

# The Denarius in Mark 12:15

by Peter E. Lewis

## Abstract

In the episode about paying taxes to the Romans, which is recorded in Mark 12:13-17 and parallels, Jesus asks to be shown a denarius. This was the standard silver coin that circulated in the Roman Empire at that time, and it is generally assumed that the denarius shown to Jesus was the common one issued by the emperor Tiberius. A case will be presented that the coin was not a denarius but a silver coin minted at Antioch and that once this change is made the whole incident can be seen in a different light. Why the episode was recorded in the way it was is explained, and a possible scenario for the writing of Mark's Gospel is presented.

**Keywords:** coin, denarius, Mark, Mark's gospel, tax, Tribute Penny.

\*\*\*\*\*

In the episode about paying taxes to the Romans, which is recorded in Mark 12:13-17, Matthew 22:15-22, and Luke 20:20-26, Jesus asks to be shown a denarius. In numismatic circles this coin is known as the Tribute Penny because the subject of the episode is paying tax (tribute). It is called a penny because that was the word that the translators of the King James Version of the Bible used for the Greek word *δηνάριον* (denarius). 'Denarius' was the Latin name of a silver coin that circulated in the Roman Empire. In the Greek manuscripts this Latin word was simply transliterated into Greek. When the King James Version was written the translators considered that the readers would not know what a denarius was and they used the word 'penny' because the readers would have been familiar with this coin, which was at that time a silver coin about the size of a denarius, and like the denarius it had an image of the ruler's head on it. The English penny had derived from the Roman denarius over the course of centuries, and a small 'd' is still written after the number to indicate 'pence'.

The briefest account of the incident in which Jesus was asked whether the Jews should pay taxes to the Romans is in Mark's gospel (Mark 12:13-17). The accounts in the gospels of Matthew and Luke are similar, but in Matthew's gospel, instead of "Bring me a denarius and let me look at it", there is "Show me the coin used for paying the tax." This is odd because it implies that each Jew was required to pay just one particular coin, but this would not have been the case. Although it is not known how the Roman tax system operated in the province of Syria, which included Judea, the Romans were a practical people and the Jews would have been taxed according to their ability to pay. There were wealthy Jews in Antioch and they would have paid much more tax than poor farmers who might have been required to give a proportion of their produce. The situation concerning the temple tax was quite different. This was the tax that every adult male was required to pay annually for the upkeep of the temple in Jerusalem. This was just one particular coin. According to Exodus 30:13 it was half a shekel. A shekel was equal to a tetradrachm (four drachms) and a drachm was the Greek equivalent of the Roman denarius. A half shekel was equal to a didrachm (two drachms). Both didrachms and tetradrachms were minted at Tyre, a Phoenician city on the coast. These Tyrian coins were the only ones acceptable to the temple authorities in Jerusalem apparently because they were almost pure silver. Jesus and Peter paid their temple tax with a tetradrachm, called a stater in Matthew 17:27.

The didrachms and tetradrachms of Tyre had the head of a god, Heracles, on one side and an eagle, the symbol of Zeus, on the other (Figure 1), but these pagan images did not prevent the Jewish priests accepting the Tyrian coins as tax.



Figure 1

In the incident recorded in Matthew's gospel when men came to Jesus and Peter to collect the temple tax Jesus told Peter to find a stater in a fish's mouth and pay the tax for both of them with it. Jesus might simply have meant that Peter should earn the money by fishing, but it is noteworthy that Jesus himself would not be touching the coin or even looking at it. He was, of course, a Jew who observed the Jewish law, and Matthew records his saying that not the smallest letter will disappear from the law (Matthew 5:18). According to Jewish law the making of images was forbidden<sup>1</sup>, and that is why the bronze coins that circulated in Jewish areas in Jesus' time did not have human images on them and why Jesus would have been reluctant to handle the Tyrian coins. Presumably the Roman authorities accepted a variety of silver coins, including the Tyrian ones and the coin in Mark 12:15 that had the head of the Roman emperor on it.

The accounts of the Roman tax episode in the gospels of Matthew, Mark and Luke differ in regard to the identity of the people who were questioning Jesus. In Matthew's gospel it is the Pharisees who sent their disciples with the Herodians. In Mark's gospel it is the chief priests, the scribes and the elders who sent the Pharisees and Herodians. In Luke's gospel it is the scribes and the chief priests who sent spies. Although the combination of Pharisees and Herodians seems unlikely as they are generally considered to be opposed to each other, the gospels agree that the group of questioners consisted of Jews of various backgrounds.

Despite these differences the three gospel accounts are so similar in wording that biblical scholars have concluded that they are not independent accounts, and the consensus of opinion is that Mark wrote his gospel first and Matthew and Luke used Mark's gospel in writing their own. Therefore the person who was responsible for the name of the coin being 'denarius' was Mark, but who was Mark writing for?

---

<sup>1</sup> Deuteronomy 4:15-16.

There are several reasons for believing that Mark was writing in Rome for a Roman audience. This is either stated or implied in the early traditions about the gospel, which have Mark recording the preaching of Peter for those who had heard the apostle in Rome. For numismatic reasons it is clear that Mark was writing for Gentile Romans because of the way he uses the word 'quadrans' in the episode about the poor widow (Mark 12:41-44). 'Quadrans' is the name of a small bronze coin that circulated only in Italy. Also Mark translates Aramaic expressions and explains Jewish customs. Moreover there are many Latinisms in Mark's gospel. For example, in the episode about paying the Roman tax the word that Mark used for tax is *κηνσος* which is simply a transliteration of the Latin word, 'census'. In Luke's version of the story he avoids this Latinism and uses the ordinary Greek word for tax, which is *φορος* (phoros). Similarly the word 'denarius' is simply a Latinism. Mark used this coin name because he knew that his readers would be familiar with it. He did exactly what the translators of the King James Version did when they changed 'denarius' to 'penny'. What this means is that the coin that was shown to Jesus might not have been a denarius at all.

Biblical scholars have simply accepted that the coin in Mark's account was a denarius, and the coin that is usually put forward as the Tribute Penny is the common denarius issued by Tiberius, who was the Roman emperor during Jesus' ministry. His predecessor, the emperor Augustus, also issued denarii with his face on the coins but it is much more likely that when Jesus made his famous statement, *Give to Caesar what is Caesar's and to God what is God's*, he was referring to the reigning emperor, not to one who had been dead for many years. The common denarius of Tiberius (Figure 2) has the head of Tiberius on the obverse.



Figure 2

The Latin inscription surrounding Tiberius' head is TI CAESAR DIVI AVG F AVGVSTVS. In the Latin inscriptions of this period 'U' was represented by 'V' and usually some words were abbreviated. The full wording would be TIBERIUS CAESAR DIVI AUGUSTI FILIUS AUGUSTUS, which translates as 'Tiberius Caesar, the son of the divine Augustus, the Augustus.' 'Augustus' was a title that was given to Tiberius' predecessor, Octavian, and used by subsequent emperors. Octavian had been deified after his death by Tiberius who was actually his stepson and son-in-law but had been adopted by him as his son to ensure his succession.

On the reverse of the coin there is a seated woman who holds a scepter and a branch. The identity of this woman is unknown but it is generally assumed that she is Livia, the wife of Augustus and mother of Tiberius, although she may simply be the goddess Pax (Peace). The reverse inscription is PONTIF MAXIM, which is short for PONTIFEX MAXIMUS, the greatest bridge-builder (to the gods). This was the title of the Roman high priest, and this office had been assumed by Octavian and all subsequent emperors up to the Christian emperor, Gratian (367-383 C.E.), who refused it.

If the common denarius of Tiberius is proposed as the Tribute Penny, then several problems arise. First, when Jesus asked the crowd whose portrait, εἰκων (image), was on the coin, the correct answer would have been, "Livia and Caesar." Second, the inscriptions are in abbreviated Latin, and very few people in Judea were able to read Latin. Therefore the crowd would not have known what names or titles were on the coin. The common language of the people was Aramaic, although educated people knew Greek, which was the *lingua franca* of the Roman Empire. Greek inscriptions had frequently appeared on the coins that circulated in Judea from the time of the Jewish ruler, Alexander Jannaeus (103-76 B.C.E.), and Greek, not Latin, was the language written on the coins issued by the Roman governors of Judea. It is therefore quite likely that Jesus could read the Greek inscriptions on coins, but there is no reason to think that he could read Latin. Third, it is known that the denarii of Tiberius were minted at Lugdunum in Gaul, which was at the other end of the empire, and it seems very inefficient of the Roman authorities to be using these coins for the tax when facilities for minting silver coins existed at several cities in the Middle East. From 6 C.E. when Herod Archelaus was deposed by the Romans, Judea had been part of the Roman province of Syria, which at this time included Cilicia, and although the administrative center of the province was Antioch there were other major cities that also had minting facilities, such as Tyre and Tarsus in Cilicia.

Most importantly, there is no evidence that denarii of Tiberius circulated in Judea at this time. None have ever been found in the hoards of coins discovered in Judea. According to Kenneth Lonnqvist, "The inspection of the Syro-Palestinian hoarding evidence from the 1<sup>st</sup> century B.C. to 1<sup>st</sup> century A.D. is also unequivocal in showing that no Roman denarii appear in any of the hoards prior to the 60s A.D."<sup>2</sup> He adds that even the recent excavations south of the Temple Mount and inside the Temple Mount in Jerusalem have not so far brought to light any new numismatic revelations. Also the site of Qumran, which is only about 15 miles to the east of Jerusalem, has been extensively excavated and although numerous coins have been found, dating from Seleucid to Roman times, not one was a denarius of Tiberius.

Thousands of coins have been found in Jerusalem, but only one was the common denarius of Tiberius. In regard to the few Roman denarii that were found from the Late Republican and Early Imperial Periods Lonnqvist explains, "None of the coins is, according to information I have obtained, archaeologically stratified or from clearly datable contexts, meaning that it is difficult to conclude how soon after minting they were circulated and eventually lost in Jerusalem."<sup>3</sup>

---

<sup>2</sup> Lonnqvist, K., *New Perspectives on the Roman Coinage on the Eastern Limes in the Late Republican and Roman Imperial Period*. Saarbrücken: VDM, 2009, 273.

<sup>3</sup> Lonnqvist, *New Perspectives*, 272.

Thus the single denarius of Tiberius that was found in Jerusalem could have been lost many years after the reign of Tiberius, and probably after the First Jewish War (66-70 C.E.) when conditions changed dramatically. The important point to be made is that it is only hoards that matter with regard to establishing the time when a particular coin circulated in an area. The conclusion that the denarius of Tiberius did not circulate in Jerusalem is supported by the results of a survey of coin finds in Jerusalem by Donald Ariel of the Israel Department of Antiquities who noted the complete absence of Roman coin hoards in Jerusalem before 70 C.E.<sup>4</sup> In 2013, in a personal communication, Danny Syon, Head of the Scientific Assessment Branch of the Israel Antiquities Authority, wrote, "There is just *one* (this is not a mistake) denarius of Tiberius in the entire Israel state collections, find spot unknown. While I do not claim that there were not some more of these (private collectors surely have a few), their number in this part of the world was very low. Of course we have the 'Isfiyya hoard too. It would seem that Roman *denarii* and *aurei* did not arrive in the east before c. 70 CE in any appreciable numbers. In contrast, the Bar-Kokhba coinage – overstruck on *denarii* and drachms – shows that by 132 CE they were very much common. It is hard to claim that all *denarii* of the first century disappeared, but those of the second and third centuries survived."

A hoard of coins, called the 'Isfiya hoard after the nearby village, was discovered in the Mt. Carmel area in northern Israel in 1960. It contained about 4,500 ancient silver coins. Although its exact composition is unknown Cecilia Meir considers that it originally contained about 3,500 tetradrachms of Tyre, 1,000 didrachms of Tyre, and 160 early Imperial *denarii* struck at the mint of Lugdunum.<sup>5</sup> The last group contained *denarii* of Augustus and Tiberius. The Tyrian coins bore dates up to about 52/53 C.E. and the hoard was probably buried some years later. Obviously this hoard is very unusual and its significance is difficult to determine. Its location was closer to Tyre than to Jerusalem and it was certainly not representative of what a Jew in Jerusalem might have in his or her purse during the reign of Tiberius.

The finding that Augustan and Tiberian *denarii* did not circulate in the province of Syria during the lifetime of Jesus (c. 5 B.C.E. to 30 C.E.) suggests that the province was a closed currency area at the time. This means that coins minted outside the province were not allowed to circulate inside the province. Foreigners arriving at entry points such as Tyre, Seleucia (the port for Antioch) or Caesarea Maritima, would have been required to change their money into the currency of the province. Presumably the foreign money was then melted down and minted into the local currency, or it would have been returned to Rome or to a city in the Roman Empire where the coins were in circulation. Egypt was such a closed currency area.<sup>6</sup> It had its own bronze and silver coinage which circulated only in that province.

---

<sup>4</sup> Ariel, D., "A Survey of Coin Finds in Jerusalem." *Liber Annus* 32 (1982) 273- 326.

<sup>5</sup> Meir, C., "Tyrian Sheqels and half Shekels with Unpublished Dates from the 'Isfiya Hoard in the Kadman Numismatic Pavilion." *Israel Numismatic Research* 3 (2008) 117.

<sup>6</sup> Burnett, A., Amandry, M. and Ripolles, P., *Roman Provincial Coinage*. London / Paris: British Museum and Bibliothèque Nationale de France, 1992, 1.13.

It might be argued that the money changers who were installed in the precincts of the temple in Jerusalem would have been changing denarii into the local currency, and therefore when Jesus asked for a denarius one would have been readily available from the money changers or their customers. There are several weaknesses in this argument. First, it is very unlikely that Jesus would have called for an object bearing an image of the emperor, especially in the precincts of the temple, because such images were forbidden in Jewish law. The Jewish historian, Flavius Josephus, recorded the reaction of the people when Pontius Pilate brought standards bearing the image of the emperor Tiberius into the city.<sup>7</sup> The Jews said they would rather die than their laws be transgressed. Second, he would have been a brave or foolish man to produce an object bearing the emperor's image under these circumstances, which could not have been more dangerous. He was standing in the court of the temple making a public gesture in the presence of Pharisees, who were very strict in their observance of the Law and were looking for any transgression. Third, it is inconceivable that Jesus would have had anything to do with the money changers or their activities. In his gospel Mark records that on one occasion Jesus overturned the tables of the money changers and the benches of those selling doves, and would not allow anyone to carry merchandise through the temple courts (Mark 11.16). Exactly what the money changers were doing is unknown. They might have been changing the local bronze coins into the Tyrian didrachms and tetradrachms required for the temple tax, or they might have been facilitating the financial transactions involved in the buying and selling of sacrificial animals. Also the people might have needed Tyrian silver coins to pay their taxes to the Romans.

According to the account in Mark's gospel the people who asked Jesus about paying taxes to the Romans were Pharisees and Herodians. The Herodians are first mentioned in Mark's gospel when Jesus was teaching in Galilee (Mark 3.6) and this led to the suggestion that the incident about paying taxes might have occurred in Galilee. But C. E. B. Cranfield in his commentary on Mark's gospel states, "The presence of partisans of Herod Antipas is no reason for thinking that this incident must have taken place in Galilee; for they would naturally be in Jerusalem for the feast."<sup>8</sup> The feast was the Passover, and Herod Antipas would have been in Jerusalem at that time (Luke 23:7). So there is no reason to doubt that the incident about paying taxes occurred in Jerusalem. For the Passover festival Jews regularly traveled to Jerusalem from all parts of the province and beyond. There would have been Jews from Antioch, the provincial capital, where there was a large Jewish community.

Few scholars have doubted that the Tribute Penny was a denarius for the simple reason that there seemed to be no alternative. The coin must have had the image of the Roman emperor on it, but the Tyrian silver coins that are known to have circulated in Jerusalem and the adjacent Jewish areas did not bear his image. Large numbers of silver coins were minted in Antioch and other cities in the north of the province, and they bore the emperor's image, but they did not circulate in the southern Jewish areas. No coins of Antioch have been found in hoards in these areas before Nero's reign (54-68 C.E.) when the Roman authorities decided to replace the Tyrian

---

<sup>7</sup> Josephus, Flavius, *Jewish Antiquities*, 5.55-59.

<sup>8</sup> Cranfield, C.E.B., *The Gospel according to Saint Mark: An Introduction and Commentary*. Cambridge: Cambridge University, 1959, 369.

silver coinage with coins that were minted in Antioch. In summary, the northern part of the province had silver coins with the emperor's image on them while the southern part did not. This created a problem for scholars.

Two scholars who have recently considered it unlikely that the Tribute Penny was a denarius are Richard Abdy, who is Curator of Roman Coins in the British Museum, and Amelis Dowler, who is Curator of Greek Coins. In their 2013 book<sup>9</sup> they suggested that the coin was a Syrian tetradrachm with Zeus on the reverse. As will be explained in this paper it is much more likely that the coin was a Syrian tetradrachm with an image of the deified Augustus on the reverse.

The key to solving this problem is to be found in the *Gospel of Thomas*. Although a few fragments of this gospel in the original Greek were known to scholars, the whole gospel in Coptic was discovered in 1945 in Egypt. The first Greek edition was probably written in the early part of the second century and it seems that the Christians who used it were influenced by Gnosticism, which stressed the importance of secret knowledge. In this gospel, which is a collection of sayings purported to be from Jesus rather than a narrative account like Mark's gospel, salvation depends on a true understanding of these sayings. Nevertheless, many biblical scholars consider that it does contain information that was not simply copied from the synoptic gospels but derives from the earliest strata of Christian history. In this regard Stephen Patterson writes, "Thomas' sayings often exhibit characteristics of a secondary nature, but with few exceptions these secondary features are unique to the Thomas version, and have affixed themselves to a form of the saying which is itself more primitive than the synoptic version."<sup>10</sup>

In the *Gospel of Thomas* there is a passage (logion 100) that deals with the incident about paying taxes to the Romans: *They showed Jesus a gold coin and said to him, "The Roman emperor's people demand taxes from us." He said to them, "Give the emperor what belongs to the emperor, give God what belongs to God, and give me what is mine."*<sup>11</sup> The Coptic word which has here been translated as 'a gold coin' could be translated simply as 'a coin'.<sup>12</sup> The word 'they', when it occurs in the *Gospel of Thomas*, refers to outside persons, while the disciples are referred to as 'the disciples'. The only phrase in the above translation that lacks a parallel in the synoptic gospels is 'give me what is mine.' This phrase was probably added when the Gnosticizing tendency in Thomas Christianity became stronger, because it is difficult to imagine the historical Jesus saying this. But the important point to be made here is that showing the coin occurs before any question about paying taxes. Thus it was the coin that was the cause of the

---

<sup>9</sup> Abdy, R. and Dowler, A., *Coins and the Bible*. London: The British Museum and Spink, 2013, 50.

<sup>10</sup> Patterson, S., in J. Kloppenborg et al., *Q Thomas Reader*. Sonoma: Polebridge Press, 1990, 87.

<sup>11</sup> This is the translation of the Coptic text that is known as the Scholars Version.

<sup>12</sup> In a personal communication, Einar Thomassen, who is Professor of Religion at the University of Bergen and one of the translators of the International Edition of *The Nag Hammadi Scriptures* wrote "[T]he Coptic word that is used is noub, which literally means 'gold', and with the indefinite article 'a piece of gold'. Crum's Coptic Dictionary (221b), however, suggests that the word may also be used simply as a name for 'money' or 'coin' in general, and the examples he gives support this. Thus, 'gold' is used metonymically for 'money', and 'piece of gold' for 'coin'." In any case it is most unlikely that a gold coin would be produced in the context of Jesus with a group of Jews.

whole incident. It was not just an incidental prop that was used by Jesus. A group of Jews brought the coin to show it to him and ask him about it.

In Mark's version of the incident there may be remnants of the original account in which the coin precedes the question. The phrase, 'You pay no attention to who they are' (NIV), which in Greek is *οὐ βλέπετε εἰς πρόσωπον ἀνθρώπων* and literally means 'You do not look at a face of men', could refer to Jesus' reluctance to look at the human image on a coin. In Luke's version the corresponding Greek text is *οὐ λαμβάνεις πρόσωπον*, which is literally, 'You do not receive a face.' These Greek phrases are generally considered by scholars to reflect Hebraic idiom. They may, however, be echoes of the original account in which Jesus did not want to receive the coin and look at the human face on it. Concerning this phrase in the Greek text of Mark's gospel, Robert Gundry considers that it "produces a double reference to not gazing at sidelong facial images stamped on Roman coins but prohibited by the Mosaic law as well as to not showing favoritism."<sup>13</sup> If this is so, then there is a reference in Mark's account to a coin even before any utterance of Jesus.

Another remnant of the original account might be the long, preliminary speech in Mark's version: "Teacher, we know you are a man of integrity. You aren't swayed by men, because you pay no attention to who they are; but you teach the way of God in accordance with the truth." In Mark's gospel this speech becomes a piece of flattery intended to induce Jesus to relax his guard and fall into a trap. It does, however, have a sincere ring to it, reflecting the belief that Jesus really was teaching the truth.<sup>14</sup> In this case it was intended to persuade Jesus to look at the coin that had been brought to him, even though he might be transgressing the Jewish law in doing so. Such remnants or echoes suggest that Mark had written notes in front of him when he wrote his version of the incident, and Mark could have made these notes when Peter was preaching in the synagogues in Rome.

But who brought the coin to Jesus and what coin was it? They were probably Jews who had come from Antioch for the Passover and they brought a coin that had recently been issued there. It had the head of Tiberius on the obverse, and on the reverse, the head of Octavian (Augustus) with the claim that he was God (or a god). The coin is number 4161 in the comprehensive catalogue, *Roman Provincial Coinage*.<sup>15</sup> Hereafter it will be referred to as RPC 4161. It was the only silver coin minted at Antioch by Tiberius during the lifetime of Jesus. Most interpreters place the composition of the *Gospel of Thomas* in Syria<sup>16</sup> and therefore Antioch could well have been where logion 100 originated. Some numismatists<sup>17</sup> consider that it is more

<sup>13</sup> Gundry, R.H., *Mark: A Commentary on his Apology for the Cross*. Grand Rapids: Eerdmans, 1993, 693.

<sup>14</sup> In John 14:6 Jesus refers to himself as 'the Way', and this was the term used by the first Christians for their sect. (Acts 9:2, etc.)

<sup>15</sup> Burnett, A., et al., *Roman Provincial Coinage, Volume I, Part I*. London and Paris: British Museum Press and Bibliothèque nationale de France, 1992, 614.

<sup>16</sup> Van Voorst, R.E., "The New Testament Apocrypha", in *Eerdmans Commentary on the Bible* edited by J.D.G. Dunn and J.W. Rogerson. Grand Rapids: Eerdmans, 2003, 1574.

<sup>17</sup> Butcher, K., *Coinage in Roman Syria*. London: Royal Numismatic Society, 2004, 61; McAlee, R., *The Coins of Roman Antioch*. Lancaster PA: Classical Numismatic Group, 2007, 122.



likely that RPC 4161 was minted not in Antioch but in another city in the north of the province, but the exact site of the mint does not matter. The coin would have circulated in Antioch and other places where there were Jewish communities, and they would have been aghast at it. No coin issued by the Roman authorities in Syria had made that claim before. The coins of Antiochus IV (175 – 164 BCE), who was much hated by the Jews, claimed that he was divine although a human being. The gods on the coins that Jews used in the province of Syria during Tiberius's reign, e.g. the tetradrachms of Tyre, had not been human and would have been perceived by them as part of other religions. RPC 4161 was different in that it made a claim that concerned all the subjects of the Roman emperor, who was a human being.

RPC 4161 is a silver tetradrachm containing a fairly high percentage of silver. On the obverse there is the laureate head of Tiberius with the surrounding Greek inscription, ΤΙΒΕΡΙΟΣ ΣΕΒΑΣΤΟΣ ΚΑΙΣΑΡ (Tiberius, Augustus, Caesar). On the reverse there is the head of Augustus wearing a radiate crown signifying that he has been deified. The surrounding Greek inscription is ΘΕΟΣ ΣΕΒΑΣΤΟΣ ΚΑΙΣΑΡ (God, Augustus, Caesar). The coin is rare today. There are only about a dozen known examples. There are two in the Collection of St John's Cathedral in Brisbane (Figure 3), one in the Royal Collection of Coins and Medals in the Danish National Museum in Copenhagen, one in the Museum of the American Numismatic Society in New York, and the rest are in private hands.



Figure 3

A possible explanation for the rarity of RPC 4161 today is that the Jews understood Jesus' statement to mean that they should protest to the Roman authorities in Antioch, and as a result the coin was withdrawn from circulation, no doubt with the enthusiastic assistance of the Jews. It might seem out of character for the Romans to have backed down in this way, but Tiberius was a pragmatic man, and he would not have wanted a Jewish rebellion on his hands, and refusing to pay taxes to the Romans was tantamount to rebellion. Nor would he have wanted to antagonize the wealthy Jews of Antioch whose problem was not that they paid tax but the coins used for paying the tax. Also, according to the second century historian, Suetonius, Tiberius lacked any deep regard for the gods or other religions, and hated flattery.<sup>18</sup> He would not have

---

<sup>18</sup> Suetonius, *The Twelve Caesars*. London: Penguin, 1957, 129 and 149.

enforced such a matter, which was of little importance to him but of great religious significance to the Jews.

Since the Reformation, Jesus' statement, *Give to Caesar what is Caesar's and to God what is God's*, has been interpreted as advocating the separation of Church and State, in which case the people should not object because God's domain is quite separate. Although Jesus' pronouncement is arresting and memorable, it is not at all clear what he means. If the Tribute Penny is the blasphemous coin, RPC 4161, then it seems likely that Jesus meant by the first part of his answer that the Jews should continue to pay taxes to the Romans, and by the second part that they should object that their religion was being disregarded in this way. Actually this interpretation could also be derived from the denarius of Tiberius because the inscription on the obverse claims that Tiberius is the son of a god, which would have made it objectionable to the Jews; but on the denarius it is written in abbreviated Latin and in any case the coin did not circulate in Judaea. The idea behind giving to Caesar what is his is that if something had a person's name on it, it still belonged to that person whatever someone else might have done to earn it.

The Tribute Penny could not have been one of the more common tetradrachms issued at Antioch during the reign of the emperor Augustus (27 B.C.E. – 14 C.E.) because on some of these coins there is the statement in Greek that the coin belonged to Caesar Augustus and the people of Antioch. In this case Jesus' pronouncement, *Give to Caesar what is Caesar's*, would be contradicting what was plainly inscribed on the coin. One would have to argue that Jesus knew in advance that the coin that would be brought to him was one without this inscription.

If it is accepted that the coin in the episode about paying tax was RPC 4161 and that it was shown to Jesus for his advice, then the whole incident can be seen in a different light, and certain inferences can be made. First, the Jews who were questioning Jesus were not trying to trap him with the intention of having him arrested and killed. Obviously at some later stage this might have been the intention of the leading Jews in Jerusalem because he was crucified by the Romans apparently at the instigation of the Jews, but early in his ministry Jesus would have been considered just another Jewish holy man.

Soon after the beginning of Mark's gospel it is stated that the Pharisees went out and began to plot with the Herodians how they might kill Jesus (Mark 3:6), but this reflects the situation at a much later date when there was much animosity between the Jews and Christians in Rome, where Mark was writing his gospel. As early as the reign of the emperor Claudius (41-54 C.E.) there were disturbances in Rome between the Jews and the Christians. These were serious because Suetonius records that because the Jews at Rome caused continuous disturbances at the instigation of 'Chrestus', Claudius ordered the Jews to leave Rome.<sup>19</sup> That the Jews were expelled from Rome is confirmed in Acts 18:2, where it is stated that Claudius had ordered all the Jews to leave Rome. In his commentary on the Book of Acts, F.F. Bruce dates the expulsion of the Jews to 49 C.E.<sup>20</sup>, agreeing with Orosius, the 5<sup>th</sup> century church historian.<sup>21</sup>

---

<sup>19</sup> Suetonius, *Twelve Caesars*, 202.

<sup>20</sup> Bruce, F.F., *The Book of the Acts*. Grand Rapids: Eerdmans, 1988, 347.

There is little doubt that Jesus actually spoke the words, *Give to Caesar what is Caesar's and to God what is God's*. Of all the sayings in Mark's gospel that the scholars of the Jesus Seminar considered to be authentic, they gave the highest score (0.82) to this pronouncement.<sup>22</sup> But the coin, RPC 4161, has revealed that Mark changed the context in which Jesus' words were spoken. Instead of the Jews seeking Jesus' support for a complaint against the Romans, he changed it into a trap by the Jews to catch Jesus and bring about his death. Why has Mark done this?

If it is accepted that Mark was writing for a Roman audience, then it is obvious that he would be trying to win them over to Christianity, and in his gospel he portrays the Romans in the best light. As the Jews were the antagonists of the early Church, not only in Jerusalem but also in Rome, they are portrayed in a bad light. For the Roman audience, the fact that Augustus was divine was self-evident: he had been the all-powerful ruler who had brought peace and prosperity to his vast empire, and temples and cults everywhere attested to his divinity. For those Romans who were being won over to the new, Christian religion there would have been no clear-cut distinction between monotheism and polytheism. Their religious thinking would have been a mixture of reverence for the emperor, devotion to the various gods, and ideas about the new religion. Mark would have been aware of this and adjusted his strategy accordingly. So he avoided criticizing the emperor, not because he was afraid of the possible consequences, but because he was sensitive to the attitude of his audience. This pro-Roman stance is evident elsewhere in his gospel, e.g. he has a Roman centurion standing at the foot of the cross and declaring, "Surely this man was the son of God!" (Mark 15:39) Actually Mark had no alternative, because to criticize the emperor was tantamount to being anti-Roman, and if early Christianity had been anti-Roman it would never have got off the ground. Like Paul, he realized that the great task ahead was to convert the Gentiles.

In changing the context in this way, Mark might have felt that he was doing nothing wrong, but as previously explained, the meaning of Jesus' words is affected by the context. There might have been simply a lack of knowledge on Mark's part as to the exact circumstances in which Jesus made his tax-coin pronouncement, but it seems unlikely that Mark would have forgotten the circumstances if he had ever heard the story. In fact, as previously mentioned, he might have taken notes when he was with Peter, or he might have had with him a sayings collection, something like an early version of the gospel of Thomas. But even in the *Gospel of Thomas* a brief outline of the context is given indicating that the coin was the initiating factor in the incident. A context is rarely given for the sayings in the *Gospel of Thomas*, but Jesus' tax-coin pronouncement requires a coin and some mention of tax, because it does not make sense on its own. Give what to Caesar? Why? It is difficult to avoid the conclusion that Mark knew the circumstances of the tax-coin incident but deliberately changed the story for his own purposes.

---

<sup>21</sup> Orosius, *History*, 7.6.15-16.

<sup>22</sup> Funk, Robert W. and the Jesus Seminar, *The Gospel of Mark: red letter edition*. Sonoma: Polebridge Press, 1991.

How could Mark have written something so contrary to fact if there were people who knew the story and could have denounced the falsehood? The most plausible explanation is that he was writing in relative isolation. To understand where and when this might have been, one needs to have some knowledge of Mark's movements and the events of the time.

After Peter's miraculous escape from prison in Jerusalem during the reign of Herod Agrippa I (41-44 C.E.) he went to the house of Mary, Mark's mother. (Acts 12:12, 13) It is clear from this passage that Mark's family was well established in Jerusalem with a large house and servants. This suggests that they were in good standing with the Roman authorities. Moreover, Mark's name is a common Roman name. In Latin it is Marcus, as in the name of the Roman emperor, Marcus Aurelius. It is therefore reasonable to assume that Mark's family had Roman connections. The fact that Mark also had a Jewish name, John, suggests that one of his parents was Jewish, and as Mary (Miriam) is a Jewish name the possibility arises that Mark's father was Roman or had Roman connections. In Mark 7:3 he refers to 'the Jews' as if he were not one of them or was distancing himself from them.

Although the book of Acts simply states that after being in Mary's house, Peter "left for another place" (Acts 12:17), John Wenham argues that Peter went to Rome.<sup>23</sup> Rome would have been the most suitable place for Peter to go at this time because Agrippa's agents would have been searching for him in Judea and adjacent areas. He would have been conspicuous in any of the provincial towns, but Rome at this time had a population of about a million inhabitants with a large Jewish population and people came to Rome from all parts of the empire. Peter could easily have jumped onto one of the wheat ships that called at ports in the province of Syria on their return journey to Rome from Alexandria. But Peter was a fisherman who probably spoke only Aramaic. He would have needed someone to accompany him, someone who could speak at least some Greek. The most likely person to have filled this role was Mark, who might also have been able to speak Latin. As the child of a wealthy man he would have been taught Greek at least.

Eusebius states quite clearly that Peter went to Rome during the reign of Claudius (41-54 C.E.).<sup>24</sup> So it is quite possible that Peter and Mark were together in Rome from about 42 until about 49 C.E., when two significant events occurred. The first was the expulsion of the Jews from Rome and the second was the holding of the Jerusalem Council,<sup>25</sup> which was attended by Peter, Paul and other church leaders. Peter and Mark would have left Rome before 49 C.E. Peter's whereabouts after the council are unknown, but it would have been unwise for him to return to Rome, and he might have gone to the region of Pontus.<sup>26</sup> With Mark's Roman

---

<sup>23</sup> Wenham, J.W., *Redating Matthew and Luke: a fresh assault on the Synoptic Problem*. London: Hodder & Stoughton, 1991, 146.

<sup>24</sup> Eusebius, *Ecclesiastical History*, Book 2, Chapter 14, Section 1. See also 2.17.1.

<sup>25</sup> The council described in Galatians 2 is probably the same as in Acts 15.

<sup>26</sup> The First Letter of Peter is addressed to Christians in Pontus and neighboring areas, which suggests that he had been there for some time. A faction that followed Peter is mentioned in 1 Cor 1:12, written about 55 C.E., but on his return trip to Jerusalem in about 49 C.E. Peter could have stayed in Corinth for some weeks or months.

connections it would not have been so dangerous for him to return to Rome, but in Acts 15:39 it is recorded that after the council he was with his cousin Barnabas in Cyprus. Allowing for this delay, Mark could have been back in Rome in the early 50s, and presumably he would then have been a member of the community of new, Gentile Christians in Rome. They would have pressed him to write down what Peter had been saying in the synagogues about Jesus.

Concerning Mark's gospel there is the statement of Papias, the bishop of Hierapolis, who wrote in about 120 C.E.:

*And the Elder said this also: Mark, having become the interpreter of Peter, wrote down accurately all that he remembered of the things said and done by the Lord, but not however in order. For neither did he hear the Lord, nor did he follow Him, but afterwards, as I said, Peter, who adapted his teachings to the needs (of the hearers), but not as though he were drawing up a connected account of the Lord's oracles. So then Mark made no mistake in thus recording some things just as he remembered them, for he made it his one care to omit nothing that he had heard and to make no false statement therein.<sup>27</sup>*

This suggests that there had been criticism of Mark because his order of events was not correct and because he omitted some things that he had heard and inserted fictitious information. The tax-coin incident might have been an example of the latter category. Referring to Papias' statement, Vincent Taylor considers that the force with which he affirms that Mark 'made no mistake' shows that he too feels it necessary to defend Mark against current criticism.<sup>28</sup>

According to Eusebius, Mark left Rome and went to Egypt.<sup>29</sup> This must have occurred before Paul wrote his letter to the Romans because he makes no mention of Mark.<sup>30</sup> This letter was probably written in about 57 C.E. So Mark would have been in Rome from about 50 to about 56 C.E., and he probably wrote his gospel early in this period, i.e. about 52 C.E. Eusebius and Jerome both state that Mark died in the eighth year of Nero's reign, i.e. 61 C.E., at Alexandria.<sup>31</sup>

There is a strong tradition that Peter was martyred in Rome sometime after the fire that occurred in 64 C.E. Nero blamed the Christians for the fire, and presumably Peter returned to Rome to be with them. The commonly held view is that Mark was with Peter during this time and that after Peter's death in about 67 C.E. he wrote down what he 'remembered' of Peter's teaching.<sup>32</sup> However, Clement of Alexandria (c. 150 – 215 C.E.) says that Peter was alive when Mark was writing and that when he knew of it "he neither actively prevented nor encouraged

---

<sup>27</sup> Eusebius, History, 3.39.15. Translation by Vincent Taylor.

<sup>28</sup> Taylor, Vincent, *The Gospel according to St. Mark*. London: Macmillan, 1966, 2.

<sup>29</sup> Eusebius, History, 2.16.1.

<sup>30</sup> Unless Romans 16.17 refers to Mark and his faction, in which case 'the obstacles' might have included Mark's gospel. Paul did not get on with Mark (Acts 15.39).

<sup>31</sup> Eusebius, History, 2.24.1. Jerome, *de Vir. Ill.*, 8.

<sup>32</sup> Irenaeus, c. 180 C.E., says that Mark wrote 'the things preached by Peter' after Peter's 'exodus'. See *Adv. Haer.* iii. 1. 2. Also the prologue to the Latin version of Mark's gospel states that Mark wrote after Peter's death, but this prologue was probably written in the 4<sup>th</sup> century.

the undertaking.”<sup>33</sup> Concerning Clement’s last remark, that Peter was indifferent, Adolf von Harnack considered that it “can only have been occasioned by an opinion concerning the book, similar to that reported by Papias and John the Presbyter; i.e. because of certain faults in the gospel it was considered incredible that the book could have received the approbation of St Peter.”<sup>34</sup> Also it is difficult to imagine that Mark could have written such a pro-Roman gospel after he had just witnessed the cruel execution of Peter and seen the atrocious cruelty of the Roman soldiers towards his fellow Christians. Moreover, it is inconceivable that the unflattering picture of Peter, which is presented in Mark’s gospel, could have been written within a few years of his martyrdom. It is much more reasonable to assume that Mark had left Rome before the Neronian persecution and that he had written his gospel at an earlier time (about 52 C.E.) when he felt at liberty to “interpret” the teaching of Peter for the Roman Gentiles in keeping with his own attitude, which was favorable to all things Roman and against the Jews who had been opposing the Christians not only in Rome but in Judea and elsewhere.

That Mark’s gospel had been the target of criticism might explain why it was ‘neglected’<sup>35</sup> by the early Church. This is reflected in the fact that of all the papyrus fragments dated to before the fifth century there is only one from Mark compared with eight from Matthew and four from Luke.<sup>36</sup> The usual reason given for this ‘neglect’ of Mark’s gospel is that much of it is in the gospels of Matthew and Luke.<sup>37</sup> But this is only obvious when the gospels are critically compared, and presumably Mark would have had the advantage of Peter’s authority. It seems more likely that factional rivalry was the cause. According to Vincent Taylor, “In the earliest references it is not disguised that from a very early date the Gospel was not accorded an unqualified welcome and was criticized for its want of order.”<sup>38</sup> Apparently there were still people, presumably Jews, who had first-hand knowledge of Jesus’ ministry.

With regard to Mark’s account being out of order, John Selby Spong, referring to the work of Michael Goulder, considers that “the first gospel was written under the domination and influence of the Jewish liturgical calendar.”<sup>39</sup> Concerning the ‘organizing principle’ of Mark’s account Spong writes, “The content of this gospel appears to have existed first as Christian preaching on the lections of the synagogue and as the Christian attempt to interpret Jesus in terms of the great festivals of the Jewish liturgical year.”<sup>40</sup>

---

<sup>33</sup> Quoted by Eusebius, *History*, 6.14.6.

<sup>34</sup> Von Harnack, Adolf, *The Date of the Acts and of the Synoptic Gospels*. London: Williams & Norgate, 1911, 129.

<sup>35</sup> Martin, R., *Mark: evangelist and theologian*. Grand Rapids: Zondervan, 1973, 30.

<sup>36</sup> Aland, K. and B., *The Text of the New Testament*, 2<sup>nd</sup> ed. Grand Rapids: Eerdmans, 1989, 85.

<sup>37</sup> Over 97% of Mark’s words have a parallel in Matthew’s gospel and over 88% in Luke’s gospel.

<sup>38</sup> Taylor, Gospel, 8.

<sup>39</sup> Spong, J.S., *Liberating the Gospels*. San Francisco: Harper, 1997, 77.

<sup>40</sup> Spong, *Liberating*, 86.

Thus a likely scenario for the formation of Mark's gospel is as follows. Persecution of Christians was severe when Agrippa I was king of Judea from 41 to 44 C.E. He killed James, one of Jesus' disciples, and imprisoned Peter. Peter escaped in about 42 C.E. and went to Rome, accompanied by Mark who had Roman connections. Unlike Paul, Peter remained focused on telling Jews about Jesus and when he arrived in Rome he became involved with the Jews there and their synagogue worship. After a few years some of the Jews began to oppose Peter and violent disturbances occurred, causing Claudius to expel the Jews in 49 C.E. The Gentile Christians were not expelled. Peter attended the Council of Jerusalem in 49 C.E. and afterwards went to remote parts of Asia Minor. So he would have been in Rome from 42 to 49 C.E. After the council Mark went with Barnabas to Cyprus, but aware of the council's endorsement of the mission to the Gentiles, he returned to Rome where he wrote his pro-Roman, anti-Jewish account. In other centers, such as Ephesus, Mark was criticized for introducing fictitious material and because the account was not 'in order'. This scenario would explain how the story of a group of Jews from Antioch showing a tetradrachm of Antioch to Jesus for his advice, was changed to Jesus asking for a denarius in the presence of Jews who were trying to trap and kill him.

The light shone on the tax-coin incident by RPC 4161 reveals the Jewishness of Jesus. The group of leading Jews from Antioch would hardly have consulted him if he had been a type of Greek Cynic philosopher. Nor would they have consulted him if he was perceived as more Hellenistic than Jewish. The Greeks particularly liked to portray their gods in pictures and statuary, while such images were forbidden to the Jews. According to Genesis 1:27, humankind was made in the image of God, and that image belonged to God. In consulting Jesus about the tax-coin matter the Jews assumed that he was well qualified to advise on such matters.

Although Matthew and Luke relied heavily on Mark's gospel when writing their own there would have been some input from other sources and from the oral tradition. But the insight provided by RPC 4161 allows for a fresh appraisal of the way the synoptic gospels were formed. The idea of a long period during which a 'fluid' oral tradition was molded and transformed by various Christian communities is a misconception. Virtually the whole process was brief and written. Any rearranging of material according to function was done by Peter during his years of teaching in and outside the synagogues of Rome before 49 C.E. and by Mark when he recorded Peter's teaching for his Roman audience. Peter was a witness to what Jesus said and did, and after only 22 years from the time of Jesus' death, Mark wrote what he remembered of Peter's teaching in the light of his own attitude and situation. From then on, although Matthew and Luke made changes in accordance with their own perceptions, the essentials of the story as presented in the synoptic gospels were fixed.

The argument presented in this paper concerning the identity of the Tribute Penny<sup>41</sup> and the writing of Mark's Gospel is, of course, only a hypothesis. A number of assumptions were made,

---

<sup>41</sup> The case for RPC 4161 being the Tribute Penny has previously been presented by the author in an article entitled 'The Actual Tribute Penny' in the *Journal of the Numismatic Association of Australia*, Vol. 10, 1999, pp. 3-13, and in an article entitled 'The Actual Tribute Penny' in the *Journal of the Society for Ancient Numismatics*, Vol. XXI, 2002, pp. 26-30. Also the idea was mentioned in a book entitled *The Pocket Guide to Saint Paul: Coins encountered by the Apostle on his travels*, which was co-authored with R. Bolden (Adelaide: Wakefield Press, 2002) p. 19.

e.g. that the person who wrote the gospel is the 'Mark' who accompanied Barnabas to Cyprus, and there was a degree of speculation. However, as in scientific studies, theories should be put forward and considered by the relevant scholars until they are proved to be untenable. It was in this spirit that the present paper was written.

\*\*\*\*\*