

The Lord Again Announces His Coming Death and Resurrection

Matthew 17:22-27

Matthew 17:22-27 - *"Now while they were staying in Galilee, Jesus said to them, "The Son of Man is about to be betrayed into the hands of men, ²³ and they will kill Him, and the third day He will be raised up." And they were exceedingly sorrowful.*

²⁴ 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?" ²⁵ 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?"

²⁶ Peter said to Him, "From strangers." Jesus said to him, "Then the sons are free. ²⁷ 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."

Background Notes

After the Transfiguration and the healing of the demon-possessed boy at the foot of the mountain, the Lord and His disciples returned to southern Galilee. Once again the Lord announced and predicted His coming death and resurrection. The disciples were deeply grieved because they were still thinking that the Lord was going to set up His earthly kingdom.

They didn't understand the importance and necessity of Christ's death. In fact, this is very likely one reason why Judas decided to betray the Lord. Judas probably became disillusioned when he realized that the Lord was not going to overthrow Rome or set up His earthly kingdom at that time. Judas didn't like the "divine program" that was unfolding. The disciples certainly didn't understand all that was involved in the death of Christ, or that He would go to the cross as the Sin-bearer and as our Substitute. And at this point the disciples seemed to have missed the implication of our Lord's statement about His resurrection. It didn't register with them that He was predicting His bodily resurrection. They would remember this great prediction later, but at this point they were deeply grieved at the thought of His death.

It's interesting to note that the account of our Lord paying the Temple tax is recorded only in the Gospel of Matthew. Remember that Matthew himself had been a tax collector before he had become a disciple. He would have known a lot of details about Jewish and Roman taxes and tax laws, and he would have had a personal interest in the paying of taxes!

The particular tax mentioned here was the annual Jewish tax to support of the Temple, the House of the Lord. The basis for this tax was in the Law of Moses: *"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. Everyone included among those who are numbered, from twenty years old and above, shall give an offering to the LORD. 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. 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” (Exodus 30:3-16).

This required half-shekel tax would be equivalent to the two drachmas of Greek coinage mentioned here in Matthew 17:24. When the tax collectors asked Peter if the Lord paid this Temple tax, Peter said, “Yes.” By simply saying “yes,” I don’t think that Peter was lying or trying to “provide cover” for the Lord! No, I think that Peter was saying, “Yes, the Lord will certainly pay this tax, in accordance and compliance with the Law of God.”

Doctrinal Points

1. It is right for a believer to pay taxes.

Before Peter had a chance to ask the Lord about the tax, *“...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?” (25).*

To understand the Lord’s question to Peter, we need to remember the historical context. In those days, kings collected taxes from people who lived in the lands of their kingdoms, but obviously kings didn’t pay tax to themselves. If you were in the royal family, you were exempt from paying taxes. So the Lord’s point to Peter was that He and His disciples **should** be free from paying the Temple tax because the Temple was the House of the Lord, and **He is the Lord!** As the rightful King, the Son of God, He and His disciples who were sons of the kingdom should be exempt from paying any Temple taxes - because, after all, you don’t pay taxes to yourself! However, to not cause offense, or give grounds for accusation, the Lord paid the tax for Himself and for Peter.

Notice - throughout this whole account, the Lord didn’t say (or even imply) that it’s wrong to pay taxes, or that governing authorities are wrong in taxing people. No! In fact, remember what the Lord Jesus said in answer to the scribes and Pharisees when they asked Him whether they should pay taxes or not? *“Is it lawful for us to pay taxes to Caesar or not?” But He perceived their craftiness, and said to them, “Why do you test Me? Show Me a denarius. Whose image and inscription does it have?” They answered and said, “Caesar’s.” And He said to them, “Render therefore to Caesar the things that are Caesar’s, and to God the things that are God’s” (Luke 20:22-25).* So the Lord clearly indicated that it is proper to pay taxes.

Nobody likes to pay taxes, but some people try to build a case that they shouldn't have to pay taxes. They say that taxes are illegal, or unfair, or that taxes go to support immoral policies of the government. Was the Roman government, under which the Lord lived, fair and legal and moral in all its policies and actions? Certainly not! And yet the Lord told the people to pay their taxes to Caesar.

The apostle Paul wrote, *"Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God"* (Romans 13:1). Under the inspiration of the Holy Spirit, Paul penned these words when the Roman Emperor, Nero, was on the throne - and as you know, Nero was certainly no friend of the 1st century Christians.

In reference to this Temple tax, it should be pointed out that (statistically speaking) a certain percentage of that money went into the thirty pieces of silver that were paid out of the Temple treasury to Judas when he betrayed the Lord! Yet in spite of all of the arguments that could be used against paying taxes, the Lord said it was right to pay both the civil and Temple taxes. The Bible teaches that it is right for a believer to pay taxes.

2. It is wrong for a believer to cause offense.

"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" (v27).

Although, as we've seen, the Lord shouldn't have had to pay the Temple tax, He paid the tax for both Himself and Peter rather than cause offense. We should follow our Lord's example here - not just in paying our taxes, but in all that we do. We should do our best not to offend people.

In 1 Corinthians 10:32 the apostle Paul teaches, *"Give no offense, either to the Jews or to the Greeks or to the church of God..."* That includes believers and unbelievers, doesn't it? Causing offense is doing what is "improper or unsuitable and thus causing unnecessary resentment, friction or discomfort to others, or cause unnecessary questions to be raised." For example, it would be offensive if I came to preach at your church on Sunday morning wearing jeans and a T-shirt! It wouldn't be immoral, and I wouldn't be breaking the law, and the teens would probably love it - but it would be offensive to many people in the congregation, wouldn't it?

"Causing offense" is not the same as "stumbling." If my activities or lifestyle were to hinder the walk of faith of weak believers, I would be causing those weaker believers to "stumble." Their growth in the Christian life and faith could be tripped up, delayed, or even destroyed if they are "stumbled" by the unsuitable lifestyle of another believer. "Causing offense" has to do with inappropriate activities that are unsuitable in **any** situation.

There is a time and place for confronting wrongdoing, and the wrongdoer may be offended by the confrontation or discipline. For example, after the Lord denounced the hypocrisy of the self-righteous Pharisees, the Pharisees were offended, *“Then His disciples came and said to Him, “Do You know that the Pharisees were offended when they heard this saying?” (Matthew 15:12).* There is a time and place for wrongdoers to be confronted, and then offense may be unavoidable. Normally, however, a believer should be careful not to cause offense.

Practical Application

Remember, He owns the fish in a thousand seas!

We’ve all heard the song, “He owns the cattle on a thousand hills.” It comes from Psalm 50:10-11, which says, *“For every beast of the forest is Mine, and the cattle on a thousand hills. I know all the birds of the mountains, and the wild beasts of the field are Mine.”* God owns and knows every animal and every bird on the face of the earth. And in Matthew 17:27 we see that God owns and knows every fish in every sea as well!

Think of the Lord’s omniscience and omnipotence portrayed in this verse: *“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.”* The Lord knew that a certain fish had a certain Roman coin in its mouth, and He so controlled events that the first fish Peter caught was that very fish. Amazing!

What knowledge and power we see in our Lord Jesus -- the omniscience and omnipotence of Christ, because He’s God! What a miracle – and all so that they could pay the Temple tax and not cause offense!

If the Lord used His omniscience and omnipotence to help Peter do the right thing, will He not do the same for us? Of course He will! Remember, He owns the fish in a thousand seas!