

“The Tribute Tax”, Matthew 17:24-27, Sermon Notes

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Saving Grace Bible Church

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Morning Worship Service

“And when they had come to Capernaum, those who collected the two-drachma *tax* came to Peter, and said, "Does your teacher not pay the two-drachma *tax*?" ²⁵ 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 customs or poll-tax, from their sons or from strangers?" ²⁶ And upon his saying, "From strangers," Jesus said to him, "Consequently the sons are exempt. ²⁷ "But, lest we give them offense, 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 shekel. Take that and give it to them for you and Me." (Matt. 17:24-27 NAS)

Introduction

Unless the entire world is converted, Christians ought to be distinct from the world.

To be a Christian is to be unique in so many ways. One of the ways this is manifested is in how we relate to authority.

- As Christians we relate to authority in a way that is different than others
- Because we know all authority comes from God

It is clear when you read the news or watch it on TV that there are many who are warring against the government

- And most certainly politicians have given people on all sides enough to rage against
- There are laws which benefit one group and hurt others
- **There are financial decisions made which stir up strife**
- There are moral values being eroded

Couple this with the growing trend towards lawlessness in our society and we see many reasons why people are losing their minds over the state of the Union.

It was just a few years ago where violent protests were taking place against police officers

- BlueLivesMatter movement was started
- **Police officers were being shot**
- Many who advocated this response pointed to the number of police brutality cases
 - Unarmed people shot
 - Innocent people sent to jail
 - Harassment and abuse by those who should uphold the law

- **This becomes the fuel for unrestrained rage as people took justice into their own hands**
- **People respond with evil for evil**
- For many this is the only way they believe they are going to be heard.

In America at this time there is a growing trend of political groups being formed. These groups are becoming increasingly violent.

- **In response to the rise of racial tensions there has been an increase of white supremacist groups**
- Anti-immigration groups
- Anti-Muslim groups
- Pro-Trump and Anti-Trump groups

When these groups have their demonstrations, the opposing groups come out and there is conflict

- **These groups fight and rage on to get what they want**
- **Violent clashes in the streets**
- **People raging against one another and against the government**

Some of the greatest injustices have come out these protests

- You remember the iconic image of the Rodney King Riots when Reginald Denny, a white Truck Driver, was dragged out of his truck and beaten by a mob while a Television crew recorded the whole thing from a helicopter above.
- There have been police officers called to events only to be fired upon by snipers
- **These protests are often associated with violent murders, destruction of property, and looting**

Look at the wild extremes of protest in the recent Kavanaugh Supreme Court nomination.

- Protestors berating politicians in elevators, at home, on their way into work etc.

In many cases news channels have turned into nothing more than 24hr a day propaganda machines pushing certain ideologies.

- All sides point to what others are doing as they practice the very thing they are condemning in their opponents

What are Christians to do in this rage filled environment?

- Many are inclined to join in raging for their cause
- **We need to fight against the murder of babies**
- We need to protect the conservative values of this great nation
- **We need to protect our rights to worship freely**

- We need to fight to protect the sanctity of life or marriage

The problem is that Christians are then joining into a fighting match with the world. And we look no different than the raging opposition.

- Now some may say at this point, Yeah of course, this is spiritual warfare
- **Ok so let say that is the case. Let us say that we are in a spiritual war and we are warring to honor God.**
 - So why are we in this war with a fleshly agenda?
 - **What are we in this war with fleshly armament?**
 - Why are we warring according to fleshly wisdom?
 - **Why are we fleshly when we are fighting this spiritual war?**

Some may respond to this and say what else are we supposed to do if they come and take our freedoms or oppose our values? What are we to do when they come taking what is not theirs?

Some may even say at this point what are we to do when the government starts to slaughter innocent lives like Germany did?

- Are we to sit around passively and do nothing?
- Is there a time when we should pick up arms and fight for what is right?
- Would God want us to fight to protect lives?
- Should we pick up arms and engage in the rage against injustice and inequity?

What is the Christian's relationship to this world?

- What is our role in politics?

Our text this morning shapes our perspective on this issue. Our text gives us some insight to how we should view ourselves and our responsibilities here on earth.

Before we look at our text let me first remind us of the truth of our calling in Christ.

- We who have been born of God. We who call ourselves Christians. We who exercising saving faith in Jesus Christ realize that this world is not our home.
 - We are sojourners here on Earth
 - 1 Pet 1:1 **Peter, an apostle of Jesus Christ, to those who reside as aliens,** scattered throughout Pontus, Galatia, Cappadocia, Asia, and Bithynia, who are chosen (1 Pet. 1:1 NAS)
 - All these died in faith, without receiving the promises, but having seen them and having welcomed them from a distance, and having confessed that they were strangers and exiles on the earth. (Heb. 11:13 NAS)
 - For those who say such things make it clear that they are seeking a country of their own. (Heb. 11:14 NAS)

Heb 13:7-14

Remember those who led you, who spoke the word of God to you; and considering the result of their conduct, imitate their faith. ⁸ Jesus Christ is the same yesterday and today, yes and forever. ⁹ Do not be carried away by varied and strange teachings; for it is good for the heart to be strengthened by grace, not by foods, through which those who were thus occupied were not benefited. ¹⁰ We have an altar, from which those who serve the tabernacle have no right to eat. ¹¹ For the bodies of those animals whose blood is brought into the holy place by the high priest *as an offering* for sin, **are burned outside the camp.** ¹² Therefore Jesus also, that He might sanctify the people through His own blood, **suffered outside the gate.** ¹³ **Hence, let us go out to Him outside the camp, bearing His reproach.** ¹⁴ For here we do not have a lasting city, but we are seeking *the city* which is to come. (Heb. 13:7-14 NAS)

- The Hebrew writer speaks of the sacrifices that were most significant
- Those animals which are sacrificed and are burned are burned outside of the camp vs 11
- The greatest sacrifice made outside of the city was that of Jesus Christ vs 12
 - Jesus was taken out of the city and was crucified

The argument goes like this-- Since the greater sacrifice is made by outside of the city gates and since Jesus Himself gave Himself up and was sacrifice outside of the city we should be prepared to do the same. We should be prepared to go out of this city and bear His reproach.

Why? Vs 14

¹⁴ **For here we do not have a lasting city, but we are seeking *the city* which is to come.**

- The Hebrew writer is reminding his readers that we are living for something greater than what we have here on earth.

Paul says it like this in Colossians 3

If then you have been raised up with Christ, keep seeking the things above, where Christ is, seated at the right hand of God. (Col. 3:1 NAS)

Set your mind on the things above, not on the things that are on earth. (Col. 3:2 NAS)

We have a different perspective when we go into these discussions about right and wrong. When we discuss what is moral and the way we should live.

- We are new creatures in Christ
- We have a new heavenly home
- We anticipate a new ruler who will reign righteously over all

But maybe in light of this someone may say something like this:

- We are not citizens in this world
- We are heavenly citizens so we do not have to be worried about this world at all.

- We can stop paying taxes because this world is against God, we can pick up arms and fight against those forces which oppose God's work. **Basically we have no obligation to live for or follow those who lead in this world**
- IE The most spiritual thing we can do is abandon all support of this world and live for ourselves.

Because we are heavenly people can we conclude that we do not need to respond to the people of this world?

- Can we just attack the earthly authority?

What is the believer's responsibility to the authority in this world?

#One more note we should make before we get into our text is this:

- Many evangelicals are making it part of the Church's mission and purpose to be politically motivated to change society
- Standing out with signs "God hates . . ."

They assume the greatest force they have is their political force. This is wrong. The greatest force we have is the power of the gospel preached superintended by the Holy Spirit to change hearts and transform a person. When hearts are transformed nations are changed. The greatest power is the work of faith in our hearts and lives causing us to walk in the footsteps of Christ. When we believe God's Word and yield to it the greatest power is on display.

The foolishness of God's wisdom and strength on display in the preaching of Christ is greater than all the raging man can muster against the forces of this world.

If we do not believe this truth we will be provoked to chase after the world raging at it only to be sucked into its examples rather than walking in faith and seeing the power of God on display.

How should we respond? Let us see Christ's example

And when they had come to Capernaum, those who collected the two-drachma *tax* came to Peter, and said, "Does your teacher not pay the two-drachma *tax*?" ²⁵ 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 customs or poll-tax, from their sons or from strangers?" ²⁶ And upon his saying, "From strangers," Jesus said to him, "Consequently the sons are exempt. ²⁷ "But, lest we give them offense, 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 you and Me." (Matt. 17:24-27 NAS)

Setting

Jesus and His disciples have returned to Capernaum

- This is the home town of Peter and of Christ
- They return to their main area of ministry and service
- This city is located at the northern tip of the Sea of Galilee
- They have returned back to a town and people that know them well

This is part of the reason why the next events occur. They return to their home town and Peter is approached by the local temple officials for their tax money.

Matthew Records:

those who collected the two-drachma *tax* came to Peter, and said, "Does your teacher not pay the two-drachma *tax*?"

These men were delegates of the local temple to collect a tax

- Literally reads the "Double Drachma"
- This was a Jewish tax
- This was not a Roman tax
- This tax was setup for the direct and specific care of the synagogue and was collected in the local home communities
- This tax was originally instituted by Moses

The LORD also spoke to Moses, saying, ¹² "When you take a census of the sons of Israel to number them, then each one of them 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 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 the LORD. ¹⁴

"Everyone who is numbered, from twenty years old and over, shall give the contribution to the LORD. ¹⁵ "The rich shall not pay more, and the poor shall not pay less than the half shekel, when you give the contribution to the LORD to make atonement for yourselves. ¹⁶ "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 memorial for the sons of Israel before the LORD, to make atonement for yourselves." (Exod. 30:11-16 NAS)

Later Nehemiah reinstated the tax after the people returned from Babylonian captivity:

We also placed ourselves under obligation to contribute yearly one third of a shekel for the service of the house of our God: (Neh. 10:32 NAS)

Apparently by this point when we get to Jesus' life time their taxes raised as well.

- Here the amount is raised to two-drachma or about half a shekel.
- **This amount equaled about two days wages**

"The ancient Jewish historian Josephus reported that, after Titus destroyed Jerusalem and the Temple in A.D. 70, the emperor Vespasian decreed that Jews throughout the Roman Empire

would continue to be assessed the two-drachma tax in order to maintain the pagan temple of Jupiter. . . The tax was imposed as a calculated, vindictive reminder both to Jews and the rest of the world of the high cost of opposing Rome.” JFM pg 87 Matthew vol 4

This tax originally was a one-time lifetime tax to be paid at 19 years of age. But at some point it changed and became an annual tax.

Here these local officials were seeking the collection of this tax from Peter and they ask whether Jesus is going to pay it or not.

Peter responds with “Yes”

Peter’s Discussion with Jesus:

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 customs or poll-tax, from their sons or from strangers?"²⁶ And upon his saying, "From strangers," Jesus said to him, "Consequently the sons are exempt.

As soon as Peter enters the house Jesus asks him a question.

- Peter does not even have time to formulate the words
- Jesus preempts Peter’s thoughts and questions with His own question for Peter.

Here Jesus affirms the various taxes collected

- Customs – levied on goods – sales tax
- Poll-tax – levied on individuals – income tax
- Here Jesus identifies these two basic kinds of taxes

The question, which clearly indicates the times in which Jesus lived, is who does a King collect taxes from?

- Their sons or strangers

Peter got this question right

- Kings collect from strangers not from their own family

The Sons are exempt from paying.

Now if Jesus wanted to make the point that Christians, or His followers should not pay their taxes this was where He could make it.

- He could stop right here and the message would be plain
- **This temple tax was a Jewish tax for the Worship in the temple**
- Jesus is the Son of God and the object of worship
- He is a son and thus exempt from this tax

- **After all Jesus called the temple “My Father’s house” Luke 2:49**

The end of vs 26 would make it clear that we could avoid taxes as we have a different father. **A heavenly father who we account to and the earthly authority is to honor the heavenly authority.**

Jesus’s Instruction:

But this is not where Christ leaves the discussion look at verse 27

"But, lest we give them offense, 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 shekel. Take that and give it to them for you and Me." (Matt. 17:27 NAS)

He says we have the right before God to be exempt because we are children of God

- They live for a different Kingdom
- They are not of this world

BUT lest we give them offense

- The word offense here is where we get the word scandal from
- He is saying-- lest we be scandalous
- **Let we cause them to equate His work with scandalous behavior, pay your taxes**

Instead of teaching we should avoid paying taxes, Jesus teaches we should honor by paying our taxes even if they are not fair.

- **I know some anti-IRS people just threw up in their mouth when I said that**
- **Yes we are to pay our taxes to those who are due them even if those taxes are unfair.**
 - **Why? Because God provides**

Now notice how Jesus remedies the situation

"But, lest we give them offense, 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 you and Me." (Matt. 17:27 NAS)

He tells Peter

- Grab your fishing pole
- Put a hook on it and throw it into the sea
 - He did not tell Peter which place
 - He did not tell Peter a particular kind of BassPro bait
 - **He did not tell Peter a particular time**

- I think it is also relevant to note that He did not tell Peter to go farm. **He told Peter to go do the kind of work he is used to doing when he was gainfully employed.**
 - If Peter was a farmer Jesus could have just as easily dropped a coin out of a cow's mouth
 - If he needed I am sure he could have had some Ravens drop by with a few coins for them.

The point is that not only was Jesus omniscient he was also sovereignly directing even the fish of the sea to accomplish His great purposes.

The whole point of the exercise is just be faithful to do your work and God will supply.

- Christ, who is sovereign over all His creation directed a fish to gobble up a nice shiny coin and then latch on to Peter's hook
- I can only imagine what Peter was thinking
 - I have been fishing my entire life and have never caught a fish with a coin in its mouth
 - **Now the first fish I catch will have enough money in its mouth to cover my taxes and the taxes for Christ?**
 - Obviously if this was an American fish it would be a whale to cover our taxes.

Peter does exactly what he is told and though the story is never finished the implication is that is exactly what happened.

- The tax is paid for Jesus and Peter
- God directed and marvelously supplied
- The local authorities were honored by receiving what was expected from them
- Peter had his needs supplied for as he did his normal work.

Conclusion

Implications for us here:

1. We are to honor authority – they have a right to collect their taxes we have the responsibility to honor the authority.
2. Christ is worthy to be followed. Perfect knowledge of Peter's conversations and perfect authority over the earthly circumstances to direct even the right fish to bite on Peter's hook.
3. **The distinctly Christian practice is to suffer inequity while doing good.**
 - a. **Even if we think the tax is unfair**

- b. **Even if we are being poorly-treated we are to honor the authority God has established.**
- c. **Even if we think the funds are being misused**

Peter's Testimony

Submit yourselves for the Lord's sake to every human institution, whether to a king as the one in authority,¹⁴ or to governors as sent by him for the punishment of evildoers and the praise of those who do right.¹⁵ For such is the will of God that by doing right you may silence the ignorance of foolish men.¹⁶ Act as free men, and do not use your freedom as a covering for evil, but *use it* as bondslaves of God.¹⁷ Honor all men; love the brotherhood, fear God, honor the king.¹⁸ Servants, be submissive to your masters with all respect, not only to those who are good and gentle, but also to those who are unreasonable.¹⁹ For this *finds* favor, if for the sake of conscience toward God a man bears up under sorrows when suffering unjustly.²⁰ For what credit is there if, when you sin and are harshly treated, you endure it with patience? But if when you do what is right and suffer *for it* you patiently endure it, this *finds* favor with God.²¹ For you have been called for this purpose, since Christ also suffered for you, leaving you an example for you to follow in His steps,²² who committed no sin, nor was any deceit found in His mouth;²³ and while being reviled, He did not revile in return; while suffering, He uttered no threats, but kept entrusting *Himself* to Him who judges righteously;²⁴ and He Himself bore our sins in His body on the cross, that we might die to sin and live to righteousness; for by His wounds you were healed.²⁵ For you were continually straying like sheep, but now you have returned to the Shepherd and Guardian of your souls. (1 Pet. 2:13-25 NAS)

To sum up, let all be harmonious, sympathetic, brotherly, kindhearted, and humble in spirit;⁹ not returning evil for evil, or insult for insult, but giving a blessing instead; for you were called for the very purpose that you might inherit a blessing. (1 Pet. 3:8-9 NAS)

Listen: I am not a passivist. I would fight for my country as they are God's instrument and are given the right to bear the sword for good. But neither am I an activist who will fight against my country.

- If I am going to oppose a political party or person or group it will be within the lawful bounds of this great country.
- **We are Divine citizens first. As such we are honoring citizens here on earth.**

Look, I want to draw your attention to a significant truth in this text.

- Some will argue it is unfair that we should pay our taxes
- They are only going to use our money to fund a campaign for evil
- They are going to abuse our money

- It is unfair, unjust, and evil to pay these taxes therefore I abstain from paying them.

But friends consider for a moment Jesus Christ.

- Matt 16:21-23 – Going to the Jerusalem to suffer at the hands of the very people who were having the money collected
- Was going to die by the hands of the very government He paid taxes to
- If there was anyone who had the right to skip out of the tax it was Jesus
- He knew full well what was going to happen to Him
- Yet He did not seek to have a scandal. He paid what was owed

Peter observes:

and keep a good conscience so that in the thing in which you are slandered, **those who revile your good behavior in Christ may be put to shame.**¹⁷ For it is better, if God should will it so, that you suffer for doing what is right rather than for doing what is wrong.¹⁸ For Christ also died for sins once for all, *the* just for *the* unjust, in order that He might bring us to God, having been put to death in the flesh, but made alive in the spirit; (1 Pet. 3:16-18 NAS)

He suffered wrongly by being murdered

Christian when you rage at the injustice found in this world you become like the rest of this world raging against what they do not like. But when you suffer unjustly and do it with patience you put Christ on display and the power of Gospel of Christ lived out by faith is on display in you.

What is the believer's responsibility to the authority in this world?

- We are to honor this authority because that is exactly the pattern Christ practiced for us
- To not do this is to deny the gospel of Christ.

So many other questions come up but simply put we can say this, Christians, while being citizens of heaven, are called to honor all earthly authority. The church was birthed into this world under an evil government that persecuted and martyred many of its early members. Let us not forget our roots. One day we may be tested again and each year let alone every day we are tested in our wallets as we pay our taxes.

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