## Intro | A Letter to Jews

Historically, this strange text has been difficult to understand. This short exchange that occurs in Jesus hometown is found nowhere else but Matthew. When compared to passages like the transfiguration, this text feels almost inconsequential as it does little to further the narrative of Matthew. Commentators often react to this passage in two ways; they either provide ridiculous interpretations to try and create meaning or ignore it all together. But Paul wrote that "ALL SCRIPTURE" is God breathed and useful to equip us for every good work. It is possible, therefore, to learn something meaningful from fish and taxes.

The gospels of Matthew, Mark, and Luke are referred to as the Synoptic, meaning "general summary" because they include many of the same stories, often in a similar sequence and in similar wording. Though very similar, God used the personalities and the experiences of each gospel writer to reach a different audience for different purposes. MARK was a young Jewish Christian who writes like a preacher. He wrote to Romans who valued power, action, and conquest. LUKE was an educated Gentile doctor who wrote like an investigative reporter doctor to uneducated Gentiles. As a result, he writes the longest gospel and takes time to explain many Jewish customs.

MATTHEW, on the other hand, was a Jewish tax-collector who wrote to Jews. It is possible that, as a former tax collector, he had a piqued interest in all things money. What we do know is that he wrote as a Jew to reach Jews by arguing that Jesus of Nazareth was the Messiah Israel expected. The phrase "...this was to fulfill" appears in the gospel 16 times. Matthew is not simply writing down chronological events as they occurred, he is more than a storyteller, Matthew is an organized economics teacher—His commitment to detail is part of who God made Him to be. Every word is intentional. Unlike Luke, Matthew does not explain Jewish customs; rather, He assumes a certain level of understanding of the Old Testament by the Hebrew people he is hoping will recognize Jesus as the fulfillment of all God's royal promises.

## The Temple Tax issued by God | Exodus 30-11-16

Most of us here are not Jewish, therefore, texts like this require us to examine the unexplained Jewish references in order to understand them. This is not about whether or not we should pay earthly taxes, it is about the ransom that Jesus paid for the eternal debt we owed.

The origin of this tax is found in Exodus chapter 30.11-16. This is one of the final instructions that God gave Moses before he came down the mountain. <sup>11</sup> The LORD said to Moses, <sup>12</sup> "When you take the census of the people of Israel, then each shall give a ransom for his life to the LORD when you number them, that there be no plague among them when you number them. <sup>13</sup> Each one who is numbered in the census shall give this: half a shekel according to the shekel of the sanctuary (the shekel is twenty gerahs), half a shekel as an offering to the LORD. <sup>14</sup> Everyone who is numbered in the census, from twenty years old and upward, shall give the LORD's offering. <sup>15</sup> The rich shall not give more, and the poor shall not give less, than the half shekel, when you give the LORD's offering to make atonement for your lives. <sup>16</sup> You shall take the atonement money from the people of Israel and shall give it for the service of the tent of meeting, that it may bring the people of Israel to remembrance before the LORD, so as to make atonement for your lives."

The tax that Peter is asked about is not a civil tax collected by Rome, it is a religious one collected by the Jews (enforced by Rome). Once held in bondage in Israel, had been freed from Egypt through a series of 10 plagues. Pharaoh resisted for 9 plagues and finally let them go after 10<sup>th</sup> plague. This plague killed

every first born son in all the families in Egypt. God's people were spared because they were instructed to kill lambs and paint blood over their doors through which they would be redeemed.

In the wilderness, God inaugurated this tax by instructing Moses to take a half-shekel from every male twenty years and older. At every annual census, each male age 21-50 was required to pay a half shekel which, in Jesus day, amounted to two days wages. According to Exodus 30, the collection of this tax had more than an economic purpose or political purpose—it as a memorial to:

- 1. Remind them of their **Exodus redemption**.
- 2. Remind them of God's mercy; protected them from God's judgment (plague)
- 3. Remind them of their shared **identity as a community** (rich or poor)
- 4. Remind them of their continued need for atonement for their sins.
- 5. Remind them of their responsibility to support the work and service at the tent of meeting/temple

As they paid their coin, the people of God were together reminded that they were **delivered by God**, they are **dependent on God**, and they must be **devoted to God**.

# V. 24 | The debt owed by the sons of men

Any Jew loyal to Judaism would have paid this tax. Individuals could pilgrimage to Jerusalem to pay the tax in person, but envoys were sent out to various areas in order to collect it. The annual temple tax is not paid to Rome. This was a voluntary tax viewed by most Jews as a privilege, not a duty. Peter and Jesus live in Capernaum but, due to their absence, they had not paid their tax. <sup>24</sup> When they came to Capernaum, the collectors of the two-drachma tax went up to Peter and said, "Does your teacher not pay the tax?"

## Every man owes a debt

The temple tax is a reminder that every man owes a debt to God under the law. The Law reveals all men to be sinners in need of redemption. All men are sinners in that they fall short of God's mark, they are broken, and they are rebellious. Men hate as they ought not and do not love as they ought. Romans 6.23 declares that the wages of sin is death and Hebrews 9.22 says that without the shedding of blood there is no forgiveness of sins. If God is Holy and just, then sin cannot be ignored or forgotten, they must be atoned for. No amount of money can atone for a man's sins. Psalm 49.7 Truly no man can ransom another, or give to God the price of his life, But God is also merciful and loving, so on the On the first Passover, God provided a substitute to atone for sin—an unblemished lamb would temporarily forgive sins. Through the law, God provided an entire sacrificial system administered by the priests in the temple. In other words, this temple tax upheld the very work that made the atonement of sins possible.

### More than a tax

Peter is not asked if Jesus is going to pay, but whether **he believes in paying the tax at all**. This is more than an economic inquiry; the people want to know if Jesus is lawless. Jesus has already stated publicly that he is Lord of the Law (Sabbath) and greater than the temple. As Matthew is intending on proving Jesus is the Messiah for a Jewish audience, his disposition toward the law, particularly atonement, would be important. Today, there are many who believe that the God of the Old Testament is different than the God of the New Testament. The God of the Old Testament is cold, angry, and full of wrath. His laws are strange, cruel, and irrelevant for today's world. It's likely you've heard someone complain about the inconsistency of upholding laws against "homosexuality" as you indulge in an unclean food like bacon? The world resolves these kinds of inconsistencies by pitting Jesus against the Old Testament. They want to

believe that Jesus came to destroy such archaic laws, and show us a different more tolerant, inclusive, and loving God. This could not be more wrong. Jesus is not against the Old Testament. On the contrary, we see that Matthew wants to emphasize the Old Testament Law as the key to understanding who Jesus is and why He came—first to the Jew then to the Gentile.

# V.25-26 | The exemption for the sons of the King

Without much thought, Peter's response to the tax collector is YES...just as he walks inside his house and shuts the door. Privately, Jesus asks a figurative question about who is traditionally responsible to pay taxes in a given Kingdom. From whom do kings of the earth take toll or tax? From their sons or from others?" <sup>26</sup> And when he said, "From others," Jesus said to him, "Then the sons are free. In other words, does the King ever tax his own family? Or does he exact debt from others? Peter answers correctly. In an earthly kingdom, sons of the King are never taxed—they are free from debt, free from obligation, free from having to pay.

#### Sons are free

The last time Jesus asked Peter question it was, "Who do people say that I am?" He correctly responded then by saying, "You are the Christ, the SON of the living God." When Peter, James, and John were on top of the mountain, the heavenly Father declared "This is my Son, with whom I am well pleased." Jesus is the Son of God. As a Son of the Father, Jesus wants to make it clear, that he had the RIGHT to refuse to pay the tax. He is not under the law, he is the law giver. He is not under obligation to pay for the temple, he owns the temple. Jesus was circumcised, baptized, and participated in the religion in order to "fulfill all righteousness" through he possessed no unrighteousness in himself. Hebrews 3.3-6 <sup>3</sup> For Jesus has been counted worthy of more glory than Moses—as much more glory as the builder of a house has more honor than the house itself. <sup>4</sup> (For every house is built by someone, but the builder of all things is God.) <sup>5</sup> Now Moses was faithful in all God's house as a servant, to testify to the things that were to be spoken later, <sup>6</sup> but Christ is faithful over God's house as a son...

# So as not to offend

Nevertheless, Jesus says He will pay so as to "not to give offense to them." Jesus willingly lays down his right so that the people will not distrust him for the wrong reasons; namely, consider him a rebel who denies the law. Jesus decision is to obey the law is not out of a requirement to obey, but a desire to love. FIRST, he loves His Father. The temple tax is a divinely instituted requirement and He wanted to do whatever would bring honor to God, to uphold his holiness/mercy. SECOND, He loves the world. He desires all men to come to repentance. THIRD, He loves His children. Jesus chose to subject himself to law to redeem those under the law. Galatians 4.4-7 <sup>4</sup> But when the fullness of time had come, God sent forth his Son, born of woman, born under the law, <sup>5</sup> to redeem those who were under the law, so that we might receive adoption as sons. <sup>6</sup> And because you are sons, God has sent the Spirit of his Son into our hearts, crying, "Abba! Father!" <sup>7</sup> So you are no longer a slave, but a son, and if a son, then an heir through God.

The sinless Son of God lowers himself, submits, and suffers so that sinners might be adopted as sons.

# V. 27 | The payment made by the Son of God

But His method of payment could not be any more strange. He tells Peter to: go to the sea and cast 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 me and for yourself."

### The weirdness of Jesus

We have to wonder why Jesus paid the debt this way. Commentators get very creative at this point.

What we do know is that the debt is paid in a way that can only be explained by the divine intervention of a God who knows all things, sees all things, and can do all things. But that still doesn't explain why Jesus decided to demonstrate those things this way. Why is it that Jesus didn't just pull a coin from Peter's ear, or just reach into Judas' man-purse and pull out a few coins? Why through a fish? Perhaps Jesus wanted Peter to remember the strange way that Jesus paid His ransom.

#### The wonder of Jesus

Remember, Peter was a fisherman. After Jesus resurrection, we can imagine what Peter may have thought of every time he looked at a fish, he would remember that private conversation. He would remember the day the Son of God paid his earthly debt with a coin. More than that, He would remember the day the KING OF GLORY paid his cosmic debt with a cross.

Perhaps, like the Israelites, he would remember everything that ransom tax called him to remember: that HE WAS **delivered by God**, he was **dependent on God**, and that he must be **devoted to God**. 1 Peter 1.17-21 <sup>17</sup> And if you call on him as Father who judges impartially according to each one's deeds, conduct yourselves with fear throughout the time of your exile, <sup>18</sup> knowing that you were ransomed from the futile ways inherited from your forefathers, not with perishable things such as silver or gold, <sup>19</sup> but with the precious blood of Christ, like that of a lamb without blemish or spot. <sup>20</sup> He was foreknown before the foundation of the world but was made manifest in the last times for the sake of you <sup>21</sup> who through him are believers in God, who raised him from the dead and gave him glory, so that your faith and hope are in God.

# **CONCLUSION: JESUS**

You will not live that way until you see that your ransom was paid TO the one you owed BY the one whom you owed! Martyn Lloyd-Jones said that we don't know how to respond to the statement "Your bill has been paid" until we know how big the bill is. The size of your bill determines how you respond to someone who pays for it. You only know how to respond when you understand the size, scope, and magnitude of the bill. We owe an infinite debt to an infinite God. Jesus paid our ransom.

We no longer drop a coin in the bucket once a year to remember that ransom; we have the Lord's table to remind us of <u>crucifixion cost and the resurrection receipt</u>. When we remember Jesus is our ransom, we will live as a people who no longer owe anything to Him but are willing to give everything for Him.as a people who knows we were delivered by God, knows we are dependent on God, and knows must be devoted to God.