Rome versus Jerusalem
The great Jewish revolt and its causes

3. “Render to Caesar” (Mk. 12:17): the burden of Roman taxation

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The previous article (Jan. 2005, p. 23) showed that economic problems provided compelling motives for the revolt against Rome, and dealt in particular with the burden of Jewish religious taxes and tithes upon the people. This article shows that growing financial problems in the Roman Empire brought financial pressures on rich and poor alike in Palestine and caused widespread and growing dissatisfaction with Roman rule, which erupted into revolt.

Josephus describes how the number of brigands was burgeoning in the rural districts of Palestine in the period leading up to the revolt. Many, if not most, had been forced to become outlaws because of economic pressure. They came from a section of society who found it economically difficult at the best of times. Their burden had been made intolerable by the pressure of Roman taxes together with religious tithes and dues. Their safety margin had been slender; they had been vulnerable to setbacks such as droughts.

To add to their plight, it seems that their vulnerability was exploited by the wealthy classes of Jerusalem. The people of Jerusalem enjoyed a prosperity fuelled by the temple—its rituals, maintenance and the trade brought by its pilgrims (see previous article). Jerusalemites had disposable capital which they loaned to struggling farmers. When impoverished farmers defaulted on their repayments, their creditors seized their farms. This fed the growth of bands of brigands who had grievances against the Romans, who were responsible for secular taxation, and the Jerusalem élite, who had exploited them economically. They were primed for revolt.

However, the brigands lacked the organisation and influence to mount a revolt. In contrast, the middle classes and élite of Jerusalem did have the necessary influence and organisation but lacked the motive, at least initially. This article will trace how the increasing fiscal problems of the Roman administration in Judea led to intolerable economic pressure being applied to Jerusalem’s Jewish middle classes and élite. It was this pressure that created the motive for them to revolt against the Romans, and drove them to lead it.

Fiscal problems under Nero
Nero, morally depraved and erratic at times in his administration, held the reins of empire for twelve crucial years leading up to the revolt.

During his reign serious fiscal problems developed, arising in part from Nero’s irresponsible expenditure. He gave in the order of two thousand two hundred million sesterces in gifts to his favourites. This is among the largest such expenditures recorded. An expensive war with Parthia was waged. Then in A.D. 64 a momentous event occurred in which we can perhaps perceive the hand of Providence manipulating circumstances to bring about the revolt. On 19 June, just two years before the revolt broke out, fire broke out in Rome and ravaged the city for nine days. Nero’s reconstruction of Rome was lavish and placed further strains on the economy.

Fiscal problems were apparent at least six years prior to the revolt. In A.D. 60 a revolt in

1. A sesterce was an ancient Roman coin worth a quarter of a denarius, which was the ‘penny’ of the AV. It is not referred to in the New Testament.
Britain under Boudicca\(^2\) broke out. It was caused in part by the calling-in of forty million sesterces of debt by Britain’s Roman governors. Nero needed cash. Suetonius, a near contemporary of Nero, states that the emperor was so destitute that he could not pay troops, and Tacitus, who lived at the time of Nero, speaks of “public poverty” at the commencement of the reign of Galba, Nero’s successor.

Nero introduced a number of measures to address his financial problems. Suetonius indicates that he seized estates, “robbed numerous temples of their treasures and melted down the gold and silver images”, and resorted to various legal contrivances to raise funds.\(^3\) In A.D. 64 he reduced the precious metal content of the coinage to increase the amount of coin in circulation. And, in a measure that would have a significant impact in Judea, he introduced reforms to increase the revenue raised by tax collection.

Three Roman senators were appointed to review the management of public revenue. An inscribed dossier found in Ephesus shows that in A.D. 62 these commissioners revised the customs law of Asia. Their efforts evidently led to tax collection being pursued with greater rigour everywhere in the East. A document issued in A.D. 68 by the prefect of Egypt suggests that there had been complaints about the over-zealousness of Nero’s tax collectors.

Given the deteriorating situation in Judea, we can well imagine that Nero’s tax reforms had a major impact on its ever-decreasing group of taxpayers. Albinus, the governor in Judea from A.D. 62, and his successors applied aggressive and somewhat crude fiscal measures, including increased taxation, in a bid to raise more revenue, although Josephus confuses these measures with personal avarice:

“Not only did [Albinus], in his official capacity, steal and plunder private property and burden the whole nation with extraordinary taxes, but he accepted ransoms from their relatives on behalf of those who had been imprisoned for robbery by the local councils or by former procurators”\(^4\).

Florus, Albinus’s successor, made use of similar methods:

“To make gain out of individuals seemed beneath him: he stripped whole cities, ruined entire populations . . . Certainly his avarice brought desolation upon all the cities”\(^5\).

The governors had to answer to Nero’s cash-strapped administration, and clearly they were desperate to make up the taxation shortfall.

The effect on Jerusalem’s élite and middle classes

The wealth of Jerusalem’s middle classes and élite was directly threatened by the Romans’ financial measures. The direct Roman taxes were levied as a lump sum to be paid by the province as a whole. The Jewish rulers were responsible for collecting tax from individuals. So the wealthy élite of Jerusalem must have come under increasing pressure to make up the tax shortfall from their own funds.

An obvious solution, at least to the Roman mind, was to draw on the vast wealth locked up in the temple treasury. This was completely unacceptable to the élite. They were simply not prepared to relieve the pressure on the ordinary taxpayer, impoverished small farmers and the like, by drawing on their own funds or the temple’s.

Jerusalem’s prosperity depended on the temple and its treasury. To allow Rome even temporary access to the temple treasury for the purpose

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2. Often known, less correctly, as Boadicea.
3. Suetonius, Nero, 32.
5. Ibid., 2.278-9.
of tribute and administration could create a precedent that might devastate the prosperity of Jerusalem’s élite and middle classes. Moreover, the temple acted as a bank for the portable assets of the wealthy. When Pilate used temple funds to build an aqueduct a riot broke out; Roman use of the temple treasury was not an option. Given that Nero had “robbed numerous temples of their treasures”, the Roman administration in Judea were remarkably restrained. Nevertheless, the threat of a Roman plunder of the temple continued to hang over Jerusalem.

For a time the Jewish leadership could counter this threat by arguing that temple funds were already being used for the public benefit. Throughout most of the period leading up to the revolt, the treasury funded ongoing construction work on the temple. Very likely this was a source of lucrative contracts for the wealthy. But it also employed over eighteen thousand artisans, “who earned their living by working on the Temple”. 6

When the work was completed in A.D. 64, just two years before the outbreak of the revolt, the Jews obtained permission to employ the workers on other public works funded by the temple. Josephus notes that, “owing to their fear of the Romans, they did not want to have any money that was kept on deposit” 7. Not only did the temple contribute to the prosperity of Jerusalemites, at least eighteen thousand Jerusalem workers would be without a livelihood if the Romans plundered the temple. However, there was a limit to the public works on which the Jews could expend temple funds. The Jews were running out of legitimate excuses to prevent the Romans appropriating the temple treasury.

Meanwhile, the worsening financial situation of the poorer rural people now threatened the livelihood of the lower priesthood. The small farmer was faced not only with payment of an increasing amount of Roman taxation but also with the competing demands of religious tithes and dues. There was an obvious conflict between the tax requirements of the secular and the religious authorities. By A.D. 62, when Albinus raised taxes, the situation had reached crisis point. Josephus states:

“Ananias [the high priest] had servants who were utter rascals and who, combining operations with the most reckless men, would go to the threshing floors and take by force the tithes of the priests . . . . So it happened at that time that those of the priests who in

olden days were maintained by the tithes now starved to death”.8 Evidently the high priest, responsible to the Romans for tax collection, was now driven to appropriating the lower priests’ tithes to pay Roman taxes. Thus the lower priests were deprived of one of their main sources of livelihood. Unlike the brigands, the priests owned both influence and organisation.

**Insurrection**

The economic crisis worsened during the administration of Florus, the governor in charge of Judea when the revolt broke out. By Josephus’s assessment, Florus made his predecessor “appear by comparison a paragon of virtue”. 9 An already tense situation escalated in A.D. 66, when riots and street warfare broke out between Greeks and Jews in Caesarea over a civil rights issue. The Jews tried to procure the support of Florus with a bribe of eight talents. Florus accepted the money but failed to deliver on his promised assistance, no doubt considering the eight talents would serve as a small contribution towards the tribute owed to Rome.

The boiling point was reached when Florus finally made his move on the temple treasury. Josephus writes:

“But Florus, as if he had contracted to fan the flames of war, sent to the temple treasury and extracted seventeen talents, making the requirements of the imperial service his pretext. Instantly fired by this outrage, the people rushed in a body to the temple and with piercing cries invoked the name of Caesar, imploring him to liberate them from the tyranny of Florus. Some of the malcontents railed on the procurator [governor] in the most opprobrious terms and carrying around a basket begged coppers for him as for an unfortunate destitute”. 10

This last act was highly provocative, given the state of Roman finances and the difficulty Rome had experienced in obtaining revenue from the wealthy in Jerusalem and from temple funds. Florus’s move threatened the vitals of Jerusalem’s prosperity and the livelihood of thousands of its inhabitants, but worse was to come. Florus,
provoked to “further peculation”, as Josephus describes it, “marched with an army of cavalry and infantry upon Jerusalem, in order to attain his object with the aid of Roman arms, and by means of intimidation and menaces to fleece the city”. There followed a sack and massacre in the streets of the Upper City; some three thousand six hundred were killed, including women and children.

Herod Agrippa II appealed to the Jews but did little to quell the growing insurrection. His speech reveals that tax was one of the chief reasons for the tension between Jew and Roman: “...you have not paid your tribute to Caesar, and you have cut down the porticoes communicating with Antonia. If you wish to clear yourselves of the charge of insurrection, re-establish the porticoes and pay the tax”.11

When the Jews complied and somehow managed to raise the required taxes from Jerusalem and its environs, the threat of war was temporarily dispelled. But Agrippa’s support of the Romans soon exasperated the Jews, who expelled him from Jerusalem.

As Agrippa left Jerusalem he sent members of the ruling class to Caesarea so that Florus could appoint some of them to collect tax from the impoverished countryside. This, it seems, was the final trigger for revolt. Insurgents assaulted Masada, killing the Roman garrison. The priests, we have noted, had good reason to be hostile to both the Romans and the Jewish rulers. Almost simultaneously with the attack on Masada, the temple priests, led by Eleazar their captain, ceased offering sacrifices for the Romans and the emperor. This was a deliberate act of repudiation of Roman rulership and the defining act of revolt. An attempt by Gallus the Syrian governor to regain control failed miserably, and the Jews established a revolutionary government.

However, Jerusalem’s day of reckoning at the hands of the rural brigands was still coming. For a time, it seems, the moderate revolutionary government managed affairs with a degree of stability. Then, when Vespasian, the Roman general, invaded Palestine at the head of an army of 60,000 troops, the brigands fled the countryside. They were radical and brutalised by years of outlawry, rural peasants who were perhaps ignorant of the full extent of Rome’s power. They flooded into Jerusalem. They approved of the revolt but hated Jerusalem’s wealthy classes, and they turned on their moderate government and wrested control. Then they turned on each other.

A reign of terror began which lasted until the fall of Jerusalem. A moderate revolutionary government ruled by Jerusalem’s moderate upper and middle classes may have quickly surrendered to the Romans, avoiding much loss of life. Not so the fanatical brigands; they fought until the end, and ensured the utter destruction of the city.

**Conclusion**

Jesus condemned the Jewish élite for avoiding their duty to their parents by dedicating their wealth to the temple treasury, declaring it to be *Corban*. This practice highlighted a key problem for the Jews. Their hopes and aspirations were rooted in the material world, not the spiritual. They were in love with the temple and its wealth and the prestige and prosperity it gave them. Christ preached a spiritual temple, one that was not made with hands, a temple that placed them on an equal footing with the fatherless and widows whom they despised. Their rejection of this unpalatable message and their fixation on the material temple led directly to their destruction, together with all that they held dear.

(To be continued)

**Selected references**

Ancient historians (all available in Penguin Classics):

- Tacitus, *History*.  
- Suetonius, *Nero* (in *The Twelve Caesars*).  
- Pliny, *Natural History*.

Contemporary historians


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11. Ibid., 2.404.