

THE SONS ARE EXEMPT

Matthew 17:24-27

Now when they came to Capernaum, those who collected the two-drachma tax came to Peter and said, “Does your teacher not pay the two-drachma tax?” He said, “Yes.” And when he came into the house, Jesus spoke to him first, saying, “What do you think, Simon? From whom do the kings of the earth collect tolls or taxes, from their sons or from strangers?” And when Peter said, “From strangers,” Jesus said to him, “Then the sons are exempt. However, so that we do not offend them, go to the sea and throw in a hook, and take the first fish that comes up; and when you open its mouth, you will find a stater. Take that and give it to them for Me and you.” (Matthew 17:24-27)

This is an interesting narrative. Matthew is the only Gospel writer who included it. It has a much lighter tone than much of what we have seen in Matthew in recent chapters. The point of these verses is not the miracle, although it is a clear sign of God’s provision for His people. There are a few points to explore.

Most directly, **Jesus was not subject to the demands of the Temple authorities.**

As we think about the specific demand of the two-drachma tax, it leads to an exploration of **how the Tabernacle and Temple were to be supported** and how that support differs from **the responsibility to provide for priests and Levites in the Old Testament and pastors in the New Testament.**

Finally, we’ll talk about **God’s intention for giving** and how it applies to our lives today.

TRANSITION: Let’s start with the two-drachma tax.

THE TWO-DRACHMA TAX

Now when they came to Capernaum, those who collected the two-drachma tax came to Peter and said, “Does your teacher not pay the two-drachma tax?” He said, “Yes.” (Matthew 17:24-25)

These men were not collecting a tax for the Roman government or Herod’s government. They were collecting a small amount from each man to provide for the maintenance and upkeep of the Temple.

This was not commanded in the Law of Moses. It began as a custom when Ezra and Nehemiah were in Jerusalem at the end of the Assyrian exile, about 500 years before Christ.

Ezra returned to Jerusalem first and led the restoration of the Temple. Nehemiah followed and oversaw the restoration of the walls of Jerusalem. Nehemiah 8 describes a gathering of the people. Ezra stood on a wooden podium made for the purpose and read the Law of Moses to them. Others moved among the people and helped them understand what they were hearing. The people were deeply moved by what they heard. They confessed their sins and the sins of their ancestors to the Lord. Then they agreed together and signed it.

Part of that agreement provided for the maintenance and upkeep of the Temple:

We also set ourselves under the commandments to give yearly one-third of a shekel for the service of the house of our God: for the showbread, for the continual grain offering, for the continual burnt offering, the sabbaths, the new moon, for the appointed times, for the holy things and for the sin offerings to make atonement for Israel, and all the work of the house of our God. (Nehemiah 10:32-33)

The words “we set ourselves” are important. They tell us that this was a voluntary commitment. The amount was probably taken from Exodus 30:11-16. In that passage, Yahweh gives the people instructions in the event of a census being taken of the people:

Yahweh also spoke to Moses, saying, “When you take a census of the sons of Israel to number

them, then each one of them shall give a **price of atonement** for himself to Yahweh when you number them, so that there will be no plague among them when you number them. This is what everyone who is numbered shall give: **half a shekel** according to the shekel of the sanctuary (the shekel is twenty gerahs), **half a shekel** as a contribution to Yahweh. Everyone who is numbered [**that is, men only**], from twenty years old and over, shall give the contribution to Yahweh. The rich shall not pay more and the poor shall not pay less than the half shekel when you give the contribution to Yahweh to make atonement for your souls. And you shall take the atonement money from the sons of Israel and shall give it for the service of the tent of meeting, that it may be a remembrance for the sons of Israel before Yahweh, to make atonement for your souls.” (Exodus 30:11-16)

The promise made in Nehemiah 10 is not to make this payment; if it were, they would have promised half a shekel rather than one-third. But I think they used it as a general guide to how much each should contribute each year.

Now, this was not the annual tithe required in Numbers 18 and Leviticus 27. That was ten percent of their annual increase, ten percent of the crops they grew, animals they raised, or money they made in trade. That tithe was to support the Levites, who did not receive any land when Israel took possession of Canaan. The entire tribe was devoted to serving God in the Tabernacle. They had their living from the tithe donated by men of the other tribes.

Exodus 35:29 tells us that Yahweh had a straightforward design for the building and maintenance of the Tabernacle (and eventually the Temple).

The sons of Israel — **all the men and women whose heart was willing** to bring material for all the work, which Yahweh had commanded through the hand of Moses to do — **brought a freewill offering to Yahweh.** (Exodus 35:29)

There was a cost involved in building and maintaining the Tabernacle. But rather than requiring His people to contribute, Yahweh made it voluntary. All the men and women whose hearts were willing were to bring a freewill offering. Women were not required to pay taxes and levies because they had no income. But this was a voluntary, freewill gift, and women

were free to give as they wished.

Regarding Matthew 17:24, we can say that Yahweh did not command the people to pay this two-drachma tax. It was a voluntary commitment by the people of Nehemiah's time. It eventually became a tradition. The time came when men were appointed to go around and collect it.

In Jesus' day, two drachmas was not a large amount of money; it was about two days' wage, less than 1% of one's annual income. It's not the amount that matters but the involuntary nature of the collection.

As we see in Matthew 17:24, the collectors were not heavy-handed about it. Their question assumes that Jesus did pay the tax. It's as though they said, "Obviously, your teacher pays the two-drachma tax, doesn't He?" And Peter quickly says, "Yes," making the same assumption. All's good, right? Let's see.

WHO PAYS TAXES?

Matthew 17:25b

And when he came into the house, Jesus spoke to him first, saying, "What do you think, Simon? From whom do the kings of the earth collect tolls or taxes, from their sons or from strangers?" And when Peter said, "From strangers," Jesus said to him, "Then the sons are exempt." (Matthew 17:25-26)

Jesus knows about Peter's conversation with the collectors, and He initiates a discussion about whether or not He pays the tax. The truth is that Jesus did not pay that tax, or at least hadn't paid it that year. He sends Peter out fishing to get the coin that would pay for both of them, which means that He hadn't paid it. Otherwise, He would have said, "I overheard your conversation. Just so you know, the last time we were in Jerusalem, I paid the Temple tax."

Instead, Jesus opens the discussion by talking about who pays taxes.

In our time, especially in the United States, everyone pays some taxes. Some income is not taxable, but much of it is.

In the ancient and not-so-ancient world, kings do not collect tolls and taxes from their sons but from strangers – non-family members. The British royal family is exempt from taxes, although some voluntarily pay taxes. Indeed, in the ancient world, the sons of a king would have been exempt. Close friends might also have been exempt.

Peter understands this; it makes sense to him. Kings collect taxes and tolls from strangers, not their sons. Jesus provides the conclusion: “So, the sons are exempt.”

What’s the point of all this? Very simply, Jesus is exempt from paying for the upkeep of the Temple. The Temple exists to worship Yahweh, the triune God: Father, Son, and Holy Spirit. If anything, the proceeds of the Temple should have been brought TO Him, not collected FROM Him.

Revelation 5:12 contains a song of worship:

“Worthy is the Lamb that was slain [that’s Jesus] to receive power and riches and wisdom and strength and honor and glory and blessing.” (Revelation 5:12)

Jesus is not just worthy of the immaterial things, but all the material things.

TAKING THE PATH OF LEAST OFFENSE

Matthew 17:27

“However, so that we do not offend them, go to the sea and throw in a hook, and take the first fish that comes up; and when you open its mouth, you will find a stater. Take that and give it to

them for Me and you.” (Matthew 17:24)

Let’s notice a couple of things about this statement.

To begin, Jesus was not required to pay for the upkeep of His own house of worship: “the sons are exempt.” I think Jesus may have never paid the Temple tax. He kept the Law perfectly, but the Law did not require the Temple tax; it was a human tradition that was given the force of Law.

Next, we see that Jesus includes Peter: “so that WE do not offend them.” Jesus is the only begotten Son of God, but His disciples are sons of God through adoption. No sons, natural or adopted, were required to pay taxes to the king, and no son of God, only begotten or adopted, was required to pay for the upkeep of the Temple. That didn’t prevent them from a freewill offering from a willing heart, but that offering could not be required. They were free NOT to give but equally free TO give a freewill offering from a willing heart.

We also see that Jesus took the path of the least offense: “so that we do not OFFEND them.” This was a minor issue. No one connected personal righteousness with it. It was a minor tradition of the people. They didn’t have detailed records of who gave; they assumed that Jesus had given. Jesus probably kept other minor traditions as well. John 10:22 describes Jesus walking in the Temple during the Feast of Dedication, known as Chanukah in our time. It doesn’t say that Jesus participated in the feast, but He easily could have. He was willing to offend the Jews for critical issues, but didn’t feel the need to challenge every last tradition.

And the Lord Himself provides the Temple tax money. People would donate money to Jesus; it was kept in a money box carried by Judas Iscariot (who stole from it, by the way, John 12:6). Jesus could have sent Peter to Judas for the money. He also could have said to Peter, “You know, this is a little amount; why don’t you pay for both of us?” But the Lord does not need our resources:

Who has given to Me that I should repay him? Whatever is under the whole heaven is Mine.
(Job 41:11)

We give for the sake of one another, not to keep God alive or His Kingdom healthy. The Lord Himself paid for His and Peter's share through a miracle. Peter caught a fish, and that fish had a tetradrachma coin in its mouth.

Let's consider what we've seen in these verses.

BRINGING IT HOME

First of all, this is a curious, odd story to include. It has a much lighter tone than much of what we have seen in Matthew in recent chapters. It isn't here to fill take up space, though; Matthew wants us to learn about Jesus. Without any particular order, here's what I see.

I see how easy it is for personal generosity to become a forced contribution. Those of Nehemiah's day wanted to give, and they committed themselves to give. Each one was responsible for fulfilling his promise before the Lord. By the time of Christ, it was no longer a gift but a tax. The focus was no longer on the giver's generosity but on the Temple authorities' demands. The motivation to give was no longer one's conscience but satisfying the men who knocked on your door.

I see that, at times, it's ok to take the path of least offense. There are many things that we must not compromise on. Other matters aren't important enough to battle over. If the Scripture commands us to believe something or do or not do something, we must be faithful to the Lord. If it's a matter of human tradition, as with the Temple tax, then the path of least offense is a good path to take. An example might be the Bible translation someone uses. We all have preferences, and – as long as it's a competent translation – there's no need to argue.

I see God's provision for His people. Peter was used to paying this annual tax. It was a minimal amount, to be honest. They had other expenses that were far more weighty. But the Lord provides for His people in big ways and small. He designed us to work, of course. As a rule, He doesn't rain bread down from heaven for us. But He blesses the work of our hands and allows us to prosper according to His will.

James 1:17 is a good reminder:

Every good thing given and every perfect gift is from above, coming down from the Father of lights, with whom there is no variation or shifting shadow [**that is, the God who does not change**]. (James 1:17)

I see that supporting the Tabernacle, Temple, and Church, is valid. Each involves a physical structure that must be maintained in proper order. Supplies need to be replenished. What's more, the priests and Levites of Israel, and pastors in the church age, should have their living supplied.

Regarding the church, Galatians 6:6 says,

And the one who is instructed in the word is to share in all good things with the one who instructs him. (Galatians 6:6)

First Timothy 5:17 says,

The elders who lead well are to be considered worthy of double honor [**which refers to money**], especially those who labor at preaching the word and teaching. (First Timothy 5:17)

First Corinthians 9:14 says,

So also the Lord directed those who proclaim the gospel to get their living from the gospel.

(First Corinthians 9:14)

In the church, giving is to be a freewill offering from a willing heart.

Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver. (Second Corinthians 9:7)

Not to make this too personal, but the point of your support of our church is not merely church expenses and my living; it is also your blessing. The Lord wants willing hearts to bring freewill offerings according to how each one decides in their own heart. We are told plainly that no one is to give grudgingly (unwillingly) or under any compulsion.