

the collectors of the temple tax

Mat. 17:24-27

17:24 And when they were come to Capernaum, **they that received tribute money** [for the temple] came to Peter, and said, Doth not your master pay tribute? **17:25** He saith, Yes. And when he was come into the house, Jesus prevented him, saying, What thinkest thou, Simon? of whom do the kings of the earth take custom or tribute? of their own children, or of strangers? **17:26** Peter saith unto him, Of strangers. Jesus saith unto him, Then are the children free. **17:27** Notwithstanding, lest we should offend **them**, go thou to the sea, and cast an hook, and take up the fish that first cometh up; and when thou hast opened his mouth, thou shalt find a piece of money: that take, and give unto them for me and thee.

Mat. 18:1-11

18:1 ¶ At the same time came the disciples unto Jesus, saying, Who is the greatest in the kingdom of heaven? **18:2** And Jesus called a little child unto him, and set him in the midst of them, **18:3** And said, Verily I say unto you, Except ye be converted, and become as little children, ye shall not enter into the kingdom of heaven. **18:4** Whosoever therefore shall humble himself as this little child, the same is greatest in the kingdom of heaven. **18:5** And whoso shall receive one such little child in my name receiveth me.

18:6 But whoso shall offend one of these little ones which believe in me, it were better for him that a millstone were hanged about his neck, and that he were drowned in the depth of the sea. **18:7** Woe unto the world because of offences! for it must needs be that offences come; but woe to that man by whom the offence cometh! **18:8** Wherefore if thy hand or thy foot offend thee, cut them off, and cast them from thee: it is better for thee to enter into life halt or maimed, rather than having two hands or two feet to be cast into everlasting fire. **18:9** And if thine eye offend thee, pluck it out, and cast it from thee: it is better for thee to enter into life with one eye, rather than having two eyes to be cast into hell fire. **18:10** Take heed that ye despise not one of these little ones; for I say unto you, That in heaven their angels do always behold the face of my Father which is in heaven. **18:11** For the Son of man is come to save that which was lost.

the temple tax

Nobody enjoys paying taxes, but the “tribute money” in Mat. 17:24 was the annual fee for the upkeep of the Jerusalem temple. It was worth about two days wages and was not paid to Rome. Thus, the collectors of this tax were not corrupt servants of a foreign government who got rich by pocketing a portion of the taxes they collected. There is nothing to indicate that those who collected the temple tax were dishonest.

The miraculous catch of a fish with a coin in its mouth sometimes gets most of the attention, because it is the only miracle of Jesus that directly involved money. Though Philip mentioned how much it might cost to buy a small portion of the bread needed to feed the 5,000+ (Mk. 6:37), Jesus did not turn stones into Roman coins in order for his disciples to go shopping. Paying the temple tax, however, required a coin. So the money was miraculously provided.

That said, the authority and testimony of Jesus are a main focus in the Mat. 17:24-27. Jesus went to great lengths to avoid offending the temple tax collectors. (*Notice that offense is often mentioned in chapter 18.*)

negatives

If you enjoy fishing and stories about fish, this is a great Bible passage, the only one about someone fishing with a hook and line rather than with a net. Moreover, Peter was to catch his fish personally by himself probably from shore rather than with many others in a fishing boat. Therefore Peter may have been the only one who actually saw the miracle itself.

Matthew knew about this miraculous catch somehow since it is included in his Gospel but not in the other three. He may even have been present when it happened. For sure, he was very familiar with Capernaum since he had been called while working there as a tax collector for the Romans (Mat. 9:9). That may be one reason he included this story.

That said, the call of Matthew is mentioned in three Gospels, in Mat. 9:9, Mark 2:14, and Luke 5:27-28, but the collectors of the temple tax are mentioned only in one. Therefore, they do not seem as important as Matthew, the former Roman tax collector. Moreover, nobody would argue that they are as prominent or as well known as Zacchaeus in Lk. 19:1-10.

These collectors still deserve to be studied because of their negative interaction with Peter and because of their lack of understanding of Jesus. They probably had seen some of the Lord's miracles, such as the healing of the paralytic in Mat. 9:1-8, since Capernaum had become Jesus' own city (9:1). Rather than honoring Jesus, however, they wanted to tax him.

Mark the points below as correct (C), incorrect (X), or partly correct (▲).

| | |
|----------|--|
| A | <input type="checkbox"/> The collectors of the temple tax do not seem to be very important. |
| A-1 | <input type="checkbox"/> They are unnamed and unnumbered. |
| A-2 | <input type="checkbox"/> They were probably not rich or famous. |
| A-3 | <input type="checkbox"/> Jesus did not bother to directly speak to them. |
| A-4 | <input type="checkbox"/> Peter said far more (17:25, 26) than they did (17:24). |
| A-5 | <input type="checkbox"/> The Jerusalem temple was destroyed a few decades later. |
| A-6 | <input type="checkbox"/> There is more reported about the fish (17:27) than about them. |
| B | <input type="checkbox"/> The collectors of the temple tax did not understand Jesus. |
| B-1 | <input type="checkbox"/> Their question in 17:24 shows that they did not understand. |
| B-2 | <input type="checkbox"/> They should have supported Jesus rather than taxing him. |
| B-3 | <input type="checkbox"/> They should have understood Jesus better than they did. |
| B-4 | <input type="checkbox"/> They should have approached Jesus instead of Peter. |
| B-5 | <input type="checkbox"/> Their question (17:24) was rude and too demanding. |
| B-6 | <input type="checkbox"/> They thought Jesus was just a teacher (17:24). |
| B-7 | <input type="checkbox"/> The temple was not as important as Jesus. |

positives

For those who do NOT enjoy fishing as a hobby, Mat. 17:24-27 may not be particularly interesting. Yet, we must remember that Peter had been a professional fisherman for many years. To him catching a fish with a coin in its mouth which was worth exactly what was owed for the temple tax for himself and for Jesus was no small miracle. (See line C-6.)

The tax collectors may not have understood Jesus very well, but they helped Peter understand better by providing an opportunity for the Lord to question and teach him. For sure, compared to the Sermon the Mount and other long and famous discourses in Matthew, the instruction was very brief. Perhaps that was because, the Q&A and the miracle were so powerful.

Jesus did not need to lecture Peter for an hour about why they did not need to pay the temple tax. A simple question and answer (17:25-26) followed by an amazing, but low-profile, miracle (17:27) was more than enough. The Lord did not have to pay the tax because he was the King. Moreover, Peter, as one of his spiritual sons did not need to pay it either.

Therefore one wonders why the tax was paid and why the incident is included in Matthew. It was not included in order to focus on money, since the passage is more about Jesus *and* his testimony. It was an unusual miracle, and it may be significant that Jesus himself did not touch the coin. It did not come out of his pocket. So in a way, Jesus did NOT pay the tax.

Mark the points below as correct (C), incorrect (X), or partly correct (▲).

| | |
|----------|---|
| C | () The passage (17:24-27) is important despite its brevity. |
| C-1 | () It is part of a special emphasis in Matthew on miracles. |
| C-2 | () It shows that Jesus did not have enough money to pay the tax. |
| C-3 | () It is part of the special emphasis in Matthew on Jesus' authority. |
| C-4 | () It is part of Matthew's special emphasis on being a good steward. |
| C-5 | () It shows that Jesus was not an ordinary Jewish tax payer. |
| C-6 | () The miracle was a bit like the one in Luke 5:1-11. |
| D | () The collectors of the temple tax were very important to Jesus. |
| D-1 | () He did not want to offend them (17:24). |
| D-2 | () He knew them better than Peter did (17:24-27). |
| D-3 | () He was concerned about their salvation (17:24-27, 18:11). |
| D-4 | () He was more concerned for them than about the tax money. |
| D-5 | () They gave the Lord an opportunity to teach and correct Peter. |
| D-6 | () They were important to Jesus because there were many of them. |
| D-7 | () The miracle was performed in order to avoid offending them (17:27). |

conclusions

worksheet answers

There are several incorrect lines (A-4, B-4, B-5, C-1, C-4, D-6 and perhaps B-6 and C-2 as well). The most important of these may be in the C section concerning the purpose of today's passage and the theme of Matthew as a whole.

Matthew's Gospel does not stress miracles in a special way compared to the other Gospels (C-1). Matthew stresses Jesus' teaching, especially his corrective teaching. This is seen here with the Lord correcting Peter in 17:27-27 (D-5) and correcting all the disciples in 18:1-14. Line C-4 is incorrect, since being a good steward is stressed far more in Luke than in Matthew.

Jesus' concern for the lost is stressed in Luke's Gospel (See chapter 15.), but it is also clearly seen in Mat. 17:27 and 18:10-11. However, the emphasis in Matthew seems to be more on not causing would-be or weak believers to stumble. The temple tax collectors do not seem to be great sinners. Thus line D-3 is correct in the sense that Jesus did not want the tax collectors to stumble.

One of the most interesting lines, D-7, is only partly correct because avoiding offense was probably not the only reason why Jesus used a miracle to enable Peter to pay the tax. By using a fish and a coin, which probably had been lost by someone else, the need was met, but the Lord did not directly pay the tax. Perhaps Jesus had enough money on hand to pay it out of his own pocket but chose not to do so (C-2).

So what?

Matthew 17:24-27 shows that the Lord of all, who did not need to pay the temple tax, truly cared for those who collected it. Perhaps they should have understood him better (B-3), but even the twelve did not understand well at that point (18:1-5).

The temple tax collectors in 17:27 were like the "little ones" in 18:10 and 18:14. Jesus was concerned lest even one of these would-be or weak followers should be caused to stumble. Therefore he paid the temple tax (17:24-27) and warned the disciples against treating any of his weak followers with contempt or disdain (18:10-14). Each of them was important to him (D-6).

The great command in the context is in 18:10. The disciples were to take heed lest they despised one of the little ones who belonged to Jesus. This referred to weak believers and perhaps included those who collected the temple tax. If so, it is at least partly incorrect to say that they regarded Jesus as just a teacher (B-6). Likewise, line B also would only be partly correct if they had some understanding of Jesus.

One of the most important things to learn from the end of chapter 17 and the first part of chapter 18 is that the Lord Jesus cares for the small and the weak. Therefore we should not be concerned about being great (18:1-5). Instead, we should take care lest we offend the small and weak (18:10), including those involved in unpopular tasks. Those who collected the temple tax were probably not rich, famous, or popular (A-2).

applications

Apply the points which you believe are most important or seem most needful.
