

## The King's Personal Provision

### Matthew 17:24-27

#### Introduction

In this chapter we have gotten a glimpse of the glory of the King (vv.1-13) and the power of the King (vv.14-21) and now the humility of the King (vv.22-27). Jesus will use the visit of a tax collector as an opportunity to reinforce His claims as King and teach the importance of what it means to be a good citizen.

#### The Temple Tax (v.24)

*Matthew 17:24–27 (NKJV)* 24 When they had come to Capernaum, those who received the temple tax came to Peter and said, “Does your Teacher not pay the temple tax?”

Capernaum was the headquarters for Jesus' ministry. It was also home for Peter James and John.

What was the temple tax?

The LORD commanded all free adult Jewish males all over the world to demonstrate their solidarity and support for the Temple by paying a half-shekel tax (see Exodus 30:13-16). The tax was a reminder of God's claim on their lives (see W.H. Griffith Thomas p.263). But to the religious Jew living in the time of Jesus, the half-shekel was a kind of ransom for the soul; one half of the money was meant to provide the ransom, the other half was for the maintenance of the temple. The offering itself was called “ransom money” (see Exodus 30:11-16). “Then the Lord spoke to Moses, saying: “When you take the census of the children of Israel for their number, then every man shall have a ransom for himself to the Lord, when you number them, that there may be no plague among them when you number them. “This is what everyone among those who are numbered shall give: half a shekel according to the weight of the sanctuary (a shekel is twenty gerahs). The half shekel shall be an offering to the Lord, “Everyone included among those who are numbered, from twenty years old and above, shall give an offering to the Lord. “The rich shall not give more and the poor shall not give less than half a shekel, when you give an offering to the Lord, to make atonement for yourselves, “And you take the atonement money of the children of Israel, and shall appoint it for the service of the tabernacle of meeting, that it may be a memorial for the children of Israel before the Lord, to make atonement for yourselves.”

Note—**The rich shall not give more and the poor shall not give less! Everyone was to participate.** The original tax was used to make the silver sockets on which the tabernacle poles were placed. The money was to be a reminder that they were purchased from Egypt. Silver in the Bible is the metal of redemption.

Redemption always included at least three elements:

1. To pay a ransom price for something or someone.
2. To remove a slave from the marketplace.

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3. To effect a full release.

We Christians are not purchased by perishable things like gold or silver; but by the precious blood of our Lord Jesus Christ (Heb.9:12). The passage does not teach you can buy your salvation—but **that your salvation is purchased—by the only person who can afford to pay the price!** Jesus is our redemption. Paul in Galatians (3:13) writes; “Christ has redeemed us from the curse of the Law, being made a curse for us: for it is written, Cursed is every one that hangeth on a tree.” And (Romans 3:24) “Being justified freely by his grace through the redemption that is in Christ Jesus”.

Jesus pays! Jesus removes us from the marketplace of sin (we have been taken off the market!). Jesus effects our full release. “But of him are ye in Christ Jesus, who of God is made unto us wisdom and righteousness, and sanctification and redemption” (1 Cor. 1:30).

The half-shekel could be paid with two drachmas or two denarius.

After the destruction of the Temple in 70 AD the Romans confiscated this amount from adult Jewish males to eventually construct a pagan temple and then provide upkeep on that pagan temple.

### The Teacher's Lessons (vv.25-26)

*25He said, “Yes.” And when he had come into the house, Jesus anticipated him, saying, “What do you think, Simon? From whom do the kings of the earth take customs or taxes, from their sons or from strangers?”*

*26Peter said to Him, “From strangers.” Jesus said to him, “Then the sons are free.*

Peter acknowledges that Jesus paid the “Temple Tax”. Even though Jesus wasn't there he heard the whole conversation! The Lord knows all things—he hears every conversation. In light of Peter's conversation with the tax collector Jesus asks Peter; “What do you think, Simon?” I can't help but laugh out loud when I read that sentence! When Jesus asks what we think it is not because He is stuck for an answer or that our thoughts will inform His will. **The Lord never needs advice. Whenever He asks our opinion—it is to steer our thoughts to God's voice and God's Word.**

*“From whom do the kings of the earth take customs or taxes, from their sons or from strangers?”*

In ancient times kings exacted tribute from their subjects. You might think—“Didn't Jesus say give to Caesar the things that belong to Caesar and give to God the things that belong to God?” Remember the temple tax was a tax imposed by Jews for Jews. The issue is not whether a person should pay taxes but a reminder about motives. **Offerings in the Old Testament were free will offerings that were to be given from the heart.**

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No son in any kingdom would march into the throne room and pay his father's tax. Jesus was in effect saying—that He was tax exempt. Jesus Christ is God's Son. **Jesus does not pay ransom—He is the ransom!**

The Lord provides Peter with two lines of reasoning:

1. Why He should not have to pay the tax (vv.25-26).
2. Why He will in fact pay the tax (v.27).

Why is Jesus exempt from the tax? He is the hope of Israel. He is the Son of God. The Jewish people were God's subjects. He is God's Son. Jesus is from another Kingdom—the Kingdom of Heaven. Jesus is free of the earthly kingdom. Jesus had no obligation to pay the tax—if he pays he does so willingly and voluntarily.

The people of Israel were God's subjects (including Peter). The temple tax was a picture of redemption! The Lord Jesus is our offering. He will die for sins. He will rise from the dead for God's glory. Everyone wants to go to Heaven but no one wants to die. Yet that is exactly what Jesus will do.

A little boy caught in some mischief was asked by his mother, "How do you expect to get into heaven?" He thought a minute and said, "Well, I'll just run in and out and in an out and keep slamming the door until they say, "For goodness sake, come in or stay out." Then I'll go in."

How indeed does anyone expect to go to heaven? People go to heaven because Jesus makes a provision by means of a miracle!

Before human beings were ever created God prepared a place called heaven. Before human beings ever sinned God envisioned a plan we call **redemption**. Before Adam and Eve broke their promise to God by eating fruit from a tree—God prepared another tree—that would be cut down and used as beams to crucify Christ. Heaven was never an afterthought in the mind of God. Just like God prepared hell for the devil and his angels—God prepared heaven with you in mind. Do you ever wonder if you will get there?

A child of God who was seriously ill and lacked assurance of salvation said to his physician, "Doctor, although I'm a Christian, I'm afraid to die. Exactly what happens to us at the hour of death?" The surgeon, who was a believer, thought for a moment and then replied, "I'm afraid I can't give you an exact answer to that question!" As he walked across the room to leave, he desperately wished he could say something comforting. Pausing briefly before opening the door, he heard the sound of scratching and whining on the other side. Suddenly he realized that he had left his car window open and his little dog had jumped out. With the patient's permission he let in his pet poodle who leaped on him with an eager show of gladness. In a flash the doctor's mind was awakened to a scriptural truth he had never before put into words. Turning to the sick

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man he said, "Did you see how my dog acted? He's never been in this room before. He had no idea what was inside; yet when I opened the door, he sprang in without fear, for he knew his master was here! As Christians we have not been told about all the glories that await us on the other side of death. But one thing we know—our Master is there and it is enough!

*"Then the sons are free".*

Son's do not have unrestricted or unlimited freedom. They are not free to dishonor or disobey their fathers. Clearly the freedom Christ has in mind is the freedom to do what's right and just. "Be careful, however, that the exercise of your freedom, does not become a stumbling block to the weak" (1 Cor. 8:9).

"Everything is permissible but not everything is constructive" (1 Corinthians 10:23).

"Live as free men, but do not use your freedom as a coverup for evil. . . (I Peter 2:16).

### **The Tax Paid (v.27)**

*27Nevertheless, lest we offend them, go to the sea, cast in a hook, and take the fish that comes up first. And when you have opened its mouth, you will find a piece of money; take that and give it to them for Me and you."*

The Lord Jesus is exempt from paying the tax by virtue of His identity and mission. Yet not everyone recognized His identity or mission.

### **Why will Jesus pay the tax?**

**To avoid offense. To exercise voluntary humility. Jesus willingly subjects Himself to earthly law. Jesus does not obey out of simple obligation—but of love and care. Jesus will pay "to fulfill all righteousness" and serve as an example to men. Jesus could have paid the tax absent comment or miracle—but by declaring He was free and exempt from the tax—proves His payment was willing and voluntary! It becomes a type and a picture of a voluntary atonement for sinful human beings.** Jesus held the Temple in high regard referring to it as "My Father's House" and a House of prayer. Jesus benefited from the Temple—worships at the Temple—brings the sacrifices required by the Law and taught in its courts and on its steps. Jesus will set aside a certain portion of His income for the Temple's support. What happens if Jesus refuses to pay? He will unnecessarily offend some! They might feel Jesus is not paying His fair share (what a ridiculous thought—but people are capable of ridiculous thought). If Jesus failed to support the government or the temple and everyone followed His example the government would collapse and so would the Temple. Jesus demonstrates good citizenship.

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Jesus never withheld the truth—even if others might find the truth offensive. In His confrontation with the religious leaders in their arrogance and ignorance he offended them. When Jesus said, “eat my body and drink my blood” he offended many. When Jesus said, “I am going to Jerusalem, I am going to be handed over to the religious leaders, be killed and rise from the dead” he offended people. Why is Jesus now concerned about not causing offense? **Jesus does not hesitate to break man made rules or violate human traditions—but He also observes all that the Bible commands. Jesus is using the Temple Tax—this payment as an opportunity to witness about Himself. Jesus is exempt from the tax—but is willing to pay the tax to make a point. We are freed from the tax but we are also free to pay the tax.** We are free from sin—and we are free to love. It may be that some of the disciples felt free to not pay the tax. After all the Temple and its leaders were involved in many illegal activities that were not honoring to God. Corrupt activities! Christians face the same challenge. Why should we pay a corrupt government to limit our freedom—to restrict our liberties, to harass and oppress Christians and others? Why should we fund weapons of mass destruction? Why should we pay for abortions? Why should we pay government schools to indoctrinate children to hate God reject Christ and promote unrestricted sexual expression?

“But Jesus did not think nonpayment of taxes was an impressive statement of faith. Jesus would rather resist the world at other points” (Bruner p. 631). Christians are free to do what’s right. This along with “render to Caesar” (22:15-22) gives reasons to pay taxes. Jesus refrains from offending the religious establishment—and will use it as an opportunity to witness and serve.

The Lord Jesus argues that even though ‘the sons are free’ . . . ‘lest we offend them’—to avoid stumbling or unnecessary conflict He along with Peter will pay the tax!

**All things are lawful for the Christian—but not all things edify! Clearly ‘all things’ do not mean unlawful things! We can voluntarily restrict our own freedoms to avoid offense.**

The person looking for an excuse to not pay *lawful* taxes will not find it here!

There are many miracles recorded in the Bible but this miracle has at least one distinctive; it is the only miracle recorded that Jesus benefits or is used to meet His own needs. The miracle is the only miracle involving money! In the popular theology of our day you would think that most miracles involve money!

Peter benefits from the miracle. Think of all the miracles recorded in the Scriptures that involve Peter; the healing of his fevered mother-in-law; he walks ever so briefly on the waters of the Galilee with Jesus saving him when he began to sink; the great catches of fish; when Jesus is taken by the Temple guard Peter cuts off the ear of the servant of the High Priest and in the Book of Acts Peter is supernaturally delivered from prison by an angel.

Did Jesus simply manufacture the money out of thin air? Or was this a Greek stater or Tyrian Shekel (tetradrachma)? Who mined the silver—engraved the coin—obtained the coin—lost the

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coin and then somehow found its place in one specific fish in the Galilee. What were the odds or chances of Peter making his way to the shore—casting a hook and finding a fish with the exact amount of money necessary to pay the tax for both himself and Jesus? Why was the miracle even necessary? Didn't the disciples have enough reserves in the ministry to pay the tax? We are not told.

No visit to Israel is complete unless you visit the Galilee and have lunch at Kibbutz Ginosar. Make sure you order St. Peter's fish (*Chromis simonis*). Make sure they cook the fish with the head on it. Make sure you check its mouth before you dig in. You never know what you might find. Why did Jesus do all these things for His friend Peter? Warren Wiersbe gives a simple answer; "For Peter's good and God's glory" (*Wiersbe's Expository Outlines of the New Testament*; p.67).

### **Jesus performs a miracle to prevent offense and help Peter.**

Jesus will supply the tax money—but Peter had to obey Jesus—and go and get it! Everything we get comes from God's supply! God sovereignly controls and answers the needs of His children.

### **Jesus voluntarily surrenders His rights to prevent offense.**

### **Jesus surrenders voluntarily rights and freedoms in order to love, serve and minister.**

When Paul wrote to the Corinthians and the Romans about their freedoms he begged them to use their freedom in the context of love (1 Corinthians 13) and to "receive one who is weak in the faith, but not to disputes over doubtful things" (Rom. 14:1). You might be free to have an occasional glass of wine or beer. But are you willing to give up that right in front of the brother or sister who struggles with alcohol addiction? You may be free to watch certain movies, but are you willing to refrain in order to not needlessly offend?

### **Our freedom does not include hurting others. We resist evil; we do no harm and ask God to give us opportunity to do good.**

## **Conclusion**

Jesus has every right to boycott the Temple but doesn't (read boycott the government, boycott the schools, boycott the NFL, boycott the political parties).

We live in a broken world governed by broken people who seem to value sin and who devalue virtue. How do we choose our battles? When do we go along? When do we resist? When is compromise acceptable and when is compromise contemptible? Jesus never set aside truth to avoid offense! But Jesus will set aside personal rights and freedoms and make sacrifices.

1. We are free to submit to God, resist evil and do good.

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2. We are free to mourn sin and celebrate righteousness.
3. We are free to sacrifice our rights to avoid offending others.
4. We are free to suffer personal loss that others might gain.
4. We are free to obey God's Word.

Martin Luther said, "A Christian is a perfectly free lord of all, subject to none. A Christian is a perfectly dutiful servant of all, subject of all, subject to all."

In essentials, unity.  
In non-essentials, liberty;  
And in all things, charity.