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THE ACTUAL TRIBUTE PENNY

by Peter E. Lewis

The publication of Roman Provincial Coinage (RPC)¹ in 1992 was a great leap forward for numismatists. Its first volume provides a comprehensive survey of the coins which circulated in the Roman provinces during the period 44 B.C.E to 69 C.E. The information in this volume plus the modern understanding of Biblical studies has enabled the actual coin held by Jesus Christ when he made his famous statement, "Give to Caesar what is Caesar's, and to God what is God's"², to be determined with a degree of confidence.

Most scholars date the crucifixion of Jesus to about 30 C.E. and consider his ministry in Judaea to have occurred in the three years before his death. So the incident under consideration would have occurred about 28 C.E.

Let us begin by looking at the incident and how it has been recorded in the New Testament. It is found in all three synoptic Gospels, Matthew 22:15-22, Mark 12:13-17, Luke 20:20-26. They are called synoptic, from the Greek "with (one) eye", because on the whole they provide the same information with only slight variation in wording or the addition of certain details. This has led Biblical scholars over the last two hundred years to conclude that the writers of the synoptic Gospels used the same sources when writing their Gospels. The theory most favoured at present is that Mark wrote his Gospel first, probably with a later editing which added a few extra details, and that Luke and Matthew used the first edition of Mark as their major source. The Gospel of John uses different sources from

the synoptic Gospels and does not record the incident under consideration. All the Gospels were originally written in Greek, the lingua franca of the Roman Empire.

The key verses in each of the synoptic Gospels are almost identical. They all mention a denarius (Greek δηνάριον). Luke's account is the briefest and is as follows: "Is it right for us to pay taxes to Caesar or not?" He saw through their duplicity and said to them, "Show me a denarius. Whose portrait and inscription are on it?" "Caesar's", they replied. He said to them, "Then give to Caesar what is Caesar's, and to God what is God's."

Matthew adds "the coin used for paying the tax", while Mark adds "Should we pay or shouldn't we?" and "Let me look at it." Mark's additions could have been omitted as redundant by Matthew and Luke, or more likely were inserted by a later editor of Mark. In any case, if one accepts the theory that Mark was written first, then Mark was responsible for the word "denarius".

We do not know what Mark's source for this passage was. It may have been a written source, or Mark, who was not one of the disciples, may have received it in dictation from Peter himself. In any case it is important to understand that the actual words of Jesus were spoken in Aramaic. Although Jesus probably could speak Greek, Aramaic was at that time the colloquial language of the province of Syria, which included Judaea, and he would have used the Aramaic word for the coin.³

Let us now consider the purpose for which each author wrote his Gospel. Luke states

the purpose of his writing in the opening passage of his Gospel. It was to write “an orderly account” for Theophilus, a man about whom we know nothing except that he had a Greek name and was probably a recent convert to Christianity. The purpose of Matthew’s Gospel is less clear, but most scholars today opt for Syria as its place of origin.⁴ The Biblical scholar, B.H. Streeter,⁵ decided on Antioch, the capital of the province, as the city in which the Gospel was originally written. So it can be reasonably argued that Matthew was writing for an audience in Antioch. Whether the writer of Matthew’s Gospel was actually the disciple Matthew who worked as a tax-collector (Matthew 10:3) is debatable.

Concerning the purpose of Mark’s Gospel, the consensus of scholarly opinion is that it was intended for a Roman audience. As this is such an important point the argument for this statement will be briefly discussed. Firstly, a second century prologue to the Gospel claims that it was written “in the regions of Italy”, and both Irenaeus of Lyons (c 180 C.E.) and Clement of Alexandria (c 200 C.E.) suggest the same thing. Secondly, there are a large number of Latinisms in Mark’s Gospel; for example in chapter 15, verse 16, “The soldiers led Jesus away into the palace, that is the Praetorium”, the Praetorium was a distinctively Roman (Latin) name. Similarly in chapter 12, verse 42, the story of the widow’s mite, which occurs at the end of the chapter that contains the denarius verse, Mark explains to his readers that two lepta equal one quadrans. A quadrans was a small copper coin which circulated only in Italy. In the English translations of this verse Mark’s intention to explain the Greek terms to a Roman audience is lost and the phrase is usually translated to emphasize the small-

ness and relative worthlessness of the coins, for example, “two very small copper coins worth only a fraction of a penny”. Luke, of course, does not need to explain to his Greek audience what a lepton is (lepton, λεπτον, means small) and simply writes “two lepta”. Even in the passage that contains the denarius verse there is an obvious Latinism, but it can be appreciated only in the Greek text. It is the word “tax”, which is κηνσος in Mark 12:14 and Matthew 22:17. κηνσος is the Latin word, “census”, transliterated into Greek. For his Greek audience Luke changes the word to φορος, a Greek word meaning tribute or tax.

Now if it is accepted that Mark was writing for a Roman audience the significance of the word, “denarius”, can be appreciated. Mark referred to the coin that Jesus was talking about, as a denarius simply because his Roman readers were familiar with this coin, which, of course, always had a portrait of the emperor on the obverse. The writers of the King James Version of the Bible did the same thing when they translated Mark’s “denarius” as “penny”, hence we still refer to the coin as the Tribute Penny.⁶

Therefore, on purely internal evidence, it can be argued that the coin actually held by Jesus was not a denarius at all, but the coin used for paying the tax in Antioch. We do not know exactly which coin was required by the Roman authorities for the payment of tax in the province of Syria, but it is extremely likely that it was the common tetradrachm minted in Antioch, rather than the Roman denarius. It is hard to imagine the authorities requiring the people of Antioch to pay their taxes in denarii minted in Lugdunum, and possibly other distant places, when they were already minting large numbers of silver tetradrachms in Antioch. These tetradrachms continued to

be minted in Antioch until well after the period in which Matthew's Gospel was written, and presumably they continued to be required as tax.

This thesis is supported by the information to be found in RPC. On page 29 the writers state that there is no hoard or find evidence for any significant circulation of denarii in Syria before the late first century C.E. Very few denarii have been found in Jerusalem. They mention D.T. Ariel's "A Survey of Coin Finds in Jerusalem" (Liber Annuus, 1982, pp 273-326) in which he cites only one Republican denarius, one of Antony, one of Augustus and one of Tiberius. On page 6 they explain that the denarius dominated the silver currency of the Roman world as far east as Greece, but its role further east was much more restricted or in some places, non-existent, and that here local silver coinages predominated. Moreover, on page 9 they state that perhaps only locally produced silver circulated in Syria as in Egypt. So it seems that in 28 C.E. Syria may have been a closed currency area like Egypt.

Kenneth Jacobs in "Coins and Christianity" (Seaby publications, London, 1985 edition, p29) refers to a hoard found on Mount Carmel in 1960 that had been buried after 54 C.E. It contained 160 Roman denarii of Augustus and Tiberius, but it was a very unusual hoard in that it also contained 4,500 silver shekels and half-shekels of Tyre. It hardly seems representative of what an ordinary Judaeon would be carrying in his pocket; and in any case, it was buried at least 26 years after the time in which we are interested. Moreover, Mount Carmel is closer to Tyre than Jerusalem.

If we accept the conclusion that denarii did not circulate in Jerusalem in 28 C.E. then the coin which Jesus held was a tetradrachm

of Antioch. The next question to consider is which tetradrachm of Antioch is most likely to be the actual coin.

According to RPC the tetradrachms of Augustus with the Tyche of Antioch on the reverse were issued from 5 B.C.E. to 14 C.E. (RPC 4151-4160). They bear the following dates: 5, 5/4, 4/3, 3, 2, 2/1 B.C.E., 1 B.C.E./ 1 C.E., 6, 12, 14 C.E. Many examples of these coins exist today. The first issue of these tetradrachms of Antioch by Tiberius is undated, but the coin bears the laureate head of Tiberius on the obverse with the inscription **TIBEPIOΣ ΣEBACTOΣ KAIΣAP** (Tiberius, Augustus, Caesar), and the radiate head of Augustus on the reverse with the inscription **ΘEOΣ ΣEBACTOΣ KAIΣAP** (God, Augustus, Caesar). It was probably issued early in the reign of Tiberius to commemorate the death and deification of Augustus. Deified emperors wore a radiate crown to identify them with the sun god, Sol (Helios). The next issue of tetradrachms by Tiberius was in 35 C.E.; so the coin which most closely precedes the date, 28 C.E., is the commemorative tetradrachm of Tiberius (RPC 4161), and this is the coin most likely to be the Tribute Penny.

It is possible that one of the tetradrachms of Antioch issued by Augustus could have been the coin held by Jesus, but RPC 4161 seems to fit the story best. It meets all the requirements of the coin in the account of the Tribute Penny in the synoptic Gospels. The first requirement is that the coin must be amenable to the question, "Whose portrait is this?" and allow the single answer, "Caesar's". The critical word in the question is the Greek word **εικων**, which in this passage is usually translated "portrait". Unfortunately the word, "portrait", is misleading because it implies a head or bust, and is **εικων** best translated, "image", which could

also be a full length figure. So if Jesus held a tetrachm of Augustus with a seated Tyche on the reverse, the answer to his question would be, "The Tyche of Antioch and Caesar". Also it is unlikely that Jesus would say, "Give to Caesar what is Caesar's", if the Caesar on the coin had been dead for 14 years.

Another requirement which RPC 4161 meets well is that it is a large coin with large heads on either side and the word, Caesar, prominently inscribed on both sides. It is easily recognisable at a distance. It is difficult to imagine Jesus holding up the much smaller denarius and expecting the people to answer questions about what was on it. With RPC 4161 it was easy for them to recognize the large silver tetrachm, probably shining in the sunlight, and to shout out the reply, "Caesar's".

The coins usually proposed as the Tribute Penny are the denarius of Tiberius with the seated figure of Livia on the reverse, and the denarius of Augustus with the standing figures of Gaius and Lucius on the reverse. These are excluded as candidates because denarii were not readily available in Jerusalem in 28 C.E. Moreover they are not amenable to the question, "Whose image is this?" and the simple answer, "Caesar's"; and their small size makes them less likely to be the coin actually held by Jesus.

Another possible candidate is the Zeus tetrachm of Tiberius. The mint for this coin is unknown and it has been catalogued by RPC under "uncertain of Cilicia or Syria". However, RPC is fairly certain that the mint is not Antioch, and suggests a source somewhere in Cilicia.⁷ Two undated issues of these tetrachms are known, RPC 4109 and 4110. RPC 4109 has the bare head of Tiberius right and the inscription ΤΙΒΕΡΙΟΥ ΚΑΙΣΑΡΟΣ ΘΕΟΥ ΣΕΒΑΣΤΟΥ

on the obverse; and on the reverse, Zeus seated left, with Nike and sceptre, and the inscription, ΥΙΟΥ ΣΕΒΑΣΤΟΥ, with ΑΘΗ ΔΩΡ ΣΑΝ in the field to the right. RPC 4110 is similar except that it has M in the field to the left. These coins are rare today with RPC finding only 5 specimens (I die) for 4109 and one specimen (I die) for 4110 in the major museums. Their fineness was only 66%⁸, which suggests the Romans did not want them as tax. Also the letters in the field, presumably the abbreviated names of the issuing officials, indicate Greek names, suggesting the coins were for local circulation in Cilicia.

The only weak point in the argument for RPC 4161 being the Tribute penny is that so few specimens exist today. In fact RPC could find only three in the major museums it surveyed. Of course every student of numismatics understands that for various reasons a coin which is rare today may have been common in ancient times, and vice versa; but the low numbers of extant Antiochene tetrachms for the 23 years of Tiberius' reign are in striking contrast to the large numbers of the preceding 20 years of Augustus and the following 4 years of Caligula. In fact the figures are 140, 6, 26. Unfortunately the number of dies for RPC 4161 has not been determined, but the low number of surviving specimens from Tiberius' reign requires an explanation, especially as the general economy of the region would have been flourishing under the Pax Romana and we know that further west "the evidence of finds suggests that under Tiberius the average annual output of silver coins was not much smaller than it had been in the time of Augustus"⁹. There is no reason why RPC 4161 should have been a limited issue at the time: it commemorated an important event and re-inforced Tiberius'

authority by stressing his succession from the divine Augustus. Large numbers of similar, though billon, tetradrachms, were issued and re-issued at Alexandria in Egypt.¹⁰ A dramatic solution is needed and it could well be that Caligula melted down the Antiochene tetradrachms of Tiberius in order to mint his own tetradrachms. Several reasons why he should do this spring to mind. One is that the fineness of Tiberius' tetradrachms may have been too high for Caligula. Unfortunately the fineness of Tiberius' tetradrachms has not been determined but Augustus' tetradrachms were 78% and Tiberius tended to continue the policies of Augustus. Caligula's tetradrachms were only 68%.¹¹ Another reason may have been to take revenge for the death of his mother, Agrippina, by removing Tiberius' tetradrachms and replacing them with tetradrachms which have his portrait on the obverse and Agrippina's on the reverse. Tiberius was responsible for the death of Agrippina and ordered the execution of many others; he was universally despised by the people at his death. Whatever the explanation, RPC 4161 could have been available in Judaea in 28 C.E. and when all the evidence is assessed the argument for RPC 4161 being the Tribute Penny is very strong.

If RPC 4161 is the Tribute Penny, a number of important inferences can be made, perhaps of more interest to students of the Bible than to numismatists; for RPC 4161 enables the whole incident to be seen in a different light.

As the incident is related in the Synoptic Gospels, the chief priests and the Pharisees send a group of Herodians and Pharisees to Jesus to ask if it is right to pay taxes to Caesar. The instigators and questioners represent a wide range of interests, as the

Herodians were presumably pro-Roman and the Pharisees were presumably anti-Roman and anti-Herodian in sentiment. The question they ask is equivalent to saying, "Should we rebel against the Romans?", because the refusal to pay taxes by such a representative group of people would automatically set off a major revolution. So this group of leading Jews came to Jesus to ask if they should start a war.

Something serious had occurred to warrant this deputation to the wandering holyman who had become so popular with the common people. The peasants, of course, paid the bulk of the taxes and would have to fight any war against the Romans. They had probably caused so much agitation that their leaders had become worried.

What would have triggered off such a disturbance? The answer is the word ΘΕΟΣ which was part of the inscription on RPC 4161. Presumably the coin had begun to circulate in Judaea at this time and it is easy to see why the Jews would have been aghast at it. Although the inscription refers to Augustus as God, which was inflammatory enough, the uneducated would have seen it as an announcement that Tiberius himself was God, because the inscriptions are identical on both sides except that ΤΙΒΕΡΙΟΣ is replaced by ΘΕΟΣ on the reverse, and the portraits are similar except that the laurel wreath is replaced by a radiate crown, indicating divinity, on the reverse. The Jews had not seen anything like this since the time of Antiochos IV (175-164 B.C.E.) when the Maccabean Revolt began. The tetradrachms of Antioch issued by Augustus from 5 B.C.E. to 14 C.E. made no mention of God: they had the innocuous inscription ΚΑΙΣΑΡΟΣ ΣΕΒΑΣΤΟΥ on the obverse and the Tyche of Antioch on the reverse. Judaea became part of the Roman province



The Tribute Penny. This is the specimen in the Royal Collection of Coins and Medals which is kept in the Danish National Museum in Copenhagen. It is number 144 in Sylloge Nummorum Graecorum (Syria). Copenhagen, 1959. It weighs 15.50 grams. Magnification x3.4



The Tribute Penny. This is the specimen is in the author's collection. The dies are identical to those used for the specimen in the Museum of the American Numismatic Society. shown on page 20. Although it is in a relatively poor condition, there is little wear on the high points of the coin, indicating that it had not been in circulation for a long time. Magnification x3.5. Actual diameter 24mm.



The common denarius of Tiberius. It has the laureate head of Tiberius on the obverse and the seated figure of Livia on the reverse. Magnification x 2.5 Actual diameter 17 mms.



The common denarius of Augustus. It features his two grandsons, Caius and Lucius, on the reverse. Harvey Shore (Australian Coin Review, December, 1995, page 34) considered that this coin was the Tribute Penny. Magnification x 2.5 Actual longest diameter 19 mms.



A tetradrachm of Antioch minted during the reign of Augustus. It has the laureate head of Augustus on the obverse and the Tyche of Antioch on the reverse. The river god, Orontes, swims at the feet of Tyche. Magnification x3.3. Actual diameter 25 mms.

of Syria in 6 C.E. when Herod Archelaus was deposed by Augustus at the request of the Jews.

So the urgent question that Jesus was asked was not so much a political question as a holiness question, and who better to answer it than the popular Jewish holy-man. This is implied in the questioners' preamble that they knew Jesus was a man of integrity, not swayed by men, but teaching the way of God in accordance with the truth. There is no mention of concern for the oppressed poor having to pay taxes. Jesus requests to see the coin in question. One of the group has brought a specimen with him and gives it to him. Jesus then asks whose portrait, and significantly, whose inscription are on the coin. Although his subsequent pronouncement is arresting and memorable, it is not clear exactly what he means. In fact, Jesus' words are open to a wide range of interpretation. They could even mean that Caesar should not intrude into God's domain in this way and the people should object. Since the Reformation, however, the tendency has been to interpret Jesus' words as advocating the separation of Church and State, in which case the people should not object as God's domain is quite separate, whatever Caesar may think. This interpretation is reminiscent of the Spartans' dismissive decree in response to Alexander's claim to divinity: "Since Alexander wishes to be a god, let him be a god". By his enigmatic answer Jesus may have intended to throw the responsibility back onto the questioners, as he did on other occasions, e.g. Mark 11:27-33. More likely, however, Jesus meant by the first part of his answer that the Jews should continue to pay taxes and by the second part that they should object that their religion was being disregarded in this way. If this is so, then Jesus himself

wanted the Romans to withdraw RPC 4161.

How did the Jews react to Tiberius' blasphemous coin? We know that they were very sensitive about matters concerning their religious laws. Josephus relates how they reacted when Roman soldiers, contrary to previous practice, carried standards bearing Caesar's image (and probably his inscription) into Jerusalem. When Pilate's soldiers surrounded the mob of demonstrators and threatened to kill them, they threw themselves upon the ground, laid their necks bare, and said they would take their deaths very willingly rather than their laws be transgressed. Pilate backed down and withdrew the standards from the city. Probably the Roman authorities backed down and withdrew RPC 4161; for there is no record of any uprising.

It is important to realize that Mark was writing in Rome probably during the final years of Nero's reign. He could not refer directly to the inscription on the coin because Nero would have considered it a personal affront, and so he toned the story down so that the emphasis was on paying taxes. Even the emperor would accept that everybody hated paying taxes, and Jesus' reply could be interpreted as meaning that taxes should be paid. Moreover, Mark's portrayal of Jesus' questioners as opponents trying to trap and kill him reflected the situation in Mark's time when Jews were opposed to Christians. During the early stages of Jesus' ministry when the incident probably occurred, the Jewish leaders would have seen Jesus simply as a wandering religious teacher. The appearance of RPC 4161 caused such a commotion that a deputation was sent to him to seek his opinion. It is ironical that the charge which the Jewish leaders were investigating against Tiberius was similar to the charge they eventually

made against Jesus, that he claimed to be the Son of God.

Unfortunately by referring to the tetradrachm of Antioch as a denarius Mark caused a lot of confusion for modern numismatists, but he meant only to make Jesus' message clear to his readers. These readers were the people who were living in Rome about 65 C.E. Although Tiberius is not mentioned by name in Mark's Gospel his readers would have known that the events described in the Gospel occurred during the reign of Tiberius, and they would

have assumed that the denarius which Jesus held was a denarius of Tiberius. Now an interesting fact is that all the denarii issued by Tiberius have the inscription DIVI AVG. F. (Son of the Divine Augustus), and this title would have been objectionable to the Christians and Jews of Rome. So by choosing the word, denarius, Mark was able to describe for the more discerning of his Roman readers the exact circumstances which led to Jesus' famous statement, "Give to Caesar what is Caesar's, and to God what is God's".

END NOTES

1. Burnett, A., Amandry, M., Ripolles, P., "Roman Provincial Coinage", British Museum Press and Bibliotheque Nationale, London and Paris, Volume I, 1992.
2. "The Holy Bible", New International Version, 1984.
3. We do not know what the Aramaic word spoken by Jesus was, but a good guess would be "shekel of Antioch" in Aramaic. The shekel of Tyre was common in Judaea and was required for the Temple tax, but it did not have Caesar's image on it and therefore could not be the Tribute Penny. The Hebrew (and Aramaic) word "shekel" originally meant a certain weight, but after the introduction of coinage it came to denote a silver coin. Obviously the term, "shekel of Antioch", would have no meaning for Mark's Roman audience, and rather than confuse and bore them with a long explanation, he wisely substituted the term "denarius".
4. Carson D.A., Moo, D.J., Morris, L., "An Introduction to the New Testament", Zondervan, Grand Rapids, 1992, page 75.
5. Streeter, B.H., "The Four Gospels", Macmillan, London, 1930, pp 500-523.
6. At first sight the choice of the word "penny" by the writers of the Authorized King James version of the Bible to translate Mark's δένάριον, seems a bad one, because we think of a penny as a large copper coin of little value. But up to and during the reign of King James I it was a silver coin about the size of a denarius. It was the descendent of the denarius and figures in pence were written with a small "d" after them, even though there is no "d" in penny. In the reign of King James I there was a variety of silver coinage, from the large crown to the small halfpenny. The halfpenny did not have the King's head on it and the larger denominations were not readily available to ordinary, working-class people. At that time a penny was worth a considerable amount to a poor person, and as a result of repeated public demands for a low-value coinage the King granted a licence to Lord Harrington to coin farthings of copper. These were the first English copper coins.
7. The mint was not Antioch because, according to RPC, the style is homogeneous and different from contemporary products of Antioch and the weights seem lighter. Two were overstruck on posthumous Philips, suggesting the general area of northern Syria. Tarsus was unlikely as the Augustan and Tiberian tetradrachms definitely minted there have the letters or monogram of Tarsus, a different style and a higher silver fineness.
8. RPC, op. cit., page 586.
9. Rodewald, C., "Money in the Age of Tiberius", Manchester University Press, 1976, page 11.
10. RPC 4161 should not be confused with the Egyptian tetradrachms of Tiberius, which are similar except that the regnal year is shown on the obverse. Also they are billon and common. Egypt was a closed currency area which meant that only Egyptian coins circulated within its boundaries and they did not travel outside in any significant quantities.
11. RPC, op. cit., page 609.