



SUNDAY CLASS

5/31/09

Key Verses: Matthew 17: 24-27

Matthew 17 (New International Version)

The Temple Tax

²⁴After 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^[a]?" 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."

Matthew 17:24 (New International Version)

The Temple Tax

²⁴After 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?"

Exodus 30:13 (New International Version)

¹³ Each one who crosses over to those already counted is to give a half shekel, ^[a] according to the sanctuary shekel, which weighs twenty gerahs. This half shekel is an offering to the LORD.

But how much is a half-shekel worth?

*(Exodus 30:13 NCV) Every person who is counted must pay **one-fifth of an ounce of silver.***

(If the NCV is correct, the current value of silver is \$13.53/ounce, I think. That would make this tax \$2.71 which is then hard to adjust for inflation, purchasing power, etc.)

*(Exodus 30:14) "Everyone included among those who are numbered, **from twenty years old and above**, shall give an offering to the LORD.*

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"Rubble yields silver Temple 'tax' half-shekel"

DECEMBER 18, 2008, Etgar Lefkovits , THE JERUSALEM POST

"Two ancient coins, one used to pay the Temple tax and another minted by the Greek leader the Jews fought in the story of Hanukka, have been uncovered amid debris from Jerusalem's Temple Mount, an Israeli archeologist said Thursday."

The two coins were recently found in rubble discarded by Islamic officials from the Temple Mount. It is carefully being sifted by two archeologists and a team of volunteers at a Jerusalem national park. The first coin, a silver half-shekel, was apparently minted on the Temple Mount itself by Temple authorities in the first year of the Great Revolt against the Romans in 66-67 CE, said Bar-Ilan University Professor Gabriel Barkay, who is leading the sifting operation. One side of the coin, which was found by a 14-year-old volunteer, shows a branch with three pomegranates, and the inscription "Holy Jerusalem"; the other side bears a chalice from the First Temple and says "Half-Shekel." In the Bible, Jews are commanded to contribute half a shekel each for maintaining the Temple in Jerusalem. At the time of the Temple's construction in the sixth century BCE, every Jew was ordered to make an obligatory symbolic donation of a half-shekel. This consistent yet small payment allowed all Jews, irrespective of socioeconomic position, to participate in building the Temple. After the construction was completed, the tax continued to be collected for the purchase of public sacrifices and for maintaining the Temple's furnishings. The coin uncovered shows signs of fire damage, most likely by the fires that destroyed the Second Temple when it was invaded by the Romans in 70 CE, Barkay said. Although similar coins have been discovered at various locations throughout Jerusalem - including one found at the ancient City of David earlier this year - this is the first time such a coin has been discovered in rubble from the Temple Mount itself, he said. No archeological excavations are carried out on the Temple Mount, in keeping with the religious sensitivities of both Muslims and Jews. The second coin discovered in the rubble was minted by, and bears a portrait of, the Greek leader Antiochus Epiphanes IV, who ruled from 175-163 BCE. During that time, he looted the Temple of its treasures and erected a statue in the sanctuary. The Hasmonean rebellion was directed against his actions. The rebellion, the Hasmoneans' liberation of the Temple, and the events surrounding the Hanukka story took place on the Temple Mount. The sifting operation began four years ago, after Islamic officials discarded truckloads of rubble from the Temple Mount in the Kidron valley following illegal Wakf construction work on the ancient compound - work that caused irreparable archeological damage to Judaism's holiest site. The operation under way at the Jerusalem park, which is funded by the City of David Foundation, has retrieved more than 3,500 ancient coins that range from the Persian Period to the Ottoman Period.

Exodus 38:26 (New International Version)

²⁶ one beka per person, that is, half a shekel, ^[a] according to the sanctuary shekel, from everyone who had crossed over to those counted, twenty years old or more, a total of 603,550 men.

Mark 9:33-37 (New International Version)

Who is Greatest?

³³They came to Capernaum. When he was in the house, he asked them, "What were you arguing about on the road?" ³⁴But they kept quiet because on the way they had argued about who was the greatest.

³⁵Sitting down, Jesus called the Twelve and said, "If anyone wants to be first, he must be the very last, and the servant of all."

³⁶He took a little child and had him stand among them. Taking him in his arms, he said to them, ³⁷"Whoever welcomes one of these little children in my name welcomes me; and whoever welcomes me does not welcome me but the one who sent me."

"We have here an account of Christ's paying tribute. Observe how it was demanded, v. 24. "

Christ was now at Capernaum, his headquarters, where he mostly resided; he did not avoid being there; and when called upon for his dues, he was ready to pay them.

1. The tribute demanded was not any civil payment to the Roman powers, that was strictly exacted by the publicans, but the church-duties, the half shekel, about fifteen pence, which were required from every person or the service of the temple, and the defraying of the expenses of the worship there; it is called a ransom for the soul, Exodus 30:12, etc."

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Exodus 30:12 (New International Version)

¹² **"When you take a census of the Israelites to count them, each one must pay the LORD a ransom for his life at the time he is counted. Then no plague will come on them when you number them.**

"This was not so strictly exacted now as sometimes it had been, especially not in Galilee.

2. The demand was very modest; the collectors stood in such awe of Christ, because of his mighty works, that they did not speak to him about it, but applied themselves to Peter, whose house was in Capernaum, and probably in his house Christ lodged; he therefore was spoken to as the housekeeper, and they presumed he knew his Master's mind.

Their question is, Doth not your master pay tribute? Some think that they sought an occasion against him, designing, if he refused, to represent him as disaffected to the temple-service, and his followers as lawless people, that would pay neither toll, tribute, nor custom, Ezra 4:13."

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Ezra 4:13 (New International Version)

¹³ Furthermore, the king should know that if this city is built and its walls are restored, no more taxes, tribute or duty will be paid, and the royal revenues will suffer.

"It should rather seem, they asked this with respect, intimating, that if he had any privilege to exempt him from this payment, they would not insist upon it. Peter presently his word for his Master; "Yes, certainly; my Master pays tribute; it is his principle and practice; you need not fear moving it to him."

(1.) He was made under the law (Galatians 4:4); therefore under this law he was paid for at forty days old (Luke 2:22), and now he paid for himself, as one who, in his state of humiliation, had taken upon him the form of a servant, Philippians 2:7-8.

(2.) He was made sin for us, and was sent forth in the likeness of sinful flesh, Romans 8:3. Now this tax paid to the temple is called an atonement for the soul, Exodus 30:15. Christ, that in everything he might appear in the likeness of sinners, paid it though he had no sin to atone for.

(3.) Thus it became him to fulfill all righteousness, Matthew 3:15. He did this to set an example,

Of rendering to all their due, tribute to whom tribute is due, Romans 13:7. The kingdom of Christ not being of this world, the favorites and officers of it are so far from having a power granted them, as such, to tax other people's purses, that theirs are made liable to the powers that are.

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Romans 13:7 (New International Version)

⁷Give everyone what you owe him: If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor.

******Note, Church-duties, legally imposed, are to be paid, notwithstanding church-corruptions.***

We must take care not to use our liberty as a cloak of covetousness or maliciousness, 1 Peter. 2:16. If Christ pay tribute, who can pretend an exemption?"

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1 Peter 2:16 (New International Version)

¹⁶Live as free men, but do not use your freedom as a cover-up for evil; live as servants of God

Matthew 17:25-26 (New International Version)

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.

II. How it was disputed (v. 25), not with the collectors themselves, lest they should be irritated, but with Peter, that he might be satisfied in the reason why Christ paid tribute, and might not mistake about it.

He brought the collectors into the house; but Christ anticipated him, to give him a proof of his omniscience, and that no thought can be withheld from him. **The disciples of Christ are never attacked without his knowledge.**

Now, 1. He appeals to the way of the kings of the earth, which is, to take tribute of strangers, of the subjects of their kingdom, or foreigners that deal with them, but not of their own children that are of their families; there is such a community of goods between parents and children, and a joint-interest in what they have, that it would be absurd for the parents to levy taxes upon the children, or demand anything from them; it is like one hand taxing the other.

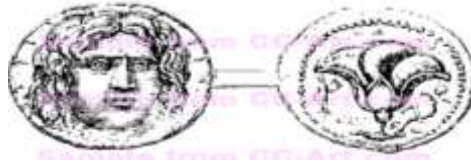
2. He applies this to himself; Then are the children free. Christ is the Son of God, and Heir of all things; the temple is his temple (Malachi. 3:1), his Father's house (John 2:16), in it he is faithful as a Son in his own house (Hebrews 3:6), and therefore not obliged to pay this tax for the service of the temple. **Thus Christ asserts his right, lest his paying this tribute should be misemployed to the weakening of his title as the Son of God, and the King of Israel, and should have looked like a disowning of it himself.** These immunities of the children are to be extended no further than our Lord Jesus himself. God's children are freed by grace and adoption from the slavery of sin and Satan, but not from their subjection to civil magistrates in civil things; here the law of Christ is express; Let every soul (sanctified souls not excepted) be subject to the higher powers. Render to Caesar the things that are Caesar's."

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Matthew 22:17-20 (New International Version)

¹⁷Tell us then, what is your opinion? Is it right to pay taxes to Caesar or not?"

¹⁸But Jesus, knowing their evil intent, said, "You hypocrites, why are you trying to trap me? ¹⁹Show me the coin used for paying the tax." They brought him a denarius, ²⁰and he asked them, "Whose portrait is this? And whose inscription?"



Didrachma, silver, (worth two drachmas or half a Shekel), the value of the Temple Tax - cf Matthew 17:24. Traditionally this is the coin of the 30 pieces of silver - cf Matthew 26:15, but this would not add up to the 30 Shekels of Exodus 21:32.

Mark 12:14 (New International Version)

¹⁴They came to him and said, "Teacher, we know you are a man of integrity. You aren't swayed by men, because you pay no attention to who they are; but you teach the way of God in accordance with the truth. Is it right to pay taxes to Caesar or not?"

Romans 13:7 (New International Version)

⁷Give everyone what you owe him: If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor.

Matthew 17:27 (New International Version)

"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."

"III. How it was paid, notwithstanding, v. 27.

*1. For what reason Christ waived his privilege, and paid this tribute, though he was entitled to an exemption—Lest we should offend them. **Few knew, as Peter did, that he was the Son of God; and it would have been a diminution to the honor of that great truth, which was yet a secret,** to advance it now, to serve such a purpose as this.*

Therefore Christ drops that argument, and considers, that if he should refuse this payment, it would increase people's prejudice against him and his doctrine, and alienate their affections from him, and therefore he resolves to pay it.

*****Note, Christian prudence and humility teach us, in many cases, to recede from our right, rather than give offence by insisting upon it.**

*We must never decline our duty for fear of giving offence **(Christ's preaching and miracles offended them, yet he went on with him, Matthew 15:12-13, better offend men than God)**; but we must sometimes deny ourselves in that which is our secular interest, rather than give offence; as Paul, 1 Corinthians 8:13; Romans 14:13.*

2. What course he took for the payment of this tax; he furnished himself with money for it out of the mouth of a fish (v. 27), wherein appears,"

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"(1.) The poverty of Christ; he had not fifteen pence at command to pay his tax with, though he cured so many that were diseased; it seems, he did all gratis; for our sakes he became poor, 2 Corinthians 8:9. In his ordinary expenses, he lived upon alms (Luke 8:3), and in extraordinary ones, he lived upon miracles. He did not order Judas to pay this out of the bag which he carried; that was for subsistence, and he would not order that for his particular use, which was intended for the benefit of the community.

(2.) The power of Christ, in fetching money out of a fish's mouth for this purpose. Whether his omnipotence put it there, or his omniscience knew that it was there, it comes all to one; it was an evidence of his divinity, and that he is Lord of hosts. Those creatures that are most remote from man are at the command of Christ, even the fishes of the sea are under his feet (Psalms 8:5); and to evidence his dominion in this lower world, and to accommodate himself to his present state of humiliation, he chose to take it out of a fish's mouth, when he could have taken it out of an angel's hand."

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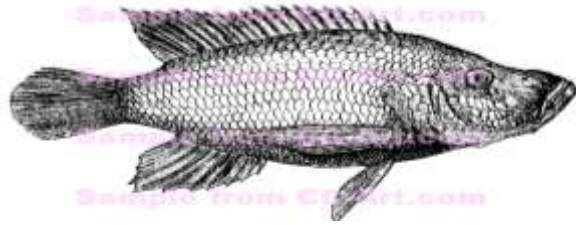
*"Now observe, [1.] Peter must catch the fish by angling. Even in miracles he would use means to encourage industry and endeavor. **Peter has something to do**, and it is in the way of his own calling too; to teach us diligence in the employment we are called to, and called in.*

*****Note, Do we expect that Christ should give to us?**

Let us be ready to work for him.



[2.] The fish came up, with money in the mouth of it, which represents to us the reward of obedience in obedience. What work we do at Christ's command brings its own pay along with it: In keeping God's commands, as well as after keeping them, there is great reward, Psalms 19:11. Peter was made a fisher of men, and those that he caught thus, came up; where the heart is opened to entertain Christ's word, the hand is open to encourage his ministers.



Fish of the Sea of Galilee - Chromis Simonis, traditionally the fish with the coin - Matthew 17:27

The piece of money was just enough to pay the tax for Christ and Peter. Thou shalt find a stater, the value of a Jewish shekel, which would pay the poll-tax for two, for it was half a shekel, Exodus 30:13. Christ could as easily have commanded a bag of money as a piece of money; but he would teach us not to covet superfluities, but, having enough for our present occasions, therewith to be content, and not to distrust God, though we live but from hand to mouth. Christ made the fish his cash-keeper; and why may not we make God's providence our storehouse and treasury? If we have a competency for today, let to-morrow take thought for the things of itself. Christ paid for himself and Peter, because it is probable that here he only was assessed, and of him it was at this time demanded; perhaps the rest had paid already, or were to pay elsewhere. The papists make a great mystery of Christ's paying for Peter, as if this made him the head and representative of the whole church; **whereas the payment of tribute for him was rather a sign of subjection than of superiority.** His pretended successors pay no tribute, but exact it. Peter fished for this money, and therefore part of it went for his use. Those that are workers together with Christ in winning souls shall shine with him. Give it for thee and me. **What Christ paid for himself was looked upon as a debt; what he paid for Peter was a courtesy to him.**

*****Note, it is a desirable thing, if God so please, to have wherewithal of this world's goods, not only to be just, but to be kind; not only to be charitable to the poor, but obliging to our friends.**

What is a great estate good for, but that it enables a man to do so much the more good?"

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Matthew 5:29 (New International Version)

²⁹If your right eye causes you to sin, gouge it out and throw it away. It is better for you to lose one part of your body than for your whole body to be thrown into hell.

John 6:61-65 (New International Version)

⁶¹Aware that his disciples were grumbling about this, Jesus said to them, "Does this offend you? ⁶²What if you see the Son of Man ascend to where he was before! ⁶³The Spirit gives life; the flesh counts for nothing. The words I have spoken to you are spirit^[a] and they are life. ⁶⁴Yet there are some of you who do not believe." For Jesus had known from the beginning which of them did not believe and who would betray him. ⁶⁵He went on to say, "This is why I told you that no one can come to me unless the Father has enabled him."

"Lastly, Observe, The evangelist records here the orders Christ gave to Peter, the warrant; the effect is not particularly mentioned, but taken for granted, and justly; for, with Christ, saying and doing are the same thing."

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