

Jesus and the Temple Tax

Matthew 17:24-27

Ex. 30:11 Then the LORD spoke to Moses, saying: 12 “When you take the census of the children of Israel for their number, then every man shall give a ransom for himself to the LORD, when you number them, that there may be no plague among them when you number them. 13 This is what everyone among those who are numbered shall give: half a shekel according to the shekel of the sanctuary (a shekel is twenty gerahs). The half-shekel shall be an offering to the LORD. 14 Everyone included among those who are numbered, from twenty years old and above, shall give an offering to the LORD. 15 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. 16 And you shall 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.”

Atonement money, ransom money, half a shekel paid by every male Jew in the Old Testament to acknowledge that God, by whom they had been redeemed, was their supreme King. The Greek word used comes into English as a “double drachma,” which is approximately equivalent to that half-shekel. It was the money used for the support and maintenance of the temple, thus commonly called a temple tax. The tax amounted to approximately an average day’s wage, similar to the Greek denarius, so it was a rather considerable amount of money.

From the history of Josephus, we know that this tax was continued until after the time of the emperor Vespasian, who then ordered it paid into the Roman treasury. But as Jesus and his disciples talked here in our text, it had nothing to do with Roman

taxation, and everything to do with the law of God given to Moses. It was,

I. A LAWFUL TAX.

Yet, we have all the appearances of worldliness; all the appearances of human abuse and coercion. As soon as Jesus and his disciples arrived back in Capernaum, the tax collectors arrived with them to collect! It’s like the fund raisers or telemarketers that call your home as soon as dinner time arrives, when they assume you are home from work.

But let’s look at the tax first in its original intent. Back in Exodus 30, which I read just a moment ago, the tax was “a ransom for himself to the LORD, when you number them.” The tax was testimony of their salvation, their atonement. It was a demonstration of their identity as the people of God.

Now to be sure, the money didn’t save them, even in the Old Testament. The money didn’t atone for their sins, though as an outward symbol of that atonement, it was so very closely related to it.

Ex. 30:16 “And you shall 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.”

So the tax represented their atonement, an atonement which was even further symbolized by the blood of the temple sacrifices, the blood of bulls and goats. The temple tax was their contribution to that Old Covenant system by which atonement from sins was played out by the ritual of offering animal sacrifices, the shedding of blood.

Yet it was an act of obedience, intended to preserve God’s

blessing upon his people.

Ex. 30:12 "...that there may be no plague among them when you number them."

But we now know more about that Old Covenant system, don't we? We know that the whole system was inadequate, in itself. The blood of those animals couldn't atone for sin. But that blood of the Old Covenant would surely point us to the true atonement sacrifice, the blood of the new covenant. In other words, Jesus' blood. We read in,

Heb. 9:9 "According to this arrangement, gifts and sacrifices are offered that cannot perfect the conscience of the worshiper, 10 but deal only with food and drink and various washings, regulations for the body imposed until the time of reformation."

But then we read this,

Heb. 9:9 "It was symbolic for the present time in which both gifts and sacrifices are offered which cannot make him who performed the service perfect in regard to the conscience— 10 concerned only with foods and drinks, various washings, and fleshly ordinances imposed until the time of reformation. 11 But Christ came as High Priest of the good things to come, with the greater and more perfect tabernacle not made with hands, that is, not of this creation. 12 Not with the blood of goats and calves, but with His own blood He entered the Most Holy Place once for all, having obtained eternal redemption. 13 For if the blood of bulls and goats and the ashes of a heifer, sprinkling the unclean, sanctifies for the purifying of the flesh, 14 how much more shall the blood of Christ, who through the eternal Spirit offered Himself without spot to God, cleanse your conscience from dead works to serve the living God? 15 And for this reason He is the Mediator of the new covenant, by means of death, for the redemption of the transgressions under the first covenant, that those who are called may receive the promise of the eternal inheritance."

I emphasize all of that because Jesus, in his earthly ministry, was making the transition from the Old Covenant to the New. He would present himself as the one and only true and perfect atonement sacrifice, in fulfillment of the Old Covenant. And in doing so, he would keep all of the regulations required by the Old Covenant, because they all pointed to him. And they all proclaimed him!

So the double-drachma tax was lawful. The shekel census offering was appropriate and meaningful. It pointed to Jesus, whose own blood would be identified as "the blood of the new covenant." Just as we proclaim during the Lord's Supper this afternoon.

Luke 22:20 "Likewise He also took the cup after supper, saying, "This cup is the new covenant in My blood, which is shed for you."

This was a lawful tax. A meaningful tax. A symbolic tax. A religious tax, full of Old Testament, biblical significance.

Let me make two applications from all of that thus far, before we move on, applications in terms of our lives today. First, the relationship between the outward "tax" and the inward spiritual reality. The tax really was a form of religious sacrifice, and yet it really was the payment of money. Real money, with an exact amount required. All as a testimony of the atonement which God provided! So I believe the application in the New Covenant would be what Paul declares in,

Rom. 12:1 "I beseech you therefore, brethren, by the mercies of God, that you present your bodies a living sacrifice, holy, acceptable to God, which is your reasonable service."

You see, people of God, your whole life as a Christian, in a real sense, is represented by this temple tax. Just like the actual

money in the Old Testament, you don't atone for your sins by the works of your own flesh, but the whole of your life remains an offering to represent and declare that perfect atonement which God has accomplished. And so you offer your life, you very body, not as a animal to be killed upon an altar, but you offer your body as a living sacrifice! That is your reasonable service, your spiritual worship! That is how you please God. That is what is "holy and acceptable to God." The sacrifice of your life, represented in the Old Covenant by this half-shekel tax paid with the census. That's the first application, that you "present your bodies as a living sacrifice, holy and acceptable to God."

Then, a second application. The payment of a temple tax today, the tithe. According to the Old Covenant commandment, preserved and reinforced in the New Testament, we read,

Mal. 3:10 "Bring all the tithes into the storehouse, That there may be food in My house, And try Me now in this," Says the LORD of hosts, "If I will not open for you the windows of heaven And pour out for you such blessing That there will not be room enough to receive it. 11 "And I will rebuke the devourer for your sakes, So that he will not destroy the fruit of your ground, Nor shall the vine fail to bear fruit for you in the field," Says the LORD of hosts; 12 "And all nations will call you blessed, For you will be a delightful land," Says the LORD of hosts."

Our tithes don't atone for our sin! Our tithes don't earn any merit before God. But they do testify of your faith, your faith in bringing the first-fruits of your increase to the Lord, trusting him to provide everything else that you need for your life.

So bring the whole tithe into the storehouse! And externally, God uses that sacrifice of his people now the same way he did during the days of the Old Covenant temple, for the building of his church. We don't need fund-raising campaigns. We don't need

gimmicks and a heavy sales pitch. We need the faithfulness of God's people. "Bring all the tithes into the storehouse, That there may be food in My house." We are even challenged to test God in that!

Then, back in our text, it is appropriate to ask, "What did Jesus do?" I think there is often some foolishness in trying ask the much more broad question, "What would Jesus do?", since that is open to all sorts of varied interpretations, but surely we ought to observe Jesus actually did do!

So Peter was asked, verse 24, "Does your teacher not pay the temple tax?" And the answer was, "Yes."

v.25 He 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?" 26 Peter said to Him, "From strangers." Jesus said to him, "Then the sons are free."

Now, how did Peter know that? Perhaps he would have been present when Jesus had previously paid the tax on other occasions. Perhaps he would have remembered and correctly applied what Jesus had taught on the sermon on the mount,

Mat. 5:17 "Do not think that I came to destroy the Law or the Prophets. I did not come to destroy but to fulfill. 18 For assuredly, I say to you, till heaven and earth pass away, one jot or one tittle will by no means pass from the law till all is fulfilled."

Whatever the reason, Peter answered confidently. "Yes," Jesus paid the tax. Then, apparently, he went to the house where Jesus was staying and no doubt would have been surprised that Jesus was well aware of the conversation he just had with the tax collectors. "Jesus spoke to him first." And the point of Jesus' inquiry of Peter was to establish the fact that actually, Jesus

himself was exempt from the tax.

v.25 “What do you think, Simon? From whom do the kings of the earth take customs or taxes, from their sons or from strangers?” 26 Peter said to Him, “From strangers.”

It’s a simple analogy, or illustration. Kings are exempt from their own tax. Kings, and their royal families, are the recipients of taxes, not the payers. In England, Queen Elizabeth doesn’t pay taxes, she receives them! As one commentator writes, “The members of the king’s family are not taxed but are maintained by the taxes paid by others...Frequently kings will not even tax their own citizens, but will gather tribute from conquered nations.”

So Jesus was exempt. Jesus was the son of God. The temple was “his father’s house.” He was, in fact, “greater than the temple,” according to Matthew 12:6. But still, nonetheless, he paid the tax. That was all part of his,

II. HUMBLE SUBMISSION.

That lesson of Jesus’ submission was never clearer than when he was to be baptized by John.

Mat. 3:13 “Then Jesus came from Galilee to John at the Jordan to be baptized by him. 14 And John tried to prevent Him, saying, “I need to be baptized by You, and are You coming to me?” 15 But Jesus answered and said to him, “Permit it to be so now, for thus it is fitting for us to fulfill all righteousness.” Then he allowed Him.”

Jesus submitted to all the external obligations and duties of the law of God, the ceremonial law as well as the moral law. He kept all the religious obligations of the Old Covenant, fulfilling them in himself, so that those things that were intended only to point to him could be abrogated, done away with. He kept all of those ceremonial regulations in order to fulfill their purpose, and

then, in his own flesh, he ended them! Again,

Heb. 9:11 “But Christ came as High Priest of the good things to come, with the greater and more perfect tabernacle not made with hands, that is, not of this creation. 12 Not with the blood of goats and calves, but with His own blood He entered the Most Holy Place once for all, having obtained eternal redemption. 13 For if the blood of bulls and goats and the ashes of a heifer, sprinkling the unclean, sanctifies for the purifying of the flesh, 14 how much more shall the blood of Christ, who through the eternal Spirit offered Himself without spot to God, cleanse your conscience from dead works to serve the living God?”

That chapter continues,

Heb. 9:23 “Therefore it was necessary that the copies of the things in the heavens should be purified with these, but the heavenly things themselves with better sacrifices than these. 24 For Christ has not entered the holy places made with hands, which are copies of the true, but into heaven itself, now to appear in the presence of God for us; 25 not that He should offer Himself often, as the high priest enters the Most Holy Place every year with blood of another— 26 He then would have had to suffer often since the foundation of the world; but now, once at the end of the ages, He has appeared to put away sin by the sacrifice of Himself.”

Jesus paid this temple tax in the context of his fulfilling all of the obligations of the Old Covenant, appearing “once for all to “put away sin by the sacrifice of himself.” And that he accomplished by his own humble submission. And we are called to walk with him in that calling as a servant!

Phil. 2:5 “Let this mind be in you which was also in Christ Jesus, 6 who, being in the form of God, did not consider it robbery to be equal with God, 7 but made Himself of no reputation, taking the form of a bondservant, and coming in the likeness of men. 8

And being found in appearance as a man, He humbled Himself and became obedient to the point of death, even the death of the cross.”

And, even by the payment of this temple tax.

Something else, though, in connection with that. I have already alluded to it. When Jesus makes his point to Peter, that he is exempt from the tax, he clearly articulates,

III. AN AWARENESS OF DEITY.

There is nothing hidden here. The whole point hinges on this. Jesus is the Son of God! The temple is his Father’s house! And when Jesus’ concluded in verse 26, “Then the sons are free,” the conclusion is that he a son! He is the Son of God!

This is a doctrinal point, to be sure, but one of crucial importance. Who is Jesus? We ask all of our members that question directly, as a necessary part of their profession of faith, “Do you believe...that Jesus Christ is God the Son, come in the flesh?”

This is how the gospel of John begins,

John 1:1 “In the beginning was the Word, and the Word was with God, and the Word was God. 2 He was in the beginning with God. 3 All things were made through him, and without him was not any thing made that was made.”

Then,

John 1:14 “And the Word became flesh and dwelt among us, and we have seen his glory, glory as of the only Son from the Father, full of grace and truth.”

So the deity of Jesus Christ is an absolutely essential element of your faith, for if Jesus were just a man, not God, he would not

be qualified to satisfy the justice of God’s condemnation for our sin. If he were just a man, not God, he would not have the power to lay down his life and to take it back up again, as the atoning sacrifice that frees us from our sin. If he were just a man, not God, he could not be a mediator, nor an intercessor. He could not be a perfect high priest who could offer a sacrifice once-for-all to atone for your sins.

But he is God, God the son. And he did come in the flesh of man, so that as man, he could die for men, giving his perfect life, as a man, as an atoning sacrifice for them.

And here, Jesus is not hiding from nor seeking to diminish Peter’s awareness of his own deity. The whole point of the conversation was that Jesus is the Son of God. Yet, notwithstanding, he would pay the tax! And he did so as,

IV. A GRACIOUS WITNESS.

v.27

Now, don’t miss the miracle of that. God provided the exact money needed for both Jesus and Peter, a full shekel, literally a stater, a four-drachma coin. And the greater purpose was identified as well, “Not to give offense.”

How easily that could have happened. How easily the focus could have shifted to the tax itself, and away from the broader declaration of the gospel. So Jesus didn’t use his freedoms! He didn’t exercise his rights. That’s the point. He humbled himself, not claiming all his rights as God. That’s the point. “...though he was in the form of God, [he] did not count equality with God a thing to be grasped.” That’s the point. That’s what Paul means, he “emptied himself, by taking the form of a servant.” He paid the tax!

And thus the application is for us,

Mat. 20:26 “But whoever would be great among you must be your servant, 27 and whoever would be first among you must be your slave, 28 even as the Son of Man came not to be served but to serve, and to give his life as a ransom for many.”

Paul put it this way, for his own example and for us as well,

1 Cor. 9:19 “For though I am free from all men, I have made myself a servant to all, that I might win the more; 20 and to the Jews I became as a Jew, that I might win Jews; to those who are under the law, as under the law, that I might win those who are under the law; 21 to those who are without law, as without law (not being without law toward God, but under law toward Christ), that I might win those who are without law; 22 to the weak I became as weak, that I might win the weak. I have become all things to all men, that I might by all means save some. 23 Now this I do for the gospel’s sake, that I may be partaker of it with you.”

For the sake of the gospel! That’s the gracious witness. For the sake of the gospel! That’s the calling of your life and mine. For the sake of the gospel! That’s why we endure. Why we persevere. Why we submit. Why we sacrifice. Why we serve. Why we humble ourselves as well. For the sake of the gospel.

People of God, the gospel itself is an offense. The gospel itself is a stumbling block. The message of the cross, the substitutionary death of Jesus in the place of fallen sinners, is a stumbling block to those who preserve their own sense of goodness and self-righteousness.

1 Cor. 1:22 “For Jews request a sign, and Greeks seek after wisdom; 23 but we preach Christ crucified, to the Jews a stumbling block and to the Greeks foolishness, 24 but to those who are called, both Jews and Greeks, Christ the power of God

and the wisdom of God. 25 Because the foolishness of God is wiser than men, and the weakness of God is stronger than men.”

So we preach Christ crucified, we declare that eternal life is found only in him. There is no part nor contribution by sinful men. God saves us, from beginning to end. Thus Jesus determined to submit to this regulation of a temple tax, rather than demand the freedom of his own rights, for the sake of the gospel. May that same attitude, that same commitment, be yours, and mine. For the sake of the gospel,

Phil. 2:5 “Let this mind be in you which was also in Christ Jesus, 6 who, being in the form of God, did not consider it robbery to be equal with God, 7 but made Himself of no reputation, taking the form of a bondservant”

For the sake of the gospel, become of servant of the gospel. Become a servant to others, so that they might hear the gospel.

Mat. 20:26 “But whoever would be great among you must be your servant, 27 and whoever would be first among you must be your slave, 28 even as the Son of Man came not to be served but to serve, and to give his life as a ransom for many.”