

Tribute Money or Temple Tax  
Matthew 17:24-27

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<sup>24</sup> When they came to Capernaum, the collectors of the half-shekel tax went up to Peter and said, "Does your teacher not pay the tax?" <sup>25</sup> He said, "Yes." And when he came into the house, Jesus spoke to him first, saying, "What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?" <sup>26</sup> And when he said, "From others," Jesus said to him, "Then the sons are free. <sup>27</sup> 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."

ESV

Matthew 17:24-27

<sup>24</sup> 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?"

<sup>25</sup> 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?"

<sup>26</sup> Peter said to Him, "From strangers."

Jesus said to him, "Then the sons are free. <sup>27</sup> Nevertheless, 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."

NKJV

After healing the demoniac boy the Lord returns to Capernaum in Galilee. A collector of the tribute, in a respectful way, asked Peter whether his Master paid this religious tax; to which Peter impulsively answered, "yes."

The significance of the Lord's miracle and His conversation with Peter is that this was a religious tax. This was the **temple tax**. Each time they took a census among the Jews, each person was expected to pay half a shekel {Exodus 30:11-16}, originally for the maintenance of the Tabernacle and then the Temple. In the course of time, the tax was imposed annually, but it was optional. If a person did not pay it no legal measures were taken.

## Exodus 30:11-16

<sup>11</sup> Then the LORD spoke to Moses, saying: <sup>12</sup> "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. <sup>13</sup> 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. <sup>14</sup> Everyone included among those who are numbered, from twenty years old and above, shall give an offering to the LORD. <sup>15</sup> 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. <sup>16</sup> 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."

NKJV

Originally the tax was paid in weighed out silver. Later the Maccabees coined money in shekels and half-shekels weight. At this time, these coins were scarce and the didrachmon (double drachma) was regarded as the equivalent to the half-shekel.

But the coin had symbols and images on it and was considered idolatrous and could not be received by the Temple. So it was exchanged for Jewish money at Jerusalem, which accounts for the moneychangers whom the Lord expelled from the Temple.

Being a religious tax, these collectors were not hated by the Jews, as were the publicans who collected taxes for the Romans.

Peter, probably without knowing what the Lord intended, but since it was an accepted religious tax, spoke hastily. When Peter comes in, the Lord anticipates him with a question {v 25}. Jesus asked Peter if kings tax strangers? He used a different word, which meant poll tax. Peter so understood it because he answered, "of strangers." "Then the sons are free."

The monarchs of the earth do not tax their own sons, but only the subjects. But Jesus, in order to not offend them, in a matter indifferent, tells Peter how to get tax for two persons, viz. a shekel {27}.

On principle, the Son of God would not pay the temple tax. But should He insist on His exclusion others might stumble. Jesus makes a distinction between Himself and Peter. Peter should pay the tax.

Why a miracle? He would not use His divine power for His own relief. He refused to make bread from stones; He refused to call legions of angels; but He would declare His deity in another way besides not paying the tax. He would cause the exact amount of money to be found in the mouth of a fish and by getting the fish on Peter's hook.

This conversation with Peter means nothing if not that Jesus claims to be deity. Only the Son of God can claim exclusion from the Temple tax.

**We can learn that we don't always have to insist on our "rights."**

This miracle then, while He could maintain His exclusion, but would not, so as not to cause others to stumble, He declared His deity in another way. He caused a coin of the exact amount to be in a fish's mouth and then getting the fish on Peter's hook.

Observations:

When Peter came into the house Jesus knew all about his conversation with the collectors. As God, Christ knew all that Peter said or did.

This is another instance where Christ controls His creation, Cf. Psalm 8.

#### Psalm 8

O LORD, our Lord,  
How excellent *is* Your name in all the earth,  
Who have set Your glory above the heavens!  
<sup>2</sup> Out of the mouth of babes and nursing infants  
You have ordained strength,  
Because of Your enemies,  
That You may silence the enemy and the avenger.  
<sup>3</sup> When I consider Your heavens, the work of Your fingers,  
The moon and the stars, which You have ordained,  
<sup>4</sup> What is man that You are mindful of him,  
And the son of man that You visit him?  
<sup>5</sup> For You have made him a little lower than the angels,  
And You have crowned him with glory and honor.  
<sup>6</sup> You have made him to have dominion over the works of Your hands;  
You have put all *things* under his feet,  
<sup>7</sup> All sheep and oxen —  
Even the beasts of the field,  
<sup>8</sup> The birds of the air,  
And the fish of the sea  
That pass through the paths of the seas.  
<sup>9</sup> O LORD, our Lord,  
How excellent *is* Your name in all the earth!

NKJV

The accusation of the mob when they tried to stone Him for blasphemy:  
“because He made Himself equal with God, calling Himself the Son of  
God.” He did not correct them because it was true.

Jesus either was or is the divine Son of God or He deceived people.  
There is no way that He could be a good example, a great teacher, but not  
God. To deny the deity of Christ is to deny the very words of Christ. He  
either told the truth or He lied.

We can learn that we don't always have to insist on our "rights".  
Jesus demonstrated the principle of not causing others to stumble. Even though a thing may be "right" for us. Paul later deals with this principle.

As long as I do not commit sin in yielding, go as far as possible not to offend others.

Ryle: "God's rights undoubtedly we must never give up; but we may sometimes safely give up our own."

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