

**The Provision for the Temple Tax**  
**Matthew 17:24-27**  
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The setting of Matthew 17:24-27 is Capernaum, which was the home base for Jesus in Galilee (cf. Matthew 9:1). This would be an expected place to stop as Jesus headed from Caesarea Philippi (Matthew 16:13) to Judea (Matthew 19:1).

Capernaum was along a major thoroughfare, which made it a good place to collect taxes. Matthew collected taxes in Capernaum (Matthew 9:9) and those who collected the temple tax also found Capernaum a central location to work from. As a resident of Capernaum, the collectors would be familiar with Jesus and His disciples, and when they returned, they took the opportunity to collect the tax.

**The tax collectors interrogate Peter (17:24)**

The tax-collectors asked Peter about Jesus paying the annual temple tax. It is possible that Jesus had never been in Capernaum long enough to have to pay this tax before, which explains why the collectors were unsure if He would pay the tax or not. They ask Peter as a representative of Jesus, with the full expectation that Jesus would be required to pay this tax. This explains why Peter responded with a simple “yes” to their question, without consulting with Jesus.

The temple tax had a long history in Israel. The first taxation was for the service of the tent of meeting as was required of every male over the age of twenty (Exodus 30:13-15). This later became a tax devoted to the service of the temple. As the Jews were scattered after the fall of Jerusalem in the sixth century B.C., this tax was collected from Jews far and wide. Josephus referred to the large sums of money collected for the temple treasury.

The annual tax was two drachmas, which was half of a shekel. There was no two-drachma coin, so it was common for two adult males to join together to pay a shekel for the satisfaction of this tax for both of them, as Jesus instructed Peter to do in verse 27.

The half shekel, or two drachma, tax was the same tax as was collected in Exodus 30:13 and Exodus 38:26. There was no inflation in the nation of Israel, since there was never a practice of increasing the money supply. This tax was significant for one drachma was roughly the equivalent of a denarius, or what a laborer would earn for a day's work.

## **Jesus interrogates Peter (17:25-26)**

Matthew notes that Jesus spoke to Peter first when he entered the house. Jesus knew the issue that Peter faced and sought to address it with Peter before Peter spoke about it. He did so by way of an analogy, comparing the son of a king with the sons of God. In such, Jesus takes what is a religious matter and compares it to what is a civil matter. The temple tax was comparable to civil taxes because both were required to be paid.

Jesus makes the point that the kings of the earth do not tax their own family, but strangers. Jews were well aware of the system of taxation imposed by the Romans emperor, particularly upon subjugated people such as the Jews. The kings and their family were the beneficiaries of taxation, living in luxury compared with those who were taxed.

Jesus mentions two types of taxes, customs and poll taxes. Customs taxes were levied on goods that were imported or exported, or passed through provinces, and were similar to our tariffs. Poll taxes were based on the results of the census and were to be paid by all males between the ages of fourteen and sixty-five, and likely women between the ages of twelve and sixty-five. These taxes were like the temple tax, except collected by the rulers rather than the priests.

There were other taxes in the Roman Empire, such as a tax on land owned and crops produced, which would be similar to our property taxes. Emperor Caesar Augustus had instituted a sales tax, where different goods were taxed at different rates, as well as an inheritance tax. Obviously, the Jews would view these taxes as onerous, as well as distressing to be forced to pay money to the Roman occupiers when Israel had a history of a theocracy.

Peter acknowledged that the sons of kings do not pay taxes because everyone knew that rulers lived a lavish lifestyle on the money that was being collected. As Jesus puts it, *"then the sons are exempt."* This example is designed to provide Peter, and the other disciples, a perspective on the temple tax. The implication is that the sons of God should be exempt from the temple tax.

There is some question about why the sons of God should be exempt from the temple tax. Certainly Jesus, as the Son of God, is greater than the temple (Matthew 12:6), for the temple is His Father's house (Luke 2:49). But Jesus used the plural, sons, meaning that this would apply to all God's children. Some view that Jesus meant that God's worship should be supported by voluntary gifts of the people rather than by compulsory taxes. However, the Old Testament established not only the collection for the tabernacle but an entire tithing requirement.

It is better to view this analogy as speaking of the end of the temple worship. Those who are sons of God are exempt from the financial support of the temple because the true worship of God will be through the power of the indwelling Holy Spirit. In the words of Jesus to the woman of Samaria in John 4:21-24, *“Woman, believe Me, an hour is coming when neither in this mountain nor in Jerusalem will you worship the Father. You worship what you do not know; we worship what we know, for salvation is from the Jews. But an hour is coming, and now is, when the true worshipers will worship the Father in spirit and truth; for such people the Father seeks to be His worshipers. God is spirit, and those who worship Him must worship in spirit and truth.”*

Therefore, there is no need to continue to support the temple ministry given *“the Son of Man is going to be delivered into the hands of men; and they will kill Him; and He will be raised on the third day”* (17:22-23). The death of Christ was the sacrifice for sin that the temple was unable to satisfy. *“For the Law, since it has only a shadow of the good things to come and not the very form of things, can never, by the same sacrifices which they offer continually year by year, make perfect those who draw near. Otherwise, would they not have ceased to be offered, because the worshipers, having once been cleansed, would no longer have had consciousness of sins? But in those sacrifices there is a reminder of sins year by year. For it is impossible for the blood of bulls and goats to take away sins”* (Hebrews 10:1-4). Jesus *“offered one sacrifice for sins for all time”* (Hebrews 10:12), rendering void the function of the temple in the worship of God. This is why the sons of God are exempt from the support of the temple.

### **Jesus instructs Peter (17:27)**

In spite of this exemption, Jesus instructed Peter to pay the temple tax in a most unusual fashion, by using a shekel found in the mouth of a fish that Peter would catch in the sea. This account is considered to be so fanciful to some that they deem it fictional. However, it is another instance of miraculous provision by Jesus to teach His disciples that they are able to trust God for their provision. As outlandish as this story may sound today, it would be even more so to such an experienced fisherman as Peter. If God could provide for them in this way, Peter should be willing to trust Him for what would lie ahead. This continued the ministry of Jesus to His disciples.

Interestingly, Peter is to go to the sea to catch a fish with a hook. Other instances of the disciples fishing are with nets, since they were commercial fishermen (cf. Matthew 4:18, 20-21; 13:47). Apparently, the use of a hook was because there was only one fish that needed to be caught.

The reason that Jesus gave for continuing to pay the temple tax even though they were exempt was “*so that we do not offend them.*” He sought to not offend the collectors of the temple tax in Galilee, not the temple priests who would benefit from the money (cf. Matthew 21:12-13). This is an example that Paul followed in 1 Corinthians 8:13, where he was willing to refrain from meat in order to not cause a brother to stumble, and 1 Corinthians 9:19-23, where he was willing to adapt his practices to the sensitivities of those he was ministering to.

The application for us is that we should avoid offending people unnecessarily for the sake of the truth, even if it takes some effort. While Jesus provided the financial means to pay the temple tax, Peter was still required to go to the sea to catch the fish. There is no spiritual value in making people upset with you if you can righteously avoid it. However, Jesus was willing to offend the religious hypocrites (Matthew 15:12-14).

This miracle is also unique in its conclusion. There is no description of what Peter actually does. The reader must assume that Peter followed through Jesus’ instruction and paid the tax. It would be the only miracle that is only implied.

This passage is sometimes used to teach our responsibility to fulfill our responsibility to the government and pay our taxes. This is not the point of this passage. Other passages teach this truth (cf. Romans 13). This passage involves the temple tax, and Jesus only described how the kings of the earth functioned with regard to collecting taxes. The motivation was not obedience but to avoid offense being taken.

## **Conclusion**

Jesus made a miraculous provision to pay the two drachma temple tax in order to teach Peter, and the disciples, that they could trust His provision. As sons of the kingdom, they no longer had responsibility for the temple, for Jesus was about to become the one final sacrifice. However, there was no need to offend those collecting the temple tax and Jesus instructed Peter to pay it with what he found.

We can likewise trust the Lord for His provision to meet whatever needs we may face. As we have responsibilities toward others, we should be willing to adapt ourselves in order to not create offense. This is particularly important in our ministry of the gospel message. We should remember that Jesus was willing to offend the religious hypocrites, not the sinners of the world. Too often, we treat the religious legalists with deference and offend the unsaved people of this world who Christ sent us to serve.