

Studies in the Gospel of Matthew #48

Calvary and Taxes

Matt 17:22-27

Introduction:

1. In the last several decades many religious political action groups have arisen
 - a. Some of the groups are highly critical of certain laws, policies, and court decisions.
 - b. Some even specifically endorse and campaign for candidates they think would support Christian values in government.
2. Other evangelicals believe that, beyond voting, Christians should shy away from political and government involvement as much as possible, leaving the running of secular government to the secular world.
3. The only legitimate work of the church, they believe, is to preach the gospel and faithfully live by its standards.
4. The NT certainly makes clear that a believer's primary citizenship is not in this world.
 - a. Paul charged the church at Philippi in 3:17-21
17 Brethren, be followers together of me, and mark them which walk so as ye have us for an ensample. 18 (For many walk, of whom I have told you often, and now tell you even weeping, that they are the enemies of the cross of Christ: 19 Whose end is destruction, whose God is their belly, and whose glory is in their shame, who mind earthly things.) 20 For our conversation is in heaven; from whence also we look for the Saviour, the Lord Jesus Christ: 21 Who shall change our vile body, that it may be fashioned like unto his glorious body, according to the working whereby he is able even to subdue all things unto himself.
 - b. To the Ephesian Christians Paul wrote – 2:19 Now therefore ye are no more strangers and foreigners, but fellowcitizens with the saints, and of the household of God;
 - c. The writer of Hebrews says in chapter 12 - 22 But ye are come unto mount Sion, and unto the city of the living God, the heavenly Jerusalem, and to an innumerable company of angels, 23 To the general assembly and church of the firstborn, which are written in heaven, and to God the Judge of all, and to the spirits of just men made perfect,
5. How then, some Christians argue, can those who have such a glorious heavenly heritage contaminate themselves by becoming involved in the earthly affairs of unbelieving society and government?
 - a. They appeal to Phil 2:15 – That ye may be blameless and harmless, the sons of God, without rebuke, in the midst of a crooked and perverse nation, among whom ye shine as lights in the world;
 - b. Aren't we commanded to be separate?
2Co 6:17 Wherefore come out from among them, and be ye separate, saith the Lord, and touch not the unclean thing; and I will receive you,
1Jo 2:15 Love not the world, neither the things that are in the world. If any man love the world, the love of the Father is not in him.
Jas 4:4 Ye adulterers and adulteresses, know ye not that the friendship of the world is enmity with God? whosoever therefore will be a friend of the world is the enemy of God.
6. Many believers are asking what is the Christian's reasonable relationship to human society and to governmental authority in particular?
 - a. The issue of paying taxes is handled here by the Savior
 - b. But before He gave that lesson to Peter, the Lord again told the Twelve of His coming death and resurrection.

I. Calvary – vs 22-23

A. The Disloyalty – vs 22

22 And while they abode in Galilee, Jesus said unto them, The Son of man shall be betrayed into the hands of men:

1. During the last six months of Jesus' ministry, He spent less time with the crowds and more time alone with the disciples
 - a) He was giving them intense further training
 - b) Included in the training were periodic reminders of His imminent suffering, death and resurrection
 - c) This is the third mention of the crucifixion
2. The betrayal was such a shock to the disciples when it occurred.
 - a) But they had been duly warned about it.
 - b) Judas Iscariot, himself, received a warning here about the betrayal; but he did not heed the warning and played the fool.
3. Jesus was not helpless nor passive in going to the cross
 - a) He willingly accepted the cross so that all things written in the Scriptures might be accomplished
 - b) He willingly laid down his life
 - c) *Joh 10:18 No man taketh it from me, but I lay it down of myself. I have power to lay it down, and I have power to take it again. This commandment have I received of my Father.*

B. The Death – vs 23

23 And they shall kill him, and the third day he shall be raised again. And they were exceeding sorry.

1. The crucifixion of Christ was no surprise to God.
2. Christ was not a victim of bad circumstances and taken unawares to be crucified.
3. Calvary was a Divine plan so that Scripture says, Christ "the Lamb slain from the foundation of the world" ([Revelation 13:8](#)).

C. The Deliverance – vs 23 – "raised again"

1. The message of Calvary includes the resurrection.
2. The disciples paid little attention to this part of the message; for after Christ had been crucified, they thought it was all over.
3. They were not looking for the resurrection and had trouble believing it when it occurred.
4. The message of Calvary would be a tragic message if it was not for the resurrection part.
5. *"If Christ be not risen, then is our preaching vain, and your faith is also vain... ye are yet in your sins" (1 Cor 15:14,17).*

D. The Discomforting – vs 23

23 And they shall kill him, and the third day he shall be raised again. And they were exceeding sorry.

1. The last time they were told of Calvary, Peter rebuked the Lord ([Matthew 16:21,22](#)).
2. But this time they are only saddened by the news of Christ's death.
3. Their sadness, however, could have been mitigated had they listened to the resurrection part.

II. Tribute Money – vs 24-27

- Here is one of the great fishing stories in the Bible.
- The Bible has better fishing stories than you can hear anywhere else; and the Bible fishing stories are true, unlike many told by men.
- Each fishing story in the Bible involved Peter.
- This fishing story involved the paying of tribute money and the furnishing of the tribute via Peter's fishing.
- This is the only fishing mentioned that uses a hook, the other fishing accounts make use of nets

BYZ **Matthew 17:22** Ἀναστρεφόμενων δὲ αὐτῶν ἐν τῇ Γαλιλαίᾳ, εἶπεν αὐτοῖς ὁ Ἰησοῦς, Μέλλει ὁ υἱὸς τοῦ ἀνθρώπου παραδίδοσθαι εἰς χεῖρας ἀνθρώπων,
Ἀναστρεφόμενων verb ptc pres pass gmp from ἀναστρέφω - (1) transitively overturn, upset (JN 2.15); (2) passive, with a reflexive sense of turning back and forth in a place live, stay (MT 17.22); figuratively, of moral conduct act, behave, live (1T 3.15); passive, as living with suffering as a part of Christian experience be treated, go through (HE 10.33); (3) intransitively return to a place (AC 5.22)

BYZ **Matthew 17:23** καὶ ἀποκτενοῦσιν αὐτόν, καὶ τῇ τρίτῃ ἡμέρᾳ ἐγερθήσεται. Καὶ ἐλυπήθησαν σφόδρα.
ἐλυπήθησαν verb ind aor pass 3pp from λυπέω -- (1) active (cause) pain, grieve, make sad (EP 4.30); (2) passive be sad, be sorrowful, be distressed (MT 26.22); aorist become distressed or sorry (2C 7.9)
σφόδρα adverb; exceedingly, extremely, greatly, very much

A. Purpose of the Tribute – vs 24

24 And when they were come to Capernaum, they that received tribute money came to Peter, and said, Doth not your master pay tribute?

1. The tribute money was not a Roman tax but a Temple tax to support the ministry of the Temple.
 - a) *The origin of the tribute money idea was in Moses' time in the OT in the payment of a half-shekel by males twenty years and older for the ministry of the Tabernacle (Ex 30:11-16).*
 - b) *The Romans allowed the Jews to collect this money to pay for the operation of the Temple*
 - c) *The tax was to be paid before Passover and collectors were sent out about a month ahead of time to collect the tax*
2. It is significant that the only Gospel to record this religious tax story was Matthew, who before his conversion was a tax collector (in his case the tax collected was for Rome and not for the Temple).
3. But being a tax collector this religious tax would be of interest to him.
4. Peter was singled out for payment of this tax
 - a) *He was a resident of Capernaum*
 - b) *He was known to be a leading member of Jesus' disciples*

B. Pursuit of the Tribute – vs 24-25

1. Asking of Peter – vs 24

24 And when they were come to Capernaum, they that received tribute money came to Peter, and said, Doth not your master pay tribute?

- a) *The question revealed the growing disrespect for Christ.*
- b) *Religious teachers, such as the Rabbis, were considered exempt from the Temple tax; and with the great respect paid to Christ (He was considered a religious teacher), He was not approached for the tax.*
- c) *But in the last year of His ministry, His popularity had plummeted greatly; and the tribute collectors approached Peter about Christ paying the tribute.*

2. Answering by Peter – vs 25

25 He saith, Yes. And when he was come into the house, Jesus prevented him, saying, What thinkest thou, Simon? of whom do the kings of the earth take custom or tribute? of their own children, or of strangers?

- Peter quickly answered the question in the affirmative
- He did not think before giving his answer or he would not have answered in the affirmative
- Peter can be excused for his affirmative answer for two reasons
 - a) *Purpose of the Tax*
 - (1) The tax was sued to aid the work of the Temple
 - (2) To say “no” would reflect badly on Christ making it appear that he was opposed to the worship of God
 - b) *Protection of Christ*
 - (1) Peter was no dummy and he knew that the question from the tribute collectors was a loaded question
 - (2) Hostility was growing for Christ and crafty men were seeking opportunity to discredit Christ

C. Perspective of the Tribute – vs 25-27

- Christ confronted Peter about his answer to the tribute collectors
- Peter's answer showed that he lacked perspective about the tribute in regards to Christ
- Peter had spoken too quickly and he needed to be instructed by the Master
- The confrontation of Peter by Christ showed the omniscience of Christ since He was not there when the collectors spoke to Peter

24 Ἐλθόντων δὲ αὐτῶν εἰς Καπερναοῦμ, προσῆλθον οἱ τὰ δίδραχμα λαμβάνοντες τῷ Πέτρῳ καὶ εἶπον, Ὁ διδάσκαλος ὑμῶν οὐ τελεῖ τὰ δίδραχμα;

They that received the half-shekel (hoi ta didrachma lambanontes). This temple tax amounted to an Attic drachma or the Jewish half-shekel, about one-third of a dollar. Every Jewish man twenty years of age and over was expected to pay it for the maintenance of the temple. But it was not a compulsory tax like that collected by the publicans for the government. "The tax was like a voluntary church-rate; no one could be compelled to pay" (Plummer). The same Greek word occurs in two Egyptian papyri of the first century A.D. for the receipt for the tax for the temple of Suchus (Milligan and Moulton's Vocabulary). This tax for the Jerusalem temple was due in the month Adar (our March) and it was now nearly six months overdue. But Jesus and the Twelve had been out of Galilee most of this time. Hence the question of the tax-collectors. The payment had to be made in the Jewish coin, half-shekel. Hence the money-changers did a thriving business in charging a small premium for the Jewish coin, amounting to some forty-five thousand dollars a year, it is estimated. It is significant that they approached Peter rather than Jesus, perhaps not wishing to embarrass "Your Teacher," "a roundabout hint that the tax was overdue" (Bruce). Evidently Jesus had been in the habit of paying it (Peter's).

25 Λέγει, Ναί. Καὶ ὅτε εἰσῆλθεν εἰς τὴν οἰκίαν, προέφθασεν αὐτὸν ὁ Ἰησοῦς, λέγων, Τί σοι δοκεῖ, Σίμων; Οἱ βασιλεῖς τῆς γῆς ἀπὸ τίνων λαμβάνουσιν τέλη ἢ κῆνσον; Ἀπὸ τῶν υἱῶν αὐτῶν, ἢ ἀπὸ τῶν ἀλλοτρίων;

Jesus spake first to him (proepthasen auton ho Iēsous legōn). Here only in the N.T. One example in a papyrus B.C. 161 (Moulton and Milligan, Vocabulary). The old idiomatic use of phthanō with the participle survives in this example of prophthanō in Matthew 17:25, meaning to anticipate, to get before one in doing a thing. The Koiné uses the infinitive thus with phthanō which has come to mean simply to arrive. Here the anticipation is made plain by the use of pro-. See Robertson's Grammar, p. 1120. The "prevent" of the Authorized Version was the original idea of praevenire, to go before, to anticipate. Peter felt obliged to take the matter up with Jesus. But the Master had observed what was going on and spoke to Peter first.

1. The Exemption

25 He saith, Yes. And when he was come into the house, Jesus prevented him, saying, What thinkest thou, Simon? of whom do the kings of the earth take custom or tribute? of their own children, or of strangers? 26 Peter saith unto him, Of strangers. Jesus saith unto him, Then are the children free.

- a) Christ should not have to pay the tribute.
- b) The Temple was "my Father's house" ([John 2:16](#)); and, therefore, Christ as THE Son of God should not be taxed to take care of His Father's house.
- c) How absurd to tax Christ to help pay for the ceremony, sacrifice, etc. which were all types of Christ the Son of God Who came to give His life a ransom for sinful man.
- d) The Temple should be honoring Christ with its resources.
- e) To tax Christ to pay for His own honoring as God's Son is ludicrous in the extreme.
- f) Of course, those collecting the tribute money did not recognize the true identity of Christ as the Son of God.

2. The Expediency

27 **Notwithstanding, lest we should offend them, go thou to the sea, and cast an hook, and take up the fish that first cometh up; and when thou hast opened his mouth, thou shalt find a piece of money: that take, and give unto them for me and thee.**

- a) The tribute will be paid even though Christ is actually exempt.
- b) Christ had no intention of insisting on His exemption.
- c) Since the paying of the tax was not an evil thing and in principle went for a noble cause, Christ would not argue the case lest He unnecessarily offend others.
- d) This action of Christ was not a compromising with evil, but was a waiving of legitimate rights to keep from offending others.
- e) Christ did not hesitate to offend evil, but here evil was not involved in the principle of the case.
- f) It was simply a case of waving one's rights to not offend others.
- g) In our day of insisting on our rights, we could learn much from Christ's actions here.

D. Providing for the Tribute – vs 27

27 Notwithstanding, lest we should offend them, go thou to the sea, and cast an hook, and take up the fish that first cometh up; and when thou hast opened his mouth, thou shalt find a piece of money: that take, and give unto them for me and thee.

1. Poverty in the Providing - "for me and thee"

- a) Christ did not live in affluent circumstances.
- b) He did not even have the small amount necessary to pay the Temple tax and had to resort to a miracle to provide the money.
- c) Christ was not like many religious charlatans who fleece their followers to line their own pockets with a fortune. Christ's poverty was for our benefit.
- d) "Ye know the grace of our Lord Jesus Christ, that, though he was rich, yet for your sakes he became poor, that ye through his poverty might be rich" ([2 Corinthians 8:9](#)).
- e) What poverty have we experienced to bring honor to Christ?

2. Precept in the Providing – "go to the sea, cast a hook"

- a) Divine precepts are not a burden but a blessing.
- b) This precept for Peter is a good illustration of that fact.
- c) Christ was going to provide a blessing of supplying the tribute money not only for Christ but also for Peter.
- d) But this provision would come in obedience to a precept.
- e) If we lack blessings from God, we need to check our obedience to God.

BYZ **Matthew 17:26** Λέγει αὐτῷ ὁ Πέτρος, Ἀπὸ τῶν ἀλλοτρίων. Ἐφη αὐτῷ ὁ Ἰησοῦς, Ἄρα γε ἐλεύθεροὶ εἰσὶν οἱ υἱοί.

27 Ἴνα δὲ μὴ σκανδαλίσωμεν αὐτούς, πορευθεὶς εἰς τὴν θάλασσαν βάλε ἄγκιστρον, καὶ τὸν ἀναβαίνοντα πρῶτον ἰχθὺν ἄρον· καὶ ἀνοίξας τὸ στόμα αὐτοῦ, εὗρήσεις στατήρα· ἐκείνῳ λαβὼν δὸς αὐτοῖς ἀντὶ ἐμοῦ καὶ σοῦ.

Lest we cause them to stumble (hina mē skandalisōmen autous). He does not wish to create the impression that he and the disciples despise the temple and its worship. Aorist tense (punctiliar single act) here, though some MSS. have present subjunctive (linear). "A hook" (agkistron). The only example in the N.T. of fishing with a hook. From an unused verb agkizō, to angle, and that from agkos, a curve (so also agkalē the inner curve of the arm, Luke 2:38).

A shekel (statēra). Greek stater = four drachmae, enough for two persons to pay the tax.

For me and thee (anti emou kai sou). Common use of anti in commercial transactions, "in exchange for." Here we have a miracle of foreknowledge. Such instances have happened. Some try to get rid of the miracle by calling it a proverb or by saying that Jesus only meant for Peter to sell the fish and thus get the money, a species of nervous anxiety to relieve Christ and the Gospel of Matthew from the miraculous. "All the attempts have been in vain which were made by the older Rationalism to put a non-miraculous meaning into these words" (B. Weiss). It is not stated that Peter actually caught such a fish though that is the natural implication. Why provision is thus only made for Peter along with Jesus we do not know.

3. Power in the Providing – “thou shalt find a piece of money”
 - a) *Christ worked a miracle to provide the tribute money.*
 - b) *In noting the miracle, it will be seen that Christ did not work a miracle where it was not necessary.*
 - c) *Peter could go to the sea and cast in his fishing line and pull up a fish.*
 - d) *The miracle was the coin in the mouth which Peter could not do.*
 - e) *Christ does not work miracles to lessen our duty or make us lazy.*
4. Proof in the Providing
 - a) *The fact that Christ condescended to paying the tribute could give doubt to Peter that Christ was all that He claimed to be.*
 - b) *But Christ gave ample proof in the providing of the coin that He was the Son of God.*
 - c) *The proof would be most assuring to Peter's faith.*