

Taxing Jesus

Matthew 17:24-27

Introduction

Sermon Review: This is the last in our series on “Seeing Christ Clearly.” Next week we will begin 6 weeks in the Psalter, looking at various Psalms leading up to Easter (“Songs of a Savior”). We’ll pick back up in Matthew 18 after Easter.

Tax Season: The passage (interestingly) involves taxes right at the start of tax season. I remember one story of a mom and her 7-year-old son eating at a restaurant. The boy, being silly, puts a quarter in his mouth and accidentally swallows it. Beginning to choke, the mother yells, “Call the IRS or the preacher.” The crowd looking puzzled, she explains, “they can get money out of anyone.” As the famous phrase goes, “Nothing is certain, except death and taxes.” This isn’t about those kinds of taxes, but it does bring up the question of Jesus’ identity.

- Taxes are an obligation for every citizen. Various persons, celebrities, and regular folk have tried to avoid paying taxes because they didn’t like a certain president or objected to the way the government spent the money (to fund war, etc.). UNC professor of law, Kathleen Thomas, says, “historically, these don’t end well for taxpayers.” The taxman will get his money. People who don’t pay taxes have their wages garnished or, they can be sent to jail (just ask Lauryn Hill or Wesley Snipes).
- You are obligated to a tax bill simply by living and working in this country. You don’t choose it or sign up for it; it is the reality.
- So, what does Jesus do when he comes up against such an obligation? How does he respond? Will he pay his tax bill?

How Does Jesus Relate to Us?: It actually gets at a bigger question of how Jesus relates to the culture and people of his day. On the one hand, he is divine (e.g., creator of all, master of the wind and waves, etc.). On the other hand, he is flesh and blood, a person who faces temptation, suffering, and all the normal experiences of life.

- How does Jesus relate to us? Does he love you just the way you are? Of course (e.g., gospel, nothing you can do to make him love you more or less). *But* he doesn’t want to leave you in your sin. He wants you to grow (e.g., my parents wanted me to grow into my head; a loving parent doesn’t want their child to stay a baby; if a child doesn’t grow, they are not loved less).
- “It is not enough to *like* Jesus; we are to *be like* Jesus” (Bales).

There’s a lot to consider in this passage but what I’ve consistently come to is this: Jesus is beyond every human category and tradition, yet, in his grace, he meets us right where we are.

²⁴ When they came to Capernaum, the collectors of the two-drachma tax went up to Peter and said, “Does your teacher not pay the tax?” ²⁵ He said, “Yes.” And when he came into the house, Jesus spoke to him first, saying, “What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?” ²⁶ And when he said, “From others,” Jesus said

to him, “Then the sons are free. ²⁷ However, not to give offense to them, go to the sea and cast a hook and take the first fish that comes up, and when you open its mouth you will find a shekel. Take that and give it to them for me and for yourself.”¹

1. What Does Jesus Owe?

Temple Tax: ²⁴ When they came to Capernaum, the collectors of the two-drachma tax went up to Peter and said, “Does your teacher not pay the tax?” ²⁵ He said, “Yes.” During this period of history there was an annual tax on every adult Jewish male to underwrite the cost of the upkeep and administration of the temple in Jerusalem. Money was not as standardized as we are used to and there are multiple cultures interacting (hence why money changers in the temple existed because you could only pay in a certain type of shekel). So the two-drachmas is equivalent to half a shekel (1 shekel = 4 drachma). It was equal to about 2 days wages (maybe \$50-100).²

- All of this is loosely based on a census tax for the underwriting of the tabernacle in Exodus 30:11-16: The LORD said to Moses, “When you take the census of the people of Israel, then each shall give a ransom for his life to the LORD when you number them, that there be no plague among them when you number them. Each one who is numbered in the census shall give this: half a shekel according to the shekel of the sanctuary (the shekel is twenty gerahs), half a shekel as an offering to the LORD. Everyone who is numbered in the census, from twenty years old and upward, shall give the LORD’s offering. The rich shall not give more, and the poor shall not give less, than the half shekel, when you give the LORD’s offering to make atonement for your lives. You shall take the atonement money from the people of Israel and shall give it for the service of the tent of meeting, that it may bring the people of Israel to remembrance before the LORD, so as to make atonement for your lives.”
- BTW, the Exod 30 passage is fascinating. (1) Census must be taken with great caution because census is only taken to tax or raise an army. (2) A lot of atonement language as their offering symbolizes God’s ownership of them (e.g., buying their own lives back from God for a season). (3) Not an annual tax but an occasional tax. (4) Applies to all (no favoritism).

Contemporary Application: But things are not so straightforward by the time Jesus comes on the scene. It’s been 1,600 years. The Israelites have gone through multiple captivities. The temple tax has come and gone in various iterations (e.g., one-third a shekel in Nehemiah).

- Historically it’s interesting to see how various Jewish folk interpreted the temple tax at the time of Jesus. (1) It’s mentioned in Qumran as a once-in-a-lifetime fee. (2) Josephus notes that the Sadducees didn’t think it applied anymore (which makes sense seeing

¹ ²⁴ Ἐλθόντων δὲ αὐτῶν εἰς Καφαρναοὺμ προσῆλθον οἱ τὰ δίδραχμα λαμβάνοντες τῷ Πέτρῳ καὶ εἶπαν, Ὁ διδάσκαλος ὑμῶν οὐ τελεῖ [τὰ] δίδραχμα; ²⁵ λέγει, Ναί. καὶ ἐλθόντα εἰς τὴν οἰκίαν προέφθασεν αὐτὸν ὁ Ἰησοῦς λέγων, Τί σοι δοκεῖ, Σίμων; οἱ βασιλεῖς τῆς γῆς ἀπὸ τίνων λαμβάνουσιν τέλη ἢ κῆνσον; ἀπὸ τῶν υἰῶν αὐτῶν ἢ ἀπὸ τῶν ἀλλοτρίων; ²⁶ εἰπόντος δὲ, Ἀπὸ τῶν ἀλλοτρίων, ἔφη αὐτῷ ὁ Ἰησοῦς, Ἄρα γε ἐλεύθεροί εἰσιν οἱ υἱοί. ²⁷ ἵνα δὲ μὴ σκανδαλίσωμεν αὐτούς, πορευθεὶς εἰς θάλασσαν βάλε ἄγκιστρον καὶ τὸν ἀναβάντα πρῶτον ἰχθὺν ἄρον, καὶ ἀνοίξας τὸ στόμα αὐτοῦ εὐρήσεις στατήρα· ἐκεῖνον λαβὼν δὸς αὐτοῖς ἀντὶ ἐμοῦ καὶ σοῦ.

² <https://dannythedigger.com/the-temple-tax-coin-in-the-time-of-jesus/>

that Ex 30 talks about the tabernacle and they are using it to fund the *second* temple).
(3) The Pharisees seem to be the most adamant proponents of the “temple tax.”

Why Did the Temple Tax Matter: (1) It helped pay the expenses of the temple (the most important Jewish institution of the day). (2) Once the Pharisees interpreted something from the OT as a “command” or “law” it became an issue of sin to disobey (in their opinion). (3) But, possibly most importantly, there was a **patriotic** component.

- Patriotism for the Israelites was a particularly religious experience (*contra* American civil religion; America ≠ Israel; America ≠ theocracy).
- Taxes were bad and wicked when the Romans collected *but* good and noble when the Jews collected (cf. Taxes are bad unless they go fund my project; *it’s not really about taxation about who’s taxing, who they’re taxing, and what they’re paying for with the taxes; sound familiar?).
- This tax is *good* because it is connected to the Hebrew Bible and it pays for the temple (the central marker of Jewish identity; important during Roman occupation).

Obligation: But if you didn’t have the background info you can see how Jesus would be expected (obliged?) to pay the temple tax out of the simple fact that he is a Jewish man and out of patriotic duty.

- The “collectors” ask Peter this question (as the spokesman; i.e., “y’all’s teacher”) in a way that implies a “yes” answer. They *expect* that Jesus and the disciples will pay this tax.
- ²⁵ He said, “Yes.” Is Peter’s answer “yes” just polite? Does he know Jesus will pay? Or does he also assume that Jesus (no matter how special he is), is playing by the rules of the rest of us?
 - Do you try to fit Jesus into your expectations and assume he is going to play by your rules? Is he supposed to like what you like and hate what you hate? Is he supposed to welcome who you welcome and reject who you reject? Is he supposed to vote like us? Worship like us? Jesus creates the rules.

Obligation: And when he came into the house, Jesus spoke to him first, saying, “What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?” ²⁶ And when he said, “From others,” Jesus said to him, “Then the sons are free. Jesus spoke first, almost like he’s bringing up the conversation that Peter would never mention.”³

- Jesus uses the illustration of a King collecting money from his subjects. Who does the King tax to pay for his kingdom and various projects? The people in his kingdom. *He doesn’t tax his children.* They are exempt.
- Jesus, the son of God, is exempt from the tax which is supposedly for the upkeep of God’s temple.
- Jesus is highlighting the ignorance of the collectors. His identity exempts him from this tax yet they are unable to recognize it.

When we fail to see Jesus for who he really is we expect him to act in ways that are inconsistent with his character (e.g., false expectations, etc.).

³ Some argue that Jesus speaking first is an example of Peter’s deference to his Rabbi.

2. Why Does Jesus Pay?

No Offense: ²⁷ However, not to give offense to them, go to the sea and cast a hook and take the first fish that comes up, and when you open its mouth you will find a shekel. Take that and give it to them for me and for yourself.”

- What does “not to give offense to them” mean? Certainly Jesus is not one to avoid offending folks? He calls the Pharisees “brood of vipers” and “painted coffins” (looking good on the outside while housing death on the inside). He calls Peter “Satan.” He questions Nicodemus’ intelligence. He tells some unbelieving Jews that they are children of the Devil.
- This same word for “offense” (σκανδαλίζω) is also variously translated as “stumbling block, fall away, cause to sin, etc.” Jesus says that many will stumble or fall away (24:10) and Peter assures him that he’d never fall away (26:31, 33).
- I think the context here really hints at this idea of “cause to stumble.” Jesus doesn’t want to create an **unnecessary** obstacle to believing in him. His message is difficult enough (e.g., take up your cross, deny yourself, eat my flesh, leave your father, etc.).
 - Why do we create unnecessary obstacles to faith?
 - Behavior: dress codes, insider language, etc.
 - Theology: clean yourself up, get your act together, etc.
 - I’ve talked to enough people to know they’ve been to various churches where they didn’t feel like they fit in: single without a family, attending church without a spouse, no kids, lots of kids, complicated history, economic situation, etc. As a church we can’t cater to every person in every way (we value the diverse experiences we all have) but we must be careful not to create spoken or unspoken barriers to community.

Doesn’t Have To but Chooses To: What is his responsibility (obligation) and what is his choice? There’s a difference between what he has to do and what he chooses to do. Jesus *chose* to pay.

- “Jesus... is not one to stand on his personal dignity, nor to dig his heels in on matters of secondary importance” (France)
- He chose to pay. He didn’t have to. He wasn’t obligated to. But He did because he didn’t want them to stumble. He didn’t want their limited experience or cultural situation to prevent them from learning from him.
- Besides, what would be the point of arguing with the collectors? They’re not the Pharisees or the temple leaders. They’re just doing their job, collecting this annual fee. It would be like arguing with a meter maid (parking attendant) about your parking ticket. They didn’t make the law.

When to Make a Ruckus: Jesus has a keen sense of the difference between something worth fighting about and something that is not. Jesus is willing to forsake his own rights and give up his privilege for the sake of others. When the dispute is over a central theological issue or

fundamental principle, **he takes a stand** but *here* it simply a custom. Flouting it is just being difficult for no reason.

- There are lessons for us here, as well. There are times when a disciple **must make an unpopular stand** that will alienate others. But be careful because there are many issues and practices we might differ on that are not worth fighting over.
 - Musical style (Gothard rock beat, regulation Psalms), dress code, political alignment, etc.
 - Theological preference (Pre-millennial, pre-tribulational, dispensational, etc.)
- There are things that matter but if everything is of equal significance, then essential things get watered down and inessential things get elevated and divisive (cf. unity vs. uniformity).

Remaining Problem: There still remains a problem. Jesus is going to fulfill this custom but where is he going to get the money. And, even if he doesn't have to pay, Peter does! go to the sea and cast a hook and take the first fish that comes up, and when you open its mouth you will find a shekel⁴. Take that and give it to them for me and for yourself.”

- So Jesus pays the tax in such a way as to underscore the truth that he is beyond it (i.e., fish coin purse).
- And not only does he provide for his tax but enough for Peter too. And it's not an insignificant amount.
- In the way that Jesus relates to these collectors and the way he provides for Peter he shows a basic but significant truth: he loves them.
- He is the God who created all things, he is beyond every human culture and tradition, he has no need to pay any tax, **he has no obligations to us at all**. There is no human authority to which he *must* submit, and yet he condescends so as to meet these people where they are and to provide for the needs of his disciple: he loves them.

Does God Love You?: “God is Love.” Every definition starts there. Christ is “God become flesh.” So when we see him clearly, we see the love of God displayed. Jesus is the visible example of the invisible attributes of love. So whatever he says and does shows us what love looks like in the world.

- Love is a complicated concept so we have all sorts of qualifiers: self-love, romantic love, sacrificial love, etc. Is love a feeling, a choice, a verb (e.g., DC Talk; in the sentence “love is a verb” the word love is a noun). The truth is, God is the definition of love. So when God becomes flesh, we get to see what pure, undistilled, incorrupted love looks like. How does love respond to the people and situations of life.
 - Abstract concepts are easier to understand when we see them applied to the real world. It's hard to explain “love” to a child. It's easier to say “I love you” then show them through the way you care about them *what* love looks like (which is why so many people have a confusing view of love; they look to imperfect people instead of a perfect Savior).
- Jesus didn't need to do any of this but, out of love, he did.

⁴ στατήρα

- There's a line in the song "What a Beautiful Name" that says, "You didn't want heaven without us / so Jesus, You brought heaven down." Some have objected to this line (and I'm not endorsing the authors or the organization from which it comes) because it sounds strangely "me-focused" (and we know that we struggle with that in our culture). But it's not saying Jesus needed us in heaven (God doesn't need anything⁵) it's saying he wanted us there.
- An early North African church Father, Athanasius, put it this way: "He has come, not for himself, but for *our* salvation." Or modern Scottish theologian, T. F. Torrance said this: "Though he is self-sufficient, [he] refused to be alone without us."
 - God wants to give us the joy of fellowship with him.
 - One writer defined love as a way of telling someone "it is good that you exist, good that you are in the world" (Josef Pieper). I've said it before, we are not loved because we are lovely, but God's love for us makes us lovely. Here's a fact, the unloved can't love themselves. Only God's love for us, free us to accept who we are, who he has called us to be.
- In this story, it is clear that many don't understand who Jesus is, *yet* he comes to meet them where they are, not to leave them there, but to find them and save them and make them into his image.
 - He sees you and he loves you. The question this series has asked is this, do you see him. Do you recognize his identity? Do you hear his call? Do you embrace his path?
 - The God who loves you and has made you for himself, is inviting you to see and believe.

The Question: In today's story we see how Jesus shows his true identity. He explains it to Peter and demonstrates it with a miracle, yet so many people miss it. We've seen this before.

- Some are amazed and think he must be a great prophet. He is but he is *more* than a prophet.
- Some think he is a wise Rabbi. He is, but he is *more* than that.
- Some think he is a compelling teacher. He is, but is *more* than that.

He is God become flesh, the Savior of mankind, the lamb who has come to take away the sins of the world. He is the only way to God, perfect truth personified, and the only hope to have freedom from sin and life everlasting.

- But I can't answer the question for you: you must respond for yourself. **Who do you say that he is?**

⁵ Acts 17:24-25