

# Temple Tax

*Matt. 17.24-27.*

A couple of weeks ago, we finished a three-part series of sermons on the Transfiguration. Jesus displayed his glory both on the mountain and in the valley. That comforts our hearts: our God is sovereign in any season—whether on the mountain (good times) or in the valleys (tough times). He is present with us, he cares for us, and he is glorious.

Last week was Easter weekend, when we talked about Jesus' cross and betrayal. Scripture clearly connects the glory on the mountain to the glory of the cross. To the world, the cross sounds like defeat. To the disciples, the cross sounds like confusion. To Scripture, the cross sounds like glory. The Lord Jesus displayed his glory on the mountain, in the valleys, and on the cross.

Today, we will learn about a small and unique passage of Scripture, recorded only by Matthew. This story is so small that many Christians don't know about it; and if we were to make a list of the top ten miracles of Jesus, probably none of us would include this one. The story is simple, yet glorious.

**The title “Temple Tax” is deceiving. You may think we will talk about money, but we will talk about Christ's divinity once again.**

*“He is glorious on the mountain, in the valley, on the cross, and at the tax booth.”*

## **1. The notice of collection to the tax payer.**

Capernaum was Jesus' headquarters. Thus, that's where he had his address. As any good Jewish adult with a current address in town, he was supposed to pay the Temple Tax. Nowadays we pay our government taxes online; back in the day they paid their Temple Tax by going physically to the booths located in the town.

What was the Temple Tax? It was a two-shekel fee for each Jewish male aged twenty years and above (see Exodus 30:11–16). The two shekels during Jesus' time

were worth two days of work. According to the Law of Moses, “the rich should not give more, nor the poor give less; both should give the same.” (Only two days of work! Our Lord is far more generous than our current tax code, don’t you think?)

The fee was used for the Temple’s maintenance. According to the Law of Moses, tithes and freewill offerings were supposed to be given on top of the Temple dues. It is important to stress that this was Temple Tax (religious), not civilian tax (to Caesar). The famous quote “render to Caesar what is Caesar’s and to God what is God’s” (Luke 20.25) should not be mixed with today’s teaching.

Pay attention to the plot of this story: the question asked to Peter was made in the negative. It is implied that the Temple Tax was not a unanimous subject among the Jewish people back in the day. Why? Because of corruption. As you know, the religion of Israel during Jesus’ days was not at its best. There were two high priests in service; the Temple was managed by people who did not believe in the Bible, nor angels, nor resurrection, nor everlasting life; and the non-Jewish Herod himself had influence over some of the people in the council. You have a clear picture of the corruption during Jesus’ time, with the cleansing of the Temple, when Jesus said, “You have turned my Father’s house into a den of robbers.” (Luke 19.46)

Perhaps what the tax-booth men were trying to grasp was whether Peter’s Rabbi harbored any separatist feelings toward the Temple—feelings that would prevent him from paying his dues.

Peter was quick to say “Yes—he pays his dues” (without really knowing the real answer). Knowing the character of Jesus, and a bit afraid of being in trouble with the law, Peter replied quickly and firmly.

## **2. The taxpayer response: I am divinity**

The Lord’s answer reshapes the flow of the subject about the Temple’s fee: Jesus doesn’t report to the Temple’s collectors; they report to him. He is the Lord of the Temple.

**A. Jesus spoke to him first.** Jesus was not with Peter when he was asked about the tax situation. How does Jesus know about it, then? Clearly Matthew is alluding to his divinity: the Son of God knows everything because the Son of God is everywhere.

**B. Jesus proposes a parable with a question:** Do kings take money from their own household, or from their subjects only? Peter correctly replied, “From the subjects only”—the family is exempt. This is another allusion to Jesus’ divinity. The Son of God doesn’t need to pay tribute at the Temple, since the Temple is his. He doesn’t pay dues; he receives them.

**C. Jesus performs the miracle of the coin inside the fish’s mouth.** That is the miracle I alluded to in the beginning—the one we all forget about.

There are two possibilities for seeing this:

**Option 1: Jesus’ omniscience.** He knows everything; therefore, he knows exactly which fish has eaten a coin, knowing the exact time and location for Peter to catch it with a rod. By the way, Peter had only one shot to catch that fish. And Jesus also knew the value of the coin.

**Option 2: Jesus as the Creator.** He created a coin for whichever fish Peter caught first.

Pick whichever way you want to interpret this miracle; either way, Jesus’ divinity is clearly displayed.

That is the exact reason why this story is recorded here. Only Matthew records it, since he was a tax collector himself—this miracle touched him in a personal way. And the order in which Matthew chooses to place this story, as a follow-up to the Transfiguration, points to Jesus’ divinity. In plain words, Matthew is letting his readers know that their Rabbi is greater than the Temple.

### **3. The taxpayer shapes good culture**

Other than this beautiful theological lesson, this story teaches us a few more things from a practical perspective:

**A.** In v. 26, Jesus says the sons are exempt from taxes. It's interesting that he uses the plural instead of the singular. Jesus is including every believer in the equation. The Old Testament Temple was not to be binding on the New Testament church anymore. Just as Jesus is greater than the Temple, so his sacrifice is greater than the ones offered at the Temple. The New Testament church is not centralized in Israel; it is spread worldwide. Their "dues" are tithes and offerings, not fees anymore. And they should be honorably given (with thanksgiving and joy) to their local churches.

**B.** In v. 27, Jesus says "not to give them offense." Even though he was supposed not to pay, but to receive dues, he chose to pay them. Jesus teaches that we should not use our freedom or privileges to offend others, but to build them up. Had he not paid the dues, outsiders would believe him to be a lawbreaker or a rebellious leader. We should follow Jesus' example. We may use our freedom and privileges to build others up, not to create offense or confusion. *"Freedom is not a weapon to wound; it is a tool to build."*

**C.** In v. 27, Jesus tells Simon Peter to work. Simon was a fisherman; that was the very thing Jesus sent him to do. A supernatural provision comes through natural means—his work. Working is a privilege, not a burden. Working is a blessing, not a curse.

Deuteronomy 8: *"You may say to yourself, 'My power and the strength of my hands have produced this wealth for me.' But remember the Lord your God, for it is he who gives you the ability to produce wealth..."* & *"Man shall not live by bread alone, but by the Word of the Lord."*

### **Conclusion:**

Lastly, I find it beautiful that the last words of this chapter are Jesus saying: "Pay for me and for you." Jesus comes first. If he is not the first, he will not be the second.