

Matthew 17:23-26

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[0 : 0 0] Benjamin Franklin was one of the founding fathers of the United States of America and was involved in framing the nation's constitution. A constitution the U.S. Supreme Court has been creatively reinterpreting of late, but that is another story for another day.

But in connection with the constitution, Franklin famously wrote in a letter that he wrote in 1789 as follows. It's really the second half of the quote that is, I think, more familiar, but we'll read the whole sentence of what he said. Our new constitution is now established and has an appearance that promises permanency, but in this world nothing can be said to be certain.

Except death and taxes. And it's that last part that people often have heard of. Nothing is certain in this life except death and taxes. So there's an element of humor, I think, intended in what Franklin says. Well, I think his observation, it could probably be acknowledged as a timeless truth.

It's true today. It was true when he wrote it. And it would seem it was true in the days that Jesus walked the dusty paths of Galilee. The final verses of chapter 17, we've given thought to the beginning of the chapter, the middle of the chapter, we're coming to the end of the chapter, and in these final verses, Matthew is concerned with, or the record that he has for us, is concerned with death and taxes. Jesus, on a renewed occasion, is indicating to his disciples that his own death is imminent. And he speaks of that. And we read how the disciples were filled with grief as he assured them that he was soon to die. But then the chapter closes with this intriguing incident recorded only by Matthew by Matthew of the temple tax. And these men who approached Peter, they approached Peter, but they were, of course, approaching not only Peter, but Peter's master, charging them this tax.

And we want to think about this intriguing, almost bizarre incident recorded by Matthew. Now, we mentioned that Matthew is the only one of the gospel writers to record this encounter. And when you think about it, given Matthew's profession, it's maybe not surprising. He himself had been a tax collector, not of this kind. These were religious, this was a religious tax that was being collected.

[3 : 0 2] But nonetheless, you wonder whether Matthew, given his own background, was particularly taken with this incident and was directed by the Spirit to record it for us. Well, regardless of the reasons that he might have had, my hope is that having given some time to thinking about this occasion, we'll be persuaded that it was a good thing that this was recorded for our instruction. Now, when we read about this incident, we tend to be drawn by this bizarre aspect of it. Peter being instructed to secure the funds that were required to pay the tax in the way that he was, to go to the lake, to cast his line, take out a fish, open the mouth of the fish, and there would be a coin there. It does seem so very strange, so very out of the ordinary. And we're drawn maybe to the very fact that we were struck by something so different and so strange. Indeed, the account may appear to us to be more like the creative imagination of a writer of fairy tales, a Hans Christian Andersen, than historical record. And yet, it is presented to us as that, as historical record. Well, what can we learn from this incident, and of what practical relevance can we find or can we draw out from it for us today? Well, I don't think there's anything more practical, certainly nothing more important than knowing Jesus, knowing who Jesus is, and knowing what

Jesus is like. And this passage certainly does provide a very interesting and helpful insight into who Jesus is and what Jesus is like. Then, by extension, it also challenges us concerning who we are and what we should be like. And that's the way we're going to explore the incident. What it tells us about who Jesus is and what Jesus is like, and by extension, who his disciples are and what they ought to be like. And that would be you and me, if we are disciples of Jesus, if we are trusting in him as our Lord and Savior. First of all, then, who Jesus is.

What do we discover about the identity of Jesus as a result of what Matthew records for us here? Well, we discover who Jesus is as we grasp the relatively simple logic that Jesus applies to justify his tax-exempt status. We'd all like to be tax-exempt, wouldn't we? Wouldn't it be a wonderful thing if we were tax-exempt and people pay accountants and lawyers a lot of money to secure tax-exempt? Well, Jesus here claimed to be tax-exempt, certainly from this particular tax.

Now, what was his logic? What was his rationale? Because if we identify it, then we discover something about who he is. Just to give a little bit of background, the tax that was being collected was the two drachma tax. It was actually, it came to be known by the amount that you had to pay.

You had to pay two drachmas, and the Greek word is literally two drachmas. You had to pay the two drachma, and the tax itself identified with the amount that was due. It was a religious tax. It wasn't a tax that was imposed by the Roman authorities. Matthew, on other occasions, deals with that matter, but this is different. This was a Jewish tax, a religious tax that Jewish men had to pay annually, and this was the amount to drachmas. And this is what Jesus is being charged. There's an intriguing little clue as to when Matthew wrote his gospel in the fact that he speaks of this tax in the way that he does, because following the destruction of Jerusalem in AD 70, this tax continued to be charged, but obviously the temple had been destroyed, so there was no need to pay for the upkeep of a temple that was in ruins. So the Romans, no doubt very provocatively, and no doubt that was their intention, diverted that tax. It was still charged, but it was diverted to the upkeep of the temple of

[7 : 56] Jupiter in Rome. You can't imagine anything more obnoxious and repugnant for the Jews that that is what was done. But that all would suggest that Matthew, of course, is recording this before any of that happened, at a time when his readers would have still understood the tax to be what it was originally in terms of its intention, certainly what it was when Jesus was being charged by these tax collectors. So that's just a little bit of background about what this tax is about. But Peter's reply to the question, does your teacher pay the temple tax, his reply is very clear that Jesus did.

Presumably he had done so in the past. This was an annual tax. We're coming to the end of his three years of public ministry. Peter had accompanied him during that time. He knew that, yes, Jesus was in the custom of paying this tax. And so he answers in that manner. But on this occasion, Jesus takes the opportunity to reveal to Peter, to the disciples, an important aspect of his identity. Just taking the opportunity of this occasion, this random incident, we might call it, it gives him a chance, an opportunity to teach something about who he is. He asks Peter, and it's there in front of us, we simply need to read the passage. He asks Peter if a king collects taxes from his own sons or from others. And for Peter, the answer is obvious. Well, obviously a king isn't going to tax his own household. He's not going to charge his own sons. He will tax others, other citizens.

But not his own family. But not his own family. That makes no sense. And that's clear to Peter. And Jesus draws from that answer the conclusion. And the conclusion is clear. Then the sons are exempt.

Just as a king wouldn't tax his own sons. So we, I, Jesus, and you who are with me, are also in that situation. That is our status. And we also are exempt from the tax that is being charged. Why? Well, because Jesus is related to the owner of the temple for whom the tax is being charged. It is God's temple, and he is God's son. Consequently, he is not liable to pay the tax.

So Jesus very clearly takes the opportunity to identify himself as God's son. And as God's son, not liable to pay the temple tax. But what does that mean? What does it mean to say that Jesus is God's son? To use the familiar title, the son of God. What does that mean? It's language, religious language that we are maybe familiar with. But what does that mean? Well, there's so much that could be said. But just to very briefly recognize that it certainly speaks of Jesus enjoying a special and unique relationship to God, the Father, as his son. Indeed, the Father speaks of Jesus as his one and only son, or his only begotten son. In the verse, it's maybe the most famous verse in the Bible, that is how the Father identifies his relationship with Jesus, my one and only son, my only begotten son.

[11 : 38] There is this unique relationship between God the Father and Jesus as his son. Now, as we draw to bear the broader witness and testimony of the Bible, we can say more. Jesus here doesn't go into all the details of what it means to be God's son. He identifies himself as God's son, but he leaves it there. But as I say, as we draw the wider testimony of the Bible, we can identify the reality that Jesus is the eternal son of God. Jesus never became God's son. He was ever God's son. God has eternally existed in community, Father, Son, and Holy Spirit. One God in three persons. Jesus himself testifies to his eternal sonship. We read in John's gospel of this discussion with the Pharisees. Jesus is speaking of himself at some length as God's son. Of course, the Pharisees have a great problem with that. But his final salvo is the one that they find most repellent when he declares, before Abraham was born, I am.

And they're identifying himself not only as God's son, but as God's eternal son, as the one who had ever and eternally existed. Well, before noting how Jesus understands this exemption to also apply to his disciples, which he does, and the implications of that, let me just, in a way, go off at a slight tangent and suggest another reason for Jesus being exempt from this tax. A reason that Jesus himself does not choose to highlight. I think it's worth noticing. So what we're doing now is simply noticing a further reason why Jesus was exempt. The main reason, the one that Jesus identifies, is who he is.

He's God's son, and sons don't pay taxes to their father. But let me just notice or suggest another reason. What do you think that the money raised by this tax was used for? It was the temple tax. It was for the upkeep, the maintenance, the operating costs of the temple. No doubt there were many costs to be met.

But in terms of the principal use that would have been met by these funds, let me just quote from a Jewish historian, Alfred Edersheim, who provides a helpful answer. He's speaking about these temple taxes specifically, and he says as follows, these temple taxes were in the first place directed to the purchase of all public sacrifices, those that were offered in the name of the whole congregation of Israel.

We know that individual worshipers could buy a sacrifice, but there were also these sacrifices that needed to be purchased that were used to make sacrifices for the whole people of Israel.

[15 : 01] And this tax provided the means, the resources to purchase these animals that would be sacrificed. And when you think of that, do you see the sublime irony in Jesus paying this tax?

The one sent by the Father as the final and sufficient sacrifice for sin, and the one who at this very time was under the shadow of his impending death as a sacrifice for sinners is being asked to provide the funds to buy the very animals whose sacrifice pointed to his death and would be rendered superfluous by his death. I think we can see that the irony there that Jesus would be paying for the purchase of sacrifices when he himself was God's final and sufficient sacrifice.

Jesus doesn't highlight that, but I think it's a legitimate observation to make concerning the payment of this tax. But back to the matter of how Jesus makes clear that the exemption applies not only to himself as the Son of God, but to his disciples. In the language Jesus uses, he implies very clearly that the disciples were also exempt. Notice the language that he uses in his conclusion, having asked Peter the question that he asked him, what does Jesus say there in verse 26? Then the sons are exempt, and he speaks in plural.

He's not speaking just about himself. And then, of course, he goes on, and in instructing Peter, he is concerned to explain why, though exempt, payment will be made, and in verse 27 he says, but so that we may not offend them. Not just so that I will not offend them by not paying because I'm not Jew. No, we will not offend them. We who will not, we are not liable to pay, but we will in order not to cause offense. So it's clear that Jesus understands that not only is he exempt, but that the disciples also, and for the same reason. The reason being that the disciples, because of their connection to Jesus, because they are disciples of Jesus, also form part of the family. They also form part of the royal household that the king will not tax. He taxes others, not his own household.

What Jesus is doing here on this occasion, as he does on so many occasions, is to draw a stark and clear distinction between those who are sons and those who are not sons, those who are in God's family and those who are out with his family. And it is the sons and daughters and only the sons and daughters who enjoy the privileges of family. This is a stark truth, but it is a huge truth for us to be very clear on.

[18:18] There is no bigger question for any of us to answer than, are you part of God's family? Are you a child of God?

Jesus says that his brothers, those who share God as their father, are those that do the will of his father in heaven.

He had said that, and Matthew records that for us just a few pages before. In Matthew chapter 12, and from verse 46, listen to what Jesus says about this matter of who may come, God's family. While Jesus was still talking to the crowd, his mother and brother stood outside wanting to speak to him. Someone told him, your mother and brothers are standing outside wanting to speak to you. He replied to him, who is my mother and who are my brothers?

Pointing to his disciples, he said, here are my mother and my brothers. For whoever does the will of my father in heaven is my brother and sister and mother. There he's very clear. Those who form part of his family, those who form part of God's family, those who are members of the royal household are those who do the will of the father. And what is that? What is the will of the father? Well, at heart, in essence, God's will is that we would listen to Jesus, that we would trust in the father's one and only beloved son, the one he sent to die for us to be our savior and Lord. Jesus is exempt from the tax. Why? Because of who he is. He's the son of God. And he makes clear that his disciples also enjoy the privilege of being part of that same family. Why are they part of that family? Because they, with God's help, are seeking to do the will of the father, following Jesus, trusting in Jesus. And that remains the evidence of being a member of God's family, trusting in him and doing the will of the father. So the incident gives us an insight into who Jesus is, but also by extension into who his disciples are. But it also tells us what Jesus is like, and by extension, what we his disciples ought to be like. And I want to just briefly highlight three big truths about what Jesus is like, illustrated by this incident. And I'll mention what they are, and then we can just note each of them in turn. First of all, Jesus is selflessly kind. Just to focus especially on this, revealed by what happens here. Jesus, selflessly kind. Also, we'll notice that Jesus has his eye on the big picture, and then that Jesus knows everything.

But first of all, and what I particularly want you to concentrate your attention on, and it is this, that Jesus is selflessly kind. Why does Jesus pay a tax that he is exempt from paying? It's already clear that he's exempt. He doesn't have to pay. It's not something that he is due. Well, Jesus tells us why he will pay, why he has been paying, and why he will continue to pay. And he tells us, he tells Peter, he tells us there in verse 27, but so that we may not offend them. And what does that mean? What does he refer to here? Well, I think this reason that Jesus gives speaks volumes of Jesus and of his selfless kindness. His concern is not to insist on his rights, but rather to be sensitive to the welfare of others, even when that involves personal cost to Jesus. I wonder who are the them that he's speaking of, so that we may not offend them. And that's not as straightforward a question as it might appear, but I think that it is principally a reference to the tax collectors, the men who had come charging Jesus, wanting Peter to pay the money that was due as they saw it. And Jesus' concern is not to offend them. They've come, they're doing their job, they're doing it in good faith, and Jesus does not want them to be offended. Jesus knows that a refusal to pay the tax, that as we've made clear, who would have been perfectly entitled to do, would have placed the tax collectors in a difficult position. They would have needed to report this, presumably, to their superiors and acknowledge that they had failed in their duty of collection. And Jesus is concerned to spare them this offense.

[23 : 06] Here is the one who, after all, was called a friend of tax collectors and sinners. Here he is approaching his own death in the place of sinners, and yet you have these men who Jesus probably had never met. They were strangers to him, maybe even hostile to him, we don't know. And yet his concern is for them and for their welfare. Not to insist on his own rights, not to say, well, no, I don't have to pay. I'm exempt. I don't have to pay. He knows that doing that will put them in a difficult position.

It will cause them difficulty. And he doesn't want to do that because he's kind. There is this selfless kindness in his dealings with others. This was an act of selfless kindness to complete strangers. And of course, this seemingly trivial almost, insignificant act of kindness serves to illustrate his whole life and mission. Jesus' mission involved and required an abandoning of his own rights and prerogatives as the eternal Son of God, that he might offer himself up as a sacrifice for sinners. In the language that Paul employs as he writes to the Christians in Philippi, he speaks of Jesus as the one who, being in very nature God, did not consider equality with God something to be grasped, but made himself nothing. To call the incarnation and his voluntary giving of himself over to death as an act of selfless kindness seems to almost understate what Jesus did. And yet it was, without doubt, an act of selfless kindness to sinners, to you and to me. This small incident, reflective of his whole life and mission, not concerned for his rights, his prerogatives, willing to abandon them on behalf of others.

What about his disciples? What about you and me? Are we like Jesus? Are you selflessly kind? Is your concern always the other? Of course, we know that when Paul wrote in the language that he did to the believers in Philippi, he wrote in the context of a pastoral encouragement to be like Jesus.

Notice the words that introduce this description of Jesus. In Philippians chapter 2 and in verse 4, each of you should look not only to your own interests, but also to the interests of others.

Your attitude should be the same as that of Christ Jesus, who being in very nature God, and so on and so forth. We focus understandably on the great theology of that passage about who Jesus is, but Paul's concern is that the believers would be like Jesus, not looking to their own interests principally, but to the interests of others. Just like Jesus, just like on this occasion, not wishing to cause offense.

[26 : 15] Every right in the world to say, I'm not paying. I'm not due to pay, but no, that will cause offense, so I will pay. Sacrificing his own interests and putting ahead of his interests the interests of others.

This selfless kindness is to be present and demonstrated in the most mundane of our everyday circumstances. We just think about it. Jesus was concerned that the tax collectors would get grief from their superiors. What about you? You know, we're often in that situation where we're maybe dealing with somebody. Something hasn't arrived on time, and we're phoning to complain, or we've been charged something by the bank, and we don't think we should have been charged, or something that we're complaining about, maybe in a shop. We're dealing with somebody, and they're not giving us satisfaction.

Now, what's our attitude there? Is it to insist on our rights? It's my right. It's my right. Do we think about the poor guy? Maybe the poor guy in Mumbai in the call center getting our grief, and he's just doing his job. We think, well, that's so trivial, but is that not where we demonstrate who we are in the everyday mundane circumstances, being like Jesus, thinking out of our own interests. It's not a case of being trodden on, but when there's an occasion where we can say, well, yes, that is my right, but that's okay. I don't need to insist on it.

If that is going to cause hurt, or offense, or difficulty, or discomfort to others, that's fine. We'll leave it. That's what Jesus did with these tax collectors. We perhaps seldom highlight kindness as being at the heart of our Christian testimony. We are saved by faith, not by acts of kindness, but we have been saved thanks to the ultimate act of kindness of Jesus for us that we might, like Jesus, live lives of selfless kindness to others.

Jesus is selflessly kind. But another thing we discover about Jesus in this incident is that he has his eye on the big picture. Jesus was concerned for the tax collectors. That's the point we've just made, the actual people who were responsible for gathering the money. But I'm sure his concern extended beyond the tax collectors, even when he speaks about causing offense. Jesus was conscious of how any refusal to pay the tax, which as we've stressed, he would have been perfectly within his rights to do, might have been a source of offense, or scandal, or a distraction to others.

[28 : 59] You know, others who found out about Jesus not paying the tax. They might have thought that this was an act of rebellious petulance on the part of Jesus. Others might have questioned his patriotism.

This was in many ways a patriotic tax. Jews paid it for the upkeep of the temple. To not pay this tax. Well, what does that say about Jesus and his view of the temple and the God of the temple? There could have been so many misunderstandings that would have arisen had he not paid. He didn't have to pay, but people would have been talking, ah, what does that say? Or what's Jesus like? And it would have been a distraction. It would have been an offense to so many. His refusal, though justified, though legally justified, would have prejudiced his mission and would have, in all likelihood, unnecessarily alienated the very people that he had come to serve and to save. And it just wasn't worth it.

It just wasn't worth it. There was a bigger picture that Jesus was very conscious of. He has his eye on the big gospel picture. Everything else, even the details of his lives, even these little encounters, they're all carried out by Jesus with that big picture in mind. His life is a model, to use the jargon, it's not very pleasant jargon, but the jargon that we hear a lot of these days. His life is a model of gospel intentionality. It's all about the gospel. This isn't about, do I pay two drachmas or not, or can I afford two drachmas or not? It's about, what will my action, what impact will it have on these people?

How will it impact on the big picture? That's his concern. Well, what about us? What about you and me as disciples of Jesus Christ? Do you have your eye on the big picture? Do you perhaps sometimes, by insisting on your rights, repel rather than attract? We need to examine our actions, everything we do with that gospel big picture to the fore. Will this action, will these words, will this attitude serve to advance the cause of the gospel or in some way to prejudice it? Will my words, my actions draw people to Jesus or repel them from Jesus? He has his eye in the big picture. But then finally, what it tells us about Jesus, perhaps tells us many other things, but the one final thing I want to mention is that it tells us about his knowledge. He knows everything. We were touching on that with the children. This is perhaps what is immediately striking about this story, and I won't dwell on it.

The simple truth is that the instructions given by Jesus to Peter reveal how Jesus knows everything and owns everything. If Jesus knows exactly what is to be found in the mouth of a fish that has yet to be caught, then, you know, do the maths, work it out. What doesn't he know? You know, what doesn't he know if he knows this? He knows everything. He knows your circumstances. He knows what's in your heart.

[32 : 09] And that, of course, is also an indication of who he is, the eternal Son of God who shares in the divine attributes. But this knowledge that he has, he uses for acts of kindness. His concern is to pay the tax and so save the tax collectors from grief and from unhelpful offense. And he uses this knowledge to secure this kindness towards others. What about us? Well, in this regard, we're so very different. We don't know everything. But what we do know, the knowledge that we do have, do we use it in the cause of kindness and for the welfare of others? Who Jesus is, the eternal Son of God. What Jesus is like, selflessly kind, with his eye always on the on the big picture? And the one who knows everything and everything that he knows, he employs for the benefit and the welfare of others. But then just one final parting observation. What Jesus expects, what Jesus expects of his disciples. Do you notice something you might say missing in the wee account that Matthew records for us? Matthew never tells us if Peter did what he was told.

We've assumed that. I've certainly assumed that. When I was speaking to the children, I just assumed that what Jesus told Matthew to do, Matthew did. We're not actually told that Matthew did what Jesus instructed him to do. But what do you think? Do you think Matthew did go and do as he had been instructed?

Well, I think he did. I think Matthew, who records the incident, takes it as a given that Peter did what he was told. In fact, I think Jesus took it as a given that Peter would do as Jesus instructed him.

Go, get the fish, get the coin, pay the men, just do it. Jesus expects of his disciples. He expects faithful obedience. I wonder what Peter felt like as he hooked that fish and as he drew it in. I wonder if he was excited. Was he doubting? What did he anticipate? Was he sure that there would be a coin in there? And then he opened the mouth and there it was, four drachmas, just enough for Jesus and for him.

Well, I don't know what Peter was thinking. But what I do know, or what I think is taken as a given by Matthew, is that Peter was obedient and his faithful obedience was rewarded. Jesus can ask you, he can ask me to obey in circumstances where the outcome is, certainly in our eyes, uncertain. What do we do?

[35 : 05] Well, we trust him. And that advice holds for everybody. If you're not yet a Christian, if you've not yet put your trust in Jesus as your Savior and Lord, maybe even doing that is something that leaves you uncertain as to the outcome of what will happen. Will he be true to his word? Will he be true to the invitation that he makes and the promises that he makes? And there's maybe in your mind an element of doubt and uncertainty. Jesus expects. He expects us to obey. When he calls us to put our trust in him, he calls us to obey. And as we do, we find that we are not disappointed, that he is true to his word, that he honors those who faithfully obey him. And that's true for us as believers in our day-to-day walk, as we seek to walk obediently to him in difficult and uncertain circumstances.

That is what Jesus expects of us, as he expected of Peter. Who Jesus is? The eternal Son of God. The one who willingly divested himself of his divine prerogatives, not of his divine identity, that he might give himself over to death for us, that he might participate in this ultimate act of selfless kindness for sinners such as you and me. And he calls us, those who trust in him, who become part of his family, who enjoy the privileges of being members of the royal household to live such lives, lives that are like him, lives of selfless kindness, that he would help us and that we would be those marked by such lives. Let's pray.