

Temple Tax 5-29-05

Matthew 17:24-27 (NIV)

²⁴ After Jesus and his disciples arrived in Capernaum, the collectors of the two-drachma tax came to Peter and asked, "Doesn't your teacher pay the temple tax?" ²⁵ "Yes, he does," he replied. When Peter came into the house, Jesus was the first to speak. "What do you think, Simon?" he asked. "From whom do the kings of the earth collect duty and taxes--from their own sons or from others?" ²⁶ "From others," Peter answered. "Then the sons are exempt," Jesus said to him. ²⁷ "But so that we may not offend them, go to the lake and throw out your line. Take the first fish you catch; open its mouth and you will find a four-drachma coin. Take it and give it to them for my tax and yours."

For the last three weeks, we have been with Jesus and His disciples in Caesarea Philippi. They have just returned to Peter's home, Capernaum. It may be that upon entering the city they came to a tollbooth. These booths were set up around the fifteenth of March to collect the yearly Temple tax as prescribed by the Laws of Moses. Every male over 20 years of age was required to give a half shekel, which, in the currency of that day, was two drachma or about two days wages. There was no two-drachma coin, so many paid with stater, the equivalent of four drachma, for two people. (Exodus 30:13)

The tax was supposed to be used to provide for the daily sacrifices and all the other expenses in maintaining the Temple, oil, priestly robes, fuel, incense, those who hauled water, repairs and on and on. It was the nation's Temple so all were required to support it.

These are not Roman tax collectors, but represent the Jewish priestly order. They asked Peter as the one who seemed to be the head disciple. I am surprised they did not ask Judas, since he had the common purse. (John 13:29) Perhaps it was because Peter was from this town. Matthew tells several stories in these chapters that tell us unique stories about Peter.

Their question to Peter is in verse 24. *²⁴ After Jesus and his disciples arrived in Capernaum, the collectors of the two-drachma tax came to Peter and asked, "Doesn't your teacher pay the temple tax?"* Since the religious leaders having been dogging Jesus' tracks over the past year, they were most likely looking for another chance to find fault. They did not ask about Peter, or the other disciples; they were after Jesus. Officially ordained rabbi of that day were exempt from the tax, but Jesus was not officially ordained. Were they trying to catch Him taking liberties that they held as only for themselves? Pastors in the United States today have some housing tax exemptions. The definition of pastor is pretty loose, so many claim to be pastors just to take the exemption. Do not get any big ideas. We will find out later in the message that we are to be good citizens, not ones that look for loopholes. In this case, Jesus was the authentic One, and those who thought they deserved an exemption did not. How turned around they had things! (Isaiah 5:20)

Commented [notes1]: ¹³ Each one who crosses over to those already counted is to give a half shekel, according to the sanctuary shekel, which weighs twenty gerahs. This half shekel is an offering to the LORD. Exodus 30:13 (NIV)

Commented [notes2]: ²⁹ For some of them thought, because Judas had the bag, that Jesus had said unto him, Buy those things that we have need of against the feast; or, that he should give something to the poor. John 13:29 (KJV)

Commented [notes3]: ²⁰ Woe to those who call evil good and good evil, who put darkness for light and light for darkness, who put bitter for sweet and sweet for bitter. Isaiah 5:20 (NIV)

Peter had already been with Jesus for some time. He had observed that Jesus paid the taxes that were due. He did not hesitate to tell them so. ²⁵ "Yes, he does," he replied. When Peter came into the house, Jesus was the first to speak. "What do you think, Simon?" he asked. "From whom do the kings of the earth collect duty and taxes--from their own sons or from others?"

We know with a great deal of certainty where this conversation took place. You can visit the site of Peter's home in Capernaum. To understand what Jesus was asking Peter, we must understand the custom of that day. Most governments were led by a sovereign ruler, king, or emperor. Their family was supported by the state and served in various posts in the government. The state provided all they needed to make them comfortable. So Jesus was asking Peter to take a look at the way the world operates. Kings collected duty on imported goods. They taxed those outside their family to support their family. They would not collect from their son to support their son.

²⁶ "From others," Peter answered. "Then the sons are exempt," Jesus said to him. As the Son of God, the taxes were being collected for Him, not from Him. They were for the temple that existed as a place to worship Him. Why then should He pay? The priests and rabbi did not pay, how much more the Great High Priest Jesus (Hebrews 4:14) and His disciples should not be charged. Of course those collecting the tax did not recognize Him as the Great High Priest or even as an official rabbi.

So Jesus called His disciples together and organized a big political movement. No? Well then, He must have hired a tax attorney to fight it for Him. No? Then surely He called fire down from heaven to consumed them, right? No! He quietly paid what was due so that those collecting it would not be offended. (Luke 17:1)

There is some controversy about what He meant in this next verse, so I will tell you both versions. ²⁷ "But so that we may not offend them, go to the lake and throw out your line. Take the first fish you catch; open its mouth and you will find a four-drachma coin. Take it and give it to them for my tax and yours." Some believe that this is a metaphor that says, "Go catch some fish and sell them for the tax." They argue that it would have been self-serving for Jesus to perform a miracle to pay His tax, and that none of the miracles were ever self-serving. They also point out that it never says what Peter did. If he had caught a fish and been amazed to find just the right coin in the fish's mouth surely it would have been reported.

I am in the other camp that believes it happened just as was written. First, the instruction is very specific. The Greek says, "Cast in a small hook." He did not say, "Cast your nets." Jesus told them to follow Him and that from now on they were going to catch men. (Luke 5:10-11) The other interpretation is possible, but I think it is an attempt to avoid the miraculous. Imagine it! Go anywhere on the lake, and Jesus will send a fish with the right coin in its mouth to the bare hook of Peter. Impossible? How do you think He fill the nets of Peter when He first called him? Creation obeys Jesus! (Luke 5:4-7) With God, all things are possible!

But what of the claim of this being a self-serving miracle? First, Jesus already declared that they were under no real obligation to pay the tax. Not only was He not

Commented [notes4]: ¹⁴ Therefore, since we have a great high priest who has gone through the heavens, Jesus the Son of God, let us hold firmly to the faith we profess.
Hebrews 4:14 (NIV)

Commented [notes5]: ¹ Then said he unto the disciples, It is impossible but that offences will come: but woe unto him, through whom they come!
Luke 17:1 (KJV)

Commented [notes6]: ¹⁰ and so were James and John, the sons of Zebedee, Simon's partners. Then Jesus said to Simon, "Don't be afraid; from now on you will catch men."
¹¹ So they pulled their boats up on shore, left everything and followed him.
Luke 5:10-11 (NIV)

Commented [notes7]: ⁴ When he had finished speaking, he said to Simon, "Put out into deep water, and let down the nets for a catch."⁵ Simon answered, "Master, we've worked hard all night and haven't caught anything. But because you say so, I will let down the nets."⁶ When they had done so, they caught such a large number of fish that their nets began to break.⁷ So they signaled their partners in the other boat to come and help them, and they came and filled both boats so full that they began to sink.
Luke 5:4-7 (NIV)

obligated because it was a temple for Him, but the tax was also called "atonement for the soul". In paying the tax, the Jew looked forward to the salvation to be provided by God for the soul. Jesus is that salvation. He needed no atonement because He was sinless. You and I need Him. Why would He need to pay a tax known as "atonement for the soul"? So then it was entirely voluntary on His part, and not self-serving.

Second, He paid it so the collectors would not be offended. The word is one we have looked at many times before, *skandalon*. (Matthew 13:57) It is something that causes someone to stumble. The paying of the tax was for their sake, not His, to keep them from stumbling. Third, how do we know where the coin came from? Perhaps it fell from the pocket of a greedy collector who was taking some of the tax for his own use, and God took it back? Wouldn't that be just like God?

Fish have been caught on Galilee with a coin in their mouth. A shiny coin looks like a lure as it descends through the water. On the shores of Galilee today you can buy a Peter's fish for lunch. I opened the mouth of mine just to see if it would not cover the bill, but there was nothing in it. See, mine was a self-serving desire. I did owe my bill, so I did not get a miracle. Maybe if I were offering to pay my sister's bill it would have been another story.

Why didn't Matthew write of it coming to pass? It would have been redundant. Why waste expensive parchment?

We should consider why Matthew included this story. I think the greatest lessons are the obvious ones. As a man, Jesus did not exert His rights. He did not demand that others recognize who He is and what is due Him. (Philippians 2:5-8) He does not demand that today either. He went out of His way to keep from offending these people who were not only wrong, but probably had evil intentions. If that was how Jesus dealt with others, isn't this our perfect example? (John 13:15) One day I will swap pulpits with Pastor Ken Nickel so that he can preach on not demanding our rights. The Lord has given him a real expression of this way that Jesus demonstrated.

When you think about it, most church struggles and inter-personal conflicts stem from demanding our rights. The New Testament tells us repeatedly to consider others better than ourselves, (Philippians 2:3) to put others first, and that is the way of love. (1 Corinthians 12:31) Agape love does not demand anything for one's self. It is generous. (1 Timothy 6:18) It leads us to give up our rights to serve our fellow man. Jesus paid what He did not owe so as not to put a stumbling block before those who were trying to trap Him. What an incredible example of valuing the souls of others, hoping for the best, and doing everything possible to help them. It also foreshadowed His voluntarily paying our sin debt, the real atonement tax, with His own life on the cross. This denial of self is at the heart of Christianity. Today is Memorial Day. The point could not be clearer in the lives of the men and women who gave up their freedom to live as they please in our nation to go to foreign lands and lay down their lives. They are following the path of Christ who did not demand His own rights, but gave Himself for our greatest need.

Commented [notes8]: ⁵⁷ And they took offense at him. But Jesus said to them, "Only in his hometown and in his own house is a prophet without honor." Matthew 13:57 (NIV)

Commented [notes9]: ⁵ Your attitude should be the same as that of Christ Jesus: ⁶ Who, being in very nature God, did not consider equality with God something to be grasped, ⁷ but made himself nothing, taking the very nature of a servant, being made in human likeness. ⁸ And being found in appearance as a man, he humbled himself and became obedient to death-- even death on a cross! Philippians 2:5-8 (NIV)

Commented [notes10]: ¹⁵ I have set you an example that you should do as I have done for you. John 13:15 (NIV)

Commented [notes11]: ³ Do nothing out of selfish ambition or vain conceit, but in humility consider others better than yourselves. Philippians 2:3 (NIV)

Commented [notes12]: ³¹ But eagerly desire the greater gifts. And now I will show you the most excellent way. 1 Corinthians 12:31 (NIV)

Commented [notes13]: ¹⁸ Command them to do good, to be rich in good deeds, and to be generous and willing to share. 1 Timothy 6:18 (NIV)

It really troubles me when I witness Christians that treat the unsaved in a way that is demanding. (Colossians 4:5) It is so contrary to who Christ is and how He lived and taught. I think of the spiritual set back by our poor testimony and cringe. We should be always considering how we could show people the love of Christ and His concern for them, not our own rights. (1Thessalonians 4:12) I try, but do not always succeed, to realize how every interaction I have with someone will either draw them to Christ or repel them from faith in Him.

Commented [notes14]: ⁵ Be wise in the way you act toward outsiders; make the most of every opportunity. Colossians 4:5 (NIV)

Commented [notes15]: ¹² so that your daily life may win the respect of outsiders and so that you will not be dependent on anybody. 1 Thessalonians 4:12 (NIV)

The best witness possible is in the worst situation possible. (2 Corinthians 4:10-11) Over the past months, I have been trying to accomplish something for someone else through a bank. They lost the first fax. The second fax was misplaced. Did not get the third, so they say. Lost my phone number. Did not follow through on the hand delivered one. I have probably spent three hours sitting in this bank, not counting numerous phone calls trying to get them to do what they are obligated by law to do. I finally received the document and took it to DMV, waited an hour until my turn, but one number was wrong on the bank's document. They promised to send the correction by overnight Fed Ex. did not arrive. Oh well, start again.

Commented [notes16]: ¹⁰ Always bearing about in the body the dying of the Lord Jesus, that the life also of Jesus might be made manifest in our body. ¹¹ For we which live are always delivered unto death for Jesus' sake, that the life also of Jesus might be made manifest in our mortal flesh. 2 Corinthians 4:10-11 (KJV)

It is these over the top unjust situations that really give us a chance to demonstrate Christ. When, without getting angry, I can accept the many apologies and continue to try with patience and a smile, they have to wonder. Peter wrote that we are to ¹² *Live such good lives among the pagans that, though they accuse you of doing wrong, they may see your good deeds and glorify God on the day he visits us.* 1 Peter 2:12 (NIV) This especially important for me as a Pastor, but it is equally important for every Christian whether you tell people you are or not. It is in the most trying of situations that we can really demonstrate Christ is the Lord of our life. Jesus acted with concern for the spiritual state of those collecting the tax. (Ephesians 4:32)

Commented [notes17]: ³² Be kind and compassionate to one another, forgiving each other, just as in Christ God forgave you. Ephesians 4:32 (NIV)

The other lessons we can take from this are ones that the church really needed in the first century. Some of the Caesars were downright evil. The church needed to know if it should submit and pay taxes to the governments they lived under, or whether they should revolt. After the fall of Jerusalem and the destruction of the Temple, Rome continued to collect the Temple Tax, only it was for the Temple of Jupiter.

The New Testament writers reinforce the truth that Jesus spoke to Pilate, ³⁶ *Jesus said, "My kingdom is not of this world. If it were, my servants would fight to prevent my arrest by the Jews. But now my kingdom is from another place."* John 18:36 (NIV) The Apostle Paul wrote, ²⁰ *But our citizenship is in heaven. And we eagerly await a Savior from there, the Lord Jesus Christ,* Philippians 3:20 (NIV) Our hearts are to be set on heaven. (Colossians 3:1) That is where we are to lay up treasure. Our hope is not in this life but in the next. (Matthew 6:20-21)

Commented [notes18]: ¹ Since, then, you have been raised with Christ, set your hearts on things above, where Christ is seated at the right hand of God. Colossians 3:1 (NIV)

Some would use these passages to say that we are not to pay taxes. That is not the example Jesus set. In fact, Peter later wrote, ¹³ *Submit yourselves for the Lord's sake to every authority instituted among men: whether to the king, as the supreme authority, ¹⁴ or to governors, who are sent by him to punish those who do wrong and to commend those who do right. ¹⁵ For it is God's will that by doing good you should silence the ignorant talk of foolish men. ¹⁶ Live as free men, but do not use your*

Commented [notes19]: ²⁰ But store up for yourselves treasures in heaven, where moth and rust do not destroy, and where thieves do not break in and steal. ²¹ For where your treasure is, there your heart will be also. Matthew 6:20-21 (NIV)

freedom as a cover-up for evil; live as servants of God. 1 Peter 2:13-16 (NIV) Peter learned this directly from the Lord.

If you need more evidence, listen to the clear teaching of the Apostle Paul,
⁵ Therefore, it is necessary to submit to the authorities, not only because of possible punishment but also because of conscience. ⁶ This is also why you pay taxes, for the authorities are God's servants, who give their full time to governing. Romans 13:5-6 (NIV) Christians have no special rights to not pay taxes. On the contrary, they should be the most law abiding, honest taxpayers in any nation! The misuse of the taxes collected is on the heads of those who abuse their power, not on those who abide by the law in paying taxes that are due.

Why would we pay taxes when we do not believe in many of the things that the taxes are used for? We do it because we believe in the sovereignty of God. He appointed those officials, even when they are elected by the people. (Daniel 2:21) We do it for the sake of our consciences. We do it for the sake of the Gospel, as not paying our taxes may stumble someone who is searching for the truth.

There are times when we must refuse to obey the government or those in authority. Peter and John were told by the Jewish officials not to preach in the name of Jesus. God already told them to do it. They told those officials, "We ought to obey God rather than man." (Acts 4:19) The early church would not submit to the demand to call Caesar a god. They gave their lives before they would let that claim come from their lips even though, by law, they were supposed to. But as far as taxes are concerned, God has told us to pay what is due. In a few chapters, we will read of Jesus telling the people to give to Caesar what is Caesar's and to God what is God's. (Matthew 22:21) Caesar can be steward of our tax dollars for a while because, in the end, God is going to have it all and rule and reign in righteousness. (Psalm 72:11)

Christians should be the one group of people who will not cheat on their taxes. We are not here to lay up treasure on the earth, but in heaven. We should be the calmest and least demanding of our rights. We should be the peacemaker when conflict threatens, even if it costs us to do so. We have a sovereign God who supplies all our need, even if He has to send us fishing to do so. Our lives should be lived in a way that is least offensive to others for the sake of the Gospel. (1 Corinthians 9:22) Yet, when God has told us to act, even the threat of death should not stop us from obeying. We certainly should be as Peter described, "peculiar people." (1 Peter 2:9)

The Apostle Paul summed up his attitude and that of his Lord's in 1 Corinthians 9:19 (NIV) *Though I am free and belong to no man, I make myself a slave to everyone, to win as many as possible.* Is that your attitude? Do you live to win as many as possible? May the Lord transform us into His own image, not insisting on our own rights, so that others might find life in Jesus. Amen?

Commented [notes20]: ²¹ He changes times and seasons; he sets up kings and deposes them. He gives wisdom to the wise and knowledge to the discerning. Daniel 2:21 (NIV)

Commented [notes21]: ¹⁹ But Peter and John replied, "Judge for yourselves whether it is right in God's sight to obey you rather than God. Acts 4:19 (NIV)

Commented [notes22]: ²¹ "Caesar's," they replied. Then he said to them, "Give to Caesar what is Caesar's, and to God what is God's." Matthew 22:21 (NIV)

Commented [notes23]: ¹¹ All kings will bow down to him and all nations will serve him. Psalms 72:11 (NIV)

Commented [notes24]: ²² To the weak I became weak, to win the weak. I have become all things to all men so that by all possible means I might save some. 1 Corinthians 9:22 (NIV)

Commented [notes25]: ⁹ But ye are a chosen generation, a royal priesthood, an holy nation, a peculiar people; that ye should shew forth the praises of him who hath called you out of darkness into his marvellous light: 1 Peter 2:9 (KJV)