

Peter and His Epistles

Lesson 6: Peter and the Temple Tax (Matt. 17:24-27)

I. Setting

- A. Jesus and the disciples have returned home from the area of Caesarea Philippi. There are no crowds.

Capernaum: See slide show

II. The Confrontation (vs. 24)

A. Tax collectors

1. Only Matthew (a tax collector) records this story - see Mark 2:13-17 and Luke 5:27-31 for Matthew's call to be an apostle.
2. Another example is Zacchaeus – see Luke 19:1-9
3. Were hated by the Jews
 - a. In a specific geographical area, Roman officials sold off the right to collect taxes to the highest bidder. That collector was then free to charge whatever he wanted.
4. Were called Publicans (see Luke 3:12). The publicans collected “tribute of the soil,” a poll tax on private property and import/export duties.
 - a. They were seen as traitors who only served the occupying power

B. Taxes

1. During the period of the Judges – the Israelites were taxed in order to support the Tabernacle and Priesthood.
2. During the Kingdom there were four different kinds of taxes. The Israelites paid to celebrate the start of the King's reign. They paid taxes on their crops and on any business adventures. The Canaanites and any other subjected people also paid taxes to the Israelite king. “Exemptions from taxation were a reward for service.”

3. Under the Persians taxes consisted of tribute, customs and toll. Priests and Levites were exempted.
 4. Under Egypt and Syria there was a Poll tax and a duty on salt.
 5. Under the Romans, Herod the Great taxed the produce of the field and materials bought and sold.
 6. Special note: "During Jesus' time, the Jews were probably paying between 30% and 40% of their income on taxes and religious dues."
 7. Jewish Religious Tax – the Temple tax
 - a. See Ex. 30:11-16, 2 Chron. 24:6, Neh. 10:32, 2 Kings 12:4. It was used by the Levites and priests in the service of the Temple.
 - b. In the Old Testament this was half a shekel. In the New Testament it was two drachmas or about 40 cents.
 - c. Was collected a short time before the Passover
 - d. It was levied on every Jewish male between 20-50 years of age.
 8. A word about "money changers" (see Matt. 21:13 and John 2:12-17)
 - a. They were used to exchange coins for sacrificial animals or to trade animals for temple tax coins.
 - b. The money changers were allowed to make loans. In the Old Testament they could not charge interest. In New Testament times they did. (But note Jesus' disapproval – Luke 6:34)
 - c. When Jesus drove the money changers out of the temple he was acting out principles found in Ps. 69:9 and Mal. 3:1-4.
- C. Peter defends Jesus to the religious tax collector (vs. 25)

III. Jesus' solution

- A. Note that Jesus spoke before Peter could present the problem.
- B. Follow the logic of His questions (vs. 25-26)
 1. "Do sons (princes) have to pay tax to their fathers (the King)?"
 2. It is another assertion His divine nature – taught directly to Peter

- C. Jesus did not want to offend the Jews (see also 1 Cor. 8:13, 9:12, 22) so he gave instructions to Peter for a supernatural catch. (John 21:5-6). A special word about honoring civil government. See 1 Pet. 2:13-15, Rom. 13:1-7, Dan. 5:21, Matt. 22:21.
- D. Jesus elects not to exercise His right to avoid the tax. Notice other texts that teach us to move beyond our “rights.” (see Rom. 14:13-23, 1 Cor. 8:13-9:1, 12, 22)
- E. The catch: A four drachma coin – enough for the temple tax for two people.
- F. Jesus wanted a quiet evening with his dear friend Peter without any distractions!

IV. So what?

Don't miss the importance of the coin being sufficient for two people: “This is for me and you.” (vs. 27) He is meeting every legal requirement for himself and you!

- A. At the Garden of Gethsemane, He drains the cup His Father puts into His Hands saying in essence – “This is for me and you!”
- B. On the cross when He cries out “It is finished” He is declaring “This is for me and you!”
- C. As He emerges from the tomb, He shouts “This is for me and you!”
- D. And as He describes the end times in Rev. 1:18, He asserts “I am He that lives, and was dead. And behold, I am alive for evermore.” Again He is declaring “This is for me and you!”

Discussion Questions:

1. What is God's attitude about Christian and civil government? How does that “square” with modern politics?
2. Why do you think Jesus did this special miracle for Peter?
3. As you move through this study, how do you see Peter maturing?