

Mt 17:24-27 – The Fish Caught with the Temple Tax

Introduction

1. The Backdrop for our passage (The Census Tax) (**Exodus 30:11-16**)
 - a. The threat of wrath for not paying the temple tax: verse 12
 - b. The mercy of God made available for atonement of sins: vv 12, 15-16
 - c. The love of God who shows no partiality: verse 30

Main Idea Jesus is God in the flesh. He is God the Son. Therefore the temple built to worship God cannot require a tax upon the One for whom it was created. The Son is free. Through the atonement, Christians are adopted as children of God. Jesus paid for our sins, and therefore believers do not owe a payment to God, they are free.

A Sensitive Question (Matthew 17:24)

1. Jesus travels through Galilee to Jerusalem, and arrives in Capernaum with His disciples one last time
 - a. Capernaum has benefitted from the special privilege of having the Son of God set up His base of operations there, but the citizens rejected Him, bringing Christ's rebuke (**Matthew 26:23-25a**)
2. Tax collectors ask Peter if Jesus is going to pay the temple tax
 - a. Some believed this tax was not binding (The Sadducees, Essenes)
 - b. Many thought it to be their patriotic duty in submission to the Law
 - c. The tax was 2 drachmas, worth half a shekel
 - d. All males 20-50 years old would have to pay the temple tax
 - e. Priest and "legitimate" rabbis were exempt from the tax
3. Peter's answer to the tax collectors is "Yes"
 - a. If the answer is "No" then that would imply Jesus was a priest or a rabbi who has proper exemption, *or* it may mean closing the ears to the Gospel
 - b. If the answer is "Yes" then it could be mistaken that Jesus is subordinate to the temple and the authorities, claiming Jesus is like everyone else

A Symbolic Quiz (Matthew 17:25b-26, 27b)

1. Jesus teaches Peter that the King does not tax his son, only citizens and inhabitants of the kingdom – the family of the king are exempt
2. Jesus answers Peter on different levels
 - a. Jesus claims, as the Son of God, is exempt from the temple tax
 - i. The temple belongs to Jesus' Father (**Malachi 3:1**)
 - ii. Jesus had zeal for His Father's house (**John 2:16**)
 - iii. Jesus is greater than the temple (**Matthew 12:3-8**)
 - iv. Jesus is not against the activities in the temple, since He authored the laws for its practice
 - v. Jesus instituted the temple, having it constructed for His worship and provide for Himself a people called by His name
 - b. Those who are taxed are not considered a son of God

- i. Those who are taxed are not free, only the sons – those who trust in the Messiah are children of God (**John 1:11-12**)
- ii. Paul makes this distinction (**Romans 9:7-8**) – Within Israel, there is True Israel who trusts in Christ the Lord
- iii. Jesus demonstrates this by paying for Peter's tax as well; Christians are exempt as sons and daughters of God
- iv. At the Cross, the veil was rent in the temple
- v. The age where the temple is coming to an end, for Christ is the temple – the presence of God, the place has given way to Person – Jesus is where we meet God

The SIGN-ificant Quest (Matthew 17:27)

1. Jesus demonstrates lovingkindness to the temple tax collectors, displaying His Divine authority as well as an unoffensive response
2. Jesus demonstrates His divine sovereignty over all creation
 - a. He tells Peter to cast a hook to catch a fish and the first fish that is caught has a tetradrachma – a full shekel
 - i. A person had to drop a coin into the water, the right fish had to swallow it without fully swallowing it, the fish needed to be in the right place for Peter to catch it, and it was the right amount of money for Jesus and Peter to pay the temple tax
 - b. Jesus paid this tax in an extraordinary, supernatural way to demonstrate to underscore His Divinity and uphold the truth – He is the Son of God
3. Jesus demonstrates majestic humility by willingly subordinating Himself to the temple tax collectors
 - a. He lays down His rights and privileges so not to scandalize them, and thus close their ears unnecessarily to the Gospel Message
4. The New Testament is replete with deferment of personal rights and privileges for the sake of the Gospel
 - a. **Philippians 2:4-8** – Jesus gave up His rights and privileges as a model for us to do the same
 - b. **1 Corinthians 8:8-10** – Giving up your freedoms and liberties for the sake of a weaker brother's conscience
 - c. **1 Corinthians 9:12-16** – Paul gave up his rights for payment for ministering the Gospel, so that the Gospel would go forth
 - d. Jesus gave up His rights and privileges so not to cause a stumbling block, or scandalize the temple tax collectors; He paid the tax
5. Humility is necessary for the giving up of personal convictions that may not necessarily be mandatory, biblically

Sacrificial Quality (Matthew 17:27)

1. Exodus 30 is the backdrop for this text, and deals with atonement for sins; To pay meant atonement, to withhold payment meant wrath
2. Jesus displays grace by paying this temple tax for Peter as well, a microcosm of what the Lord would do for us on the Cross
3. Sinners owe a debt they cannot pay, and Jesus paid for our forgiveness on the Cross, crying out – *Tetelestai – It is Finished, Paid in full!*
4. The difference is wrath or salvation, plague or forgiveness