

The Privilege of Taxation: Jewish Identity and the Half-shekel Temple Tax in the Talmud Yerushalmi*

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Introduction

That attitudes towards taxation can vary should come as a surprise to no one. One of the more famous quotes by Justice Oliver Wendell Holmes, Jr. (1841–1935), of the American Supreme Court, is reported, in one of its versions, by his colleague Felix Frankfurter:

He did not have a curmudgeon's feelings about his own taxes. A secretary who exclaimed, 'Don't you hate to pay taxes!' was rebuked with the hot response, 'No, young feller. I like to pay taxes. With them I buy civilization.' (Frankfurter 1965, 71)

As we will see, Justice Holmes is hardly the only thinker who has seen taxation as a privilege, rather than as something to be hated. The object of this paper is legal discussion around the biblical half-shekel and temple tax of the Second Temple period, a peculiar system of taxation arising from a number of biblical texts and later Jewish practices. By investigating how Tannaitic and early Amoraic rabbis interpret a number of pericopes (Exod 30:11–16; Neh 10:33–34, 2 Chron 24:6–9) in tractate Šeqalim of the Talmud Yerushalmi,¹ I argue that the rabbinic understanding of the

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¹ Yerushalmi Šeqalim is one of the earlier rabbinic sources, with material probably stemming from the end of the Second Temple period and compiled at the latest in the early fifth century. Some of the information given in it can be corroborated with Josephus as well as Middot and Tamid, two other early tractates (see Liver 1963, 186). Also, passages from the New Testament touching upon the same issues do not contradict any of the information in Šeqalim. Historically speaking we have no reason to doubt that there was a half-shekel

practice of the temple tax and its biblical sources makes some quite distinctive normative claims on Jewish collective identity, where the paying of a flat-rate temple tax, set at half a shekel, is a privilege unique to the Jewish people.² Using this tax as a marker and regulator of Jewish identity, the rabbis also express certain theological ideas of Jewish peoplehood. The themes I will be focussing on are how internal and external relations are managed through the temple tax (who is obliged to pay, and who is barred from doing so), the implications of the legal procedures (the prominent theme of collective, rather than individual, participation) and the theological issues of why there is a temple tax in the first place.

temple tax in the late Second Temple period. It is reported in a number of source, including Matt 17:24, where Peter is approached and asked whether Jesus pays the *didrachma*, i.e., the temple tax. He then is instructed by Jesus to catch a fish, in which he finds a *stater* coin (two *didrachmas*), and pays for both himself and Jesus. This accords with the account in the gemara (9b) and is also the sum of the tax later imposed on the Jews under the Roman *fiscus Judaicus* (see Mandell 1984, 223–32; it is also how Philo understands it in *Quis her.* 38.186). From archaeological evidence it also seems clear that the temple tax was, in fact, an historical phenomenon. In Ein-Gedi, a 1964 excavation unearthed, in the plaster wall of a house from the first century, an oil lamp containing 139 *prutot*, the value of a half-shekel (128 *prutot*) with an additional double surcharge, קלבוך, of 11 *prutot* (in the Talmud, the double surcharge is discussed at length). It seems that the half-shekel, with קלבוך, was put into the wall to ward off the evil eye (Duyrat 2010, 310; Meshorer 2007, 411–21). Another interesting example is what appears to be a record of the half-shekel poll tax in the Aramaic ostraca from Idumea, where the name of an individual is listed, together with ‘two quarters of a shekel’ (Lemaire 2007, 58–59). This, together with a possible reference to the tax at Elephantine, does point in the direction of a ‘pan-Jewish’ poll tax already in Persian times. It would seem that, both in Idumea and Elephantine, with their own separate temples to Y-HWH, the temples did not store the taxes, as opposed to the Jerusalem temple, which became the main provincial site of tax collection (Lemaire 2007, 62). The strength of the Idumean finds is that they are actual records of paid taxes, rather than ideological material such as the Talmud. It is far from clear, however, that this tax was annually paid by everyone and that this was the sole source of funds for the daily sacrificial cult, as the rabbis portray it. In fact, there are indications to the contrary. The Qumran group, for example, did not view the half-shekel as an annually recurring event: rather, it was a one-time donation when a man reached the age of twenty (4Q159 frag. 1).

² Not too much has been written on the temple tax and the half-shekel; apart from purely biblical scholarship we have Jacob Liver’s seminal article from 1963, Sara Mandell (1984), Sara Japhet (1991), Jostein Ådna (1999) and, more recently, Mikael Tellbe (2005) and Jonathan Klawans (2006). Of these, none has written a sustained study on the rabbinic perspectives on the half-shekel and the temple tax, other than as context for an historical investigation or in relation to the New Testament.

The Temple Tax according to the Rabbis

Practical Background: The Collection of the Chamber

Before discussing the themes of the rabbinic reading of the temple tax, however, some background is needed. The rabbinic discussion in *Šeqalim* mostly takes the format of a halakhic debate concerning a particular, triannual ritualised withdrawal of funds from the temple treasury, the תרומת הלשכה (2a–b). This withdrawal is to be preceded by a formal proclamation by the Sanhedrin on the first of Adar, perhaps through the reading in synagogue of Exod 30:11–16 as the extraordinary reading for the Sabbath closest to the first of the month of Adar, a custom established already by Tannaitic times.³ The תרומת הלשכה is to be performed on the first of Nissan, on the nineteenth of Iyyar and on the first of Tishrei (Rosh Hashanah); fifteen days before the three pilgrimage festivals of Pesach, Shavuot and Sukkot respectively. The pivotal date here is the first of Nissan, which is the first of the withdrawals from the new shekels. This proclamation is seen as having the status of biblical law (דאורייתא),⁴ based on 2 Chron 24:4–14, a retelling of 2 Kgs 12:5–17, where king Jehoash, realising that he cannot depend on the traditional means of funding the temple repairs, places a chest by the temple altar where people deposit money.⁵ In 2 Chronicles we see a slight elaboration of this episode (2 Chron 24:6–9):

³ In fact, the set of four extraordinary readings to which this belongs (ארבע פרשיות) is probably the oldest example of set Sabbath readings (Elbogen 1993, 131). It is unclear whether the proclamation is a separate act or if it is, in fact, the Torah reading mentioned above. While this makes sense – synagogues were the main centres of circulation of teaching and information – the fact that the mishnah specifies ‘on the first of Adar’, which would be on the New Moon of Adar, rather than the Sabbath closest to it, speaks in favour of a separate proclamation.

⁴ The difference here is between the two different fundamental categories of commandments: those דאורייתא, ‘from the Torah’, and those דרבנן, ‘from the rabbis’. In legal parlance, דאורייתא could be called primary legislation and has to be demonstrably derived from the biblical text, whereas דרבנן is secondary legislation and rests instead on rabbinic tradition and more indirect modes of ascertaining a text’s legal ramifications. It is not uncommon that a single commandment is made up of a core that is דאורייתא but is *de facto* performed according to embellishments that are דרבנן. For an in-depth discussion of these two terms, see Roth 1986, ch. 2.

⁵ In the 2 Kings account, the donation system does not seem to be related to the half-shekel in any sense. If this text describes an old taxation system, enforced in a new way, or a new taxation system, is not entirely clear.

The king called upon Jehoiadah, the chief, and said to him: “Why have you not required of the Levites to bring the tax of Moses (משאח משה), servant of Y-HWH, from Judah and from Jerusalem to the tent of the testimony?” ... The king spoke, and they made one chest and set it by the gate of the house of Y-HWH, on the outside. They made a proclamation in Judah and in Jerusalem to bring to Y-HWH the tax that Moses, the servant of G-d, imposed on Israel in the wilderness.

In Šeqalim (2a), this episode is used as a proof-text for the practice of a public proclamation concerning the shekel tax:

What (does it mean when the mishnah says) ‘they proclaim’? Rav Huna said: They make a loud announcement⁶ (about the obligation to donate the half-shekel), as you say: ‘They made a proclamation in Judah and in Jerusalem’ (2 Chron 24:9).

The proclamation, however, is only made once, on the first of Adar, giving the people 30 days to give the half-shekel, wherever they are, in Palestine or in the Diaspora. There is an objection to this procedure from a Rabbi Chizqiyah, which takes us closer to an understanding of what the תרומת הלשכה is supposed to be:

Rabbi Chizqiyah asked (rhetorically, based on the assumption that the proclamation was made so as to give enough time for the new shekels to arrive in Jerusalem before the first of Nissan): If so – (what about) the Babylonians, if they proclaim about the shekels at the beginning of the month (of Adar)?⁷ Did not (the Sanhedrin make a proclamation) in order that Israel should bring their shekels in the (right) time, and the תרומת הלשכה be collected from the new (shekels) on its date, the first of Nissan?

If the sole reason for making the proclamation on the first of Adar, and collecting the תרומת הלשכה on the first of Nissan, is for the sake of convenience and timing, what about Jews living far from Jerusalem?

⁶ Here I am inspired by Hüttenmeister's translation “Man ruft aus” for מכריזין, which he takes to be a loanword, from the Greek ἀνακηρύσσειν. It also fits well into the supporting quote from 2 Chronicles.

⁷ Here we have a problem of differing textual witnesses: I have followed MS Leiden, which has מראשו של חודש, ‘from the beginning of the month’. The Vilna edition, however, has מראשו של חורף, ‘from the beginning of winter’, which would change Rabbi Chizqiyah's question to: ‘If so – (what about) the Babylonians? Should they not proclaim about the shekels at the beginning of the winter?’

According to this line of reasoning, should not the proclamation be made earlier the further away from Jerusalem one is?

The gemara (2a-b) continues, having accepted Rabbi Chizqiyah's challenge:

Rabbi Ulla raised a difficulty before Rabbi Mana: But we have (already) learned (this in a mishnah): 'On three occasions during the year did they collect from the chamber. Half a month before Pesach, half a month before Atzeret (Shavuot), and half a month before Sukkot.'⁸ (m. Šeqal. 3:1) He said (to Rabbi Mana): Let us say about those who are near (Jerusalem): half a month before Pesach. Those who are farther away: half a month before Atzeret. Those who are (yet) farther away than them: half a month before Sukkot.

(Rabbi Mana) said to him: All of it arrives at one (time). And why did (the rabbis) talk of three occasions? In order to make the thing public.⁹

Rabbi Ulla counters Rabbi Chizqiyah, who seems to assume that there was only one withdrawal of funds, with the statement that they know from another source that there were three withdrawals. His next step, then, is to try and solve the problem through assuming there to be only one proclamation, but three withdrawals during the year, to answer Rabbi Chizqiyah: according to that system, there is no problem that the shekels coming in from the Babylonian Jewry will arrive much later, since they will be included in the third תרומת הלשכה.

Rabbi Mana, however, argues that this does not mean that *the money arrived* in three batches; rather, *the money was collected from the treasury* three times a year, and not at all because of any consideration of distance and timing, but rather to publicise the procedure and embellish it in the eyes of the general populace. The triannual תרומת הלשכה was a 'PR strategy', according to Rabbi Mana, and not connected to the logistics of the half-shekel. We thus have one round of donation to the treasury, but three withdrawals from it, to be performed when many Jews were already gathered in Jerusalem for an upcoming pilgrimage festival.¹⁰

⁸ 'Half a month before' here follows Stephanie E. Binder's understanding of בפרוס to come from the Greek πρὸς (Weinreb 2013, 9). Hüttenmeister understands the word to mean 'Hälfte', with the same general conclusions.

⁹ Taking פומבי to be from the Greek πομπή. This is a common use of the term in both Talmudic recensions. The Leiden manuscript even has פ[ומ]פי.

¹⁰ In the discussion of the exegetical basis for the three תרומות, rather than just one, the rabbis muster one of their core source texts: Exod 25:1-3, where the word תרומה is men-

In the discussion of the תרומת הלשכה a number of biblical passages are related to one another: Exod 25; 30; 35; 38; Num 1; 2 Chron 24 are all taken to refer, at least partially, to the same commandment, that of the half-shekel collection in the desert, seen as having been continued as a temple tax. This conflation is not surprising: whereas a reader in a modern

tioned thrice (2b): ‘Rabbi Chaggai (said) in the name of Rabbi Shmuel bar Nachman: Three collections (תרומות) are mentioned in this pericope (Exod 25:1–3): The collection for sockets (for the beams of the tabernacle), the collection of shekels, and the collection of the tabernacle (itself). “Tell the children of Israel to take for me a gift (תרומה)” (Exod 25:2) – this is the collection (תרומה) of sockets. “From every man whose heart moves him (to give) you shall take a gift (תרומה)” (Exod 25:2) – this is the collection (תרומה) of shekels. “And this is the gift (תרומה) that you are to take from them ...” (Exod 25:3) – this is the collection (תרומה) of the tabernacle. The collection of the tabernacle is for the tabernacle – whatever they want to do with it, they may do. The collection of shekels is for the (communal) offerings – whatever they want to do with it, they may do. In order that all shall have an equal share. The collection of sockets – it is for the sockets. “The rich shall not give more, and the poor shall not give less” (Exod. 30:15).’ The three occurrences of the word תרומה in Exod 25:1–3 are taken to refer to three actual תרומות – not the three annual תרומות discussed earlier, but three separate ones: a one-time, obligatory half-shekel donation for the casting of silver sockets for the beams of the tabernacle (Exod 38); an annual, obligatory half-shekel donation for the communal sacrifices (Exod 30); and a voluntary one-time donation for the construction of the tabernacle (Exod 25; 35). To fully explicate the relationship between the biblical pericopes, I think the explanation of the Talmudic commentator Rashi (the alternative explanation on Exo 30:15) can be helpful. In Rashi’s reconstruction of the rabbinic argument the Israelites were counted before the construction of the tabernacle, and gave their first offering, namely silver, that went to the sockets. This is described in Exod 38. Then, when being counted in the wilderness in Num 1, which for Rashi is the same counting as the one in Exod 30, they give another offering, which funds the communal sacrifices. Then, lastly, there is a third offering, which was collected once (described in Exod 25 and executed in Exod 35) for the construction of the tabernacle.

Here one should take care to avoid undue harmonisation, but I do not see what would be unreasonable in the readings of modern scholars such as Liver, or classical ones, to read Exod 38:21–31 as an inventory of two different donations, one of which seems to be the half-shekel. The donations of gold (from a source unknown to us, if not Exod 35:4–29, which I take to be the implementation of the divine command from Exod 25 [Meyers 2005, 275]), silver (the same weight as 30:11–17) and bronze or copper (same as with the gold, or – less likely – it might be the women’s bronze mirrors from 38:8). While we learn nothing of what happens to the gold, at least from this passage, we get a detailed account of what the silver and the bronze goes to. The silver is the same amount as in the census in Num 1:44–46, which also shares much of the language from Exod 30 and mentions 600,550 men aged twenty and up. This has led many commentators to assume that the two censuses are the same (with the census in Num 26 being the second, rather than the third, in order). One of the strengths of this reading is that it ties the two occurrences of the number 600,550 together, while leaving 601,730 on the plains of Moab (Num 26:51) aside. The round number of 600,000 men participating in the Exodus (Exod 12:37) can be taken to be an approximate number.

academic setting might not instantly connect these passages, for the rabbis every part of the Hebrew Bible refers to every other part; the very basis for much of the midrashic imagination.¹¹ It should be noted, however, that the intertextual connections are consistently made in order to discuss issues of funds for the tabernacle or temple. The idea of a census is never clearly thematised, and the theme of preventing plague mentioned in Exod 30:12, which would lead to another intertext – the plague provoked by a census in 2 Sam 24 – is never even mentioned.

We have also seen that the shekel goes to fund the temple cult, and that everyone should have an equal share in it.

‘We want that money, Lebowski’: Collecting from the Right Persons (3b–4a)

With this background in mind we can turn to some of the themes of the rabbinic legal (and further on aggadic) exegesis, the first of which concerns the internal relations of Jews within the people of Israel, where the rabbis defend a thoroughgoing egalitarianism, and the second deals with external relations in terms of Jewish exclusivity vis-à-vis gentiles, all discussed through the temple tax.

Let us begin by considering the internal relations. The procedure of the actual payment is envisioned by the rabbis as starting two weeks after the proclamation: on the fifteenth of Adar, the day after Purim, the money changers,¹² or perhaps tax collectors,¹³ set up their tables¹⁴ in the country,¹⁵ for a period of ten days. On the twenty-fifth of Adar they would move to the temple precincts, and from then on start to demand collateral

¹¹ One is reminded of Daniel Boyarin’s loose definition of midrash as ‘radical intertextual reading of the canon, in which potentially every part refers to and is interpretable by every other part’ (Boyarin 1990, 16). We find more examples of this in y. Šeqal. In 6a, *mishnah* 2:3–4, the rabbis assume that Neh 10 and Exod 30 are referring to the same tax, and try to explain the difference in value: ½ of a shekel in Exod 30, or 1/3 in Neh 10.

¹² According to Rashi on Megilla on 29b, Rabbeinu Meshullam and the Rosh.

¹³ According to Maimonides, it seems, in *Mishne Torah*, Šeqalim 1:9.

¹⁴ The expression שולחנות, ‘tables’, referred to in the Mishnah, is also found in the New Testament: in Matt 21:12 where Jesus attacks the ‘tables’ of the money changers. In the New Testament, the τράπεζα, ‘table’, is often associated with money; see Matt 25:27. Even today the word means ‘bank’.

¹⁵ This understanding is in accordance with the Qorban haEdah, since I find it much less likely that מדינה, ‘country’ or ‘province’, refers to the parts of Jerusalem beyond the Temple Mount, as some would have it. Rivevan even understands מדינה to refer to the Diaspora. This seems to be the opinion of Philo, *Spec. Leg.* 1.78, provided that it is the half-shekel tax he is referring to.

from those who had yet to give the half-shekel; a ‘payment plan’, secured by some of their property.¹⁶ The collateral, however, could only be demanded from some:

From whom did they demand collateral? Levites, Israelites, converts and freed slaves. But not from women and slaves and minors.¹⁷ And any minor whose father had begun to donate the half-shekel on his behalf – he may not stop paying. They did not demand collateral from priests, for the sake of peace.

Women, slaves, minors and priests make for an odd group of exceptional cases. Whereas the first three – women, slaves and minors – form a classic triad of exemption (not exclusion, in this case), probably based on economic factors,¹⁸ the issue of priestly exemption is more surprising. It is also more surprising to the rabbis, who debate the particular point of whether priests are fully obligated to pay the half-shekel and, if so, whether they are to be forced to pay.

Rabbi Yehuda said: ben Bukhri testified in Yavne: ‘Any priest who gives the half-shekel is not a sinner.’

Rabban Yochanan ben Zakai (corrected and) said to him: ‘Not like that! Rather: any priest who does *not* contribute *is* a sinner.’

¹⁶ The reason for this coming into play on the twenty-fifth is probably as Steinsaltz, based on Rabbeinu Meshullam, writes: ‘Although the Temple treasurers withdrew money from the chamber for communal offerings only from the beginning of Nisan, they nevertheless began seizing collateral from the public on the twenty-fifth of Adar. On that day they started selecting the lambs designated for the daily offerings, as these lambs had to be set aside to be examined for blemishes four days before they were sacrificed (see *Menahot* 29b)’ (in Weinreb 2013, 19). Those lambs would thus be part of the sacrifices of the new year. The point of the collateral is not only to ensure that the shekel would get paid, but also that the person would already have contributed to the sacrifices of the upcoming year; his property would be included as his share, although not sanctified and still in his possession.

¹⁷ This might be an aspect worth pondering when reading the account of Jesus and the *didrachmon* in Matt 17:24–27, since Jesus’ argument seems to be that he and Peter are exempt, since they are ‘children’, but he instructs Peter to pay anyway – but we read nothing about either a collateral or a surcharge (קלברון), since Peter pays for both of them with a *stater*, which would cover the half-shekel for them both, but not the surcharge. See m. Šeqal. 1:6; cf. Levine and Brettler 2011, 32. Interestingly, Jesus seems to assume G-d to be the formal owner of the half-shekels, a theme which is very important to the rabbis, as will be shown below.

¹⁸ Ross 2004, 15–16.

The debate is taken further through a *testimony*, an important genre of rabbinic legal discourse. By testifying, a rabbi would, in effect, claim to have received a tradition from earlier teachers that had the authority of absolute law, and which had to be transmitted verbatim. Here, this is not the case, since ben Bukhri is apparently mistaken, and is corrected by Rabbi Yochanan, before the Sanhedrin at Yavne. The way ben Bukhri remembers it (כל כהן ששוקל אינו חוטא), the testimony means that a priest, though not obligated in the half-shekel, is not considered a sinner if he nonetheless decides to donate. Rabbi Yochanan's version (כל כהן שאינו שוקל חוטא) makes much more sense: a priest *is* obligated in the half-shekel, and if he does not give, he is considered a sinner. In mishnah 4, we read:

This is how we (should understand what we have) learned (in a mishnah): One must not demand collateral from priests because of respect for their integrity.

Rabbi Yehuda said (that ben Bukhri) testified (and then Rabbi Yochanan corrected him). Rabbi Berekhyah said: (the source of) rabban Yochanan ben Zakai's (opinion) is: 'This'¹⁹ (is what) everyone who passes through the countings shall give' (Exod 30:13). (All) twelve tribes shall give.

Whereas priests were said to be exempted from the collateral 'for the sake of peace' above, the gemara at this point qualifies that statement, saying it is 'because of respect for their integrity', which could be understood as 'because one trusts their integrity and only needs their word' or 'because they are not to go through this potentially shameful process'. There is then an exegetical argument, adding support for Rabbi Yochanan's correction of ben Bukhri's testimony, namely a numerological deduction of the word הַזֶּה, 'this', used in Exod 30:14. Since the numerical value of הַזֶּה is twelve, it is implied that all twelve tribes of Israel – including the tribe of Levi, to which the priests belong, should pay the half-shekel.

There is also the issue of when a boy is to be considered a man. In Exod 30, the age mentioned is twenty. This is not, however, the rabbinic age of maturity. This can be seen in mishnah 4:

¹⁹ הַזֶּה, 'this', has the numerical value 12 (7+5). The midrashic reading of this specific proof text is probably brought in to disarm the obvious argument in favour of priestly exemption: the tribe of Levi was never counted, according to Num 1:47–49, if one assumes that these two censuses are one and the same.

‘They did not demand collateral from minors’. This (means that when it comes) to claiming, they claim (money from minors)? This that you say: (it applies) to someone who has sprouted two (pubic) hairs. But if he did not sprout two (pubic) hairs, it is not applicable to him. And (when it comes) to demanding collateral, they do no demand collateral (from a minor), even if he has sprouted two (pubic) hairs.

This argument is truncated in form as it refers to a larger discussion about the signs of maturity, since, in rabbinic times, there was no set *bar mitzvah* age. Rather, it depended on physical maturation.²⁰ What the gemara asks is: considering the language of the mishnah, is it not reasonable to assume that minors are expected to pay, only that one does not seize collateral from them?²¹ The gemara answers itself, clarifying that this applies to a boy who has grown two pubic hairs, which is the legal definition of adulthood if it occurs after a boy has turned thirteen. A boy over the age of thirteen who has grown at least two pubic hairs is an adult according to rabbinic law. But since the biblical text explicitly states ‘Everyone who passes through the countings, from twenty years old and up, shall give Y-HWH’s offering’ (Exod 30:14), one cannot claim that he is obligated in this particular commandment. If, however, he has not grown two pubic hairs, he is not obligated at all, neither according to rabbinic law (דרבנן) nor according to the biblical text (דאורייתא). In any event, his obligation before turning twenty is not enough to warrant demanding collateral from him, should he fail to donate the half-shekel.

The concern behind all these considerations is the rabbinic insistence on the equality of all (minimally, male) Jews in the funding of the temple cult, regardless of tribe or caste. We will go through the full implications of this and the halakhic procedures of how the funds were to be collected, but before that, we need to turn to another function of the temple tax, namely as an expression of Jewish privilege over and against gentiles.

²⁰ For the main discussion, see b. Sanh. 68b–69a, concerning the unruly son in Deut 21:18–21.

²¹ Since this is the case with priests, who are obligated to donate but from whom one does not seize collateral. Why the same question is not raised concerning women and slaves is unclear, but it might be because of the mishnah’s assertion that a minor whose father began to pay for him must continue to pay. While it is not clear from the mishnah whether it is the father or the underage son who is obligated to continue paying the half-shekel, it implies that a minor does have *some* obligation to donate.

We now come to the question of external relations. The problem of delineating the obligated group is not one that of *exemption* but also one of *exclusion*. In mishnah 1:5, this side of the issue is brought up:

Despite the fact (the rabbis) said that they do not demand collateral from women, slaves and minors – if they nevertheless donate the shekel they accept (the shekel) from them. (But in the case of) a gentile or a Samaritan who donated the shekel, they do not accept it from them ...

This is the rule: Anything that can be (sacrificed) as a vowed or a voluntary offering, (the priests) accept from (them). Anything that cannot (be sacrificed) as a vowed or a voluntary offering, they do not accept from them. And this was explained accordingly by Ezra, as it is said: ‘It is not for you and for us to build the house of our G-d.’ (Ezra 4:3)

We see here that Jewish women, slaves and minors are exempted but not excluded (though, to be sure, marginalised) from the half-shekel. Their half-shekel donations are to be accepted by the collectors, and without the surcharge (קלבוין)²² that we learn in mishnah 1:6 is added to the half-shekel given by others (a surcharge that priests, too, are exempted from).²³ There is an important line of demarcation in this system, though, and we discover it in the absolute prohibition on gentiles and Samaritans to contribute. While gentiles and Samaritans may bring individual sacrifices (at least עלה and, more disputed, שלמים offerings)²⁴ to the temple, they may not bring חטאת and אשם offerings,²⁵ and may not, under any circumstances, contribute to either the temple or its communal sacrificial cult. This is supported by the verse from Ezra in which the Jews reject the Samaritans’ attempt to join them in rebuilding the temple (4:1–3). Stories of the unorthodoxy of the Samaritans, along with the challenge to Jewish identity they posed, played into a larger hostility towards Samaritans that continued all through the Second Temple period and beyond. While the halakhic status of Samaritans vis-à-vis Jews has not been fully solved to

²² This is derived from the Greek κολοβόν, which also figures in the New Testament, in Matt 21:12 as κολλυβιστής.

²³ Interestingly, the law that priests are exempt from the surcharge assumes them to be obligated in the half-shekel. My thanks to Joanna Slusky for pointing this out to me.

²⁴ See b. Menah. 73b.

²⁵ The division is probably because these two offerings effect divine forgiveness, something that עלה and שלמים offerings do not.

this day, in rabbinic times the issue was even more confusing, as demonstrated by the gemara (4a):

‘A gentile or a Samaritan.’ Rabbi Ba said: It can be explained according to the one who said that a Samaritan is like a gentile.

As (the rabbis) disagree: ‘A Samaritan is like a gentile’ – these are Rabbi (Yehuda haNasi’s) words. Rabban Shimon ben Gamliel says: ‘A Samaritan is like an Israelite in everything.’

Rabbi Yochanan said (concerning Samaritans): From the outset, they accepted neither a specific thing nor a non-specific thing from (them). But later, a nonspecific thing is accepted from them, but a specific thing is not accepted from them. Rabbi Shimon ben Laqish said: Whether from the outset or later, you accept neither a specific thing nor a non-specific thing from them.

This discussion on Samaritans arises from a somewhat unrelated detail²⁶ as well as from the generally ambiguous position of Samaritans in the halakhic system. We have Yehuda haNasi’s position that Samaritans are like gentiles in every respect, and Shimon ben Gamliel’s position that, on the contrary, they are like Jews in every respect.²⁷ Rabbi Yochanan and his study partner Resh Laqish then present their different opinions on whether Samaritans are to be allowed to contribute to the construction of the temple building. Here, there is a certain lack of clarity in the discussion: based on the similar situation in b. ‘Arak. 5b–6a, we can assume that ‘the outset’ and ‘later’ means that when the Second Temple was still being constructed, Samaritans were not allowed to contribute so as not to gain a claim to the actual building, as per Ezra. Afterwards, however, when the temple was finished, they were allowed to contribute articles which could not be distinguished once given (such as salt for the

²⁶ The detail is whether one accepts the *חטאת*, *אשם* or the bird offering of a Samaritan *זב* or not: in the final exegesis of Rabbi Eleazar, it seems, that the mishnah only forbids gentiles from giving the half-shekel, and forbids Samaritans from giving obligatory offerings (from which gentiles obviously would be excluded). Therefore, an additional discussion concerning Samaritans is needed, concerning the half-shekel.

²⁷ For example, ‘Samaritan women are perpetually impure from menstruation’ (*בנות כותים*), since they are Jewish enough to be ritually unclean, but do not perform the rabbinically mandated rituals for immersion and purification (whereas gentiles are always ritually clean, but counted ‘as if’ they were *זבים*, to prevent sexual contact between Jewish and gentile men; t. Nid. 5:1, Sipra: Tazria, parasha 1, and Metzora, Zavim, parasha 1. See Fonrobert 2000, 269–70, and Hayes 2002, 123.

sacrifices), but not articles which could later be identified (the example is of iron spikes on the roof to keep away ravens). Resh Laqish asserts that they are barred from contributing in any way. There is, however, a second way of reading this discussion, namely in the halakhic terms of *לכתחילה* (*ab initio*) and *בדיעבד* (*ex post facto*). In that case, Rabbi Yochanan's argument is not tied to the chronology of the construction of the sanctuary but rather comes to say that while one does not *ab initio* accept contributions from Samaritans, if it nevertheless happens it can be permitted, as long as it does not involve a specific article which could later be reclaimed. The rest of the gemara seems to assume this applies to both Samaritans and gentiles, while it is not explicitly stated between Rabbi Yochanan and Resh Laqish. The main concern is clear: to establish who is 'Jewish enough' to contribute to the temple, either its cult or its material features (which here is usually the same, in the context of the half-shekel). In 4b the gemara goes further to state, through Ezra 4:3 and Neh 2:20, that Samaritans and gentiles cannot contribute with specific articles to the temple cult or even contribute to the walls, towers or the aqueduct leading water into Jerusalem. We can see through all these discussions of inclusions, exemptions and exclusions anxieties around the issue of who may have a claim on the temple cult, as it is the central activity of the sacrificial community. The priests cannot be elevated above paying the tax, and gentiles and Samaritans cannot be allowed to participate in it.

The Theme of Collective Participation: Israel as a Sacrificial Community

At this point I would like to return to the ceremony of *תרומת הלשכה*, since we by now have the means to clarify some of its ambiguities, mainly the theory behind it, and how the rabbis solve the question of distant communities sending their money to Jerusalem. First, though, we need to look at a key mishnah, 3:1 ('On three occasions during the year they collected from the chamber. Half a month before Pesach, half a month before Atzeret (Shavuot), and half a month before Sukkot.') This mishnah is further elaborated in mishnayot 3:3–4:

The collector would not collect until he asked them (the witnesses): 'Should I collect?' And they would say to him: 'Collect, collect, collect', three times.

And he collected (from) the first (basket) and covered it with leather covers, and (he collected from) the second (basket) and covered it with leather covers, (but after collecting money from) the third (basket), he did not cover (it). And why did he cover (the first two)? In case he forgot, and collected (again) from that which had already been collected. He collected (from) the first on behalf of the land of Israel, and (from) the second on behalf of the fortified cities nearby, and (from) the third on behalf of Babylonia, and on behalf of Media, and on behalf of the distant countries.

Here we learn of the actual procedure, in which the collector would ask for permission and then collect from all three baskets in the treasury, covering them as he went so as not to accidentally collect twice from any of them, and that he has to have the intention to collect on behalf of Jews living in Palestine, in the neighbouring areas (for example Syria) and in Babylonia, Persia and other distant countries. This intention of including all Jews during the performance of תרומת הלשכה will be important for understanding both the practice and the theory of the half-shekel tax, as the rabbis understood it. In the gemara (9b), we read:

It was taught (in a baraita): (In the case of one) removing the leather covers (after he had covered a basket with it), all (the shekels in that basket) become שיריים.²⁸

It was taught (in a baraita): The third (collection) was the most abundant of them all, since it included *staters* of gold and *darics* of gold.

It was taught (in a baraita): (The collector) collected (from) the first (basket) on behalf of the land of Israel and on behalf of all of Israel, (from) the second on behalf of the fortified cities nearby and on behalf of all Israel, and (from) the third on behalf of Babylonia and Media, and on behalf of the distant countries, and on behalf of all of Israel.

It was taught (in a baraita): (When the collector) had taken from the first (basket), although there were still (shekels) in the first, he would take from the second (too). (When) he had taken from the second, although there were still (shekels) in the second, he would take from the third (too).

²⁸ שיריים signifies the rest of the temple's treasure chamber, which did not have the same sanctity as the shekels. This is because the shekels are classified as a sacrifice, which cannot be used for anything secular after their sanctification. See the discussion in 6a. They were also classified as such under Roman law (see below).

In a series of baraitot, deuterocanonical Tannaitic statements following the format of mishnayot, we learn different details of the תרומת הלשכה, the first of which being the consequences of the collector accidentally removing the leather covers from a basket he has already collected money from. In that case, all the shekels become unfit for the acquisition of communal offerings. Instead, they are diverted to other communal projects of lesser sanctity, such as the upkeep of the city of Jerusalem, and buying wine, oil and flour for selling to visitors.²⁹ With even this slight lapse, the whole basket (a third of the temple income!) is lost.

The third collection, done fifteen days before Sukkot (that is, on Rosh Hashanah), is the most lucrative of them all, since by now the money from Babylonia, Persia and other outlying areas would have reached Jerusalem.

The most important baraita for our purposes, since it explains the theory behind much of what we have seen, is the one explaining the intention of the collector. The collector needs to collect shekels from all three baskets on each of the three תרומות during the year, and is to be careful not to confound the procedure, since the first basket is taken on behalf of the Palestinian Jews, the second of the Jews living close to the land of Israel, and the third on behalf of the Babylonian and other distant Diaspora Jews. During every collection, each of these communities has to be kept in mind when taking the money, and all of them are to be included under the more general heading ‘all of Israel’, so as not to distinguish between Jews. The whole people of Israel, whether living in the land of Israel or abroad, whether actually having given money at this moment or not, is to be included under a regime of strict theoretical representation. This is an important part of the rabbinic procedures for the temple tax: when the תרומת הלשכה is performed, all Jews are included, and thus represented in the subsequent acquisition of sacrificial animals. Thus, every Jew has a claim to and a share in the temple, the temple cult, and by extension, all of Jerusalem.³⁰

Now, then, one can see why the rabbis fixed the proclamation about the half-shekel to the first of Adar, since Jews living far away from Jerusalem would be theoretically included even in the first תרומת הלשכה, performed

²⁹ See Steinsaltz (Weinreb 2013, 77), and m. Šeqal. 4:3. Hüttenmeister refers to 4:4, but he seems to confuse two concepts here, since it is not altogether clear whether 4:4 is about the שיריים from the תרומת הלשכה or the profit made from selling wine, oil and flour to visitors to the temple.

³⁰ This is also the understanding of the *Tiqilin Chadatin*.

on the first of Nissan. There would be a ‘virtual’ participation, until the actual money had arrived. This is also the ruling of Maimonides in the *Mishneh Torah, Hilkhoh Sheqalim* 2:9, which to me seems halakhically sound:

When he collected (during the תרומת הלשכה), he had the intention to collect what had been collected and was present in the treasure chamber, and what had been collected but which had not yet reached the treasure chamber, and that which would be collected in the future. Thus the shekels that he had taken out to use (to purchase communal sacrifices) would be an atonement for Israel. And it is as if their shekels had reached the treasure chamber, and the collection collected from them too.³¹

The procedures of the תרומת הלשכה ensure that, in the theory of the sacrificial system, everyone gets represented. This, I suggest, is one of the animating ideas of the rabbinic discourse on the half-shekel and something which would have been a bone of contention among different Jewish groups ever since the return from the Babylonian exile to the then Persian province Beyond the River (עבר נהרה). In Ezra 1:2–4, in the decree of Cyrus, we read that all Jews who so choose may go back to Jerusalem and rebuild the temple, while those staying in Babylon are encouraged to assist the project with ‘silver and with gold and with goods and with cattle, together with the voluntary offering to the house of the G-d which is in Jerusalem’. Cyrus himself, while returning the holy vessels belonging to the Jerusalem temple (Ezra 1:7), permitted the rebuilding of the temple (but without pledging to help this come about, it seems).³² It is clear from sources such as Haggai and Ezra 5 that there was some confusion as to who should cover the expenses, as well as a lack of funds. In Ezra 6, we learn that it is in fact the king’s duty to rebuild the temple, and that it should be paid from the royal coffers in the province Beyond the River. The taxes of the province should be diverted to the temple, its rebuilding and its cult (6:9–10). This assures that the temple can be rebuilt, but it is not clear how later interpreters would have read it; is the temple rebuilt by

³¹ See b. Ketub. 108a: ‘They collect (תרומת הלשכה) on behalf of that which was lost and on behalf of that which was collected and that which was to be collected.’ We also find this in gemara Šeqalim (5a), on the topic of shekels that were stolen on the way: ‘Rabbi Yustai, son of Rabbi Simon said that it is in accordance with the one who said: They collect (the תרומת הלשכה) on behalf of that which was collected and over that which was to be collected.’

³² See Stevens 2006, 46–48.

the people – i.e., their taxes – or is it rebuilt by the king – i.e., his revenue? I would suggest that it makes more historical sense to read it as the latter, seeing that it was normally the duty of the king to fund the temple.³³ No longer would it have to rely on donations from the people – rather, it would rely on their taxes, belonging to the Persian king. That the king would be involved in the temple’s finance seems to have been a given both in the time of Persian imperialism and later; see for example 1 Macc 10:32–42; 2 Macc 3:3; and of course the policies of Herod. Under Roman rule, however, it is clear that the debate still raged over how the temple should be funded; it is reported in the Bavli (b. Menah. 65a) that the Sadducees³⁴ would permit an individual to donate to the communal sacrifice, but that the rabbis would only permit the daily communal offerings to come from the collective funds (i.e., the half-shekels).³⁵

The Theme of Atonement: Why the Need for Sacrifices in the First Place?

Before concluding, I would like to discuss the *theological* side of the rabbinic reading of the half-shekel. The animating idea behind the rabbinic reading is that of כפרה, a word that figures in Exod 30 as well as Neh 10. In Exodus 30, every Israelite man above twenty is commanded to pay a נפשו כפר, ‘a ransom for his life’, to ensure that there will not be an outbreak of plague. A כפר, is of course derived from כָּפַר, ‘atone’, but it is preferable to translate it as ‘ransom’ in this context, and likewise, the phrase על נפשתיכם לכפר, ‘to atone for your lives’ from vv. 15 and 16,

³³ In Judah, that is. In Babylonia, as Altmann notes, ‘the Persian rulers stopped paying the royal tithes that their Neo-Babylonian predecessors had paid’ (Altmann 2014, 228). The flow of natural and monetary goods between the temples of the Persian empire and its kings is a very complex issue and it seems the Jerusalem temple, too, ‘likely experienced a variety of tax relationships with the Persian authorities, in the form of oversight of temple revenues; support from individual Persian officials and from the state itself; and requirements for delivery of agricultural, metal, or labor resources’ (Altmann 2014, 228–29).

³⁴ In Megillat Ta’anit 1:1, in the Hebrew *scholium*, we have the same debate, but between ‘the Sages’ and Boethusians, where the dispute is even sharper. The historical reality is very hard to reconstruct: we know that Roman emperors and local rulers would contribute to the cult, but we do not know with what (Schwartz 2001, 55). It is unlikely, however, that *all* of the money for the communal sacrifices came from half-shekel donations.

³⁵ This is also the position of Josephus in *Ant.* 14.7.2, assuming that he is writing about the half-shekel donation – though it is good to confess agnosticism in this regard, I, however, have a hard time seeing what difference it would make if Josephus were to refer to some other tax coming in from all Jews regardless of territory and belonging to G-d, and I think the burden of proof lies on those claiming this *not* to be the half-shekel, especially since we see the temple tax and the half-shekel conflated already by the time of m. Šeqal.

should be understood in a technical, rather than theological, sense.³⁶ In his analysis of כפר, Thomas Kazen writes, on Num 17 and 31:

The infinitive construct seems more or less synonymous with *kofer*, as in the passage on the census in the Covenant Code (Exod 30:12–16), where both verb and noun occur (*kofer nafsho ... lekapper 'al-nafshotekem*). The function of the gifts is to remove the offence against the divine that a census was considered to be.

This fits the proposed translation of *kipper* as »to effect removal«. Both impurity and inadvertent sin may be understood as offences that cause an imbalance and disturb the equilibrium. Impurity can be dealt with by purificatory rites, but they do not remove the offence that has been caused; for this, sacrifices are needed...

It seems that rites and actions that affect removal (*kipper*) are functionally equivalent to a *kofer*. A *kofer* is not a simple compensatory payment ... *Kofer*, however, is typically used in contexts when the value of what is at stake – human life – *cannot* be compensated for: the owner of the goring ox (Exod 21:29–30), census-taking (Exod 30:11–16), unintentional killing and cities of refuge (Num 35:30–34). (Kazen 2012, 91–92)

Here, according to the scholarly understanding that has been developing during the last decades, it seems that כפר means not ‘atonement’ so much as a ransom that restores balance between the human and the divine sphere, something that a census destabilises or even offends.³⁷ For the rabbis, however, the word had more directly theological implications. In the gemara on 6a, the issue is brought up through some aggadic material, introduced through Exod 30:13:

³⁶ Finlan 2013, 59.

³⁷ See Kazen 2012, 89. William Propp, however, suggests a reading in which כפר carries the usual connotations of expiation through sacrifices, since the silver in any case seems to be used for the sockets of the tabernacle and thus becomes part of the cultic apparatus in which expiation is effected (Propp 2006, 480). This reading, though it ignores the local context in favour of an unnecessarily wide and harmonious model, is, as will be seen below, not far from the rabbinic understanding. Concerning על נפשותיכם, he writes: ‘By concluding with נפשותיכם, “your [masculine plural] [sic] souls,” [Y-HWH] addresses future Israelite readers, who, by sacrifice, may still obtain continual Clearing for their day-to-day defilements’ (Propp 2006, 477). This, while theologically sound, does not make much sense as an explication of the actual text.

‘This (is what) everyone who passes through the countings shall give: (half of a shekel, after the shekel of the sanctuary – twenty *gerah* is that shekel – half of a shekel, an offering to Y-HWH.)’

Rabbi Yehudah and Rabbi Nechemyah (disagree over this). One (of them) said: It is because they sinned (by making the golden calf) at midday, that they should give half a shekel. And one (of them) said: It is because they sinned at the sixth hour of the day that they should give half a shekel, whose sum total is six *garmesin*.³⁸

Rabbi Yehoshua of the house of Rabbi Nechemyah (said) in the name of Rabbi Yochanan ben Zakkai: Because they transgressed the Ten Commandments each and every one of them should give ten *gera* ...

Rabbi Pinchas (said) in the name of Rabbi Levi: Because (the ten sons of Jacob with Leah, Bilha and Zilpah) sold (Joseph), the firstborn of Rachel, for twenty silver (*dinars*), and each and every one of them got (the equivalent of) a *tivah* (which is two *dinars*), therefore, each and every (Jew) must give a *tivah* for his shekel every year.

These aggadic midrashim all assume that the different formulations of כפרה mentioned in Exod 30 all refer to atonement for some transgression, and they all assume that the clue to what this sin is can be found in the sum to be paid.

The first one assumes a midrashic tradition found in b. Šabb. 89a, in which the phrase ‘And the people saw that Moses delayed (בִּשְׁשׁ)’ (Exod 32:1) is read as בִּשְׁשׁ, ‘six (hours) have come’. When the Israelites saw, on the sixth hour – midday – of the fortieth day, that Moses had not come down from Mount Sinai, they despaired and decided to make the golden calf. Now, they are punished measure-for-measure through having to pay to the tabernacle instead, half a shekel.

The other suggestion is more precise: for every hour the Israelites did not hold out, they now have to pay a coin (or, according to Jastrow, a gram). The tradition ascribed to Rabbi Yochanan focuses on the sum – ten

³⁸ Hüttenmeister, probably based on Jastrow, understands this as ‘Grammata’ (he vocalises it as ‘gerammasin’ and derives it from the Greek γραμματίον/γραμμή). Thus: ‘Weil sie zur sechsten Stunde sündigten, müssen sie den halben Schequel bezahlen, der sechs Grammata beträgt.’ Jastrow recommends the emendation גְרָמְטִין, which would work since a shekel would weigh about 12 grams, and a half-shekel would then weigh around 6 grams. The problem is that we do not, to my knowledge, have a single manuscript with that spelling. I have followed the vocalisation גְרָמְטִין found in the Vilna edition, and followed the *Qorban haEdah*’s understanding of this being a coin, with the value of 1/12 shekel.

gerah – explicitly stated in the Exodus text, and connects this with the first of the Ten Commandments: ‘I am Y-HWH your G-d, who brought you out from the land of Egypt, from the house of slavery’ (Exod 20:2). Transgressing this commandment, through the worship of the golden calf, was tantamount to breaking all of the Ten Commandments, and so the Israelites have to pay one *gerah* per commandment.

The last midrash focuses not on the golden calf but the selling of Joseph by his brothers in Gen 37:28. The twenty silver pieces are not specified in the Genesis narrative, but the rabbis assume them to be *dinars*, which makes it the equivalent of a half-shekel (see mishnah 3:4).

Whether it is because of the sin of the golden calf or the sin of selling Joseph, the rabbis envision the half-shekel to be an actual atonement of a past transgression in the history of the Israelites. The theme of atonement can be more purely theological, though, as we see in a baraita (t. Šeqal. 1:2):

‘From (the time) when they had taken place in the temple, they started to demand collateral’ (m. Šeqal. 1:3). They started to demand collateral from Israelites for their shekels, so that the communal sacrifices would be made from their funds. A parable: This is like someone who has a sore on his foot, and the physician forces him and cuts off his flesh in order to heal him. So did the Omnipresent demand collateral from Israel on their shekels, so that the (communal) sacrifices would be made from their funds, since the communal sacrifices quicken and atone between Israel and their Father in Heaven. We find (this) concerning the donation of the shekels that the Israelites gave in the wilderness, as it is said: ‘And you shall take the atonement silver from the children of Israel and give it to the service of the tent of the meeting, and it shall be a memorial for the children of Israel before Y-HWH, to atone for your lives’ (Exod 30:16).

Atonement, the theme in the baraita, is central but not necessarily connected to an event in the collective narrative of Israel – rather, it is connected to a certain theological understanding of the communal sacrificial cult, one that we also find in Neh 10:34, where it is mentioned that the temple is ‘for sin offerings to atone (לכפר) for Israel, and all the work of the house of our G-d’. These two themes carry quite different connotations; the one represented by the Yerushalmi portrays Israel as carrying a collective sin – a stain on their shared history – that needs to be atoned for. The one from the Tosefta, more thoroughly worked into the

assumptions about the temple cult and the half-shekel, presents Israel as a privileged group, as the gentile nations do not have any systematised way of atoning for their sins, whereas Israel does.

Conclusions

At this point I would like to sum up the discussion in tractate Šeqalim. The first thing to note is that the rabbis assume their biblical source texts to speak of one and the same phenomenon, which they understand to be: a half-shekel tax, instituted by Moses in the wilderness, for the funding of the sacrificial cult and the upkeep of the tabernacle/temple, which has varied in value or denomination throughout history but which has essentially been the same in function and purpose.

The function of this temple tax, while deriving its value from Exod 30, is the one put forth in Neh 10:33–34: ‘for the service of the house of our G-d, for the arranged bread, and for the daily meal offering, and for the daily burnt offering: [for] the Sabbaths, the new moons, for festivals and for consecrations and for sin offerings to atone for Israel, and all the work of the house of our G-d’. The rabbis, further, never once concern themselves with the theme of preventing a plague through the donation of the half-shekel – the story of the plague in 2 Sam 24 is never brought up, and no mention of that theme is made. While the rabbis do seem to connect the half-shekel with the census in Numbers, they never seem to connect it with 2 Sam 24. Instead, exegetically, they focus on the ‘atonement’ (כפרה), rather than the census, and come up with possible scenarios that the people of Israel would have to atone for collectively. In Exod 30, כפרה seems to mainly signify a removal of the perceived danger involved in taking a public census, and in Neh 10 a theological understanding of the sacrificial cult. In the rabbinic account, it is understood firmly as a form of atonement. Even if one does not take the midrashic readings of the narratives of Genesis and Exodus as halakhically significant, the fact remains that the ‘atonement’ theme also applies as soon as the rabbis have established that the half-shekel goes to the communal sacrifices, which atones for all of Israel.³⁹ While most modern readers (but see Propp, above) are not used to

³⁹ Jacob Neusner, ever eager to make an extravagant point, reads Jesus’ assault on the money-changers in the temple in Mark 11:15–19 as a wholesale rejection of the efficacy of the sacrificial cult in effecting atonement, instead trying to replace them with the Eucharist (Neusner 1989, 289–90). For a critique of this reading, see Buchanan 1991.

that reading, it is a reading that does make some sense, both when it comes to exegetical methodology and theological coherence.⁴⁰ The rabbis, viewing the whole Hebrew Bible as one unified text, seem to have harmonised the different occurrences of כפרה in the different contexts and brought them all under one interpretational lens: atonement through the sacrificial cult.

The most central theological – and sociological – theme is the idea of collective participation in the daily sacrificial cult. Through the contribution of the half-shekel to the daily communal sacrifices every Jew would be a part of the sacrificial collective of the people of Israel. It is not up to the king or any other individual to sponsor the daily sacrifices – in fact, it is absolutely forbidden to get any degree of individual sponsorship in the communal cult – and while an individual can bring personal offerings, Jews in the rabbinic model do not primarily sacrifice as individuals. They sacrifice as one collective whole through a flat-rate tax that includes everyone to the same extent, something that has to be ensured by the procedures of the תרומת הלשכה.⁴¹ We have also seen that this ‘tax’ is in fact an offering, and governed by the laws that apply to all consecrated property.⁴² This is very different from other approaches, for example that of the Sadducees, who according to the rabbis would permit an individual to donate to the communal sacrifice, something which rabbis would not. One useful analysis of this aspect of rabbinic ideology is that of Jonathan Klavans, who reads the rabbis as engaging, through their vision of the temple tax, in a project of inclusion:

The rabbinic position on the temple tax – that it was paid annually, by *all* Jews, and used to defray the costs of the daily offerings – virtually ensures that the sacrificial service would depend for its day-to-day operation on funds that others would question. Practically by definition – and certainly

⁴⁰ Where we today would rightly protest, however, is that very assumption that the half-shekel went annually to the communal sacrifices, which is the only basis the rabbis have for their whole complex of readings.

⁴¹ There is a similar logic in m. Pesah. 5:8, where it is reported that the priests would fill a goblet with blood from the floor of the temple after the numerous Pesach lambs and sprinkle it on the altar, to make sure that, through the mixed blood, everyone’s Pesach lamb offering would be valid. The rabbis, however, disagree with this particular procedure.

⁴² That the money was seen as sacred is something we also find in Roman legislation, which from the time of Julius Caesar and Augustus forbade interrupting the transfer of the half-shekel to Jerusalem, classifying such hindrance as sacrilege (Broshi 1987, 34).

by any definition acceptable to, for instance, the *Damascus Document*⁴³ – the revenues from an annual and widely collected temple tax would include at least some money tainted by theft or some other transgression. For the rabbis, presumably, the concern to include all overrides the concern to maintain a taint-free temple purse. (Klawans 2006, 197)

I would, however, want to take this in a slightly different direction: while Klawans focuses on the all-inclusive aspect of the rabbinic reading of the temple tax, I would want to point out that not only do the rabbis include all Jews, they also take pains to include all Jews *as one singular entity*. Their argument, it seems to me, is not only to claim all Jews as participants in the temple cult, no matter how morally deficient they happen to be. They also make sure, through the rituals they describe, that all Jews are included in exactly the same way, to exactly the same extent, with not a trace of individual contribution left.

This model of Jewish group identity is tied in with issues of collective boundaries, since Samaritans and gentiles are excluded from this sacrificial collective, though not from bringing individual sacrifices, so long as these are not obligated by the Torah, which would only apply to Jews. All adult men must bring the half-shekel and are thus counted in this group.⁴⁴

Women, minors and slaves are part of the people, but not as fully autonomous entities, since they are generally subsumed under the authority (and often financial control) of free adult men. Therefore, for socio-economic reasons, they are not obligated, but free to contribute if they want to.⁴⁵ It is thus an important identity marker, in the same vein as cir-

⁴³ In which the Qumran group (we might assume) raises heavy criticism against the Jerusalem temple. See, for example, IV 20, V 6–9. This accords with the general stringency of the Qumran group when compared with the Pharisees and proto-rabbis (Shemesh 2009, 130).

⁴⁴ That this is probably not a historical fact might be deduced from at least one Tannaitic source, Mekhilta de Rabbi Yishmael (Lauterbach), *baChodesh* 1, and non-rabbinic sources, such as 4Q159 frag. 1 and Matt 17:24. For an in-depth study of the historical temple tax and its relation to the later *didrachmon* tax under the Fiscus Judaicus, see Mandell 1984. Her thesis, while maybe a bit too strong with regard to the evidence, is that the *didrachmon* was only levied on the Pharisaic-rabbinic subgroup, not on the Jews as a whole, and that these were the ones arguing for an annual, all-encompassing temple tax. The group identity being constructed, then, is a *sectarian* identity, but as with other rabbinic texts, the texts concerning the half-shekel donation is presented as pertaining to all Jews. For this tendency in rabbinic literature, see Fonrobert and Jaffee 2007, 4.

⁴⁵ This, then, could be the import of Matt 17:24–27 (assuming that it reflects a genuine teaching and does not reflect the Roman tax of later times): that the question of Jewish identity is raised, as a litmus test of whether Jesus is loyal to his people or not, and has a

cumcision and Sabbath observance.⁴⁶ Now, the question of collective identity is hardly a new problem. Joseph Blenkinsopp, for example, describes the problem already at the time of the return from exile:

From the beginning of the Persian period a basic issue was to decide how one qualified for membership in the Jerusalem temple-community. Since the passing of the nation-state, which retained its political institutions though in vassalage to foreign powers, the matter could not be decided purely on grounds of national identity.

Other factors entered into play including, for the first time, laws governing ritual purity (e.g., Hag. 2:10–14). It is therefore no surprise to find disagreement on the status of specific categories of people, including those who had defiled themselves with idolatry, resident aliens (*gērim*), and eunuchs ... For the same reason, marriage with women outside the group became increasingly problematic and emerged as a major issue at the time of Ezra and Nehemiah. (Blenkinsopp 1996, 198–99)

This issue – simply, what the outer boundaries of Jewishness were – had not subsided by the late Second Temple period (nor, for that matter, ever since). In Roman legislation the complexity of the issue of Jewish collective identity was acknowledged through the designation of the Jews as a *gens* or an *ethnos*, a non-territorial administrative entity. This they shared with the Alexandrians, which meant that ‘[n]o matter where they dwelt, they acted as a nationality with strong common bonds. Like the Jews, Alexandrians were held liable for payment of their tax whether they lived in Alexandria or in Italy.’⁴⁷ That Jews were classified as a non-territorial province was a pragmatic response to the reality of the widespread Jewish diaspora, and the changing Jewish identity over the period of Persian and Hellenistic imperialism: as opposed to the biblical, primarily land-based identity, Jewishness was now in need of further demarcation.⁴⁸ Especially

share in the daily communal sacrifices or not. Jesus’ answer would then be that, while technically exempt (either because he and his followers are ‘children’ or because all Jews are), he still wants to pay it, out of loyalty to the people (‘so as not to give offence’ could refer both to other Jews and to G-d). It could also be a way of testing how close to the Pharisaic movement he was, something that would have been a concern of the author of Matt.

⁴⁶ Tellbe 2005, 19–20.

⁴⁷ Mandell 1984, 229.

⁴⁸ That Persian imperialism (followed by Hellenistic and Roman) is an important factor in the formation of the half-shekel tax might be evident already in the biblical texts them-

at the time of the rabbis, with the emergence of Christianity, the loss of Jerusalem as a cultic locus, and the general Jewish attitudes towards gentile presence in synagogues changing, this was a pressing issue. The rabbis made use of many religious signals in their effort to establish this Jewish identity: circumcision, an emphasis on matrilineal descent, the establishment of conversion criteria, and added stringency to menstruation laws and Sabbath observance – and the (by the time of the gemara theoretical) half-shekel temple tax. There is a persistent trend in rabbinic legal discourse that everyone involved in the literature is aware of, namely the tendency to disguise prescriptive statements as descriptive explanations. While we have no reason to directly distrust the rabbinic depiction of the practice of the temple tax, as it does not seem to contradict other sources that we know of, we should not fall into the trap of trusting it fully either. We have reason to believe that some communities, like the Qumran group, did not, in fact, pay the temple tax annually and we can be sure that the temple was not fully funded through the temple tax, something which even rabbinic sources bear testimony to. The description of the temple tax in Šeqalim also assumes many rabbinic legal categories, for example of sanctification, and bears many of the marks of Pharisaic and rabbinic thought (for example an egalitarian push towards the inclusion of all Jews, regardless of caste). This, while probably not divorced from the actual historic temple tax, most likely represents a sectarian, here rabbinic, utopian understanding of the practice after it has ceased to be, and expresses the ethos of that group, an ethos according to which, as we have seen, paying taxes is definitely something to be liked.

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selves, since, in the words of Lemaire, the institution of such a tax 'developed the use of coins, and Judah adopted a monetary system connected with the drachma system ... As shown by the various lists of payment, during the fourth century, the main unit was apparently the "qu(arter of a shekel)" because it was the equivalent of a drachma' (Lemaire 2007, 60).

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