

Jesus and the Temple Tax

Matthew 17: 24-27

DIG: What was the Temple tax? Who was required to pay it? Why would Jesus say He was exempt from the tax? What lesson was Messiah teaching Peter by paying the Temple tax anyway? What lesson did Christ want the talmidim to learn?

REFLECT: What New Covenant freedoms do you enjoy most as a believer? What is at stake when we offend someone? What does it mean to you to become blameless and pure, children of God without fault in a warped and crooked generation? Did Christ do that? If so, how? Should we do that?

Jesus and His apostles returned to their home base in Capernaum on the Sea of Galilee. It happened to be the time of year when the Jewish Temple tax, which was incumbent on every male Israelite of age, including proselytes, was due. It was equivalent to one or two days wages for the average worker. This incident enables us to pinpoint the exact date of this event, for annually, on the first of Adar (the month before the Passover), proclamation was made throughout the country by messengers sent from Jerusalem of the approaching Temple tax. On the fifteenth of Adar the money-changers opened stalls throughout the country to change the various coins, which the Jewish residents at home or settlers abroad might bring, into the ancient money of Isra'el.⁸⁹² It was not, therefore, surprising that the collectors of the half-shekel Temple tax came to Peter since Capernaum was his hometown (Matthew 17:24a).

Originally, this was the half-shekel fee associated with the Tabernacle in the wilderness (see my commentary on Exodus Eu - The Atonement Money for the Tabernacle). By the first century, this tax was applied for the upkeep of the priestly service of the Temple in Jerusalem. While the priesthood was exempt from the payment, it was incumbent upon all others in the community. It was to be paid in March at the Feast of the Passover. However, by the time discussion took place it was very near the Feast of Booths, which meant that Yeshua was paying the Temple tax about six months overdue. The contributions to the Temple were of important religious concern as seen from the fact that an entire book of the Talmud deals with the issue (Tractate Shekalim).⁸⁹³ That is the reason for the question below.

Because the Jewish **Temple tax** was to be paid by the time of the Passover, collectors were sent throughout Palestine a month or so in advance. It was such **tax collectors**, rather than the Roman-appointed publicans, who came to **Peter** and **asked him**, “Doesn’t your **rabbi pay the Temple tax**” (**Mattityahu 17:24 CJB**)? Asking this question implies a number of things. First, **the collectors of the half-shekel Temple tax** had not yet received it from **Jesus** or **His apostles** because **they** were out of the area for several months. Now that **they** were back, it was time to fulfill **their** duty. Some might have also been confused or even doubted **His** teaching about the Oral Law (see **Ei - The Oral Law**). But very clearly **Yeshua** said: **Do not think I have come to abolish the Torah or the Prophets. I have come not to abolish, but to complete** (**Matthew 5:17 CJB**). This continues to be an important question to be answered for the Jew seeking **ADONAI** today. It is especially telling coming from one of **Christ’s** closest **talmidim** who had lived with **Him** for close to three years.

Peter answered the question about **the Temple tax** confidently: **Yes, He does. When Kefa came into the house, Jesus had a private lesson for him and was the first to speak.** Evidently discerning some of the thoughts in **Peter’s** mind, **Yeshua** drew on a broader analogy and asked: **What do you think, Simon? He asked. From whom do the kings of the earth collect duty and taxes - from their own children or from others?** “From others,” **Peter** answered (**Mattityahu 17:25-26a**). The point of the conversation was that Roman citizens did not pay **taxes** because they collected tribute from conquered people, or **from others**, to support the empire.

As **Lord of the Temple**, **Jesus** was exempt from paying **the Temple tax**. And as believers are **His children**, therefore, they are also exempt. So **Christ** did not pay **His Temple tax** six months earlier because **He** was the **Lord of the Temple** and spiritually speaking, **His talmidim** were **children** of the **King** they were also exempt. **He** did not tell them to go pay it either.

Then the children are exempt, Jesus said to him. By not paying the half-shekel tax, however, there could be even more confusion to the outside Jewish observer. **So Messiah** instructed **Peter** to make **their** payment in a most unusual way: **Go to the Sea of Galilee and throw out your line.** It was one thing to ignore the Oral Law, but **the Temple tax** had to do with **Exodus 30:11-16** in the Torah. **The collectors of the two-drachma Temple tax** did not understand the concept of **Yeshua** being **Lord of the Temple**, thus being exempt from paying it. **But so that we may not cause offense** (**Matthew 17:26b-27a**), **Christ** provided for a miracle payment.

He told Peter to go back to his job as a fisherman. He said: **Take the first fish you catch; open its mouth and you will find a half-shekel coin. Take it and give it to them for My tax and yours (Mt 17:27b)**. There is no evidence that at any other time Jesus provided tax money through a miracle. On this occasion, however, the miracle reinforced the point that He was **the Son of God** and had the right with perfect impunity to refuse to **pay the tax** had He so chosen. However, He agreed to **pay it** entirely of His own divine volition. By making **their** payment in such a way, **Kefa** would not only fulfill the religious obligation, but would also make a public testimony that **Yeshua** and **His** followers were Torah observant in the most important of duties. But additionally, the miraculous manner of catching just **the** right **fish** was a testimony to **Peter** and **the Twelve** to continue to build **their** faith.

The lesson Jesus wanted the talmidim to learn was that they were the sons of the King, and He was Lord of the Temple.⁸⁹⁴