Selected Text

The selection of Matthew 22:15-22 as the main text to explore for this research is based on the following reasons:

³Walter Russel Bowie George Arthur Buttrick, John Knox, Paul Scherer, Samuel Terrien., ed. *The Interpreters Bible, the Holy Scriptures in the King James and Revised Standard Versions with General Articles and Introduction, Exegesis, Exposition for Each Book of the Bible*, vol. 3 (Nashville: Abingdon Press, 1991).

Firstly, this passage contains the question about whether it was lawful to pay taxes to the Roman emperor in Matthew 22:15–22, and therefore it is anticipated that in the light of Jesus’ response to this question, perhaps answers can be obtained for the taxation issue discussed in the beginning of this research.

Secondly, this text has been used by many Christians as an example of humble faithfulness to God in the threat of persecution and death by oppressors. Jesus’ bold stance in speaking God’s message in the face of adversaries; the Pharisees and Herodians, a strange coalition who have come together to try and eliminate Jesus. The encounter presents a similar scenario with the current issue in our Church and its refusal to accept that church ministers should pay taxes as imposed on *faiifeau* by the government.

Thirdly, Jesus’ response to give to the emperor what is his, and give back to God what is God’s appears to hold the key to the ongoing debate on whether the affairs of the Church should be separated from the State.

Fourthly, the text seems to highlight a shift in loyalty of the Pharisees and Herodians (the hypocrites) from God to Emperor as evident in their attempt to trap Jesus, someone who is proclaiming the Kingdom of God – the same God they are supposed to revere. Does Samoa still revere God and does the Church still hold a place in the centre of Samoan life?

Outline

This thesis is divided into three chapters. The introduction begins with a discussion of the debate on the issue of taxes which led to this study. It is followed by a brief description of the types of tax according to the government of Samoa and according to the Bible, and why I have chosen Matthew 22:15-22 as the text for this study.

Chapter one is a short literature review of the passage studied in this paper. This leadsto why this study has selected the methodology used in the exegesis of the selected passage which will be presented in Chapter Two.

Chapter Two is the Exegesis of the passage using the Socio-Rhetorical Criticism. I will focus on opening-middle-closing texture (a sub texture of Inner texture) to explore how the placement of this passage could be a departure point to the exploration of the passage. This will lead to the consideration of this passage as a rhetorical unit, paying attention to the flow of the narration of the conversation between Jesus and Jewish leaders, in relation to certain words in terms of word patterns and rhetorical progression of the sentences.

Chapter three applies the passage's interpretation to our church context and perhaps highlight some suggestions to enlighten our issues with paying taxes by the church ministers.

The conclusion, I will look at implications of this research - within its limitations⁴ - and perhaps possible answers to some of the questions which prompted this research.

⁴ Limitations of Research - This study is aware of theconfines of responsible interpretation. I am therefore conscious that this study is only one contribution to the discussion on the selected text, in the field of biblical studies, as well as the context of our church ministry. The fact that no methodology or methodologies can lay claim to a one true interpretation, that all methodologies and interpretations have their limitations, is of primary importance that this study remains within the confines of responsible interpretation.

Mark Ledbetter, "Telling the other story: a literary response to socio-rhetorical criticism of the New Testament," *Semeia* No. 64 (1993):289-301.

Chapter 1: Literature Review & Reading Methodology

Literature Review

Brief Literature Review

This passage shows Jesus' response to a question from the Pharisees and Herodians regarding paying tax to Caesar, the Emperor of Rome in the time of Jesus' ministry. The different interpretations on this passage seem to be based on one emphasis. That is, Matthew presents in this part (Matt 22:15-22) of his telling and showing of Jesus' ministry, the continued-authority of God in and through Jesus' ministry – upon everything in this world. One of the things is the power of the earthly or worldly kings such as the Roman imperial power. Reflected in the interpretations is the significance of the issue of the relationship between Church and State.

The following interpretations are examples. Daniel Patte's⁵ interpretation of Matthew 22:15-22 shows that Jesus' response to the Jewish leaders' question on tax is the continuation of God's authority revealed in the parable of the wedding banquet mentioned in the first part of Chapter 22. According to Patte's interpretation, "giving to God what is God's is acknowledgement of God's authority and whoever pays tax to Caesar shows allegiance to Caesar. Thus, Caesar's wealth and power are valueless."

⁵Daniel Patte, *The Gospel According to Mathew: A Structural Commentary on Mathew's Faith* (Philadelphia: Fortress Press, 1987), 309.

⁶Patte as part of his interpretation emphasizes the significant difference between knowing the law by word, and knowing the law from living life or from experience. For Patte, the Jewish leaders' questioning of Jesus is to challenge Jesus' knowledge but Jesus' answer reveals that his understanding of the law goes beyond knowing it. Jesus' answer comes from his experience of life as a King responsible for the people under his Kingship. In other words, Jesus' answer comes from his understanding of life lived and encountered by people.

Stanley Hauerwas also interprets this passage (Matt 22:15-22) from the point of view of God's authority. Hauerwas begins his interpretation by saying that "Rome, it seems, not only required a tax, but wanted the tax paid in Roman coinage."⁷ What this means is that paying tax seems to have two functions. One is to provide money for the Roman power and the other is to show respect and honour to the Roman imperial rule. The implication of this interpretation is that it suggests that Jesus' response to give God what is God's is to remind the followers of Christ, that God is king. It is to tell them that God owns them – the people. According to Hauerwas, one of the issues raised in this passage is that Jesus' response reflects double loyalty to God and the state.⁸ However, Hauerwas adds that Jesus' request to see the coin shows that Jesus wants to point out that the image on the coin is no different from the second commandment – "people should not make idols."⁹ In other words, putting emphasis on giving to Caesar what is Caesar's can be looked at as idolatrous. For Hauerwas, it is no different from what Jesus says: "No one can serve two masters; for a slave will either hate the one and love the

⁶Ibid.

⁷Stanley Hauerwas, *Mathew (Brazos Theological Commentary on the Bible)* (Grand Rapids: Brazos Press, 2006), 195.

⁸Ibid.

⁹Ibid.

other, or be devoted to one and despise the other.” What Hauerwas means is that Jesus is saying to the Jewish leaders: “You cannot serve God and wealth nor can you serve God and the emperor (Matt. 6:24).”

Douglas Hare’s interpretation also reflects this emphasis of God’s authority with a suggestion on the significance of paying tax to Rome. This is a very interesting interpretation because paying tax to Rome as a good thing to do is not considered in the above-mentioned interpretations. According to Hare, Jesus’ response to the Jewish leaders is not about showing two different realms – God and Caesar.¹⁰ Instead it shows that the second half of Jesus’ answer declares invalid the first half. In other words, Jesus’ mention of God after Caesar reveals that Caesar has power but God is more powerful. Hare then adds that in Jewish religious understanding: “foreign kings had power over Israel only by permission from God. Tax may be paid to Caesar because it is by God’s will that Caesar rules. When God chooses to liberate his people, Caesar’s power will avail him nothing.”¹¹ Hare in these words speaks of the way God has been dealing with his people – the Jewish people. It shows God’s authority in the sense that allowing the people to pay tax to Caesar is part of their punishment for leaving God. Hare adds to his interpretation the issue of rich and poor where he says that doing God’s will is not measured by our having abundance of possessions but by our giving them up. So paying tax to Caesar is one way of giving up the many possessions we have – the worldly possessions.¹²

Ulrich Luz in his work on the theology of Matthew seems to reflect that understanding of Jewish religious thoughts. For Luz, Jesus’ encounter with the Jewish leaders on tax is part of Jesus’ defending of his community – the so-called Matthean

¹⁰Douglas R. A Hares, *How Jewish Is the Gospel of Mathew* (CBQ 62, No. 2, 2000), 264-77.

¹¹Ibid.

community. In this way, Jesus' response reveals Jesus' community's triumph over Judaism.¹³

The brief literature review shows here reveals that the main emphasis of Matthew's presentations of Jesus in this part of Jesus' ministry is to bolster God's authority as Jesus gets closer to his final time on earth. The interpretations suggest that it is not only Caesar that Jesus is talking about. He is also referring to the authorities of the Jewish religion. Overall, paying tax to Caesar seems to be not a good idea according to these interpretations. However, if this is the case, then not to pay tax to the Roman power should not be carried out by all Christians. If they do then they are considered either disloyal or idolatrous from the point of view of Christians being God's people. One interesting interpretation mentioned in this brief literature shows an alternative understanding of the passage which alerts a desire to revisit the text. Hare's interpretation suggests that there are other significances in paying tax to Caesar in the time of Jesus. For Hare, one of the significances is to practice Christian teachings such as giving up abundance of possessions because they are the cause of evil for some of us. The point I would like to signify from this suggestion is that there might be other important reasons that are locally-based that make paying tax to Caesar as Jesus suggests as a must-do practice. Are there any other reasons relative to God's authority that could make people in the reality of the Roman world pay tax to Caesar? None of the interpretations above mention the meaning of the word tax. Is there a difference between tax in Roman law and tax in Jewish law? These are some of the questions that will guide the revisiting of Matt 22:15-22.

¹²Ibid.

¹³Ulrich Luz, *Matthew 8-20. Translated by James E. Crouch* (Minneapolis: Fortress, 2001).

Socio-Rhetorical Criticism as Reading Methodology

Why Socio-Rhetorical Criticism?

As Bible readers from different contexts, we may compare or contrast them with our own world, in the hope of finding relevance for us. Therefore for the purpose of this study, I will look into the text of Matthew 22:15-22 as a reader and as a CCCS member using the Socio-Rhetorical criticism as a methodology.

The selection of the Socio-Rhetorical Criticism is based on its ability as a reading method to incorporate the social sciences with other more literary approaches in biblical studies.¹⁴ Alan Culpepper describes it as a scientific method, with a complete approach for the interpretation of text by integrating various approaches such as, "narrative rhetorical, literary, intertextual, social-scientific, cultural and ideological criticism" and other.¹⁵ Socio-rhetorical criticism therefore takes into account the 'world of the text' or the original context it was produced. It also considers important the world in the text and the world in front of the text

The main objective here is to develop a rhetorical method which utilises literary, social, cultural and ideological features of texts.¹⁶ The aim is to find meaning of texts through studying the core values and beliefs that influenced the world of the text.¹⁷ To understand those values and beliefs, we are better equipped to make meaning of texts. As a Bible reader from Samoa (a different context), it is vital to properly compare or contrast them with my own context, that I may find relevance. The study therefore

¹⁴Vernon K. Robbins, *Exploring the Texture of Texts: A Guide to Socio-Rhetorical Interpretation*, (Harrisburg: Trinity International, 1996), 1.

¹⁵Alan R Culpepper, "Mapping the Textures of New Testament Criticism: a response to Socio-Rhetorical criticism." *Journal for the Study of the New Testament* no. 20 (70):72.

¹⁶Robbins, *Exploring the Texture of Texts*, 1.

¹⁷Ibid., 1.

analyzes the text of Matthew 22:15-22 as a reader and as a CCCS member using the Socio-Rhetorical criticism.

Chapter 2: Exegesis of Matthew 22:15-22

Introduction

In the passage from Matthew 22: 15-22¹⁸ the Pharisees ask Jesus whether it is lawful to pay taxes to the emperor or not. However this questioning of Jesus led to his now famous reply to the Pharisees “Give therefore to the emperor the things that are the emperor’s, and to God the things that are God’s.” Literally, if we look at the text and the way Jesus answered the questions, there is no tax mentioned in his statement, in this passage. The theological issues raised in this text will come from examining and questioning the Pharisee’s question to Jesus “Is it lawful to pay taxes to the emperor or not?”

In this chapter, I will analyse and give a brief discussion of the chosen passage, dividing the analysis into 3 parts:

Firstly, focus will be on the placement of the text in Matthew’s writing. Second follows an exegesis of the passage and thirdly, the focus moves onto the main verse and its significance to the passage. Last but not the least will be the application of the issues raised in the text, to the context of the world we live in.

Part 1: Placement of the text

Socio-rhetorical criticism works well with narratives and discourses. I have selected Combrink’s proposed structure in which the narrative and discourse are

¹⁸Hendrickson Bibles, "Holy Bible: New Revised Standard Version Containing the Old and New Testaments and the Deuterocanonical Books," in *Mathew 22: 15-22* (Peabody, Massachusetts: Hendrickson Publisher Marketing, LLC, 1989).

sometimes combined.¹⁹ However the placement of the passage falls within the block described by Combrink as part of the narrative inclusive of Jesus' authority questioned in Jerusalem (21: 1-22:46). The central scene of this narrative block (21: 1-27) is the conflict between Jesus and religious leaders over Jesus' authority. In the third of the three parables (21: 28-22: 14) Jesus proclaims God's punishment of the religious elite and their rejection of the invitation (22: 1-14).²⁰

Outline, Structure, Form according to H. J. Bernard Combrink²¹

- A. Narrative: the birth and preparation of Jesus (1:1 – 4:17)
- B. Introductory material: First speech: Jesus teaches with authority (4:18 – 7:29)
- C. Narrative: Jesus acts with authority – ten miracles (8:1 – 9:35)
- D. Second Discourse: the Twelve commissioned with authority (9:36 – 11:1)
- E. Narrative: the invitation of Jesus rejected by 'this generation' (11:2 – 12:50)
- F. Third Discourse: the parables of the kingdom (13:1-53)
- E' Narrative: Jesus opposed and confessed, acts in compassion to Jews and Gentiles (13:54 – 16:20)
- D' Fourth Discourse within Narrative: The impending passion of Jesus, lack of understanding of the disciples (16:21 – 20:34)

¹⁹Combrink. H. J. B, *The Structure of the Gospel of Mathew as Narrative* (Tyndale: SCM Press LTD, 1983).

²⁰Warren Carter, *Mathew and the Margins, a Sociopolitical and Religious Reading* (Maryknoll, New York: Orbis Books, 2000)., 432-441.

²¹H. J. Bernard Combrink, "The Tyndale New Testament Lecture, 1982," *The Structure Of The Gospel Of Mathew As Narrative*, no. Tyndale Bulletin 34 (1983) 61-70 (1983).

- C' Narrative: Jesus' authority questioned in Jerusalem (21:1 -22:46)
- B' Fifth Discourse: judgment on Israel and false prophets, the coming of the kingdom
- A' Narrative: the passion, death and resurrection of Jesus (26:1-28:20)

In the three conflict stories, Jesus demonstrates his authority as he verbally bests the Pharisees and Herodians (22: 15-22), the Sadducees (22: 23-33) and then the Pharisees (22: 34-45). However by the end of the Chapter, through his answers Jesus' superiority is so established that the parties whom oppose him dare not ask any more questions (22:46)²². Combrink's insights are helpful in regards to the progression of the narrative and how it corresponds with the themes of between the beginning and the end of the Gospel.²³

The question about taxes is the first of the three consecutive questions used by the Pharisees to discredit Jesus in public.

- 22:15-22 is it lawful to pay taxes to the emperor, or not?
- 22:23-33 whose wife will she be?
- 22:34-40 which is the greatest commandment?

The passage is the first question of the three; this is where they start to test Jesus using his knowledge of the law. But Jesus knew straight away the intentions of their actions, and counter attacked.

²²Ibid.

²³Combrink, *The Structure of the Gospel of Matthew as Narrative*, 61-70.

The big question here in this part of the paper, most importantly is the placement of the text according to the structure mentioned above. The questioning of the authority of Jesus here in this passage that the Pharisees asking questions to confirm an answer. Although asking question with the purpose of knowing an answer, determine the knowing of Jesus the Messiah. Is it lawful to pay taxes to the Rome? The Pharisees were seeking an answer from Jesus if he had the authority over them and also to the Roman Empire. The placement connects the first part of this Chapter 22, the wedding banquet.

Placement of Matthew 22:15-22 within Chapter 22

Within this section, it is important to look at some of the literary techniques adopted by the gospel writers within their work. In particular is placing one story next to another in order to further highlight a theme that is stressed by the author. This juxtaposition is rhetorical device in the study passage having the question about paying taxes (22:15-22) next to 'The Parable of the wedding Banquet (22:1-14)'.

The parable preceding my text highlights the theology that is quite common in Matthew about the invitation to the Kingdom of God. In this parable it is clear that there were those whom were initially invited to the wedding banquet but never turned up, and subsequently killed by the King's troops. These are the people who talk about the law but act otherwise, those who call themselves the chosen people of God (invited), those who think they are justified by the law; the so called Jewish 'hypocrites'. So when they did not make themselves present, the wedding was free for all to attend, you need not an invitation, the good and the bad were all invited; these people can be seen as the 'gentiles'. Therefore the kingdom of God can be attended by all who want to come, however there are criteria to follow; you must wear the wedding robe as worn by others. This means that you must repent in order to keep your invitation, or be thrown out.

The same ‘hypocrites’ whom were invited to the wedding banquet are the ones questioning Jesus in Matthew 22:15-22. They were chosen by God, and were invited to the banquet; however they killed the messengers whom were initially sent to call upon them. Even now, the king has sent his only son to invite them, but they plotted against him and questioned his authority.

However Jesus’ reply to the Pharisees reveals God’s authority that connects to the previous parable, the ‘wedding banquet’. This continues the narrative of God’s authority over people represented by the King and the wedding banquet depicted in the parable. The narrative continues with the Pharisees questioning Jesus, indicating the questioning of God’s authority. Jesus as the Son of God who has all the authority, reflects through his words, “Give therefore to the emperor what is the emperor’s, and to God what is God’s”.

Connection of Matthew 22:15-22 to Matthew 21

Chapter 21 starts off with Jesus’ triumphal entry into Jerusalem. This humble but bold act by Jesus is seen as a direct political statement that threatens the existing empire as well as the religious authorities. They have heard of Jesus, way before his triumphal entry and now they are plotting against him. This is why in Chapter 22:15-22, they have started to question his authority.

Part 2: Exegetical work

The exegesis of the passage uses socio-rhetorical criticism to analyse this passage which focuses on recognising the world encoded in the text, in and through its language, which is then compared and contrasted with the world we live in, thus making

the text relevant to our lives.²⁴ In this case I shall be focusing on the opening, the middle and the end as a rhetorical unit of the passage in question.

Opening and Closing of Matthew 22: 15-22

The opening and closing signs of the chosen passage are the verses 15-20, and verse 22. Verses 15 to 20 are the beginning of the passage in that it shows the Pharisees asking Jesus questions requiring answers which they can use against him. Their intention is to trick Jesus into giving responses that may open Him to charges of being a danger to society. Verse 22 is the closing of the rhetorical and narrative unit, which focuses on the feeling of amazement of Jesus of the Pharisees questions. In other words the beginning and the closing of the passage neatly tie off the narrative unit as a whole, showing a clear indication of the themes of the ease by which Jesus answers the questions of the Pharisees.

The analysis and exegesis will be based on the threefold structure²⁵ of the rhetorical unit.

Opening:	verses 15 - 20 (The Pharisees plot to entrap and ask question)
Middle:	verse 21 (Jesus answers to the Pharisees)
Closing:	verse 22 (They were amazed, then went away)

Opening: Verses 15-20

These verses illustrate the Pharisees going to Jesus to try and trick him into an answer which would implicate him as a revolutionary against the rule of Rome. They were trying to catch Jesus out, in words verses 15 & 16 is the preparation for the trap²⁶.

²⁴Vaitusi Nofoaiga, *A Samoan Reading of Discipleship in Mathew* (Atlanta: SBL Press, 2017).

²⁵Ibid.

²⁶Carter, *Mathew and the Margins, a Sociopolitical and Religious Reading*, 432-441.

The Greek word παγιδεύω²⁷ means to set a snare or trap. This term is derived from the snares/traps which hunters lay/set for their prey.²⁸ The Pharisees are shown as like hunters trying to catch their prey. In this case the prey for the hunters (Pharisees) in this case is Jesus.

In verse 16 the Pharisees address Jesus Christ as Teacher, pretending to respect him, yet it is the plot to trap him. They smooth the way to their attempts to snare/trap Jesus with words of integrity, commitment to truth and fairness – telling Jesus that he is “sincere and teach the way of God in accordance with the truth” (22:16). They also mention that he “shows deference to no one” to make him a teacher to the truth, but in doing so show Jesus as someone who does as he wishes with no regard to anyone.

In verse 17 they now ask the question “Is it lawful to pay taxes to the emperor, or not?” The tax in question was of a denarius per person (22:19). The problem for Jesus is that the trap the Pharisees have laid is that if Jesus answers yes to the question, he would be seen as supporting Rome and their occupation and oppression of the Jews, which is not popular among the Jewish people. If he says no, then the Pharisees can say to the Roman government that Jesus is against the Roman rule of the Jews.

The literary creation of setting up Jesus with such a question would have been asked in such a way as to condemn him by offering him only two options to answer with no possibility of an alternative. The answer given by Jesus managed to connect what would have been an impossible rhetoric between the two choices, i.e. God and Caesar. Jesus managed to create a new option by his reconciliation of the two, much to

²⁷F. Wilbur Gingrich William F. Arndt, ed. *A Greek-English Lexicon of the New Testament and Other Early Christian Literature*, Fifth Edition ed. (Chicago and London: The University of Chicago Press, 1979), 602.

²⁸Carter, *Mathew and the Margins, a Sociopolitical and Religious Reading*, 432-441.

the amazement to all present. Out of the supposed two choices, a third came about – *ἐξεστὶν δοῦναι κηνσὸν Καίσαρι ἢ οὐ;*²⁹

The Greek word for lawful is *ἐξεστὶν*³⁰ which is in the form of third person singular present indicative active, which means to depart or leave. It comes from the root word *εἶμι* depart, leave or go away. The sense of **is it** stems from the Greek word *εἰμι*. It is interesting to note that the Greek translation also offers an alternative word to depart. The Greek word *εστί* gives an alternative meaning; it is proper, permitted or lawful; it is possible. The Greek word *δοῦναι* is in the form of verb infinite aorist. The Greek translation for taxes is *κηνσὸν* which means Poll tax hence the root word of *κηνσὸν* indicates it is a tax. It is interesting to note that the form is a noun masculine singular not plural and so the correct English translation should be tax not taxes.

However in my analysis of the Greek wording, it could give us multiple meanings such as:

- To depart, to give tax to Caesar or not?
- Is it to depart, to give tax to Cesar or not?
- Is it to leave, to give tax to Cesar or not?

Or the alternative:

- Is it proper, permitted or lawful to give tax to Caesar or not?
- It is proper, permitted or lawful to give tax to Caesar or not?

There are multiple ways of interpreting the Pharisees' question. They ask the question about tax and Rome in order to gain a response from Jesus. The questioning should have led Jesus to answering an emphatic 'No', so that he could be arrested for

²⁹Johannes Karavidopoulos Barbara and Kurt Aland, Carlo M. Martini, Bruce M. Metzger, ed. *Novum Testamentum Graece*, 28th Revised Edition ed. (German: Deutsche Bible Gesellschaft, 2012).

³⁰ Jeremy Duff, ed. *The Elements of New Testament Greek*, 3rd ed. (University Printing House, Cambridge, United Kingdom: Cmbridge University Press, 2005), 305.

treason against Rome. But it seems the Pharisees were unsure of their question, as it opens the rhetorical device to interpretation.

Verse 18-20 shows how Jesus knew what the Pharisees were thinking about and their evil intentions towards him. Jesus never answered this question straight away but instead asked for a denarius. He asks whose image is on the coin. The answer is the emperor's face and title. To which Jesus answers with the statement "Give therefore to the emperor the things that are the emperor's, and to God the things that are God's."³¹

This verse is the beginning of Jesus reply to the question of paying tax. In order for Jesus to provide his answer, he begins to address the behaviours of the Pharisees using the rhetorical device of flipping the question on the Pharisees. "Why are you putting me to the test, you hypocrites?" (Verse 18) The writer has already indicated that Jesus was aware of their malice and then addresses their behaviours as Pharisees. Firstly, he addresses their nature as the question is putting him to the test. The Greek for test *πειραζω* can also mean test, put to the test, tempt, try or attempt.

Secondly, he calls them Hypocrites. The Greek word for hypocrite can also mean one who pretends to be other than what he is. Jesus can see their malice, their hypocrisy as Pharisees as they try to test or tempt Jesus. The role of the Pharisee is to enact the laws. As interpreters of the laws for the people, they should have known the answer to their own question. They were not happy in paying taxes to Rome, but they would not stand up to Rome. Hence Jesus noting their hypocrisy rebukes their behaviour, as they should have known the answer.

Jesus continues to rebuke their behaviour and asks the Pharisees for a coin or denarius. He then asks the Pharisees the question, again a rhetorical device "Whose

³¹Marvin R Vincent D.D, *Word Studies in the New Testament*, vol. 1 (United States of America: Henrickson Publisher, 2005).

head is this, and whose title?” (Verse 20) and the Pharisees reply “The Emperor’s”. In this instance, the Pharisees themselves answer their own question. Jesus however wants to further clarify their hypocritical question that leads to Jesus’ answer with the statement “Give therefore to the emperor the things that are the emperor’s, and to God the things that are God’s.”

Middle: Verse 21

“Give therefore to the Emperor the things that are the emperor’s, and to God the things that are Gods” this was Jesus’ reply to the Pharisees questions. The Greek word for give is *αποδοτε*³² which is in the form of second person plural imperative. It comes from the root word *αποδιδωμι*³³ which means give, pay, render, give back, repay, return, reward. The imperative form then verb indicates it is a command by Jesus to give back or pay. Jesus gives a commandment that they are to give back or pay what is “therefore” to Caesar and to God. The Greek word for the NRSV word “therefore” is *ουν*.³⁴ It is used as a conjunction and can also mean therefore, then, thus, so, or accordingly. This word is also up for interpretation. It can mean that they are commanded to give accordingly to Caesar and to God.

If the Pharisees are perplexed about Jesus and his answer, then there is an element of ambiguity that is open to interpretation. The Pharisees used the rhetoric questioning in the hope of entrapping Jesus and bringing him before Caesar for treason. They were hoping that Jesus would say “No” to paying the tax to Rome, but here we have Jesus reframing his answer that partly answers verse 17 but is still open to interpretation. Jesus does command them to give to Caesar and to give to God. But it

³²Jeremy Duff, *The Elements of New Testament Greek*, 2005, 303.

³³Ibid., 303.

³⁴Ibid., 311.

does not say if it is by way of tax. The issue in this passage is tax and there is no reference to the word “tax” in verse 21. However, we can infer that Jesus is referring to answering the Pharisee’s question, but it is not definitive.

So the issue is much more complex as Jesus gives a commandment to give to repay, but it does not give us a definitive answer if he was referring to the tax question posed by the Pharisees.

His answer confused the Pharisees who did not understand what Jesus meant. This answered the question stated above the opening versus 15-20, but it was not the answer the Pharisees wanted.

The big question is: “Does Jesus have to pay the tax to the Romans?” Or on the other hand, what does Jesus really mean when he said, “Give therefore to the Emperor the things that are the emperor’s, and to God the things that are God’s?” What are the “things” mentioned here by Jesus? According to Michael K Wilkins “the Herod’s had long collected taxes in the name of Rome to support their own military ventures, building projects, and lavish lifestyle”³⁵. The tax which was collected and referred to in this text could be this tax according to Wilkins, collected for the Herod’s. However in the Jewish religion any taxes collected was for the temple and its maintenance, so it could be this tax but nothing is certain.

However if we reflect on a previous chapter in Matthew (17: 26-27), when Jesus asked Simon, “from whom do kings of the earth take toll or tribute” - Simon replies that the toll/tribute is from others, then the “Children” are free. So if the sons of the kings of the earth are free – do not pay taxes, so is the son of God exempt from paying tax³⁶.

³⁵ Clinton E. Arnold, ed. *Zondervan Illustrated Bible Backgrounds Commentary*, vol. 4, (Zondervan, Grand Rapids, Michigan: Bible Backgrounds Commentary, 2002), 136.

³⁶Ibid.

Reading from the story and how it connects with other chapters, it is not clear what kind of tax it was, whether it was a temple tax or the Roman tax.

Closing: Verse 22

The closing corresponds with the opening unit in that it closes the narrative block neatly. Jesus answered their question showing them he was aware of their attempts to trap/snare him. He calls them out as “hypocrites” because they tried to deceive him with their flattery, but their real intentions are dishonourable and with evil intent to Jesus. The Pharisees went away amazed at how Jesus was able to answer their questions and defeat their intentions to trap him. His answer not only defeated the intent of the Pharisees but made sure he was not locked up by the Romans or seen as a traitor by his people.

Part 3: Main Verse

The key issue comes from Matthew 22: 17 in which Jesus is asked “Is it lawful to pay taxes to the emperor, or not?” The question was a legal one, seeking from Jesus, the teacher (verse 17), an authoritative statement about paying taxes to Rome. His answer amazes the Pharisees through the way he sidesteps their attempts to catch Jesus in their trap/snare: “Give therefore to the emperor the things that are the emperor’s, and to God the things that are God’s.” The first clause on its own seems to indicate that the tax should be paid, since the emperor’s image and name on the coin would cause it to fall under, or maybe it is based or talked about the law. However Jesus is now challenged to speak plainly as to whether or not the law required or allowed the payment of taxes to Caesar.³⁷

³⁷Robert L. (Bob) Deffinbaugh, *The Great Debate: Death and Taxes (Matthew 22:15-23) Studies in the Gospel of Mathew* (2009), 24.

On the surface, this question is about the payment of taxes, but at a deeper level it is a question regarding the acknowledgment of Israel's subject status to Roman rule and the obligations which flow from this status. In effect, the taxes which are a form of tribute paid to Rome, acknowledging the legitimacy of Rome's authority and control, and thus their right to collect taxes from a subject people.³⁸ When nations rebelled against their captors, they ceased to pay tribute (see 2 Kings 17: 1-6). To pay taxes to Rome was to admit one's subject status to Rome, something which many Jews were unwilling to do.

In this verse Matthew adds both *εἰπὲ οὖν ἡμῖν* ("tell us then") and/ *τί σοι δοκεῖ* literally means what does it seem to you?³⁹ These additions however set off the flattery from the question and press the question more strongly. The Greek word *οὖν* translated as "then" or "accordingly" is a conjunction which indicates the connection of the conversation between Jesus and the Pharisees. The question needed an answer straight away, as the Pharisees wanted an answer from Jesus. This was stated in the opening imperative "tell us" inappropriately compels an answer.⁴⁰

Thus in chapter 21: 28 Jesus asked them what they thought (same verb), and twice in response to his question 21: 31, 40-41⁴¹ they condemned themselves. The questioning is it lawful? Is bound to bring argument? However their question about taxes suggests that it is a matter of some debate amongst the Romans and the Jews. The Pharisees' question is a trap, in that if Jesus speaks against paying tribute, he attacks Rome's sovereignty, if he encourages payment, he appears to be a collaborator and

³⁸Ibid.

³⁹John Nolland, *The Gospel of Mathew, a Commentary of the Greek Text* (The Paternoster Press Bletchley: William B. Eerdmans Publishing Company, 2005), 896.

⁴⁰Carter, *Mathew and the Margins, a Sociopolitical and Religious Reading*, 432-441.

⁴¹Ibid.

loses credibility as a prophet in 21:11. The questioning of the payment of taxes was of “the legal requirements of paying taxes to Caesar, the family name of Julius Caesar which had become a title for the Roman emperors who followed him.”⁴²

Taxes in the time of Jesus and the Roman rule refers to the tribute money⁴³ the current coin of tribute, which was paid not in Jewish but in Roman money. The Greek term *κηνσον* translated as tax which was either the annual head tax or one of the more general taxes such as the poll tax. The people of Israel indeed all of Rome’s subjects, labored under heavy taxation that kept the empire operating, but the taxes to be collected by the Romans to support their own military ventures and building projects.⁴⁴ This caused the Pharisees to ask this question to Jesus.

However Jesus is very deliberate here in his choice of words, but few translations make this distinction clear to the reader. The use of the Greek term *ἐξεστιν*⁴⁵ meaning it is lawful or permitted, suggests the possibility that paying tax might involve disobedience to the law of God and failure to be loyal to him⁴⁶. The word translated ‘pay’ in their question “Is it lawful to pay taxes to Caesar or not” in Verse 17 is slightly, but significantly, modified by our Lord in his response.⁴⁷ He adds a prefix to this Greek word so that it should rightly be translated as pay back, thus we have “Give therefore to the emperor the things that are the emperors, and (give back) to God the things that are God’s.” What can be wrong with giving back something that belongs to that person in the first place?

⁴²Clinton E. Arnold General Editor, ed. *Zondervan Illustrated Bible Backgrounds Commentary*, vol. 1 (Zondervan: Mathew copyright by Michael Wilkins, 2002), 136.

⁴³D.D, *Word Studies in the New Testament*, 1.

⁴⁴ Clinton E. Arnold, General Editor, *Zondervan Illustrated Bible Backgrounds Commentary*.

⁴⁵ Duff, *The Elements of New Testament Greek*, 305.

⁴⁶Nolland, *The Gospel of Mathew, a Commentary of the Greek Text*, 829-899.

As I interpret this passage from the world of the reader, using the social rhetorical criticism, I have come to present the following solutions.

- 1) Jesus does not mention the word “Tax” in him answering the question posed by the Pharisees, is it lawful to pay tax to Caesar or not? His answer is therefore ambiguous and can lead to further interpretation.
- 2) I agree that Jesus commands the Pharisees to give to Caesar things that belong to Caesar. When we look at the NSRV word “therefore” (Accordingly, such, that) and things (reflective to the relationship of Emperor and subject and vice versa), there is room for the individual to decline paying what is owed or belong to Caesar. Accordingly gives the individual choice. To decide what they should give or if they should give.
- 3) I can affirm that what belongs to God is God’s.

Features of socio-rhetorical criticism (Matthew 22: 15-22)

Taxation Issue – Should Ministers pay tax or not? The current general assembly did not pass it. The government also used the bible to support theirs. However the context must be considered. Rome was in Power and Judaea was under Roman rule. Since Judaea is ruled by another country but are requested to pay tax, this led to Pharisees to test Jesus’ authority.

⁴⁷Deffinbaugh, 24.

In light of the context of Jewish society we consider the rhetoric effect used by the Pharisees in their testing of Jesus.

Are the words used by the Pharisees reflective of their intent only? Or are their words reflective of the values within that society? The general mood of Jewish society is that they do not support paying taxes to a foreign power. Although this may be a common mood with any other subjugated country that has been occupied against their will, the importance of the question asked by the Pharisees is a test of Jesus' character and wisdom in light of the presupposed sociological condition of society. The response would have been anticipated by all who bore witness.

The rhetoric used by the Pharisees establishes at the beginning a patronising approach to Jesus. A key intent of the Pharisees to use these words was to provide a disruption into Jesus' focus by deception and therefore, it was a test of His character.

The crowd witnesses this discourse; the response Jesus eventually gives provides insight into their own attitudes towards the paying of taxes. It would have astounded the crowd upon hearing Jesus' response. To give to God what is His' and to give to Caesar what is his", this would have left all parties who witnessed the discourse amazed at the neutrality of his answer. This response would have created a sense of justification and belonging of the people of God to follow God's will in the face of Rome whilst also complying in the payment of taxes in Rome. The neutrality of the answer indicates Jesus wisdom and the intent of the writer to further describe what his attributes are.

The literary creation of setting up Jesus in such a question would have been asked in such a way as to condemn him by offering him only two options to answer with no possibility of an alternative. The answer given by Jesus managed to connect what would have been an impossible rhetoric between the two choices, i.e. God and Caesar. Jesus

managed to create a new option by his reconciliation of the two much to the amazement to all present. Out of the supposed two choices, a third came about.

The rhetoric behind Jesus' response requires much more insight and careful scrutiny. For the layperson and general audience reading this part of scripture, there would have been no issue. It is clear, that by giving Caesar what is Caesar's is a matter of jurisdictional sensibility but giving to God what is His amounts to the jurisdictional entirety of all things that belong to Him. In essence, there is an allegorical impact upon the reader when proactively reading into the scripture and understanding that the Kingdom of God far outweighs the Empire of Rome beyond comparison and that it should be accepted.

Part 4: Application

The world that we live in is made up of the good and the bad. Sometimes we feel sad and give up easily for what we are striving for. But through God's guidance and reading of His Word and trying to understand how it applies in our everyday lives, can we make the Word relevant to our lives and our futures. This exegetical paper gives us an understanding not only in our passage but also the problem faced by our Church today, the questioning of the taxation of *faifeau*. This corresponds to our passage and the questioning by the Pharisees of Jesus "Is it lawful to pay taxes to the emperor or not?" Jesus' answer to the Pharisees reflects a theological message. The things of the emperor's refer to the money and coins created by the government of Rome as it belongs to Rome. So we should give back to the Romans what is theirs but the things that are God's give to God – which includes our bodies, minds and souls through our worship of God in truth and honesty, as we are His creation.

Jesus' words seem to say that he should pay taxes, but if we look at the deeper meaning of the text it seems to question on what belongs to whom? Throughout the Gospel of Matthew the Old Testament is used to highlight/emphasise Jesus' message and his preaching of the arrival of the kingdom of God, it would seem hard to believe that Jesus believed that anything was outside of "the things that are God's" (Psalm 24: 1 "The earth is the LORD'S and all that is in it, the world and those who live in it"). God is the creator of all things, which includes Rome and its empire.

In reference to our context, we can see that the issues raised are about allegiance – if God owns all, then we belong to God alone. Yet we live in a life where different aspects of our lives try to sway and own us: an example being the hold money has on people as we try to live day in day out trying to find money to live. "You cannot serve both money and God" means we need to protect ourselves against outside influences on our relationship with God.

The question raised by this text of living in dedicated commitment with God, while trying to live in a world based on the material needs and wants of society is not easy. Indeed the more we struggle the more we need to seek God's wisdom as we desire to follow Jesus in a world of "outrageous fortune." Yet Jesus is the source of wisdom as can be seen in his answer to the Pharisees, where he easily combats the attempts of the Pharisees to trap him to instead show a Jesus not easily disturbed, a Jesus wise in his answers, calm in his replies based on his total faith in God's love, that is a great role model for us in our lives and our journey as servants and as children of God.

Chapter 3: Matthew 22:15-22 and the taxation of Church

Ministers in Samoa today

This chapter attempts to compare the findings from the biblical context to the context of Samoa and the issue discussed in this study, the taxation imposed on church ministers. The aim of this chapter is to allow the biblical meaning to inform our local context. Chapter 2 has extensively discussed issues in the biblical world, Matt 22:15-22, in relation to life in dedication and commitment to God against the lure and influence of a materialistic society and one that is trying to survive under imperial rule of Rome and its emperor. In light of Jesus' response where no conflicts are created between the watchful eyes of the Romans and the Jewish officials, we are taught to remain faithful to God and as His children and creation.

In regards the question as to whether it was lawful to pay taxes to the emperor, we see that Jesus nullifies the trap of his adversaries with his answer, and reveals their allegiance to God is compromised in carrying with them the denarius which has the emperor's head and name engraved on it. The question therefore about paying taxes to the emperor or not, becomes clear, that those whose allegiance is to the emperor should pay tax to the emperor, and those who belong to God in body, mind and soul, must give to God as everything was created and belongs to God and God alone. Jesus' seemingly simple response exposes a range of conflict and commitment that are crucial in understanding taxation in Jesus' day.

We have seen that, Jesus does not specify in his answer as to who should or should not pay tax to the emperor. The text suggests that those who show allegiance to the emperor should do so although not expressed. Those loyal and dedicated their lives to God must remain faithful.

The Samoan government has imposed this taxation on *faiifeau* and the EFKS as a church has remained defiant in rejecting this law. This stand-off between the EFKS and the government mirrors this show of allegiance Jesus is showing in this text. Government has threatened to freeze bank accounts and seize assets of *faiifeau* should they continue to defy government's law, yet many refuse to even register as tax payers.

One of several reasons for the EFKS defiance is the concern that what the *faiifeau* receives as income is called *alofa* (love) which is giving out of love by parishioners and in reverence to God through His servants (*faiifeau*). These are generous gifts out of the members' own desire, which will now be double-taxed and by taxing means that what is God's is now also taken by force for the emperor.

The discourse in our passage occurs in the public arena and is observed by many. Jesus' in this encounter is seen as not only edifying his people but at the same time being their voice in the face of opposition and adversaries - 'the hypocrites' and the Romans. The EFKS perhaps sees itself in a similar role taking on the responsibility of being the voice of the people and to argue for allegiance and reverence to God. It is with great concern that we declare Samoa a Christian State with its Constitution said to be drawn from Christian principles, yet its actions are not reflective of being Christian.

There is one other observation from our text in this study, that of the odd coalition of the Pharisees and the Herodians. The Herodians being loyal Roman employees and Pharisees who are Jewish representatives, are supposed to hate the Romans occupation and rule over them. In this encounter both parties collude to eliminate Jesus and the Lord calls them hypocrites. It is also interesting to note that the Pharisees are supposed to be servants of God. The inference is that God's workers who have been entrusted with His work have been compromised. Perhaps the lure of the Romans wealth or the threat of their power has caused this corruption to the servants of God.

If we consider the Pharisees role in our context, we should ask the same questions of the Samoan *faifeau* and the Church: Are the intentions to reject the law due to dedication and commitment to God or is it the lure of wealth, and power? Why is the government's reverence towards the *faifeau* as God's servant and the Church changed so dramatically? It may well be that the *faifeau* over the years have committed acts which are seen by the public as conduct unbecoming of servants of God, and thus contributed to the gradual loss of respect and reverence that was once reserved for them.

Lastly, the biblical context is one of a society with people who believe in God, yet ruled over by an empire, whose emperor and its people do not believe in God. However, the empire still allows the subjected people (Jews) to practise their own religion and worship their own God. To Jesus paying the tax to Rome is subjection to the power of Rome and the lordship of the emperor. The Jews consider the coin with Caesar's picture and name on it as idolatry.

Do the *faifeau* and the EFKS see this tax as the Government trying to subject the Church to the Government? Or is this an indication of the Church's mission and ministry being on the decline and losing relevance in our Samoan society?

Conclusion

The purpose of this research as indicated at the beginning of this study is to revisit Matthew 22:15-22 in the hope that the text can shed light and offer a theological discussion regarding the taxation issue in Samoa affecting Church ministers (*faiifeau*) in Samoa. One of the primary motivations for this study is to perhaps be able to provide some answers to some of the questions raised from the issue at hand in this study. Questions such as the following and others: Whose authority determines who pays taxes? Should there be a separation of Church and State? Is it Christian to tax *alofa*?

As the exegesis biblical references to scripture have shown, the supreme authority of God cannot be questioned and is to be revered. Such an authority has been delegated towards his servants of whom the followers revere. However, this is not to claim that the servants are in line with God the master in terms of perfection, nor is it the intent of the writer to portray the servants of God as completely pious because we are only human. However God has appointed his servants to the task that requires the utmost commitment to His work and will. Unlike other professional vocations, this takes a higher level of accountability and responsibility to others because of the spiritual oversight of God and the need to care for the spiritual needs of His followers.

Regardless of whether our commitment to God is genuine or not, God will always love us as his children. This is not to state that one should continue to be in a chaotic state of disobedience or strife that would be sinful God's sight. What needs to be emphasised is that God will continue to love his children, and we, as Christians, must continue to strive for progress and better ourselves daily whilst on earth. The taxation issue is no different, whichever side of the argument one takes God is the overall supreme judge at reconciling both sides peacefully through his eternal love.

Acknowledging the supremacy of God even amid this taxation debate is important and helps one put the issue in perspective.

Giving to Caesar what is his and to God what is His, is an answer which has established Jesus as a wise and pragmatic leader. Wise in terms of how quick he had answered the question given the urgency of its tone by the Pharisees towards Him. And pragmatic in the sense that God being paid what is His which is universally everything in the world. This is despite the physical, geographical, and limited empire of Rome. If God is the ruler of all, giving to God would mean everything we have to offer in gratitude and honour of Him. Compared to the Roman Empire whom, despite its vast geographic territory, demand that its subjects pay taxes, causes one to be apathetic from the perspective of a subject. To give to God, from a Christian point of view, produces a more positive response because it allows one to give freely with genuine intent and no obligation.

If genuine intent is to be translated into the taxation debate today, the same feeling of genuineness would be evident in the followers of this denomination. Giving freely out of their volition and not by legal obligation is exactly what the will of God is in this case. The people of the EFKS give freely out of love and charity to God through their chosen servants, the *fai-feau* and their families, so that not only will blessing be received but also reverence for God through his servants become maintained throughout their worshipping livelihood.

The taxation issue has also disrupted the status quo of the EFKS and its followers. What has been the norm since its inception without any political interference has now become a topic raised for the legislative changes already had been enacted by the government. The significance of this is not only the government having raised this issue

in the first place, but also a possible indication regarding the attitudes and opinions of its constituents as well. If there is a shifting change in the public, the need for a biblical basis and interpretation of the issue is required given the state of the country being declared as a Christian one. Those who would be in favour of taxation are possibly representations of these changes, or it could be a reflection of the secular attitudes prevalent amongst members of society. The traditions set by the elders and missionaries of the past have been respected for many years and are the leading major denominations in the country. The disruption the government has caused has placed the sanctity and independence of the Church in question.

The question raised by this text of living in dedicated commitment with God, while trying to live in a world based on the material needs and wants of society is not easy. Indeed, the more we struggle the more we need to seek God's wisdom as we desire to follow Jesus in a world of "outrageous fortune." Yet Jesus is the source of wisdom as can be seen in his answer to the Pharisees, where he easily combats the attempts of the Pharisees to trap him to instead show a Jesus not easily disturbed, a Jesus wise in his answers, calm in his replies based on his total faith in God's love, that is a great role model for us in our lives and our journey as servants and as children of God.

There has also been discussion regarding the types of tax involved from a historical and biblical perspective, to understand the current taxation issue in a broader context. This would help put the issue in a better perspective. The Roman system of taxation was placed upon its subjects and was a symbol of loyalty to the emperor and his leadership albeit reluctantly complying that is. To pay out of legal obligation to the state would make the payment laborious for the people of Israel. But to make a voluntary offering out of one's own free will, that is charity. The difference between

payment and charity will depend on the how it is characterised and used in relation to the *faiifeau*. The money that is being given to the *faiifeau* by its Church members is out of their own pocket from wages at their employment or remittances from family overseas. From the perspective of the church members, it is understandable why there is opposition, that is, because of the essence of being double taxed. Perhaps this is one concern for church members that *faiifeau* of the CCCS have opposed the legislation.

There is probably very little we can do to influence the politics of government. However part of this conclusion is a couple of suggestions to perhaps consider as a way forward for the Church. There is no doubt that the Church does not still hold a place in the centre of Samoan society - the once revered institution and servants of God (*faiifeau*). We should not only look at census figures and say the majority of Samoans believe in God. But also read the newspapers and do self analysis to find the repulsive sins of abuse by *faiifeau* over the years. The effect therefore is a great loss of trust in *faiifeau* and perhaps the Church and Christianity for that matter. The government's imposing of this tax on *faiifeau* may be taken as the public's tolerance eroding quickly.

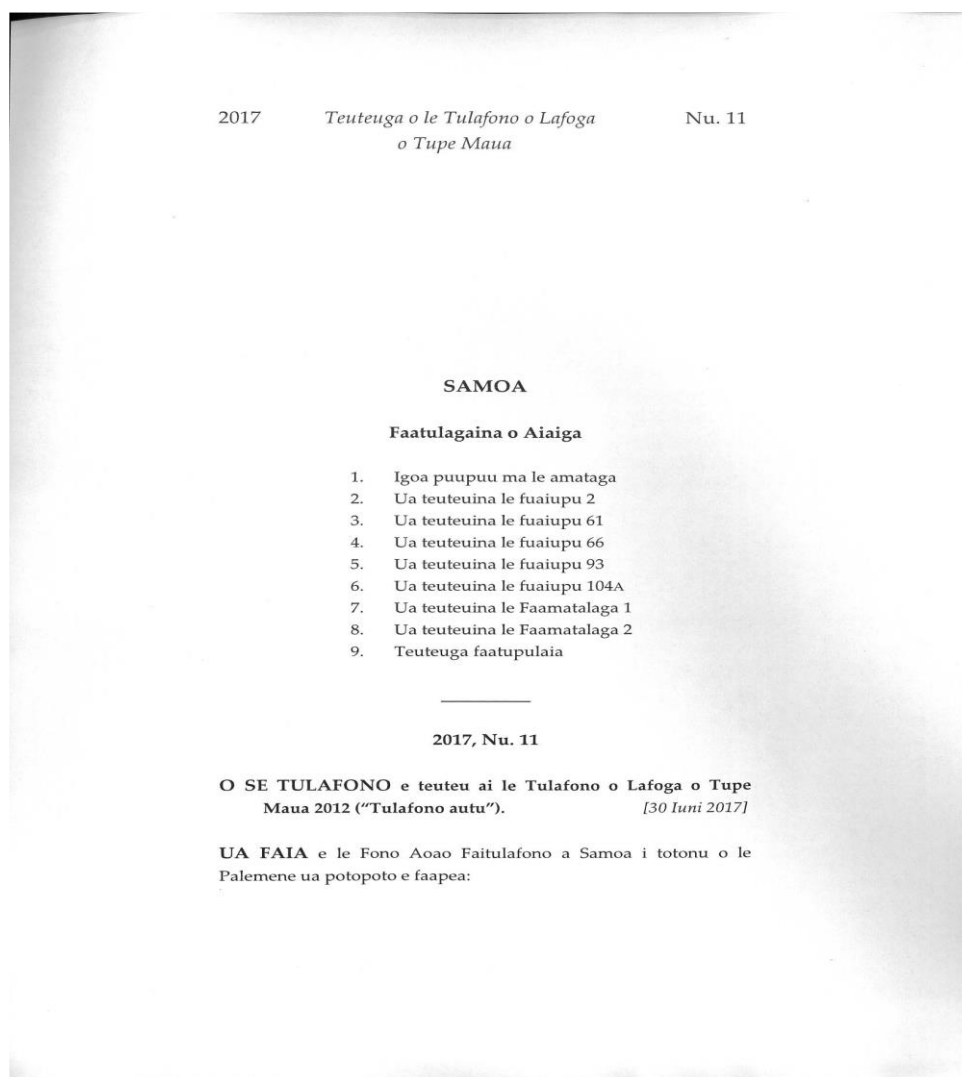
It may be time for the Church to seriously practise repentance. Any good deeds performed do not diminish the effect on society. There must be real and deep sense of repentance and must be seen by society.

In humility the Church must not behave like it belongs at the centre of Samoan society, but as a humble but significant minority. Jesus demonstrated in our passage Matt 22:15-22, we seek to win souls through the Word and through example in our lives, and persuasion and not endlessly fighting legal battles which are meaningless. The Church however must not lose its voice in the public arena. I argue this as the

church may continue to be the only voice for the people, but the Church must do so in the belief that God's gospel does not depend on it.

Appendix

Appendix 1: Samoa Income Tax Amendment 2017 [Samoan]



2 *Teuteuga o le Tulafono o Lafoga* 2017, Nu. 11
 o Tupe Maua

1. **Igoa puupuu ma le amataga:**

- (1) E mafai ona taua lenei Tulafono o le Tulafono o Teuteuga o le Tulafono o Lafoga o Tupe Maua 2017.
- (2) O lenei Tulafono e amata faamamaluina faapea:
 - (a) o fuaiupu 1, 4, 6 ma le 7(c), o le aso 1 o Iulai 2017;
 - (b) o fuaiupu 2, 3, 5, 7(a) ma le (b), 8(a) ma le 9, o le aso 1 o Ianuari 2018; ma
 - (c) le fuaiupu 8(b), o le a amata faamamaluina i se aso e filifilia e le Minisita.

2. **Ua teuteuina le fuaiupu 2:**

Ua teuteuina le fuaiupu 2 o le Tulafono autu e faapea:

- (a) mo le faamatalaina o le upu "tagata faigaluega", ia suia e faapea "'tagata faigaluega" o lona uiga o se tagata o lo o faafaigaluegaina i se galuega ma e aofia ai faifeau tausi nuu o ekalesia"; ma
- (b) ia faaofi e faapea:

"'faifeau tausi nuu o ekalesia" o lona uiga o se tagata:

- (a) o ia lea ua faauuina, valaauina, tofia, po o ua ia umia i se isi faiga e ese ai se tofi po o se tofiga e ui lava i o latou suafa po o tofiga, e avea ai o se faifeau tausi nuu o se ekalesia po o nuu ma afioaga lea o lo o ausia faamoemoega o galuega fesoasoani mo le manuia auiluma o ekalesia;
- (b) o ona tiute tauave e fesootai faapitoa ma le faatinoga po o le tulaga auiluma o talitonuga faale-lotu; ma
- (c) o ona tiute o lo o faatino i luga o faavae masani."

2017, Nu. 11 *Teuteuga o le Tulafono o Lafoga* 3
 o Tupe Maua

3. Ua teuteuina le fuaiupu 61:

I totonu o le fuaiupu 61 o le Tulafono autu:

- (a) i le faafuaiupu (1), i le tuanai ai o le parakalafa (f), ia sua le faailoga "piriota" i le faailoga "semi kolona" ma faaofi e faapea:

"(g) o tupe maua a faifeau tausi nuu o ekalesia.";

- (b) i le tuanai ai o le faafuaiupu (9), ia faaofi e faapea:

"(10) Mo faamoemoega o lenei fuaiupu, o tupe maua a se faifeau tausi nuu o se ekalesia o ia lea o lana galuega autu o le taitaiga faaleagaga o se ekalesia faapitoa i totonu o Samoa e aofia ai:

- (a) saofaga tau tupe e faia e sui o le aulotu; ma
 (b) tupe maua mai auaunaga latou te faatinoina i a latou matafaioi o le avea ai ma faifeau tausi nuu o le ekalesia."

4. Ua teuteuina le fuaiupu 66:

I totonu o le fuaiupu 66(1) o le Tulafono autu, ia soloia le parakalafa (c).

5. Ua teuteuina le fuaiupu 93:

I totonu o le fuaiupu 93 o le Tulafono autu:

- (a) i le tuanai ai o le faafuaiupu (2), ia faaofi e faapea:

(b) i le tuanai ai o le fuaiupu 93, ia faaofi e faapea:

(1) E ao i se tagata e ona galuega ona faatoai atu faamatalaga faafoi o totoqi ma totoqi aso i se faiga tai masina e faatulaga atu ai tupe maua o totoqi ma totoqi aso e mauaina e se tagata faigaluega.

(3) E mafai e faifeau tausi nuu o ekalesia ona filifili, a le o le faatoai atu e ia lava o faamatalaga faafoi o lafoga o tupe maua o lona totogi ma totogi aso i se faiga tai masina, po o, le filifili o se isi vaega auai e faataunuuna le lipotia o ana noataga tau tupe.

(4) Afai e filifili se faifeau tausī nuu o se ekalesia e faataunuū e se isi vaega auai le lipoti atu o ana noataga tau tupe i lalo o lenei fuaiupu, e ao ia te ia ona tumau pea ona avea ma ana matafaioi le faataunuūina o nei manaoga tau lipoti ma o gaoioiga a le isi vaega auai, o le a avea lea ma sui o le faifeau tausī nuu o se ekalesia.”.

2017, Nu. 11

*Teuteuga o le Tulafono o Lafoga
o Tupe Maua*

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6. Ua teuteuina le fuaiupu 104A:

I totonu o le fuaiupu 104A o le Tulafono autu, mo le faafuaiupu (5), ia suia e faapea:

“(5) O lenei fuaiupu e muta lona aogā i le aso 30 Iuni 2017, e aunoa ma le aafia ai o le tulaga aloaia o so o se mea ua faia po o ua tuuina atu i lalo o lenei fuaiupu po o so o se aia tatau, aia po o se igoa ua maea ona mauaina, faatupulaia, po o ua faavaeina, po o so o se faiga faaletulafono e foia ai po o taualumaga mo so o se tupe totogi o lafoga ua faatagaina i lalo o lenei fuaiupu.”.

7. Ua teuteuina le Faamatalaga 1:

I totonu o le Faamatalaga 1 o le Tulafono autu:

(a) i le fuaiupu (1), mo le fua faasolo, ia suia e faapea:

Tupe Maua e Lavea i le Lafoga (\$)	Fua Faatatau o Lafoga o Tupe Maua
0 - 15,000	E LEAI
15,001 - 25,000	20%
25,001 +	27%

(b) i le fuaiupu (7), mo le fua faasolo, ia suia e faapea:

Tupe maua o totogi ma totogi aso mo le lua vaiaso (\$)	Fua faatatau o lafoga o tupe maua o totogi ma totogi aso
0 - 576	E LEAI
577 - 962	20%
963+	27%

6 *Teuteuga o le Tulafono o Lafoga o Tupe Maua* 2017, Nu. 11

(c) mo le fuaiupu (8), ia suia e faapea:

“(8) Afai ua maea ona faatauina atu se aseta i totonu o le 12 masina, o le fua faatatau o lafoga o tupe faasili faavae e 27%, ma afai e faatauina atu i le sili atu i le 12 masina, o le fua faatatau o lafoga o tupe faasili faavae e 10%.”.

8. **Ua teuteuina le Faamatalaga 2:**

I totonu o le Faamatalaga 2 o le Tulafono autu:

- (a) i le Vaega A(1), ua soloia le parakalafa (l);
- (b) i le Vaega B(1), mo le parakalafa (h), ia suia e faapea:

“(h) e na o le 50% o lafoga o tupe maua e totogi e ao ona totogiina e tagata e auina atu oloa i fafo (e lē aofia ai le toe auina atu i fafo) pe afai e toe aumai i totonu o Samoa e le tagata e auina atu oloa le 100% o tupe faasili mai tupe na maua i le faatauina atu o ana oloa i fafo.”.

9. **Teuteuga faatupulaia:**

I totonu o le fuaiupu 6 o le Tulafono o le Ao o le Malo 1965, ia soloia le parakalafa (a).

O le Tulafono o Teuteuga o le Tulafono o Lafoga o Tupe Maua 2017 o lo o faafoeina e le Matagaluega mo Tupe Maua.

Lolomiina e le Failautusi o le Fono Aoao Faitulafono,
i le pule a le Fono Aoao Faitulafono.

Appendix 2: Samoa Income Tax Amendment 2017 [English]

2017

Income Tax Amendment

No. 11

SAMOA**Arrangement of Provisions**

1. Short title and commencement
2. Section 2 amended
3. Section 61 amended
4. Section 66 amended
5. Section 93 amended
6. Section 104A amended
7. Schedule 1 amended
8. Schedule 2 amended
9. Consequential amendment

2017, No. 11**AN ACT** to amend the Income Tax Act 2012 (“principal Act”).*[30th June 2017]***BE IT ENACTED** by the Legislative Assembly of Samoa in
Parliament assembled as follows:

2 *Income Tax Amendment* 2017, No. 11

1. **Short title and commencement:**

- (1) This Act may be cited as the Income Tax Amendment Act 2017.
- (2) This Act commences as follows:
 - (a) sections 1, 4, 6 and 7(c) on 1 July 2017;
 - (b) sections 2, 3, 5, 7(a) and (b), 8(a) and 9 on 1 January 2018; and
 - (c) section 8(b) on a date nominated by the Minister.

2. **Section 2 amended:**

Section 2 of the principal Act is amended as follows:

- (a) for the definition of "employee", substitute
""employee" means an individual engaged in employment and includes minister of religion"; and
- (b) insert:

""minister of religion" means an individual:

- (a) who is ordained, commissioned, appointed, or otherwise holds an office or position, regardless of their title or designation, as a minister of a religious denomination or community that meets the charitable purpose for the advancement of religion;
- (b) whose duties are related mainly to the practice or advancement of religious beliefs; and
- (c) whose duties are performed on a regular basis."

3. **Section 61 amended:**

In section 61 of the principal Act:

- (a) in subsection (1), after paragraph (f), substitute "full stop" with "semi colon" and insert:

“(g) income of minister of religion.”;

(b) after subsection (9), insert:

“(10) For the purposes of this section, the income of a minister of religion whose sole occupation is the spiritual guidance of a specific congregation in Samoa is comprised of:

- (a) contributions made by members of the congregation; and
- (b) income received from performing services in their role as church ministers.”.

4. Section 66 amended:

In section 66(1) of the principal Act, repeal paragraph (c).

5. Section 93 amended:

In section 93 of the principal Act:

(a) after subsection (2), insert:

“(3) Subsection (1) does not apply to a minister of religion as the minister of religion will be responsible for withholding tax from his or her salary and wage income.”.

(b) after section 93, insert:

“93A. Obligation to file salary and wage tax return:

- (1) An employer must file a salary and wage tax return on a monthly basis setting out salary and wage income received by an employee.

- (2) Subsection (1) does not apply to minister of religion.
- (3) A minister of religion can either choose to file his or her own salary and wage tax return on a monthly basis or choose a third party to fulfil his or her reporting obligations.
- (4) Where a minister of religion chooses a third party to fulfil their reporting obligations under this section, the minister of religion must remain responsible for fulfilling these reporting requirements and the actions of the third party are imputed to the minister of religion.”.

6. Section 104A amended:

In section 104A of the principal Act, for subsection (5), substitute:

“(5) This section expires on 30 June 2017, without affecting the validity of anything done or suffered under this section or any right, interest, or title already acquired, accrued, or established, or any remedy or proceeding for any credit allowed under this section.”.

7. Schedule 1 amended:

In Schedule 1 of the principal Act:

- (a) in clause (1), for the table, substitute:

Taxable Income (\$)	Rate of Tax
0 - 15,000	NIL
15,001 - 25,000	20%
25,001 +	27%

- (b) in clause (7), for the table substitute:

Salary and wage income for fortnight (\$)	Rate of salary wage and income tax
0 - 576	NIL
577 - 962	20%
963+	27%

- (c) for clause (8), substitute:

“(8) If an asset is sold within 12 months, the rate of capital gains tax is 10%; and if sold over 12 months, the rate of capital gains tax is 27%.”.

8. Schedule 2 amended:

In Schedule 2 of the principal Act:

- (a) in Part A(1), paragraph (l) is repealed;
 (b) in Part B(1), for paragraph (h), substitute:

“(h) 50% of the income tax payable to be paid only by exporters of goods (re-export excluded) provided exporters remit back to Samoa 100% of profits from overseas sales of exports.”.

9. Consequential amendment:

In section 6 of the Head of State Act 1965, repeal paragraph (a).

The Income Tax Amendment Act 2017
 is administered by the Ministry for Revenue.

Printed by the Clerk of the Legislative Assembly,
 by authority of the Legislative Assembly.

Glossary

Alofa	love, offering, giving
Ekalesia	Church
Fa'aaloalo	Respect
Fa'a Samoa	Samoan way of life
Faifeau	Christian/Church minister pastor
Feagaiga	Covenant
Nu'u	Village

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