

Matthew 17:24-27

Introduction

As we come to our text today, we'll find that Jesus and the disciples are back in Capernaum. It was only in verse 22 that we saw they were gathering again in Galilee. So after being away to the north in Caesarea Philippi, they have finally arrived back at their home "base of operations". But in Matthew's Gospel, this will be a very brief stay in Capernaum – and also their last. Jesus has a task to fulfill in Jerusalem, and this is just a short layover before the final journey. But there was one thing that happened during this brief time in Capernaum that Matthew felt should be included in his Gospel (and this under the inspiration of the Holy Spirit). So then, let's read our passage with a true sense of expectancy, and a true surrender to God's agenda and will for us.

I. Matthew 17:24 — 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?"

Two drachmas were equal to half a shekel. In the Old Testament there was a half-shekel tax that every male in Israel from twenty years old and upward was required to pay for the upkeep and the maintenance of the Tabernacle (Exodus 30:11-16). After the temple was built this tax was reassigned to the temple, and eventually it was made into an annual tax instead of a once in a lifetime payment. This wasn't necessarily a bad thing in and of itself. No doubt the temple required more money for maintenance and upkeep than did the tabernacle. So while some protested against the tax as unscriptural, the majority of God-fearing Jews paid the tax willingly as an expression of their sense of duty and devotion to God and to His temple worship. This was the two-drachma tax – two drachmas being equal to half a shekel.

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?" The NET Bible is actually more accurate when it translates like this: "Your teacher pays the double drachma tax, doesn't he?" The way that they word the question implies that they are expecting a *positive* answer, and yet the fact that they ask the question at all implies that they may also be entertaining some doubts. We must remember that the temple tax collectors are not the same thing as the scribes and Pharisees, and for that matter, not all the scribes and Pharisees were actually hostile to Jesus. So the collectors of the two-drachma tax are asking what appears to be a sincere question. They have heard about Jesus, and perhaps they have heard some of His teaching for themselves, and they wonder what it really means. Is Jesus "anti-Temple"? Does Jesus reject the temple and all that it stands for (cf. Morris)? We know that this is not at all true (cf. Luke 2:49; Mat. 21:12-13; 5:17-18)! Jesus is the fulfillment of the temple. Jesus is the true temple of God, to which the Jerusalem temple had always been pointing (cf. John 1:1-4, 14; 2:13-21). And yet the tax collectors certainly didn't understand this. In their minds, to spurn the temple tax was to spurn the temple, and therefore also the *God* who is worshiped *in* that temple. "The collectors of the two-drachma tax went up to Peter and said, 'your teacher pays the two-drachma tax, doesn't he?'"

II. Matthew 17:25a — He said, "Yes."

Now we know how Peter felt don't we? I think we can assume that this question made Peter somewhat uncomfortable. Maybe he was relieved that he could say yes because he knew that Jesus did, in fact, pay the tax. Or maybe his brief "yes" was actually a "knee jerk" reaction based on what he really hoped and therefore conveniently assumed to be the case. We don't actually know if Jesus had been in the habit of paying the temple tax, but I think we can be sure that Peter felt a very strong obligation to give the expected answer. So Peter said very simply and probably very quickly, "Yes".

III. Matthew 17:25b — And when he came into the house, Jesus spoke to him first, saying...

Now if Jesus spoke to Peter *first*, then apparently Peter had come into the house with the intention of speaking to Jesus about this issue of the temple tax. Perhaps Peter was wanting to make sure that he had assumed correctly, and that Jesus did, really pay the tax. Or maybe the problem was that the tax was overdue and so Peter was hoping to rectify the problem as soon as possible. One way or the other, it seems that Peter was just wanting to make sure that their "*obligations*" to the temple tax were, in fact, fulfilled. But before Peter could say anything to Jesus, Jesus spoke to Peter first:

IV. Matthew 17:25c — "What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?"

Now our democratic ideals here in America assume that even the President himself should pay his taxes, but this certainly would not be expected in any of the monarchies of Jesus' day! It was taken for granted that one of the privileges of being part of the royal household was an exemption from the payment of taxes. *Of course* the king does not pay taxes because it is *to him* that the taxes are due in the first place! And *of course* the king does not tax his own sons *because they are his own sons*! So the answer to Jesus' question is self-evidently obvious, and so also is the point that Jesus is trying to make! "What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?"

V. Matthew 17:26 — And when [Peter] said, "From others," Jesus said to him, "Then the sons are free."

Very simply, Jesus' point is that He is under no *obligation* to pay the temple tax! If God is the ruler of the temple and the one to whom the taxes are ultimately due, then He is *exempt* because He is the "Son of God." It was only in verse five of this very chapter that we heard a voice from the cloud saying, "This is my beloved Son, with whom I am well pleased." Jesus is exempt because He is a "Son" and not a "stranger." He is a "Son" and not an "outsider." But it also seems most likely that Jesus is including all of His disciples in the "sons" that are exempt. Because of the disciples' relationship to Jesus, they have become "*sons of the kingdom*" (Mat. 13:38) and *sons of their "heavenly Father"* (Mat. 5:16; 6:1, 9; etc.). Because of their relationship to Jesus, they have become part of the royal *household*. They are no more strangers and outsiders than Jesus is, and so they are no more obligated to pay the temple tax than Jesus is! * In the Greek, the emphasis is on the word "free" – "the *sons* are **FREE!**" Peter must not forget this,

* Notice that the point here is not civil taxes paid to the state, but rather "religious taxes" paid to the temple. Jesus is not at all saying that we are not actually *obligated* to pay our taxes to the state (cf. 22:15-22).

because to forget this is to forget *who Jesus is* and *who Jesus has made us to be*. If we are still obligated to pay the temple tax, then either Jesus is not truly the Son of God, or we have not yet come into proper relationship with Jesus. So we can see that this is really a very big deal! Peter must never, for one moment, forget that he is exempt from any obligation to pay the temple tax. As a follower of the Messiah, the royal son of the living God, Peter is a member of the royal household. He is *free*.

So what does this *mean*? Shouldn't Peter now go back to the temple tax collectors and correct his previous answer? Shouldn't he explain to them that as a matter of conviction and principle, his teacher cannot pay the temple tax, and neither can he? But Jesus was not finished. "What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?" And when [Peter] said, 'From others,' Jesus said to him, 'Then the sons are free.'"

VI. Matthew 17:27 — 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."

There are many commentators who question whether this "miracle" really happened. After all, Matthew never tells us that Peter actually did what Jesus said! They suggest possible explanations for how Jesus could have given this order "tongue in cheek". They remind us that there are many stories in traditional folklore of treasure found in fish, so it's possible that Jesus did not intend His command to be taken seriously (much like Jesus did not really intend His disciples to go out and command literal mountains to move from here to there; cf. 17:20). But most importantly, these commentators are concerned that if the miracle literally happened, then it seems rather trivial (almost like the fanciful miracles that we find in the apocryphal Gospels). A literal miracle of this kind is said to be rather self-serving, and this is not at all in keeping with the rest of Jesus' miracles.

So how should we respond to these commentators? In the first place, there is no hint in the text that Jesus was saying anything "tongue in cheek". It is far better to assume that Jesus was quite serious, that Peter actually did what Jesus said, and that he actually found a literal coin in the literal mouth of a literal fish! Apparently, this would not be the only time that such a thing has happened (cf. Blomberg). One person argues that "the fish in mind would have been a catfish, which... grows up to a length of four feet or more. It has a large mouth and... would be attracted by a bright disk, which when taken into the mouth 'might easily be caught in the framework of the hinder part of the mouth'" (Derrett; quoted in Morris).

But then what is the *point* of this miraculous provision? Is it just a trivial "showing off"? Is it actually a self serving use of Jesus' power? Not at all! When God miraculously provides the money for Jesus and Peter to pay the temple tax, it is a confirming "sign" that they are, indeed, "*free*" – just as Jesus has said (cf. Hagner). Maybe this is why Matthew doesn't actually describe for us the miraculous provision of the coin. As always, the main point is not the miracle itself, but rather whatever *lesson* the miracle is meant to teach, or illustrate, or confirm (cf. Hagner). So the point of the miraculous provision of money is to bear witness to the truthfulness of Jesus' words, and to assure the disciples that they are under no obligation to the temple tax.

And yet here is the *irony* – the miracle is also a *provision* for Jesus and Peter to *pay* what that same miracle has demonstrated they are *not obligated* to pay! Can you see the tension here? And so the same miracle serves to underline yet another important lesson – it is not always right or appropriate for us to *exercise* our freedoms. After stating his *freedom* as the royal Son of the living God, Jesus immediately went on to limit the exercise of that very same freedom! “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.”

But we protest! How could Jesus do this? How could Jesus compromise one of His rights as the royal Son of God and pay a tax that could only be expected from *strangers* and *outsiders*? And so we get on our high horse of “conviction” and “principle” and say, “may it never be that Jesus should pay the tax of strangers and outsiders! And yet are *we* not *convicted* by this very response? If Jesus was willing to forego His rights and freedoms as the royal Son of the living God by paying a tax on the house of His own Father, then how much more should we be willing to forego our own rights and freedoms?

Jesus said, “however, not to give *offense* to them.” The word for offense literally means “cause of stumbling”, so we could translate like this: “However, not to give them any cause for stumbling.” Jesus knew that if He exercised His rightful freedom from the temple tax, then His freedom would actually end up being a stumbling block to the collectors of the temple tax. They would assume (wrongly) that Jesus was against the temple and all that the temple stood for, and so they would be “turned off” to the true message that Jesus was the fulfillment of the law. So it was in order to avoid turning the tax collectors off to the good news of the *Gospel* that Jesus refused to exercise His rightful freedoms and paid a tax that He was under no obligation to pay!

Now there were certainly times when Jesus did not hesitate to say things over which other people would stumble, but Jesus always knew in these cases that the cause of stumbling was not actually in what He said, but in the hearts of His hearers. So when the disciples informed Jesus that the Pharisees were “offended” over His statement that it is not what goes into the mouth that defiles a person (15:10-12), Jesus answered: “Every plant that my heavenly Father has not planted will be rooted up. Let them alone; they are blind guides. And if the blind lead the blind, both will fall into a pit” (15:13-14). In this case, Jesus refused to give even an inch! But Jesus knew the difference between these Pharisees and the temple tax collectors. Jesus knew what was at stake in each situation and He knew how to respond in each situation not for His own *self-interest*, but for the true advancement of the *Gospel*. When Jesus stood His ground with the Pharisees, Jesus was only incurring the wrath and hostility of those who would ultimately put Him to death! When Jesus conformed to the expectations of the temple tax collectors, He was giving up one of His royal rights and paying a tax that He didn’t owe, and that was also beneath His dignity. Some would say that these were lose-lose situations! And yet in both of these cases, what drove Jesus was His commitment to the preservation and to the advancement of the Good News of the Kingdom. *This* was what mattered – *not* His own rights! It was always the Gospel that mattered, and never His own privileges!

This explains how on the one hand, Paul can write this:

- ✓ Galatians 2:3–5 — Even Titus, who was with me, was not forced to be circumcised, though he was a Greek. Yet because of false brothers secretly brought in—who slipped in to spy out our freedom that we have in Christ Jesus, so that they might bring us into slavery— *to them we did not yield in submission even for a moment, so that the truth of the gospel might be preserved for you.*

In this situation, the issue was one of *preserving* the truth of the Gospel against *legalism*. And yet on the other hand, we also read this:

- ✓ Acts 16:1–3 — Paul came also to Derbe and to Lystra. A disciple was there, named Timothy, the son of a Jewish woman who was a believer, but his father was a Greek. He was well spoken of by the brothers at Lystra and Iconium. Paul wanted Timothy to accompany him, and he took him and circumcised him because of the Jews who were in those places, for they all knew that his father was a Greek.

Paul knew that Timothy’s witness and ministry to the Jewish people would be hindered by the knowledge that his father was a Greek, and so in order to avoid this unnecessary stumbling block, Paul had Timothy circumcised! If, before, the issue was one of preserving the truth of the Gospel against the error of legalism, the issue now is one of *advancing* the truth of the Gospel in the face of misunderstanding and lack of *knowledge*. In the one case, Paul refuses to yield even for a moment to the demands of those who would require circumcision, but in the other case, Paul is willing to have his coworker in the Gospel circumcised! This is not a double standard, but if it was, it would be a double standard we all need to learn. Paul is simply following the example of Jesus, so that what mattered to him was not his own rights and well-being, but rather the *preservation* and the *advancement* of the good news about Jesus in any and all circumstances. This explains how on the one hand, Paul can write the following:

- ✓ Romans 14:3 (cf. Col. 2:20-22) — Let not the one who abstains [from certain foods] pass judgment on the one who eats, for God has welcomed him.
- ✓ 1 Corinthians 10:30 — If I partake with thankfulness, why am I denounced because of that for which I give thanks?

Here we can think of situations where Paul insisted on his “rights” not for his own sake (because this usually just resulted in more suffering and persecution) but for the sake of *preserving* the freedom of the Gospel and of life in Christ. And yet there were other times where Paul actually gave up these very *same* rights! In these situations, the issue was not one of preserving the truth of the Gospel against *legalism*, but rather of advancing the truth of the Gospel in the face of misunderstanding and lack of *knowledge*. Paul writes:

- ✓ 1 Corinthians 8:1, 4, 7-12 — Now concerning food offered to idols: we know that “all of us possess knowledge.” This “knowledge” puffs up, but love builds up... Therefore, as to the eating of food offered to idols, we know that “an idol has no real existence,” and that “there is no God but one.” ... However, not all possess this knowledge. But some, through former association with idols, eat food as really offered to an idol, and their conscience, being weak, is defiled. ***Food will not commend us to God. We are no worse off if we do not eat, and no better off if we do. But take care that this right of yours does not somehow become a***

stumbling block to the weak. For if anyone sees you who have knowledge eating in an idol's temple, will he not be encouraged, if his conscience is weak, to eat food offered to idols? And so by your knowledge this weak person is destroyed, the brother for whom Christ died. Thus, sinning against your brothers and wounding their conscience when it is weak, you sin against Christ.

- ✓ Romans 14:13–21 — Therefore let us... decide never to put a stumbling block or hindrance in the way of a brother. I know and am persuaded in the Lord Jesus that nothing is unclean in itself, but it is unclean for anyone who thinks it unclean. For *if your brother is grieved by what you eat, you are no longer walking in love. By what you eat, do not destroy the one for whom Christ died. So do not let what you regard as good be spoken of as evil. For the kingdom of God is not a matter of eating and drinking but of righteousness and peace and joy in the Holy Spirit.* Whoever thus serves Christ is acceptable to God and approved by men. So then let us pursue what makes for peace and for mutual upbuilding. Do not, for the sake of food, destroy the work of God. Everything is indeed clean, but it is wrong for anyone to make another stumble by what he eats. *It is good not to eat meat or drink wine or do anything that causes your brother to stumble.*

Conclusion

When a legalistic brother seeks to restrict the freedoms of other Christians and entertains a judgmental attitude toward those who don't share his own convictions, the church must not yield in submission to him for even a *moment!* We must be ready to say with Paul, "If I partake with thankfulness, why am I denounced because of that for which I give thanks?" And here our motives must not be so that we can go on enjoying whatever we want to enjoy (after all, the kingdom of God is not a matter of eating and drinking), but rather so that the truth of the Gospel might be preserved – so that the true *joy* and *liberty* of our life in Christ might never, ever be surrendered! But on the other hand, when the exercise of these *very same* freedoms becomes in any way a hindrance to the growth of the Gospel in a person's life, then we must be ready to say with Paul:

1 Corinthians 8:13 (NASB) — If food causes my brother to stumble, I will *never* eat meat again.

Let us remember that at no time, ever, is the Christian life about our own rights, and freedoms, and privileges! And yet how difficult it is for us to shake free of the motives of self-interest, and to have in us the mind and attitude of Christ, who, though He was "*free*", was *servant to all* – who, though He was exempt from any obligation to pay the temple tax as the royal Son of the living God, chose to pay the tax anyway, as could only be expected of a *stranger* and an *outsider*.

If Jesus was willing to forego His own rights and freedoms as the royal Son of the living God by paying a *tax* He didn't *owe*, then how much more should we be willing to forego our own rights and freedoms if only *never* to cause offense or be in any way a stumbling block to the growth and advancement of the Gospel in people's lives? Indeed, if Jesus was willing to forego the rights and privileges of being God in order to be made like us (cf. Phil. 2:5-8), then how much more should we be willing to forego the rights and privileges of our freedom in Christ if only to build up the one for whom Christ died? J.C. Ryle writes:

“There are matters in which Christ’s people ought to sink their own opinions, and submit to requirements which they may not thoroughly approve, rather than give offence and ‘hinder the Gospel of Christ.’ ... As members of society[,] there may be usages and customs in the circle where our lot is cast, which to us, as Christians, are tiresome, useless, and unprofitable. But are they matters of principle? Do they injure our souls? Will it do any good to the cause of [the Gospel], if we refuse to comply with them? If not, let us patiently submit, ‘lest we should offend them.’ Well would it be for the church and the world, if these five words of our Lord had been more studied, pondered, and used! Who can tell the damage that has been done to the cause of the Gospel, by morbid scrupulosity, and conscientiousness [or could we say “conviction” and “principle”?], falsely so called!”

- ✓ 1 Corinthians 10:31–33 — So, whether you eat or drink, or whatever you do, do all to the glory of God. Give no offense to Jews or to Greeks or to the church of God, just as I [Paul] try to please everyone in everything I do, not seeking my own advantage, but that of many, that they may be saved.
- ✓ 1 Corinthians 9:22–23 — I have become all things to all people, that by all means I might save some. I do it all for the sake of the gospel, that I may share with them in its blessings.