

**Introduction**

1. Have you ever received a letter from the IRS?
  - a. We all dread receiving a letter from the IRS informing us of a tax audit or additional money due.
  - b. I have never been audited, but I have received some letters from the IRS, usually because I have paid too much or to provide me with some administrative information.
  - c. Getting a letter from the IRS out of the mailbox naturally causes a gut-check.
2. Jesus and His disciples received an inquiry from the Jewish taxmen concerning their payment of the Jewish temple tax.
3. **Read Matthew 17:24-27.**

**A. A Question from the Tax Man (24-25a)**

1. Jesus and His disciples had returned from the Mt. of Transfiguration, either Mt. Tabor to the south or Mt. Hermon to the north, to Capernaum, their home base in Galilee. (24a)
2. This miracle story is recorded only by Matthew.
3. Warren Wiersbe notes, “It is the only miracle using money. Since Matthew had been a tax collector, we would expect him to be interested in this miracle” (Warren Wiersbe, *Be Loyal*, 156)
4. The Jewish tax collectors (Gk., *ta didrachma laubanontes* – lit. “the ones receiving the two drachmas”) had a question for Peter, which of course was really a question for Jesus.
  - a. “Doesn’t your teacher pay the temple tax?” (24b)
    - 1) The phrasing of this question implies a positive response was expected.
    - 2) Paying the temple tax was an obligation on every Jewish male except for priests and ordained rabbis, who were exempt.
    - 3) Perhaps it was a test to see if Jesus, an un-ordained rabbi, would claim special privilege.
  - b. The temple tax was an annual tax of a half shekel paid by every Jewish male with the exemptions noted earlier.
    - 1) Two drachmas was the equivalent of a Jewish half shekel.
    - 2) Craig Blomberg writes, “The issue at stake is the two-drachma tax, also known as the half-shekel tax. One shekel equaled four drachmas, and a drachma was approximately equivalent to the Roman denarius—the standard wage for a day laborer. Hence, this tax involved two day’s wages” Craig Blomberg, *Matthew* in NAC, 269).
  - c. G. Campbell Morgan notes concerning this tax that “...it was the redemption money. Under the Divine economy it had a proper place and significance; but gradually, by the tradition of men, it had become an annual payment exacted by the authorities” (G. Campbell Morgan, *The Gospel According to Matthew*, 226).
  - d. Wiersbe elaborates, “This tax had its origin in the days of Moses (Ex. 30:11ff.). The original tax money was used to make the silver sockets on which the tabernacle poles were erected (Ex. 38:25-27). Subsequent taxes were used to support the ministry of the tabernacle and then the temple. The money was to be a reminder to the Jews that they had been redeemed from Egyptian slavery. We have been redeemed by the precious blood of Christ (1 Peter 1:18-29)” (Wiersbe, *Be Loyal*, 156).
5. Peter gave the correct answer, “Yes, he does,” but there may have been a quiver of uncertainty in his voice. (25a)

**B. Jesus Pays the Tax (25b-27)**

1. Jesus either knew what was on Peter’s mind or had overheard the conversation. (25b)
2. So, Jesus peremptorily asked Peter, “What do you think, Simon?...From whom do the kings of the earth collect duty and taxes (Gk., *he kenson*)—from their own children (Gk., *uion* – “sons”) or from others (Gk., *allotrioi* – “strangers”)?” (25b)
  - a. Peter answered honestly, “From others.” (26a)
  - b. Jesus logically replied to Peter’s answer: “Then the children are exempt (Gk. *eleutheroi*).” (26b)

3. This statement by Jesus implies that He and His disciples were exempt from the temple tax since they were children of the “king of the universe,” God the Father, the one who was worshiped in the temple.
  - a. Warren Wiersbe notes, “Matthew, a former tax collector, wrote the gospel of the King, and this miracle affirms our Lord’s kingship. The kings of the earth do not take tribute from their own sons. Jesus affirmed Himself to be free from this tribute because He was the Son of the King, the Son of God. Yet, as the Son of God, He was too poor to pay even a half-shekel, and His disciples were as poor as He was. He exercised His kingship over nature to provide what was needed” (Warren Wiersbe, 155).
  - b. Morgan writes, “He was reminding Peter of Caesarea Philippi. There Peter had said, ‘Thou are the Christ, the Son of the living God.’ Now Christ said to him, This half shekel is the payment of the subjects of the King, and you have said that I am the Son... You must have recognized that there is no claim on Me to pay it, if you had understood your own declaration, and the revelation of the Mount. It is for you to pay this because you are the strangers, the subjects, the people under the rule of the King. I am the Son” (Morgan, 226).
4. However, Jesus conceded that they should not “cause offense” (Gk., *skandalisomen*) by not paying the tax. (27a)
  - a. Why did Jesus pay it when He was truly exempt as the Son of God?
  - b. Perhaps He didn’t want more controversy at this point. His time was coming in Jerusalem but not yet.
  - c. Morgan notes, “Thus the King brought Himself to the place of submission in order that others might not be caused to stumble. He put Himself into fellowship with Peter. Peter, you must all pay the [half] shekel, but I will pay it with you” (Morgan, 227).
5. Jesus then gave Peter an interesting command but one that Peter could easily accomplish.
  - a. Jesus said to Peter, “...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.” (27b)
  - b. What a strange but wonderful miracle. Wiersbe notes, “When we consider the complexity of this miracle, it amazes us. First, someone had to lose a coin in the water. Then, a fish had to take that coin in its mouth and retain it. That same fish then had to bite on Peter’s hook—with an impediment in its mouth—and be caught. You cannot explain all of this in a natural way. It is too complex for an accident, and too difficult for human management. How the other disciples paid their taxes, we are not told. This was one of many miracles that Jesus performed for Peter....Jesus knew Peter’s need and was able to meet that need....If only we would let Jesus give the directions, we would see Him meet our needs for His glory” (Wiersbe, 156).
  - c. God supplies all that we need. All we must do is seek it in faith and do our part of the work.
  - d. Wiersbe states, “It is the only miracle He performed to meet His own needs. Satan had tempted Christ to use His divine powers for Himself (Matt. 4:3-4), but He had refused. However, in this case, He did not use His power selfishly, for others were involved in this miracle. ‘Lest we cause them to stumble,’ was our Lord’s explanation for the miracle. He did not want the people to be offended because He, being a Jew, did not support the temple ministry. While Jesus did not hesitate to break the man-made traditions of the Pharisees, He was careful to obey the law of God. As Christians, we must never use our freedom in Christ to hurt or destroy others. Technically, Jesus did not have to pay the tax, but for practical reasons, He paid it. He also included Peter so that their testimony would not be hurt....It is the only miracle that does not have the results recorded. Then how do we know that the miracle took place? Because Jesus said it would!...Peter had faith in God’s Word, and God honored that faith. If we trust the King, He will meet our needs as we obey His Word” (Wiersbe, 155-57).

### C. Reflections

1. We are children of the King, redeemed by the blood of Jesus.
2. We must never use our freedom in Christ to hurt or destroy others.
3. Giving to the Lord is never compulsory for New Testament believers. It is voluntary, but the New Testament urges believers to be generous in their giving (cf., 2 Cor 8-9).
4. We must bring all our needs and questions to Jesus as we seek His divine guidance.
5. We must trust Jesus and act in faith as He directs us even when the command seems strange.
6. As we bring our needs to Jesus and follow His word, He will meet our needs to His glory.