

I. The Pursuit of the Tribute

A. Asking

"Does your teacher pay the tax?"

B. Answering

"Yes"

Why would Peter answer this way?

II. The Perspective of the Tribute

A. Exemption

"the sons are free"

B. Expediency

"not to give offense"

Jesus lays down his right of exemption from the tax.

-Phil 2:5-11

-Rom 14 - 15:7

-1Co 8; 10:23-33

III. The Providing of the Tribute

A. Poverty

Jesus gave up the richness of being with God for a life of poverty on earth. He did not have enough to even pay the half-shekel tax.

-2 Co 8:9

B. Power

This miracle reinforces His Deity and right of exemption

Last visit Christ and His disciples made to Capernaum before the crucifixion

Matthew 17:24-27 (ESV)

²⁴When they came to **Capernaum**, the collectors of the **two-drachma tax** went up to **Peter** and said, "**Does your teacher not pay the tax?**"

Unlikely this was an innocent question. What could be their motivation?

Possible this was the first time in his ministry he was asked to pay. Religious teachers were often excluded.

²⁵He said, "**Yes.**" And when he came into the house, Jesus spoke to him first, saying, "What do you think, **Simon**? **From whom do kings of the earth take toll or tax? From their sons or from others?**"

Omniscience of Jesus is on full display.

The Temple was His "Father's house" (Jn 2:16). The collectors would not have recognized Him as the son of God, but Peter did (Jn 6:69; Mt 16:16).

²⁶And when he said, "**From others,**" Jesus said to him, "**Then the sons are free.**"

²⁷**However** *not to give offense to them*, 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.**"

Miracles

-At least six miracles of Jesus Christ were performed for Peter or were directly related to him

- Two great catches of fish
-Lk 5:4-10
-Jn 21:5-11
- Curing of his mother-in-law
-Lk 4:38, 39
- Walking on water
-Mt 14:22-33
- The healing of the man's ear that Peter cut off with a sword in the Gethsemane
-Jn 18:10, 11
-Lk 22:50, 51
- The coin in the fish's mouth (this lesson)

The Tax

-Matthew, the former tax collector, is the only Gospel writer to record this incident.

-It obviously would have special interest to him though it was not the particular tax he collected.

-This tax commenced in the Wilderness when God instructed Moses to take a half shekel from every male 20 years and older (Exodus 30:11-16).

-It was first used for the Tabernacle, and later it was used for the work of the Temple (cp. Nehemiah 10:32—the amount then was only 1/3 of a shekel).

-The practice was still being observed during the time of Christ for upkeep of the the Temple.

-However the money was often misused.

Miracles

- Two great catches of fish

Luke 5:4–10 (ESV)

⁴ And when he had finished speaking, he said to Simon, “Put out into the deep and let down your nets for a catch.” ⁵ And Simon answered, “Master, we toiled all night and took nothing! But at your word I will let down the nets.” ⁶ And when they had done this, they enclosed a large number of fish, and their nets were breaking. ⁷ They signaled to their partners in the other boat to come and help them. And they came and filled both the boats, so that they began to sink. ⁸ But when Simon Peter saw it, he fell down at Jesus’ knees, saying, “Depart from me, for I am a sinful man, O Lord.” ⁹ For he and all who were with him were astonished at the catch of fish that they had taken, ¹⁰ and so also were James and John, sons of Zebedee, who were partners with Simon. And Jesus said to Simon, “Do not be afraid; from now on you will be catching men.”

John 21:5–11 (ESV)

⁵ Jesus said to them, “Children, do you have any fish?” They answered him, “No.” ⁶ He said to them, “Cast the net on the right side of the boat, and you will find some.” So they cast it, and now they were not able to haul it in, because of the quantity of fish. ⁷ That disciple whom Jesus loved therefore said to Peter, “It is the Lord!” When Simon Peter heard that it was the Lord, he put on his outer garment, for he was stripped for work, and threw himself into the sea. ⁸ The other disciples came in the boat, dragging the net full of fish, for they were not far from the land, but about a hundred yards off. ⁹ When they got out on land, they saw a charcoal fire in place, with fish laid out on it, and bread. ¹⁰ Jesus said to them, “Bring some of the fish that you have just caught.” ¹¹ So Simon Peter went aboard and hauled the net ashore, full of large fish, 153 of them. And although there were so many, the net was not torn.

- Curing of his mother-in-law

Luke 4:38–39 (ESV)

³⁸ And he arose and left the synagogue and entered Simon’s house. Now Simon’s mother-in-law was ill with a high fever, and they appealed to him on her behalf. ³⁹ And he stood over her and rebuked the fever, and it left her, and immediately she rose and began to serve them.

- Walking on water

Matthew 14:22–33 (ESV)

²² Immediately he made the disciples get into the boat and go before him to the other side, while he dismissed the crowds. ²³ And after he had dismissed the crowds, he went up on the mountain by himself to pray. When evening came, he was there alone, ²⁴ but

the boat by this time was a long way from the land, beaten by the waves, for the wind was against them. ²⁵ And in the fourth watch of the night he came to them, walking on the sea. ²⁶ But when the disciples saw him walking on the sea, they were terrified, and said, “It is a ghost!” and they cried out in fear. ²⁷ But immediately Jesus spoke to them, saying, **“Take heart; it is I. Do not be afraid.”**

²⁸ And Peter answered him, “Lord, if it is you, command me to come to you on the water.” ²⁹ He said, **“Come.”** So Peter got out of the boat and walked on the water and came to Jesus. ³⁰ But when he saw the wind, he was afraid, and beginning to sink he cried out, “Lord, save me.” ³¹ Jesus immediately reached out his hand and took hold of him, saying to him, **“O you of little faith, why did you doubt?”** ³² And when they got into the boat, the wind ceased. ³³ And those in the boat worshiped him, saying, “Truly you are the Son of God.”

- The healing of the man’s ear that Peter cut off with a sword in the Gethsemane

John 18:10–11 (ESV)

¹⁰ Then Simon Peter, having a sword, drew it and struck the high priest’s servant and cut off his right ear. (The servant’s name was Malchus.) ¹¹ So Jesus said to Peter, **“Put your sword into its sheath; shall I not drink the cup that the Father has given me?”**

Luke 22:50–51 (ESV)

⁵⁰ And one of them struck the servant of the high priest and cut off his right ear. ⁵¹ But Jesus said, **“No more of this!”** And he touched his ear and healed him.

- The coin in the fish’s mouth (this lesson)

The Tax

Exodus 30:11–16 (ESV)

¹¹ The LORD said to Moses, ¹² “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. ¹³ 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. ¹⁴ Everyone who is numbered in the census, from twenty years old and upward, shall give the LORD’s offering. ¹⁵ 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. ¹⁶ 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.”

Nehemiah 10:32 (ESV)

³² “We also take on ourselves the obligation to give yearly a third part of a shekel for the service of the house of our God:

Son of the King

John 2:16 (ESV)

¹⁶ And he told those who sold the pigeons, “Take these things away; do not make my Father’s house a house of trade.”

John 6:69 (ESV)

⁶⁹ and we have believed, and have come to know, that you are the Holy One of God.”

Matthew 16:16 (ESV)

¹⁶ Simon Peter replied, “You are the Christ, the Son of the living God.”

Laying Down Rights

Philippians 2:5–11 (ESV)

⁵ Have this mind among yourselves, which is yours in Christ Jesus, ⁶ who, though he was in the form of God, did not count equality with God a thing to be grasped, ⁷ but emptied himself, by taking the form of a servant, being born in the likeness of men. ⁸ And being found in human form, he humbled himself by becoming obedient to the point of death, even death on a cross. ⁹ Therefore God has highly exalted him and bestowed on him the name that is above every name, ¹⁰ so that at the name of Jesus every knee should bow, in heaven and on earth and under the earth, ¹¹ and every tongue confess that Jesus Christ is Lord, to the glory of God the Father.

Romans 14–15:7 (ESV)

¹ As for the one who is weak in faith, welcome him, but not to quarrel over opinions. ² One person believes he may eat anything, while the weak person eats only vegetables. ³ Let not the one who eats despise the one who abstains, and let not the one who abstains pass judgment on the one who eats, for God has welcomed him. ⁴ Who are you to pass judgment on the servant of another? It is before his own master that he stands or falls. And he will be upheld, for the Lord is able to make him stand.

⁵ One person esteems one day as better than another, while another esteems all days alike. Each one should be fully convinced in his own mind. ⁶ The one who observes the day, observes it in honor of the Lord. The one who eats, eats in honor of the Lord, since he gives thanks to God, while the one who abstains, abstains in honor of the Lord and gives thanks to God. ⁷ For none of us lives to himself, and none of us dies to himself. ⁸ For if we live, we live to the Lord, and if we die, we die to the Lord. So then, whether we live or whether we die, we are the Lord’s. ⁹ For to this end Christ died and lived again, that he might be Lord both of the dead and of the living.

¹⁰ Why do you pass judgment on your brother? Or you, why do you despise your brother? For we will all stand before the judgment seat of God; ¹¹ for it is written,

“As I live, says the Lord, every knee shall bow to me,
and every tongue shall confess to God.”

¹² So then each of us will give an account of himself to God.

¹³ Therefore let us not pass judgment on one another any longer, but rather decide never to put a stumbling block or hindrance in the way of a brother. ¹⁴ I know and am persuaded in the Lord Jesus that nothing is unclean in itself, but it is unclean for anyone who thinks it unclean. ¹⁵ For if your brother is grieved by what you eat, you are no longer walking in love. By what you eat, do not destroy the one for whom Christ died. ¹⁶ So do not let what you regard as good be spoken of as evil. ¹⁷ For the kingdom of God is not a matter of eating and drinking but of righteousness and peace and joy in the Holy Spirit. ¹⁸ Whoever thus serves Christ is acceptable to God and approved by men. ¹⁹ So then let us pursue what makes for peace and for mutual upbuilding.

²⁰ Do not, for the sake of food, destroy the work of God. Everything is indeed clean, but it is wrong for anyone to make another stumble by what he eats. ²¹ It is good not to eat meat or drink wine or do anything that causes your brother to stumble. ²² The faith that you have, keep between yourself and God. Blessed is the one who has no reason to pass judgment on himself for what he approves. ²³ But whoever has doubts is condemned if he eats, because the eating is not from faith. For whatever does not proceed from faith is sin.

¹ We who are strong have an obligation to bear with the failings of the weak, and not to please ourselves. ² Let each of us please his neighbor for his good, to build him up. ³ For Christ did not please himself, but as it is written, “The reproaches of those who reproached you fell on me.” ⁴ For whatever was written in former days was written for our instruction, that through endurance and through the encouragement of the Scriptures we might have hope. ⁵ May the God of endurance and encouragement grant you to live in such harmony with one another, in accord with Christ Jesus, ⁶ that together you may with one voice glorify the God and Father of our Lord Jesus Christ. ⁷ Therefore welcome one another as Christ has welcomed you, for the glory of God.

1 Corinthians 8 (ESV)

¹ Now concerning food offered to idols: we know that “all of us possess knowledge.” This “knowledge” puffs up, but love builds up. ² If anyone imagines that he knows something, he does not yet know as he ought to know. ³ But if anyone loves God, he is known by God.

⁴ Therefore, as to the eating of food offered to idols, we know that “an idol has no real existence,” and that “there is no God but one.” ⁵ For although there may be so-called gods in heaven or on earth—as indeed there are many “gods” and many “lords”—⁶ yet for us there is one God, the Father, from whom are all things and for whom we

exist, and one Lord, Jesus Christ, through whom are all things and through whom we exist.

⁷ However, not all possess this knowledge. But some, through former association with idols, eat food as really offered to an idol, and their conscience, being weak, is defiled. ⁸ Food will not commend us to God. We are no worse off if we do not eat, and no better off if we do. ⁹ But take care that this right of yours does not somehow become a stumbling block to the weak. ¹⁰ For if anyone sees you who have knowledge eating in an idol's temple, will he not be encouraged, if his conscience is weak, to eat food offered to idols? ¹¹ And so by your knowledge this weak person is destroyed, the brother for whom Christ died. ¹² Thus, sinning against your brothers and wounding their conscience when it is weak, you sin against Christ. ¹³ Therefore, if food makes my brother stumble, I will never eat meat, lest I make my brother stumble.

1 Corinthians 10:23–33 (ESV)

²³ "All things are lawful," but not all things are helpful. "All things are lawful," but not all things build up. ²⁴ Let no one seek his own good, but the good of his neighbor. ²⁵ Eat whatever is sold in the meat market without raising any question on the ground of conscience. ²⁶ For "the earth is the Lord's, and the fullness thereof." ²⁷ If one of the unbelievers invites you to dinner and you are disposed to go, eat whatever is set before you without raising any question on the ground of conscience. ²⁸ But if someone says to you, "This has been offered in sacrifice," then do not eat it, for the sake of the one who informed you, and for the sake of conscience— ²⁹ I do not mean your conscience, but his. For why should my liberty be determined by someone else's conscience? ³⁰ If I partake with thankfulness, why am I denounced because of that for which I give thanks?

³¹ So, whether you eat or drink, or whatever you do, do all to the glory of God. ³² Give no offense to Jews or to Greeks or to the church of God, ³³ just as I try to please everyone in everything I do, not seeking my own advantage, but that of many, that they may be saved.

Poverty

2 Corinthians 8:9 (ESV)

⁹ For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sake he became poor, so that you by his poverty might become rich.