

1 Heavenly Treasure and Debts in Early Judaism and Christianity

1.1 Introduction

How would a late first-century Jewish-Christian audience understand Jesus' claim that "Everyone who has left houses or brothers or sisters or father or mother or children or fields for my name's sake will receive a hundredfold, and will acquire eternal life" (19:29), or his advice to the rich young man: "Go, sell your possessions, and give the money to the poor, and you will have treasure in heaven" (19:21)? Did this heavenly treasure have anything do with the "debts" that one asks God to forgive (6:12)? In order to facilitate a historically sensitive response to these questions, it is important to provide some context by examining heavenly treasure and debts in other early Jewish and Christian texts. I shall not attempt to provide a comprehensive account of heavenly treasure in early Judaism and Christianity. Such a venture is unnecessary in the wake of Anderson's work and would at any rate be impossible in a monograph devoted to Matthew.¹ Nevertheless, by sampling texts from the Hebrew Bible, Septuagint, apocryphal and pseudepigraphical literature, as well as early Christianity and rabbinic Judaism, one can see broad agreements across distances of time, geography, and sect that make it possible to give a thicker account of heavenly treasure in Matthew.

One note before beginning in earnest: a question these texts inevitably raise is how literal they are. Were these authors envisioning actual physical treasures and debts with scales and ledgers in some heavenly space, or are these metaphorical descriptions intended to sharpen understanding of God's just recompense of good and bad deeds?² There is no simple answer to this question, and there is no answer that applies with equal suitability to all the texts considered here. For now, it must suffice

1 See also Tzvi Novick, "Wages from God: The Dynamics of a Biblical Metaphor," *CBQ* 73 (2011): 708–22.

2 Jonathan T. Pennington argues convincingly that the phrase ἡ βασιλεία τῶν οὐρανῶν has spatial connotations in Matthew (*Heaven and Earth in the Gospel of Matthew* (NovTSup 126; Leiden: Brill, 2007), 279–99. See the discussion in chapter 2.

to mention two convictions that will guide the analysis. First, the border between literal and metaphorical language tends to be blurry. Much of what one might consider literal language was once metaphorical (does electricity *literally* “flow” and move in a “current”?). In ancient Jewish and Christian texts images that were once metaphorical can over time become the basis of quite literal doctrines.³ It follows from this that images and expressions can be in a state of flux somewhere between strictly literal and metaphorical language. If it is difficult to ascertain whether a particular statement is literal or metaphorical it may be that there is no clear cut answer, even in the speaker’s own mind. Second, the economic language which gained such prevalence in texts such as Matthew could hardly be purely ornamental. When a cluster of metaphors forms part of the essential grammar for describing a particular thing it inevitably shapes the way that thing is understood. For instance, the varying metaphors for sin in the Hebrew Bible – sin as burden, stain, or debt – shape the way sin is understood in those texts at a fundamental level.⁴ Thus, even if a text uses “metaphorical” descriptions of treasure in heaven, these metaphors cannot simply be set aside for some other conceptual register.

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- 3 See, e.g., Ps 22:30, where the even the dead (“all those who go down to the dust...who cannot keep themselves alive”) are included in the praise of God. Noting that this prayer emerges in a period before the doctrine of an afterlife began to play a significant role in Jewish thought, Ellen F. Davis comments: “...the psalmist’s joyful confidence that God is responsive to his plea demands that the dead above all may not be excluded from celebration and worship. It is the exuberance of the poetic vision that explodes the limits of Israel’s traditional understandings. The shift in thought occurs first within the linguistic sphere, when a poet’s productive imagination glimpses a possibility that only later (perhaps even centuries later) will receive doctrinal formulation as the resurrection of the dead” (“Exploding the Limits: Form and Function in Psalm 22,” in *The Poetical Books* [The Biblical Seminar 41; ed. David J. A. Clines; Sheffield, 1997], 135–46, 144).
- 4 Gary Anderson *Sin: A History* (New Haven: Yale University Press, 2009), esp. 3–14. Anderson draws on George Lakoff and Mark Johnson’s *Metaphors We Live By* (Chicago: University of Chicago Press, 1980).

1.2 Heavenly Treasures and Debts before the First Century

Some of the earliest hints of treasure in heaven appear in the book of Proverbs. For instance, Proverbs 19:17 says “He who is generous to the poor makes a loan (מלוּחַ/δανίξει) to the LORD, and he will repay (יְשַׁלֵּם/ἀνταποδώσει) him.” This verse is as simple as it is surprising: when giving money to the poor, one not only makes a gift to God but a loan that God will repay.⁵ In sharing one’s earthly treasure one gains treasure with God. While this verse does not specify what form God’s repayment of the loan will take, Proverbs 10:2 may shed light on the matter: “Treasuries of the wicked person do not profit, but righteousness (צדקה/δικαιοσύνη) delivers from death.” Similarly, 11:4 says “Riches do not profit in the day of wrath, but righteousness delivers from death.” Though צדקה could refer to righteousness in general, the antithetical parallel with the “treasuries of the wicked person” and “riches” suggests that צדקה may refer here to riches stored up by almsgiving.⁶ The wicked store up wealth, but such earthly treasure cannot save a person from death. Righteousness funds a more reliable treasury that does protect one from death, which may be the “repayment” envisioned in 19:17.⁷

Skipping ahead to the first century for just a moment, it is noteworthy that these proverbs are read in precisely the manner suggested here in book two of the Sibylline Oracles:

To beggars freely give, nor put them off.
 To the needy give with hands dripping with grain.
 The one who gives alms knows how to make a loan to God [Prov 19:17].

5 See also Prov 14:21, 31; 28:8 and Anderson’s discussion in *Sin*, 139–146. Anderson (*Sin*, 140) notes that in the Babylonian Talmud, R. Yohanan comments “Had it not been written in scripture, it would have been impossible to say it! It is as though the borrower becomes a slave to the one who offers the loan [Prov 22:7].” BT *B. Bathra*, 10a.

6 Bradley C. Gregory (*Like an Everlasting Signet Ring: Generosity in the Book of Sirach* [DCLS 2; Berlin: Walter de Gruyter, 2010], 178) shows that Ben Sira is the first author to use the Hebrew צדקה to refer unambiguously to almsgiving, though Tobit had already used to the Aramaic cognate to do so. Second Temple and rabbinic texts tend to read this shift in meaning back into the HB (180). See also Yael Wilfand Ben Shalom, “Poverty, Charity and the Image of the Poor in Rabbinic Texts from the Land of Israel” (Ph.D. diss., Duke University, 2011), 64–70.

7 See also Ps 62, where God’s steadfast repayment of all according to their deeds is contrasted with the ephemerality of wealth.

Alms deliver from death (ρύεται ἐκ θανάτου ἔλεος [Prov 10:2/11:4]) when judgment comes.

Not sacrifice, but mercy (ἔλεος) God desires in place of sacrifice [Hos 6:6].⁸

The oracle reads the proverbs in light of each other and Hosea 6:6 to clarify how God repays the loan given to him by almsgiving; God will pay back the loan by saving the one who gives alms on the day of judgment.⁹

The book of Tobit, which was written in the third or second century B.C.E., shows that this line of interpretation had been around for some time. When Tobit summarizes for his son how to live righteously he stresses the saving power of almsgiving:

Revere the Lord all your days, my son, and refuse to sin or to transgress his commandments. Live uprightly all the days of your life, and do not walk in the ways of wrongdoing; for those who act in accordance with truth will prosper in all their activities. To all those who practice righteousness give alms (תְּרַקֵּב/ἐλεημοσύνην) from your possessions, and do not let your eye begrudge the gift when you make it. Do not turn your face away from anyone who is poor, and the face of God will not be turned away from you. If you have many possessions, make your gift from them in proportion; if few, do not be afraid to give according to the little you have. So you will be laying up a good treasure for yourself against the day of necessity. *For almsgiving delivers from death* (ἐλεημοσύνη ἐκ θανάτου ρύεται) and keeps you from going into the Darkness. Indeed, almsgiving, for all who practice it, is an excellent offering in the presence of the Most High. (NRSV 4:5–11).¹⁰

The Hebrew text from Qumran is missing v.10 where the phrase ἐλεημοσύνη ἐκ θανάτου ρύεται appears, but it is clear from the rest of the text that תְּרַקֵּב stands behind the Greek ἐλεημοσύνη (alms).¹¹ The words ἐλεημοσύνη ἐκ θανάτου ρύεται are therefore a verbatim quotation of Proverbs 10:2 and 11:4. This passage draws out what is hinted at in these

8 2:78–82. Text and translation, here slightly altered, from J. L. Lightfoot, *The Sibylline Oracles: With Introduction, Translation, and Commentary on the First and Second Books* (New York/Oxford, Oxford University Press: 2007), 315.

9 See J. J. Collins on the eschatology of books 1–2 of *Sib. Or.*, *OTP* 1.330–33. For a similar interpretation of Prov 19:17 see *T. Zeb.* 6:4–7.

10 Hebrew text from 4QTobit^c as found in Fitzmyer, “Tobit” in *Qumran Cave 4.XIV: Parabiblical Texts, Part 2* (ed. Broshi, M., et al; DJD XIX; Oxford: Clarendon Press, 1995), 65.

11 תְּרַקֵּב is found in v. 10 in the later Hebrew manuscripts documented in Stuart Weeks et al., eds., *The Book of Tobit: Texts from the Principal Ancient and Medieval Traditions* (FoSub 3; Berlin/New York: Walter de Gruyter, 2004), 143.

proverbs; almsgiving delivers from death because it funds a “good treasure” in heaven that delivers from death and keeps one from going into the darkness.¹²

The book of Sirach, which is roughly contemporaneous with Tobit, similarly describes almsgiving as a bulwark against disaster:

Help the poor for the commandment’s sake, and in their need do not send them away empty-handed. Lose your silver for the sake of a brother or a friend, and do not let it rust under a stone and be lost. Lay up your treasure according to the commandments of the Most High, and it will profit you more than gold. Store up almsgiving in your treasury, and it will rescue you from every disaster; better than a stout shield and a sturdy spear, it will fight for you against the enemy. (29:9–13 NRSV)

Like all the texts considered thus far, this passage stresses the superior reliability of treasuries funded by almsgiving in comparison to earthly treasuries.¹³ Some texts attribute the efficacy of heavenly treasure to its ability to deal with sin. Sirach says that the one who honors his father atones for sins (ὁ τιμῶν πατέρα ἐξιλάσκεται ἀμαρτίας 3:3) and that “as water extinguishes a flaming fire, so almsgiving atones for sins (ἐλεημοσύνη ἐξιλάσεται ἀμαρτίας)” (3:30). In the same chapter alms are said to “replace” one’s sins: “Alms given to a father will not be forgotten; it will be established in place of your sins. In the day of your distress it will be remembered for you; like fair weather against frost, your sins will melt away” (3:14–15).¹⁴ The image here is of alms establishing a foundation for the future (cf. Tob 4:9; 1 Tim 6:19) by doing away with sins. In light of the post-exilic tendency to view sin as incurring a debt with God, it is possible that Sirach envisions alms replacing sins by being credited against them, but no such claim is made explicit.¹⁵

12 Anderson, *Sin*, 144–46. See also 12:8–9. Note that both Tobit and *Sib. Or.* liken almsgiving to sacrifice.

13 On this and related texts in Sirach see Gregory’s rich study, *Generosity in the Book of Sirach*.

14 See also Prov 16:6 LXX (15:27 in Rahlfs): “Sins are cleansed by almsgiving and acts of faithfulness (ἐλεημοσύναις καὶ πίστεσιν ἀποκαθαίρονται ἀμαρτίαι).” In Greek and Aramaic cleansing language frequently refers to the clearing of a debt or obligation. E.g., Gen 24:8 LXX.

15 *Pace*, the NRSV and NETS, both of which say almsgiving “will be credited to you against your sins.” The texts of Sirach are not so clear. The LXX (καὶ ἀντὶ ἀμαρτιῶν προσανοικοδομηθήσεταιί σοι) uses the rare word προσανοικοδομέω, which appears to mean something like “establish (in place of)” in conjunction with ἀντί. Hebrew ms A reads תְּנַחֵם, presumably a misspelling of נָטַע (to plant) and C has תְּנַחֵם from נָצַב (to set up). In all these texts the sense seems to be that

The book of Daniel, which was written around the same time as Tobit and Sirach, makes the connection between alms and the debt of sin clearer. In 4:24 (4:27 LXX) Daniel advises Nebuchadnezzar to avoid his coming punishment by giving alms: “Therefore, O king, may my counsel please you: redeem your sins with righteousness, and your iniquities with mercy to the oppressed (וחטיך בצדקה פרק ועויהך במחן ענין), so that your prosperity may be lengthened.” פרק is the Aramaic term used to translate גאל in the Targumim when it refers to redeeming someone from debt slavery.¹⁶ If this is the sense of פרק here, the implication would be that Nebuchadnezzar is offered the possibility of repaying the debt of his sins through almsgiving. The Old Greek and Theodotion translate וחטיך בצדקה פרק accordingly as καὶ τὰς ἀμαρτίας σου ἐν ἐλεημοσύναις λύτρῳσαι.¹⁷ Liddell and Scott define λυτρόω in the middle voice as “release by payment of ransom.” One may object that the verb λυτρόω, like the English word “redeem,” does not necessarily refer to the act of freeing someone by paying money. In many places in the LXX λυτρόω is used in an extended sense, referring simply to “deliverance” without any exchange of currency (e.g., Exod 6:6). Yet, the context shows that the usual sense of λυτρόω is in view here; Nebuchadnezzar is advised to pay money in order to “redeem” himself from his coming loss of freedom.¹⁸ The sense here would seem to be then that Nebuchadnezzar’s alms could be the ransom-price that would free him from his coming punishment. It is as if he is being offered an opportunity to pay off his creditor before he is thrown into debt-slavery.

Second Maccabees, which is roughly contemporaneous with Tobit, Sirach, and Daniel, depicts sin as a debt that piles up and resurrection as a reward stored up in heaven. In chapter 6 the author addresses the readers and begs them not to lose confidence in God’s faithfulness while reading

ἐλεημοσύνη/צדקה given to one’s father is established as a foundation in place of one’s sins. See the discussion in Johannes Marböck, *Jesus Sirach 1–23* (HThKAT; Freiburg im Breisgau: Herder, 2010), 72, 76. See also Novick, “Wages from God,” 712–15.

16 Anderson, *Sin*, 143.

17 The OG has ἀδικίας rather than ἀμαρτίας.

18 This was a common interpretation of the verse in ancient Judaism and Christianity. See, e.g., Jacob Z. Lauterbach, *Mekhilta Ishmael: A Critical Edition, Based on the Manuscripts and Early Editions, with an English Translation, Introduction, and Notes* (2 vols.; Philadelphia: JPS, 1933; repr., 2004), 2.415–16; Augustine connects this verse with Matt 25:31–46 (*Homily* 389.5).

about the atrocities committed against the Jewish people under the Seleucids and offers a remarkable theodical explanation:

In fact, it is a sign of great kindness not to let the impious alone for long, but to punish them immediately. For in the case of the other nations the Lord waits patiently to punish them until they have reached the full measure of their sins (πρὸς ἐκπλήρωσιν ἁμαρτιῶν); but he does not deal in this way with us, in order that he may not take vengeance on us afterward when our sins have reached their height (πρὸς τέλος ἀφικομένων ἡμῶν τῶν ἁμαρτιῶν). Therefore he never withdraws his mercy from us. Although he disciplines us with calamities, he does not forsake his own people. (6:13–16 NRSV)

Anderson argues that the phrase “to complete/fulfill sins” in the Hebrew Bible, Dead Sea Scrolls, and elsewhere refers to the moment when debt reaches the point where the creditor must step in to collect, or, depending on context, to the time when the debtor has fulfilled his obligation by repaying the debt.¹⁹ The point here would be that God allowed the persecutions under the Seleucids in order to prevent the debts of the Jewish people from piling too high.²⁰ Regardless of whether one accepts Anderson’s reading, this passage introduces the martyrdoms of Eleazar (6:18–31) and the seven brothers with their mother (7:1–42), which are a critical turning point in the narrative; by faithfully dying for God’s Law, the martyrs bring an end to the punishment (e.g., 7:18, 32–33, 37–38) and the revolt of Judas Maccabeus begins to pick up steam. Interestingly, however, the martyrs not only bring an end to God’s punishment of the people, but also merit their own resurrection from the dead (see 7:9, 23, 29, 36).²¹

In chapter 12 the author describes resurrection as the “splendid reward which is stored up (κάλλιστον ἀποκείμενον χαριστήριον) for those who sleep in godliness” (12:45). The passive ἀπόκειμαι is a standard term for storing away money, and, like its near-synonym θησαυρίζω,

19 *Sin*, 75–94. See Gen 15:16; Dan 8:23; 9:24; 4Q388 col. 2 frag. 9:4–6; 1 Thess 2:15–16; L.A.B. 26:13; 36:1; 41:1. The clearest instance of this metaphor is perhaps Matt 23:32, which Anderson does not discuss. See chapter 2.

20 Cf. 1 Cor 11:32: “When we are judged by the Lord we are being disciplined (ποιθενόμεθα) in order that we may not be condemned with the world.”

21 Verse 29 actually refers to the life the martyrs experienced immediately after their deaths, and presumably before resurrection. See Daniel R. Schwartz, 2 *Maccabees* (CEJL; Berlin/New York: Walter de Gruyter, 2008), 317.

was used to describe the recompense for good behavior that is stored up in the heavens.²² The passage as a whole is revealing:

On the next day, as had now become necessary, Judas and his men went to take up the bodies of the fallen and to bring them back to lie with their kindred in the sepulchres of their ancestors. Then under the tunic of each one of the dead they found sacred tokens of the idols of Jamnia, which the law forbids the Jews to wear. And it became clear to all that this was the reason these men had fallen. So they all blessed the ways of the Lord, the righteous judge, who reveals the things that are hidden; and they turned to supplication, praying that the sin that had been committed might be wholly blotted out. The noble Judas exhorted the people to keep themselves free from sin, for they had seen with their own eyes what had happened as the result of the sin of those who had fallen. He also took up a collection, man by man, to the amount of two thousand drachmas of silver, and sent it to Jerusalem to provide for a sin offering. In doing this he acted very well and honorably, taking account of the resurrection. For if he were not expecting that those who had fallen would rise again, it would have been superfluous and foolish to pray for the dead. But if he was looking to the splendid reward that is laid up for those who sleep in godliness, it was a holy and pious thought. Therefore he made atonement for the dead, so that they might be delivered from their sin (εἴτε' ἐμβλέπων τοῖς μετ' εὐσεβείας κοιμωμένοις κάλλιστον ἀποκείμενον χαριστήριον ὅσια καὶ εὐσεβῆς ἡ ἐπίνοια ὄθεν περὶ τῶν τεθηκότων τὸν ἐξίλασμόν ἐποιήσατο τῆς ἁμαρτίας ἀπολυθῆναι). (12:39–45 NRSV)²³

There are a number of noteworthy items here. First, though Proverbs, Tobit, and Sirach say that heavenly treasure preserves one from “death,” or from “going into the darkness,” these texts lack a clear depiction of the afterlife.²⁴ In Daniel, Nebuchadnezzar is advised to give alms in order to prevent an imminent earthly punishment. Here, however, the reward “stored up” for the pious is associated with – or perhaps even equated with – resurrection from the dead. Wisdom of Solomon 2:22 similarly describes life after death as the “wages of holiness” (μισθός ὁσιότητος), and *Psalms of Solomon* 9:5 says that “The one who does righteousness treasures up life for himself with the Lord (ὁ ποιῶν δικαιοσύνην θησαυρίζει ζωὴν αὐτῷ παρὰ κυρίου).”²⁵ By doing righteous-

22 Liddell and Scott. E.g., Col 1:5; 2 Tim 4:8.

23 I have altered the translation of τοῖς μετ' εὐσεβείας κοιμωμένοις for reasons that will be clear in a moment.

24 Though see Tob 3:6.

25 See also *T. Levi* 13:5. N. T. Wright overstates his case when he argues that Wisdom depicts the resurrection of bodies, *The Resurrection of the Son of God* (Minneapolis: Fortress Press, 2003), 162–75. David Winston's contention that Wis-

ness one treasures up life for the world to come. As we shall see, the link between heavenly treasure and one's fate in the afterlife becomes common in the first century C.E.

Second, in this passage those who die in sin may still achieve the heavenly reward through the prayer and sacrifices of those who are still alive. This point is obscured by most English translations which render τοῖς μετ' εὐσεβείας κοιμωμένοις in 12:45 as "those who fall asleep in godliness," thereby suggesting that it is necessary to die in a state of godliness to receive the heavenly reward. The euphemism "to sleep" or "to fall asleep" can refer to dying (e. g., Acts 7:60). Yet, as BDAG notes, in the present and perfect participle it often denotes the state of being dead (e. g., 1 Thess 4:13; 1 Cor 15:20). The NRSV, NAB, and NETS all take τοῖς μετ' εὐσεβείας κοιμωμένοις in 2 Macc 12:45 in the former sense (i. e., "those who have fallen asleep in godliness"), but this cannot be correct. The point of this passage is that the men with the idols did *not* fall asleep in godliness, but may nevertheless come to be able to "sleep" in godliness (i. e., exist as a dead person in a state of godliness) and so receive resurrection. According to the author this is precisely why Judas and his men prayed and made sacrifices on behalf of their comrades who had died with idols: so that those who had fallen asleep in sin could be "released from their sin," and so sleep in godliness and receive the reward which is stored up for them. This is similar to what we saw in Sirach and Daniel, where righteous deeds are able to deal with sin and help one avoid punishment. The difference is that this passage presupposes belief in some kind of purgatorial state prior to the resurrection and that the heavenly reward is based not only on one's own righteous deeds but also on the righteous deeds of others on one's behalf. In other words, this passage, like the martyrdoms in chapters 6–

dom was written in the first century C.E. has found wide acceptance (*The Wisdom of Solomon: A New Translation with Introduction and Commentary* [AB 43; Garden City, NY: Doubleday, 1979], 20–25). The lynchpin of his argument, however, was his claim that Wisdom contains 35 words that do not appear in Greek literature until the first century, a claim that has now been decisively refuted by Hans Arneson ("Vocabulary and Date in the Study of Wisdom: A Critical Review of the Arguments" [Paper presented at the SBL annual meeting, New Orleans, 23 November 2009]). Greek text of *Pss. Sol.* from Robert B. Wright, *The Psalms of Solomon: A Critical Edition of the Greek Text* (New York, New York: T & T Clark, 2007), 128. Wright argues that *Pss. Sol.* was composed in Hebrew in the last half of the first century B.C.E. and translated into Greek not long afterward (1–13).

7, presupposes the possibility of what is usually called “vicarious atonement”; the reward stored up in heaven is not simply based on one’s own deeds.²⁶

In sum, prior to the first century treasure loaned to God was thought to provide protection for the future. In texts without a clear sense of life after death or resurrection, such as Proverbs and Tobit, such treasure is said simply to keep one from going into darkness, whereas texts with more developed eschatologies associate wages from God with life after death, including resurrection. Though it would be tempting to assume that these texts imagine heavenly treasure paying down the debt of sin, nothing like this is made explicit, though Sirach describes alms replacing sins and Daniel tells Nebuchadnezzar to “redeem” his sins with alms.

1.3 First and Second Century Apocalypses

Jewish apocalypses frequently depict heavenly treasure as what determines one’s fate in the coming day of judgment.²⁷ Good and bad deeds are sometimes depicted being weighed in a scale.²⁸ For instance, in *1 Enoch* 61:1–5 angels are sent out with ropes to measure the righteous ones. God will place the Elect one on his “throne of glory” where he will sit and “judge all the works of the holy ones in heaven above, weighing in the balance their deeds,” with good deeds presumably being weighed against the debts of sin.²⁹ Similarly, in *2 Enoch*, a text

26 Cf. Sir 7:33: “Give graciously to all the living, and withhold not kindness from the dead” (RSV).

27 I use the designation apocalypse following the definition in *Apocalypse: The Morphology of a Genre* (ed. J. J. Collins; *Semeia* 14; Missoula, MT: Scholars Press, 1979).

28 Considering the ubiquity of scales in the ancient world, it is unsurprising that the idea of a post-mortem weighing of good and bad deeds was fairly common. It is often suggested that the idea originated in Egypt. See Dale C. Allison, Jr., *Testament of Abraham* (CEJL; Berlin/New York: Walter de Gruyter, 2003), 272. See also Job 31:6 and Dan 5:27.

29 Cf., also 38:1–2; 41:1–2; 45:3. Commenting on treasure in heaven in *1 Enoch*, Klaus Koch notes “Wie in den Synoptikern hängt also das eschatologische Erscheinen der Werke mit der Verwirklichung des Reiches Gottes zusammen” (“Der Schatz im Himmel” in *Leben Angesichts des Todes: Beiträge zum theologischen Problem des Todes: Helmut Thielicke zum 60. Geburtstag* [eds. Bernhard Lohse and H. P. Schmidt; Tübingen: Mohr Siebeck, 1968], 54.

that is notoriously difficult to date, but which some would place before the destruction of the temple, the day of judgment is compared to a marketplace:

Happy is the person who does not direct his heart with malice toward any person, but who helps the offended and the condemned, and lifts up those who have been crushed, and shows compassion on the needy. Because on the day of the great judgment every weight and every measure and every set of scales will be just as they are in the market. That is to say, each will be weighed in the balance, and each will stand in the market, and each will find out his own measure and in accordance with that measurement each shall receive his own reward. (44:4–5)³⁰

Those who help the needy tip the scales in their own favor and earn a reward for the day of judgment.

In chapters 12–14 of *Testament of Abraham*, parts of which were arguably written around the end of the first century, Abraham is given a vision of the judgment of souls by Abel, which is a preliminary judgment to be followed by judgment by the twelve tribes of Israel (13:3), and finally by God (13:7–8).³¹ A person's deeds and sins are weighed in a balance and also tested with fire, and the souls are then given their "repayment" (ἀνταπόδοσις):

And a marvelous man, resembling the sun, like unto a son of God, sat upon [the terrifying throne]. Before him stood a table with the appearance of crystal, wholly made of gold and silk. On the table lay a book; its thickness was three cubits and its width was six cubits. On the right and on the left stood two angels who were holding a papyrus roll and ink and a reed-pen. In front of the table sat a glorious angel holding a scale (ζυγόν) in his hand. On his left sat a fiery angel, altogether merciless and relentless, holding in his hand a trumpet, which contained an all-consuming fire that tests sinners. And the marvelous man, sitting on his throne, judged and declared a verdict upon the souls. The two angels on the right and the left were making a written register (ἀπεγράφοντο). The one on the right recorded righteous deeds (τὰς δικαιοσύνας) and the one on the left recorded sins. And the one in front of the table, the one holding the scale, weighed the souls. And the fiery angel, the one holding the fire, tested the souls with fire. And Abraham asked the Commander-in-chief, "What are these things that we see?" And the Commander-in-chief said, "These

30 F. I. Anderson, *OTP*, 1:170–71. Andrei A. Orlov argues that 2 Enoch's unabashed concern for temple and priesthood are strong evidence for a pre-70 date. *The Enoch-Metatron Tradition* (TSAJ 107; Tübingen: Mohr Siebeck, 2005), 330–33.

31 Allison, *Testament of Abraham*, 34–40.

things that you see, pious Abraham, are the judgment and repaying (ἡ κρίσις καὶ ἀνταπόδοσις). (12:5–15)³²

Those whose righteous deeds outweigh their sins enter into paradise and are said to be among those who are “being saved” (τοῖς σωζομένοις) (12:18), but those whose sins are heavier are handed over to the torturers (τοῖς βασανισταῖς ἐξέδωκεν).³³ If a soul’s sins and righteous deeds are equally balanced “He neither gave it over to the torturers nor (did he set it) among the saved, but he placed it in the middle” (12:18). When Abraham asks what this soul needs to be saved the Commander-in-chief says, “If it could get one righteous deed more than (the number of its) sins, it will come to salvation” because the scales will be tipped in favor of the righteous deeds (14:4).

Interestingly, the righteous deed that tips the scale comes not from the soul itself, but from Abraham, who intercedes for the soul:

“Come, Michael, Commander-in-chief, let us pray for the soul, and let us see if God will hear us.” And the Commander-in-chief said, “Amen, so be it.” And they made petition and prayer to God for the soul. And God heard their prayer; and rising from their prayer they did not see the soul standing there. And Abraham said to the angel, “Where is the soul?” The Commander-in-chief said, “It was saved by your righteous prayer (Σέσωται διὰ τῆς εὐχῆς σου τῆς δικαίας). And behold! A glorious angel took it and carried it into paradise.” (14:5–8)³⁴

As in 2 Maccabees 12, the prayers of the living are able to atone for the dead, here gaining “paradise” for the soul with an equal number of righteous deeds and sins on the scale.

Having achieved success in praying for this middling soul, Abraham goes on to beg for mercy for “the souls of the sinners whom I [Abraham], once despising, destroyed...” (14:11), as well as for his own sins. After Abraham and Michael pray for these souls “for a long while” a voice from heaven calls,

“Abraham, Abraham, the Lord has heard your prayer and your sins are forgiven. And those (persons) you earlier thought I had destroyed, I have recalled them and brought them unto eternal life on account of my utter

32 Allison, *Testament of Abraham*, 253–54. Slightly altered. All further citations of *T. Ab.* also from Allison.

33 Cf. Matt 18:34. The similarity could be due to the influence of Christian scribes.

34 Allison (*Testament of Abraham*, 296) argues that chapter 14, which has no parallel in the short recension of *T. Ab.*, contains “several phrases likely to be Christian” though “its basic content is presumably ancient.”

goodness. For a time I repaid them with judgment (πρὸς καιρὸν εἰς κρίσιν αὐτοῦς ἀνταπέδωκα), but those I requite while they live on the earth, I will not requite in death.” (14:14–15)

God answers Abraham’s prayers and brings these sinners into eternal life, saving them from the fate of being “repaid in death,” that is, being denied eternal life. Yet, this mercy is based not only on Abraham’s prayers and God’s mercy, but also on the fact that God has already “repaid” these sinners the debt of their sin by allowing them to die a violent death.³⁵ Moreover, since these sinners had been handed over to the torturers, it is also possible that the repayment for their debt includes the time the sinners spent suffering at the hands of the torturers.

The fact that God heeds Abraham’s prayers and shows mercy to sinners illustrates an important point: belief that treasure in heaven determines one’s fate on the day of judgment did not require the concomitant belief that God is rigidly mechanistic in meting out judgment. This can be seen even more clearly in *2 Baruch*, a text commonly dated to some point between 70–100 c.e. Here again good works are stored up in treasuries and may acquit one on the day of judgment:

For the righteous justly have good hope for the end and go away from this habitation without fear because they possess with you a store of good works which is preserved in treasuries. Therefore, they leave this world without fear and are confident of the world which you have promised to them with an expectation full of joy. (14:12–13)³⁶

Nevertheless, God will show mercy to those without heavenly treasure:

For behold, the days are coming, and the books will be opened in which are written the sins of all those who have sinned, and moreover, also the treasuries in which are brought together the righteousness of all those who have proven themselves to be righteous. And it will happen at that time that you shall see, and many with you, the long-suffering of the Most High, which lasts from generation to generation, who has been long-suffering toward all who are born, both those who sinned and those who proved themselves to be righteous. (24:1–2)³⁷

Once again, a coming day of judgment is predicted when God will examine both the heavenly treasure and the sins of humanity. Despite

35 Allison, *Testament of Abraham*, 306.

36 A. F. J. Klijn, *OTP*, 1:626.

37 *Ibid.*, 1:629. Since the sins are said to be written in books and these books are the antithetical parallel to the treasuries of the righteous, it is possible that a record of indebtedness is in view. Cf. *Apoc. Zeph.* 3:9; *Apoc. Paul* 17; Col 2:14.

viewing the last judgment as the time when humanity will quite literally be called to account, however, the author sees the coming revelation of heavenly treasures and debts as an opportunity for God to demonstrate his patience with sinners.³⁸

A similar sentiment appears in *4 Ezra*, a text which is thought to have a literary relationship with *2 Baruch* and to have been written around the same time. Ezra is assured that, unlike those destined for perdition, he has a “treasure of works laid up with the Most High (*thesaurus operum repositus apud Altissimum*)” that he will not see until the last times (7:77).³⁹ Then a little later on Ezra prays for mercy for those without a treasury of works:

For we and our fathers have passed our lives in ways that bring death, but you, because of us sinners, are called merciful. For if you have desired to have pity on us, who have no works of righteousness, then you will be called merciful. For the righteous, who have many works laid up with you, shall receive their wage in consequence of their own deeds (*Iusti enim, quibus sunt operae multae repositae apud te, ex propriis operibus recipient mercedem*). But what is man, that you are angry with him; or what is a mortal race, that you are so bitter against it? For in truth there is no one among those who have been born who has not acted wickedly, and among those who have existed there is no one who has not transgressed. For in this, O Lord, your righteousness and goodness will be declared, when you are merciful to those who have no store of good works (*In hoc enim adnuntiabitur iusticia tua et bonitas tua, Domine, cum misertus fueris eis qui non habent substantiam operum bonorum*). (8:31–36)⁴⁰

Again, though heavenly treasure will save the righteous in the judgment, those without a store of good works present an opportunity for

38 Cf. Philo's *Sacr.* 118–126, where he reads Num 3:12–13 LXX to show that “every wise man is a ransom-price (λύτρον) for the fool.” As an illustration of this principle, Philo points to the destruction of Sodom: “For thusly also Sodom is destroyed, when no good could balance the unspeakable multitude of evil that weighed down the scale.” Conversely, if good people can be found in a place, God shares his riches with everyone for the sake of the good: “For my own part, when I see a good man living in a house or city, I hold that house or city happy and believe that their enjoyment of their present blessings will endure, and that their hopes for those as yet lacking will be realized. For God for the sake of the worthy dispenses to the unworthy also his boundless and illimitable wealth (τὸν ἀπεριόριστον καὶ ἀπερίγραφον πλοῦτον αὐτοῦ).” (Colson and Whitaker, LCL). See also *Praem.* XVI, 104.

39 B. M. Metzger, *OTP*, 1:539. Latin text in A. F. J. Klijn, *Der Lateinische text der Apokalypse des Esra* (TUGAL 131; Berlin: Akademie-Verlag, 1983).

40 *Ibid.*, alt. *OTP*, 1:543.

God to show forth his clemency. Interestingly, however, other characters in 4 Ezra do not agree with Ezra's prayer for mercy.⁴¹

1.4 Rabbinic literature

The language of sin and forgiveness in rabbinic Hebrew and Aramaic is drawn almost exclusively from the world of commerce. As Eliezer Diamond puts it,

A marketplace model was...used by the sages to portray the calculation of one's spiritual merits and debts...The word generally used by the sages for reward, *sākhār*, has the primary meaning of wages or payment. *Pûr'ânût*, a common rabbinic term for punishment (literally: retribution), derives from the root *pr'*, "to pay off a debt." The notion of *pûr'ânût* is connected to viewing one who sins as having incurred a *hóbá*, an obligation towards God. As George Foot Moore puts it, 'Man *owes* God obedience, and every sin, whether of commission or of omission, is a defaulted obligation, a debt.' That obligation is satisfied through God's retribution; God allows one to pay off one's debt by undergoing punishment. One significance of this imagery is that there is assumed to be some degree of proportionality between righteousness and sinfulness on the one hand and reward and punishment on the other. Although God is not obligated a priori to reward the righteous nor does God need for his own sake to punish the wicked, God has created a system of debts, credits, rewards and punishments and he operates within its confines.⁴²

Unsurprisingly, there are many passages in rabbinic literature relevant to this study. For the sake of brevity – and in light of the difficulty of dating much of this material – I shall with a few exceptions discuss examples only from the Mishnah and the Tosephta.

41 E. P. Sanders points out that the angel's response to Ezra seems not to affirm his view of things and eventually the angel tells Ezra to stop asking about those who will perish (8:55), *Paul and Palestinian Judaism: A Comparison of Patterns of Religion* (Philadelphia: Fortress Press, 1977), 415. Karina Martin Hogan (*Theologies in Conflict in 4 Ezra: Wisdom, Debate, and Apocalyptic Solution* [Supplements to the Journal for the Study of Judaism; Leiden: Brill, 2008]) argues that 4 Ezra presents a theological debate between Ezra (covenantal wisdom) and Uriel (eschatological wisdom) which is finally resolved by a third, apocalyptic form of theology.

42 *Holy Men and Hunger Artists: Fasting and Asceticism in Rabbinic Culture* (New York: Oxford University Press, 2004), 67.

Like Matthew, the Mishnah warns that everyone will “settle accounts” with God. According to *m. 'Avot* 3:1 Akabya b. Mahalaleel said,

Consider three things and thou wilt not fall into the hands of transgression. Know whence thou art come and whither thou art going and before whom thou art about to give account and reckoning (וּלְפָנַי מִי אָתָּה עֹתִיד לֵיתֵן דִּין וְחֶשְׁבוֹן). ‘Whence thou art come’ – from a putrid drop; ‘and whither thou art going’ – to the place of dust, worm, and maggot; ‘and before whom thou art about to give account and reckoning’ – before the King of kings, the Holy One, blessed is he.⁴³

Also like Matthew, this settling of accounts is sometimes compared to an employer who will repay his workers at the appointed time. *Mishnah Avot* 2 contains the following example:

R. Eleazar said: Be alert to study the Law and know how to make answer to an unbeliever; and know before whom thou art toiled and who is thy taskmaster (בַּעַל מְלָאכְתֶּךָ) who shall pay thee the wage (שִׁשְׁלָם-לְךָ שֹׁכֵר) of thy labor.

R. Tarfon said: The day is short and the task is great and the labourers are idle and the wage is abundant (וְהַשֹּׁכֵר הַרְבֵּה) and the master of the house (וּבַעַל הַבַּיִת) is urgent.

He [also] used to say: It is not thy part to finish the task, yet thou art not free to desist from it. If thou hast studied much in the Law much will be given thee, and faithful is thy taskmaster (בַּעַל מְלָאכְתֶּךָ) who shall pay thee the wage (שִׁשְׁלָם-לְךָ שֹׁכֵר) of thy labor. And know that the recompense of the wage of the righteous is for the time to come. (*m. 'Avot* 2:14–16)⁴⁴

God is likened to a master of the house who will pay his workers their wages at the end of the “day”, that is, in the life to come.⁴⁵ Workers are

43 All translations of the Mishnah are from Herbert Danby, *The Mishnah: Translated from the Hebrew with Introduction and Brief Explanatory Notes* (Oxford: Oxford University Press, 1933; repr., 1983). Cf. *m. 'Avot* 4:22; *Matt* 18:23; 25:19.

44 When Danby translates שֹׁכֵר as “reward” I have changed it to “wage”. In contemporary English “reward” suggests something that is given for work occurring outside the confines of an employee/employer or creditor/debtor relationship, and it is precisely the image of an employer that is envisioned here. For a fuller defense of this translation see the closely analogous discussion of μισθός and ἀποδίδωμι in Matthew below.

45 The description of God as בַּעַל הַבַּיִת resonates with Matthew, where God or Jesus is described as ὁικοδεσπότης six times, two of which deal with God’s payment of workers (10:25; 13:27; 52; 20:1, 11; 21:33). Cf. zero such uses of ὁικοδεσπότης in Mark and two in Luke (13:25; 14:21). See also *Matt* 9:37–38; 25:14–30.

not obliged to finish the task, but they must keep their noses to the grindstone, as it were.⁴⁶

The coming settling of accounts is also described as the time when God, like a shopkeeper who gives out loans, collects from his debtors (cf. Matt 18:23–35). A well-known passage in the Mishnah states that R. Akiba used to say:

All is given against a pledge (הכל נחון בערבון), and the net is cast over all living; the shop stands open and the shopkeeper gives credit and the account-book lies open and the hand writes and every one that wishes to borrow let him come and borrow; but the collectors go their round continually every day and exact payment of men with their consent or without their consent, for they have that on which they can rely [i.e., the record of indebtedness]; and the judgement is a judgement of truth; and all is made ready for the banquet. (*m. 'Avot* 3:16)

All people are portrayed as God's debtors. Everything people have is from God and must be returned to him. Though the mention of "the banquet" gives this saying an eschatological hue, the collectors collect debts from people not only at the end but "continually every day." It is not clear in this passage what it means for these debts to be collected continuously, but according to *Sifre Deut.* 307 God punishes the righteous for sins in the present life so they will not build up a debt, but waits to repay them for obeying a *mitzvah* until the world to come.⁴⁷ Along similar lines, *t. Pe'ah* 1:2–3 explains that some sins incur a debt the interest of which must be paid in this life, while the principal (קרן) of the loan – that is, punishment in Gehenna – remains for the world to come. The same idea appears in the parallel text in the Mishnah but in reference to good deeds rather than sins. Those who honor father and moth-

46 The fact that God will faithfully repay wages in the life to come is used to encourage faithful behavior in the face of present discomfort. As *'Avot* 6:5 puts it, "Seek not greatness for thyself and covet not honour... and crave not after the tables of kings, for thy table is greater than their table and thy crown than their crown; and faithful is thy taskmaster who shall pay thee the wage of thy labor (תאמן הוא בעל מלאכתך שישלם לך שכר פעלתך)." Danby translates the *waw* in תאמן as "and", but it could also be rendered as "because": the crown and table of those who work for God is greater than those of kings because God will faithfully repay them in the life to come. Crowns are a common image of eschatological recompense in the NT. See, e.g., 1 Cor 9:25; 2 Tim 4:8; Jas 1:12; 1 Pet 5:4; Rev 2:10; 3:11.

47 The wicked, on the other hand, are paid for their good deeds now and are punished for their misdeeds in the world to come. The theodical utility of this way of understanding God's bookkeeping is obvious. Cf. 2 Macc 6.

er, give charity, make peace between others, and study the Torah store up the principal for the world to come, but the interest is enjoyed in the present life.

Similar to *Testament of Abraham*, judgment is sometimes described in rabbinic literature as the weighing of debts and credits. One of the clearest examples of this may be *t. Qiddushin* 1:13–14:

A. *Whoever does a single commandment – they do well for him and lengthen his days and his years and he inherits the Land.*

B. And whoever commits a single transgression – they do ill to him and cut off his days, and he does not inherit the Land.

C. And concerning such a person it is said, *One sinner destroys much good* (Qoh. 9:18).

D. By a single sin this one destroys many good things.

E. A person should always see himself as if he is half meritorious and half guilty.

F. [If] he did a single commandment, happy is he, for he has inclined the balance for himself to the side of merit.

G. [If] he committed a single transgression, woe is he, for he has inclined the balance to the side of guilt....

A. R. Simeon b. Eleazar says in the name of R. Meir, “Because the individual is judged by the majority [of deeds], the world is judged by its majority.

B. “And [if] one did one commandment, happy is he, for he has inclined the balance for himself and for the world to the side of merit.

C. “[If] he committed one transgression, woe is he, for he has inclined the balance for himself and for the world to the side of guilt.

E. P. Sanders rightly points out that the advice here is to regard oneself as if one is half meritorious and half guilty.⁴⁸ It does not necessarily follow, then, that someone whose deeds are 51 % bad goes to Gehenna, but only that “one should *always* try to obey and should act *as if* each deed were decisive.”⁴⁹ Nevertheless, the mere fact that this exhortation is framed in terms of the weighing of debts and merits shows that this way of imagining judgment had some purchase. As in *2 Baruch*, the be-

48 *Paul and Palestinian Judaism*, 130.

49 *Ibid.* The editor of the Tosephta follows this tradition with one that seems to exclude the idea that a person is judged strictly according to the majority of his deeds: “A. R. Simeon says, ‘[If] a man was righteous his entire life but at the end he rebelled, he loses the whole, since it is said, *The righteousness of the righteous shall not deliver him when he transgresses* (Ezek 33:12)...[If] a man was evil his entire life but at the end he repented, the Omnipresent accepts him” *t. Qidd.* 1:15–16.

lief that God judges according to the merits one has stored up need not require one to imagine judgment as strictly according to desert.

A similar point is illustrated in a saying attributed to R. Akiva: “with goodness is the world judged, and all is according to the majority of the work” (ובטוב העולם נדון והכל לפי רוב המעשה) (*m. 'Avot 3:15*).⁵⁰ The *waw* in והכל is usually taken to be adversative; God judges the world in goodness – that is, he judges charitably – *but* he also judges according to people’s deeds.⁵¹ Sanders finds this saying “enigmatic.” He writes, “The only clear meaning is that grace and judgment of one’s deeds are held in tension.”⁵² There is another possibility, however. The idea that God judges according to the amount of work a person has done is not necessarily “in tension” with judgment “in goodness.” Psalm 62:13 illustrates the point: “To you, O Lord, belongs covenant faithfulness (חסד), for (כי) you will repay each according to his deeds.” Here God’s grace is not held in tension with the axiom that he will repay everyone. Rather, his repayment of deeds is an expression of his חסד. Similarly, the sense of *m. 'Avot 3:15* may be that God’s repayment according to the amount of work done is an expression of his goodness.

As seen above in 2 Maccabees and *Testament of Abraham*, debts and credits with God were not always seen as a purely individualistic matter. The entire people could be in debt with God, just as the righteous deeds of a few could benefit others. The same is true in early rabbinic Judaism, as the following saying illustrates:

Rabban Gamaliel the son of R. Judah the Patriarch said: Excellent is study of the Law together with worldly occupation, for toil in them both puts sin out of mind. But all study of the Law without [worldly] labour comes to naught at the last and brings sin in its train. And let them that labour with the congregation labour with them in the name of heaven (לשם שמים), for the merit of their fathers (שזכות אבותם) supports them and their righteousness endures for ever. And as for you, [will God say,] I will count you worthy of great wages (שכר הרבה) as if you yourselves had wrought [it all] (*m. 'Avot 2:2*).⁵³

This saying promises that those who labor in some worldly occupation “in the name of heaven” (i. e., because of heaven) will receive the support of the merit of their fathers and that their righteousness (וצדקתם)

50 Alt.

51 So Danby as well as Philip Blackman, *Mishnayoth* (6 vols.; London: Mishna Press, 1954), 6.513.

52 *Paul and Palestinian Judaism*, 139.

53 Alt.

will endure forever. At first glance it is not clear what it means for the merits of the fathers to “support” such work or for this righteousness to endure forever, but the meaning of this promise would seem to be clarified by the final sentence: “And as for you, [will God say,] I will count you worthy of great wages as if you yourselves had wrought [it all].” In other words, God will generously repay those who labor in the name of heaven not only the wages they themselves earned, but also the wages earned by their fathers.⁵⁴

In sum, Tannaitic literature contains a rich variety of economic language in contexts dealing with divine recompense. God is portrayed variously as an employer who pays his workers, or as a creditor who will be sure to collect the loans given to humans. Repayment for deeds shows God’s goodness and goes beyond what is strictly deserved. In *m. ’Avot* 2:2 repayment for worldly labor done for God’s sake include not only a just wage but the merits of the fathers.⁵⁵

1.5 Earliest Christian literature

The richest source of information about heavenly treasure in earliest Christianity is probably the Synoptic Gospels. I shall discuss the relevant passages in Mark and Luke later, while dealing with their Matthean parallels. In this section I shall very briefly examine discussions of heavenly treasure outside of the Synoptic Gospels.

54 For a discussion of *זכות אבות* in Talmudic thought see Solomon Schechter, *Aspects of Rabbinic Theology* (New York: Macmillan, 1909; repr., New York, Schocken Books, 1961), 170–98. See also Sanders, *Paul and Palestinian Judaism*, 183–98.

55 It should be noted that while Tannaitic sages display a lively interest in describing divine recompense as wages and in describing God variously as an employer or someone as gives out loans he is sure to collect, the traditions discussed here do not represent a universally held rabbinic doctrine. Indeed, the Mishnah contains a number of sayings that would warm the heart of any Kantian New Testament scholar were they found in the New Testament. E.g., *m. ’Avot* 1:3: “Antigonus of Soko received [the Law] from Simeon the Just. He used to say: Be not like slaves that minister to the master for the sake of receiving a bounty; but be like slaves that minister to the master not for the sake of receiving a bounty; and let the fear of Heaven be upon you.”

The Didache's relationship to Matthew is a subject of ongoing dispute.⁵⁶ Regardless of whether they have a direct literary relationship, they share many traditions and probably come from a similar Jewish-Christian milieu. In 4:5–7 there is a passage that echoes Sirach 4:31 and Daniel 4:24:

Do not be the sort of person who holds out his hands to receive but draws them back when it comes to giving. If you have [something] through the work of your hands, you shall give [it as] ransom of your sins (λύτρωσιν ἁμαρτιῶν σου). You shall not hesitate to give, and when you give you shall not grumble, for you will know who the good Repayer of wages (ὁ τοῦ μισθοῦ καλὸς ἀνταποδότης) is.⁵⁷

Money which is given away on earth earns a wage from God, and this wage is the ransom of the debt of sin. In other words, by giving alms one is able to invest one's money in heaven, thereby paying down one's debt. As with Daniel 4, one may object that λύτρωσις need not refer to the actual payment of a debt, but only to "redemption" in a less specific sense. The context, however, draws attention to the economic connotation of λύτρωσις; one is to give money away and so receive a wage from God to ransom one's sins. Moreover, the author explicitly refers to sin as debt (ἄφες ἡμῖν τὴν ὀφειλὴν ἡμῶν ὡς καὶ ἡμεῖς ἀφίεμεν τοῖς ὀφειλέταις ἡμῶν) (8:2) as well as the "wages of righteousness" (μισθὸν δικαιοσύνης) (5:2).⁵⁸

Another text closely related to Matthew is the Epistle of James.⁵⁹ In 1:12 and 2:5 the author says suffering and faithfulness in this life merit

56 *Did.* is usually dated anywhere from 50 to 150 C.E. Scholarly attention has focused on the question of whether or not it is dependent on Matt, but A.J.P. Garro has argued that Matthew is dependent on *Did.*, *The Gospel of Matthew's Dependence on the Didache* (London/New York: T&T Clark, 2004).

57 Cf. the parallel passage in *Barn.* 19:9–11: "Remember the day of judgment night and day, and you shall seek out on a daily basis the presence of the saints, either laboring in word and going out to encourage, and endeavoring to save a soul by the word, or work with your hands for the a ransom-price for your sins (διὰ τῶν χειρῶν σου ἐργάση εἰς λύτρον ἁμαρτιῶν σου). You shall not hesitate to give, nor shall you grumble when giving, but you will know who is the good Repayer of wages (ὁ τοῦ μισθοῦ καλὸς ἀνταποδότης)." Translation from *The Apostolic Fathers: Greek Texts and English Translations* (3rd ed; edited and translated by Michael W. Holmes; Grand Rapids, MI: Baker Academic, 1992; repr., 2007). See also *Apos. Con.* 7.12.

58 See below on the Matthean version of "cancel for us our debts."

59 For recent discussions of the overlaps between the three see *Matthew, James, and Didache: Three Related Documents in Their Jewish and Christian Settings* (ed. Huub

the crown of life (τὸν στέφανον τῆς ζωῆς) and the kingdom. In chapter 5 James warns the rich about the recompense they will receive in the last days:

Come now, you rich people, weep and wail for the miseries that are coming to you. Your riches have rotted, and your clothes are moth-eaten. Your gold and silver have rusted, and their rust will be evidence against you, and it will eat your flesh like fire. You have laid up treasure for the last days (ἐθησαυρίσατε ἐν ἐσχάταις ἡμέραις). Listen! The wages (ὁ μισθός) of the laborers who mowed your fields, which you kept back by fraud, cry out, and the cries of the harvesters have reached the ears of the Lord of hosts. You have lived on the earth in luxury and in pleasure; you have fattened your hearts in a day of slaughter. (5:1–5 NRSV)

Note the underlying image of the eschatological law court.⁶⁰ The rusty gold and silver of the rich offer a damning testimony (ὁ ἰὸς αὐτῶν εἰς μαρτύριον ὑμῶν ἔσται) of their ill-gotten opulence. Here the author tweaks the common image of heavenly treasure which acquits on the day of wrath; the rich store up treasure for the last days, although not heavenly treasure that acquits one on the day of judgment, but earthly treasure, which proclaims guilt.⁶¹ Both the rich and the poor, therefore, have a treasure laid up for the last days.⁶² The poor will receive the kingdom. The rich, on the other hand, will be condemned in the last judgment by the witness of their treasures on earth.

The image of evil-doers treasuring up a punishment for themselves to be revealed in the last days also appears in Romans. In chapter 2 Paul addresses the unrepentant sinner who despises the “riches of God’s kindness and forbearance and patience” (2:4):

By your hard and unrepentant heart you are treasuring up (θησαυρίζεις) for yourself wrath on the day of wrath, the day of the revelation of the righteous judgment of God. For ‘he will repay to each according to his deeds’ [Ps 62:13; Prov 24:12]. To those who by patiently doing good seek for glory and honor and immortality, he will give eternal life; to those who out of ambition obey not the truth but wickedness there will be wrath and fury” (2:5–8).

van de Sandt and Jürgen K. Zangenberg; SBLSymS 45; Atlanta: Society of Biblical Literature, 2008).

60 Patrick J. Hartin, *James* (SP 14; Collegeville, Minnesota: Liturgical Press, 2003), 228.

61 Cf., *Pss. Sol.* 9:5, discussed above.

62 On the eschatological valence of “last days” in the passage see Hartin, *James*, 228.

Paul fills out the logic of the dictum from Psalm 62:12/Proverbs 24:12: if God will repay each according to his deeds, then those who are doing evil are treasuring up wrath for themselves, just as those who do good are storing up immortality. Or, as Paul puts it in 6:23, “the wages of sin is death” (τὰ γὰρ ὀψώνια τῆς ἀμαρτίας θάνατος).⁶³

Colossians describes heavenly treasure as the ground of action in the present. In 1:5 the author speaks of the “hope which is laid up for you in the heavens (τὴν ἐλπίδα τὴν ἀποκειμένην ὑμῖν ἐν τοῖς οὐρανοῖς)” as the basis of the love the Colossian Christians have for all the saints.⁶⁴ This accords with what the author says in 3:1–11:

So if you have been raised with Christ, seek the things that are above, where Christ is, seated at the right hand of God (τὰ ἄνω ζητεῖτε, οὗ ὁ Χριστός ἐστιν ἐν δεξιᾷ τοῦ θεοῦ καθήμενος). Set your minds on things that are above, not on things that are on earth, for you have died, and your life is hidden with Christ in God (τὰ ἄνω φρονεῖτε, μὴ τὰ ἐπὶ τῆς γῆς. ἀπεθάνετε γὰρ καὶ ἡ ζωὴ ὑμῶν κέκρυπται σὺν τῷ Χριστῷ ἐν τῷ θεῷ). When Christ who is your life is revealed, then you also will be revealed with him in glory.

Put to death, therefore, whatever in you is earthly: fornication, impurity, passion, evil desire, and greed (which is idolatry). On account of these the wrath of God is coming on those who are disobedient. These are the ways you also once followed, when you were living that life. But now you must get rid of all such things – anger, wrath, malice, slander, and abusive language from your mouth. Do not lie to one another, seeing that you have stripped off the old self with its practices and have clothed yourselves with the new self, which is being renewed in knowledge according to the image of its creator, where there is no longer Greek and Jew, circumcised and un-

63 See also Peter Arzt-Grabner’s argument that Paul uses economic language, especially ἄρραβών, to depict God as a reliable buyer, “Gott als verlässlicher Käufer: Einige Papyrologische Anmerkungen und bibeltheologische Schlussfolgerungen zum Gottesbild der Paulusbriefer,” *NTS* 57 (2011): 392–414. See also Kent L. Yinger, *Paul, Judaism, and Judgment According to Deeds* (SNTMS 105; Cambridge: Cambridge University Press, 1999); Simon J. Gathercole, *Where Is Boasting? Early Jewish Soteriology and Paul’s Response in Romans 1–5* (Grand Rapids: Eerdmans, 2002).

64 I understand διὰ τὴν ἐλπίδα τὴν ἀποκειμένην ὑμῖν ἐν τοῖς οὐρανοῖς to refer to verse 4 not 3. The reason will become clear in the following discussing of 3:1–5. Cf., also Barth and Blanke: “Serious consideration has been given to the question whether ‘because of hope’ refers to *eucharistoumen* (we thank)...The counter-argument is that Paul refers to the conditions of the communities or specifically to those addressed in all his expressions of thanksgiving. In addition, it seems forced to consider v 4 as an insert which does not indicate the cause of thanksgiving.” *Colossians: A New Translation with Introduction and Commentary* (trans. A. B. Beck; AB 34B; New York, New York: Doubleday, 1994), 154.

circumcised, barbarian, Scythian, slave and free; but Christ is all and in all!
(NRSV)

The author strikingly refers to “the things that are above” rather than “the One who is above” or the like. I would suggest that these heavenly objects are the life that is hidden with God, stored up to be revealed when Christ is revealed.⁶⁵ Like 2 Maccabees 12:45, then, the author speaks of the coming resurrection as something that is laid up in heaven (1:5), but with a twist; the Colossians already participate in the resurrection through their union with Christ. Heavenly treasure becomes not just the goal to which one strains – though it is that too – but also the basis of life in the present. Both reward and punishment loom, but the heavenly reward is already tasted and, paradoxically, enables one to attain the reward.⁶⁶

Colossians also contains one of the New Testament’s most striking descriptions of sin as debt:

And while you were dead in trespasses and in the uncircumcision of your flesh, he made you alive together with him, forgiving (χαρισάμενος) us all the trespasses. Erasing the bond of indebtedness with its ordinances that was against us (ἐξαλείψας τὸ καθ’ ἡμῶν χειρόγραφον τοῖς δόγμασιν ὃ ἦν ὑπεναντίον ἡμῶν), he took it away, nailing it to the cross. (2:13–14)

As the papyri show, the word χειρόγραφον commonly referred to bonds of indebtedness.⁶⁷ For instance, a χειρόγραφον written on a papyrus fragment from first or second century Palestine details the responsibilities of a debtor to his creditor. The surviving portion concludes with these words:

ἐὰν δὲ μὴ ἀποδῶ
τῇ ὀρισμέν[η] προθεσίμῃ τελέσω σοι τὸν ἐγ διατάγ-

65 Charles H. Talbert (*Ephesians and Colossians* [Paideia; Grand Rapids, MI: Baker Academic, 2007], 226–27). See also 1 Pet 1:3–4: “Blessed be the God and Father of our Lord Jesus Christ, who by his great mercy has given us a new birth into a living hope through the resurrection of Jesus Christ from the dead, and into an inheritance that is imperishable, undefiled, and unfading, kept in heaven for you (εἰς κληρονομίαν ἀφθαρτον καὶ ἀμίαντον καὶ ἀμόραντον, τετηρημένην ἐν οὐρανοῖς εἰς ὑμᾶς)” (NRSV alt.).

66 See also 3:24: ἀπὸ κυρίου ἀπολήμψθε τὴν ἀνταπόδοσιν τῆς κληρονομίας.

67 E.g., Tob 5:3. In *Apoc. Zeph.* 3:9–9 and *Apoc. Paul* 17 χειρόγραφον refers to the heavenly books that record the good and bad deeds of humans. See also Gustav A. Deissmann, *Light from the Ancient East: The New Testament Illustrated by Recently Discovered Texts of the Graeco-Roman World* (trans. Lionel R. M. Strachan; New York: George H. Doran, 1927), 329–34; Anderson, *Sin*, 113–18.

ματος τόκ[ον] μέχρι οὐ ἂν ἀποδῶ ἢ εἰσπραχθῶ τὸ
 πᾶν δά[νει]ον ἐκ πλήρους τῆ[ς] πράξεώς σοι οὕσης
 καὶ ἄλ[λω] π[αν]τι τῶν διὰ σου ἢ ὑπὲρ σου κυρίως προ-
 φερ[όντων] τόδε τὸ χειρόγραφον ἐκ τε ἐμοῦ καὶ ἐκ τ-
 ῶν ὑ[παρχόντων μοι] π[ά]ντων...⁶⁸

But if I do not repay in the period stipulated I will pay you the established interest until I repay or be forced to pay the entire loan, completely; the right of execution [i.e., the right to exact the money from the debtor] belongs to you and to anyone who through you or on your behalf validly presents this bond of indebtedness both from me and from all my possessions ...

Should the debtor fail to repay the loan, the creditor or his agent only has to produce this very χειρόγραφον to gain the legal right to seize both the debtor and all his possessions.⁶⁹ The χειρόγραφον contains a number of δόγματα (ordinances, requirements) – though the word δόγμα is not used – detailing how the debtor must pay and what will happen if he does not. The image in Colossians would seem to be that through the cross God has done away with the χειρόγραφον that recorded the unpaid debt of sin along with its stipulations, thereby freeing humanity from death that was its lot.⁷⁰

1 Timothy 6:18–19 says that the rich are to be generous and ready to share, thereby “treasuring up for themselves a good foundation for what is coming, in order to take hold of true life.” This passage is remarkably similar to Tobit 4:

... ἀποθησαυρίζοντας ἑαυτοῖς θεμέλιον καλὸν εἰς τὸ μέλλον,
 ἵνα ἐπιλάβωνται τῆς ὄντως ζωῆς. (1 Tim 6:19)

θέμα γὰρ ἀγαθὸν θησαυρίζεις σεαυτῷ εἰς ἡμέραν ἀνάγκης
 διότι ἔλεημοσύνη ἐκ θανάτου ῥύεται καὶ οὐκ ἔξ εἰσελθεῖν εἰς τὸ σκότος (Tob
 4:9–10)

In both texts those with money are to “treasure up” (ἀπο/θησαυρίζω) for themselves (ἑαυτοῖς / σεαυτῷ) a good foundation or treasure (θεμέλιον καλὸν/ θέμα ἀγαθὸν) for the future (εἰς τὸ μέλλον/εἰς ἡμέραν ἀνάγκης). 1

68 Greek text from P. Benoît et. al., *Les grottes de Murabba'ât* (DJJD II; Oxford: Clarendon, 1961), 241.

69 Πρᾶξις refers to the right to exact money (LSJ), i.e., the right of “execution,” which frequently included imprisonment intended to compel the debtor or his family to find a way to repay the debt.

70 Joram Luttenberger (“Der gekreuzigte Schuldschein: Ein Aspekt der Deutung des Todes Jesu im Kolosserbrief,” *NTS* 51 [2005]: 80–95) argues that Christ himself is the χειρόγραφον (92–93).

Timothy says that this treasuring up will allow the wealthy to “take hold of true life.” Similarly, Tobit explains that almsgiving delivers from death.⁷¹ The principal difference is that 1 Timothy has an eschatological future in view.⁷²

1.6 Summary

We are now in a position to state some of the broad agreements or recurring motifs about heavenly treasures and debts in the Hebrew Bible, Septuagint, and early Jewish and Christian texts.

1. *The widespread conception of sin as debt and of righteous deeds as earning wages or treasure generated a rich variety of economic tropes in texts dealing with divine recompense.* For example, the recompense of righteousness is depicted variously as God’s repayment of a loan made to him, as the wage due a worker, or as the ransom-price for sins. In addition to the many texts where heavenly treasure is necessary to gain entrance to eternal life, there are places where it appears that heavenly treasure is enjoyed as a sign of honor or achievement in the life to come. For instance, heavenly treasure is not always described as “wages”; frequently the recompense stored up for good deeds is a crown (e.g., *m.* *’Avot* 6:5; 1 Cor 9:25; 2 Tim 4:8; Jas 1:12; Rev 2:10; 3:11). In *m.* *’Avot* 6:5 the crown is a sign of royalty. In 1 Corinthians 9:25 and 2 Timothy 4:8 the crown is the wreath of the tri-

71 Both texts are classic cases of redemptive almsgiving, contra Roman Garrison, *Redemptive Almsgiving in Early Christianity* (JSNTSup 77; Sheffield: Sheffield Academic Press, 1993), 71, who claims that “While [1 Tim 6:17–19] still falls short of an unequivocal endorsement of redemptive almsgiving, the text is clearly consistent with such a doctrine.” One wonders what Garrison would consider an unequivocal endorsement. The rich are to give money away, thereby treasuring up a foundation in order to take hold of true life.

72 In my article on 1 Tim 6 (“Almsgiving is ‘The Commandment’: A Note on 1 Timothy 6.6–19,” *NTS* 58 [2012]: 144–50) I argue that “the commandment” in 6:14 refers to almsgiving – an idiom that is common in rabbinic literature and may go back to the second temple period. If this is correct then the whole of 1 Tim 6:6–19 deals with the proper use of money and the need to give alms to “take hold” of eternal life. See also 2 Tim 4:6–8, where Paul says that because he has kept the faith there is “stored up for me the crown of righteousness (ἀπόκειται μοι ὁ τῆς δικαιοσύνης στέφανος), which the Lord, the righteous judge, will pay me (ἀποδώσει) on that day, and not only to me but also to all who have longed for his appearing. (NRSV alt.)

umphant athlete. This sort of treasure is not placed on scales in the marketplace, but is a sign of achievement.

2. *Almsgiving is the quintessential, but not the only, act that earns heavenly treasure.*
3. *Heavenly treasure is frequently described as being “stored up” in treasuries though it is not always clear what sort of cosmology or ouranology this presupposes. As we shall see below, Matthew is unusually clear in this regard.*
4. *Heavenly treasure delivers from death and punishment.* As Tobit tells his son, quoting Proverbs, by giving alms you can treasure up “a good treasure for yourself against the day of necessity, for almsgiving delivers from death and keeps you from going into the darkness” (4:9–10). In texts without a clear sense of an afterlife, such as Tobit and Proverbs, the death and punishment in question appears to be earthly.
5. *In eschatological contexts heavenly treasure acquits one on the day of judgment.* This is a natural development of the conviction that almsgiving delivers from death into contexts where recompense for good and evil deeds is deferred until the afterlife. First Timothy’s interpretation of Tobit is a good example of an eschatological reinterpretation of heavenly treasure; by storing up treasure in heaven one is able to take hold of true, eternal life.⁷³ Conversely, one could also treasure up punishment for oneself.
6. *Heavenly treasure redeems from the debt of sin.* This point is closely connected to the previous two. Though the underlying logic is not always made explicit, heavenly treasure rescues one from punishment by paying a ransom for sins (e.g., *Did.* 4:5–7). Given the ubiquity of scales in the ancient world, it is not surprising that treasure in heaven is sometimes found being weighed against the debt of sin (e.g., *1 En.* 61:1–5; *T. Ab.* 12:5–15; *t. Qidd.* 1:13–14).
7. *Treasure in heaven was closely associated with resurrection.* In 2 Maccabees, Colossians, and 1 Peter the recompense laid up in heaven for those who sleep in godliness is resurrection. In 1 Timothy heavenly treasure is the foundation that allows one to take hold of eternal life. Similarly, Wisdom of Solomon describes the afterlife of the godly as the “wages of holiness.”
8. *Despite the axiomatic belief that God will “repay to each according to his deeds,” the meting out of heavenly treasure is not rigidly mechanistic. As*

73 Cf. the interpretation of Prov 19:17 and 10:2 in *Sib. Or.* 2.78–82

Sanders recognized, the belief that God repays everyone according to their deeds is based on a belief that God is just.⁷⁴ This point is illustrated well in Psalm 62:13: “to you O Lord belongs covenant faithfulness (טוֹן), for you repay each according to his deeds.” Belief that God “repays” everyone according to their deeds was not based in the conviction that God is like a strict bank manager who only gives people exactly what they deserve, but in the conviction that God is good. Frequently one finds frank admissions that the repayment one can expect goes far beyond what one actually deserves. As Sirach puts it, “Give to the Most High as he has given to you, and as generously as you can afford. For the Lord is the one who repays, and he will repay you sevenfold” (35:12–13). Similarly, 2 *Baruch* notes that it is precisely in showing mercy to those without heavenly treasure that God shows his patience.⁷⁵

9. *Heavenly treasures are sometimes said to benefit people other than those who earned them.* In 2 Maccabees 12, for example, Judas and his men pray and collect money to offer sacrifices so that their comrades who had died while committing idolatry would receive “the splendid reward that is stored up for those who sleep in godliness” (see also *T. Ab.* 14; Philo’s *Sacr.* 118–126; *m. ’Avot* 2:2).

74 *Paul and Palestinian Judaism*, 127–28.

75 To invoke the typology of reciprocity of Marshall Sahlins (*Stone Age Economics* [2nd ed.; London/New York: Routledge, 2004], esp. 185–230), many of the tropes in the literature surveyed here are drawn from the realm of “balanced reciprocity,” i. e., reciprocity which aims for strict *quid pro quo* accuracy, especially when it comes to market exchange. Yet, these texts describe God as forgiving and faithful etc. and the language of balanced reciprocity frequently gives way to “generalized reciprocity,” i. e., the open and less defined exchange found in families and between close friends.