

FOLLOWING THE KING 51:
Matthew 17 v. 24-27: Jesus and the Temple Tax

Be careful what you wish for! (Always wanted to be given the passage – but maybe not this one!) So please take this as my small contribution to helping Ian get through Matthew's gospel before he retires!

In 1789, Benjamin Franklin wrote:

“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.”

The same could have been said for the situation in Galilee in the 1st C AD when this incident took place. Jesus is in Capernaum, the small town (pop 1,500) where he lived and based his ministry. This is his last visit before going up to Jerusalem where he would be crucified.

Pictures 1- 5

Matthew is the only gospel writer to record this incident, but then he knew all about tax! As a former tax-collector, he knew about unpopularity, too. In order to make a living, the tax collectors made their profits by charging more than the law required - the amount was completely at their discretion. This was part of the reason that they were so despised; the other was that they worked for the Roman oppressors and were therefore considered traitors – the lowest of the low. Some of them made a very good living indeed. (Apparently they charged up to 12.5 percent on luxury items. (shades of VAT, perhaps?) Before Jesus called him to leave it, Matthew would have had a tax booth just outside Capernaum, probably a customs levy on the international road from Damascus; he would also have collected taxes from the fishermen who worked along the Sea of Galilee and boatmen who brought their goods from the other side of the lake.

The Temple Tax was only one of the taxes to which the people were subject. The Jews were a people under Roman occupation so taxes were heavy. There was the land tax, collected by travelling tax collectors backed by soldiers who often took their cut or carried out reprisals. Then there was the tribute tax – the one that Joseph and Mary had to register for in Bethlehem. There were the levies: at crossroads, on property, on salt, on sales and on income. When a new tax was declared, it was sold to a tax collector, who exacted what he could. There were ways of avoiding taxes, such as off-road travelling! The taxes paid for roads, policing, security and some aspects of self-government but they also lined the pockets of the rich.

The subject of these verses, the Temple Tax, was an annual payment by male Jews between the ages of 20 and 50. It amounted to roughly half a week's wages. The 2nd Temple was Herod the Great's masterpiece, built to appease the Jews and to perpetuate his name through building projects. (Interestingly, this is not what we remember him for!) It was made of white marble overlaid with gold and jewels. Visitors coming to Jerusalem over the Mt. Olivet pass would see it come into view in all its glory. **Sikh Temple in Leamington**. There was a saying at the time, "Whoever has not seen the temple of Herod has not seen anything beautiful."

Though some of the Temple Tax money was misused, it did support the upkeep of the Temple and the priesthood – and the Temple was the focus of the Jewish people’s relationship with God, because in the temple was the ark of God, which represented his presence. They came to make sacrifices and to ask for God’s forgiveness. So they were happier about the Temple Tax than the Roman taxes – but it was still a burden, especially on the poor, who paid the same amount as the rich.

The first mention of the Temple payment is in Exodus 30, where male Jews are required to pay a half-shekel “for an offering to the LORD.” to be used to look after the Tabernacle (the forerunner to the Temple). The Temple Tax was compulsory according to some, and voluntary according to others. The tax was *required*, in that it is commanded in the book of Exodus. It was *voluntary*, in that it was possible to avoid it without facing imprisonment, confiscation of property or other punishment. **In New York last year, Paul and I went to the Metropolitan Museum. At the ticket office we were told the expected fee – quite a hefty amount - and then asked how much we wanted to pay. But the look on the attendant’s face made it clear what we were expected to do. Our hosts pointed out that we didn’t have to pay it – our only obligation was a very small contribution, but we would have felt very awkward offering less than what was asked. (It was well worth the money.)** So the collectors of the Temple Tax came to Peter, sent by the religious temple authorities. The not-quite-voluntary nature of the Temple tax is illustrated in the negative way in which the question is asked, “Does your teacher [Jesus] *not* pay the Temple tax?” It implies that all Jews were expected to pay this tax, but that some did not.

Alan Storkey paints the scene like this, in his book “Jesus and Politics”. I hope he won’t mind that I’ve adapted it a little.

Peter’s house is yards from the edge of the lake, close to the centre of the village. The house incorporates 2 courtyards, built of dry stone walls above head height. Already heralded, the collectors arrive at the entrance away from the lake and ask for Peter, who goes out to meet them in the small north yard. The tax collectors have to convince everyone to pay, and they know that the key to this is whether Jesus will pay. They come to Peter, though they know Jesus is there because the courtyard is filled with talking and listening people. The chatter dies down as the question is put to Peter. The tax is an imposition on poor people, so Jesus might be against it. But God is worshipped in the Temple, so surely he should support it. How will Peter respond? Will Jesus pay? Peter clearly does not want Jesus to be thought of as a tax-evader: “Yes, he does,” he replied, “Of course he does - he’s a good Jew”.

On the other side of the wall, there is silence – and the echo of Jesus’s words, “One greater than the Temple is here”, flits through several minds. As Peter comes in to collect the money, Jesus speaks immediately to him, with the guests gathered round and the tax-collectors within earshot on the other side of the wall. “What do you think, Simon? From whom do the kings of the earth collect taxes – from their own sons or from others? Everyone can hear where this is leading. Peter gives the programmed answer: “From others”. The implications are clear. This is a statement not about ‘the kings of the earth’, but about God. “Then the sons are exempt”, says Jesus. The king’s sons don’t pay taxes – of course they don’t! There is silence again. To rebel against the Temple tax is to institute civil war. Already Herod Antipas is trying to kill Jesus – and if he gives the wrong answer the Jerusalem powers will plot to do the same.

Then Jesus speaks again: “But so that we don’t offend them ... “. They listen on the other side of the wall. A climbdown? A U-turn? No! Jesus carries on with the seemingly absurd instructions for Peter to fish for the coin. Suddenly everyone bursts into talking and laughter and pours out round the corner and down to the waterfront. Jesus does not even bother to go out of the house. “Go to the lake”, he says, and waits. The tax collectors and the small crowd gather. Peter (the fisherman) is not long in catching a fish with hook and line. Normally, fish are just thrown on a heap, but this one is grasped on the line and its mouth prised open. The coin is there! There are cheers, claps and laughter as the precise coin is handed to the tax collectors, perhaps with a little bow, paying the tax for Jesus and Peter. The air is electric. God has provided his own tax! The God who does not exact taxes has provided the money for this one. God’s money for God’s house – what could be fairer than that! The tax collectors move off. They have probably had enough for one day. The sons and daughters of God are free. As the crowd files back into the courtyard, they look in awe at Jesus, who with insight, deftness and humour has brought them face to face again with God.

Jesus constantly surprises us – sometimes rebelling, sometimes conforming. We too readily tie him down to our own agenda.

Let’s unpick the story a little and see what Jesus is doing.

FIRST, HE USES THE INCIDENT TO TEACH ABOUT HIMSELF

In the ancient world a king raised taxes to support his family and household - he certainly did not tax his own children. So Jesus was claiming to be what the voice from the cloud had declared Him to be, God’s own beloved Son.

If we look back to the verses 22 and 23, which I think belong most naturally with this week’s passage, Jesus is again predicting his death, as he’s just done after Peter’s confession of him as the Messiah, recorded in chapter 16. Interestingly, in the Exodus passage, the source of the Temple Tax, it says that the tabernacle offering is for a ‘ransom’ and an ‘atonement’. The reason Jesus gave to Peter was that, as God’s Son, he didn’t need to pay a tax to his Father! He could have added that his life did not require any atonement or ransom. In fact, the Temple as a sacrificial system became unnecessary because Jesus sacrificed his life for us. We now come to God the Father through Jesus - as we sometimes sing, ‘A new and living way’. Did they understand? Maybe not, maybe later.

So it did not make sense for the One who spelled the end for the Temple, to pay to maintain the Temple. Nevertheless, he did!

Jesus knew that he was moving towards Jerusalem and the time of his death. Here he is saying something very important about himself which his followers may not have understood until much later.

SECONDLY, JESUS SETS US AN EXAMPLE BY PAYING THE TEMPLE TAX

The first part of verse 27 says, "But so that we may not offend them...." The word "offend" comes from the Greek "skandalon", which means to annoy or to injure the pride of others. Jesus didn't want to upset the tax collectors unnecessarily and he didn't judge it worth picking a fight with the Jewish leaders over the Temple Tax. He would have his moment when he overturned the money-changers' tables – a more important issue to take up.

His point about being God's Son and therefore not subject to the tax would not have made sense to the tax collectors, and Jesus was not seeking controversy for the sake of it. He paid the tax so that exercising his right to withhold it would not be a stumbling block to the revenue officers and others.

'As far as it depends on you', Paul was later to write, 'live at peace with everyone'. As Christians, we do well to avoid making a big issue of things that people really won't understand. **As a trivial example, Paul and I don't do raffles – I think that must be at least as much about our upbringing as about a convincing theology linking raffles to gambling. In the past, I'm sure I haven't always handled it well. It's certainly not what I want to be known for as a Christian. I now just pop a contribution in the box - and I'm sure that's thought of as a bit weird, too – and I possibly need to rethink my approach. Advice welcome afterwards! But I'm sure Jesus is saying here, 'Don't sweat the small stuff!'**
(Al and sunhat in Italy – if time.)

Jesus is not about to subvert the system. He's willing to work with the level of understanding of his hearers.

I didn't go to the service at the Cathedral following the death of Stephen Sutton (the young man from Burntwood who raised so much money for the Teenage Cancer Trust), but I know that some members of our congregation were there. They told me that the Dean struck just the right note at that service, being aware that most of his congregation were unchurched, their focus was on their loss and on Stephen's achievements, and yet saying just enough to turn their thoughts to God and the purpose of our lives. Jesus knew how to handle people, when to go in with the full message, when to limit it to his followers. We can learn from that, too, in our Christian witness, knowing the moment to speak and how much to say, knowing when to let things pass.

So, we don't need to question whether we should pay our taxes, because Jesus sets the example here.

Some people will ask, But what about corruption in our tax system, what about government misuse of our taxpayers' money, what about spending on things that we believe to be wrong? All those are legitimate questions, and as citizens we have every right to question government spending, to work within the law to bring about changes in the system, but in the meantime we have an obligation to be, as Paul says, "subject to the governing authorities".

Jesus will have known that some of the Temple tax money was misused, that it lined the pockets of the Temple elite. And yet he paid it.

Elsewhere, he tells us to give Caesar (representing the powers that be) what belongs to Caesar. And in Romans 13, Paul says clearly, “Give everyone what you owe him: If you owe taxes, pay taxes; if revenue, then revenue.”

Nicky Gumbel (in the Alpha course) quotes a letter which *he says* was written to the Inland Revenue: “Dear Sir, I have just become a Christian and I have found that I cannot sleep at night. So here is £100 that I owe you. PS. If I still can’t sleep, I’ll send you the rest.” (Does he make them up?)

More seriously, he also tells the story of a couple who became Christians and sold a property to pay back tax that they had evaded over many years.

THIRDLY, JESUS DEMONSTRATES HIS LORDSHIP

We come to the strange incident of the coin in the fish’s mouth. (The only miracle where we’re left to infer that it actually happened.) **I think this story has come back to bite me! Keith has talked about housegroups. A few months ago in their group, Celia asked us to write the name of a miracle on a piece of paper. Then they were shuffled and we had to pick one out and act or draw it for the others to guess. I got this one – the coin in the fish’s mouth. My attempts at flapping gills and opening and shutting my mouth were clearly pathetic and I had to resort to drawing a fish symbol with a flat circle in its mouth! Please don’t let that put you off housegroups – it’s great to meet to discuss and pray together.**

Picture 6: The likely fish in this case is the tilapia or musht fish, indigenous to the Sea of Galilee, now often called the St Peter fish. The male tilapia is known to carry its small young in its mouth until they are large enough to leave. It apparently also picks up small pebbles in its mouth, and, like many fish, is attracted to shiny objects. Visitors to Galilee record having tested this out, and put coins in the mouth of the tilapia. Jesus, Peter and Matthew will all have been familiar with its habits.

Picture 7: Here is my St Peter fish *with chips* in Galilee - and very tasty it was, too!

Even very conservative theologians say that this appears to be a strangely trivial and almost gratuitous miracle, quite unlike the others recorded in the gospels. So what do we make of it? First, I think, that Jesus was reminding his followers, and showing the onlookers, that he was Lord of all creation. Lake Galilee was central to life in the district where Jesus lived and taught, and therefore naturally the scene of several demonstrations of his Lordship: stilling the storm, walking on the water, the miraculous catch of fish. He had the power to know about a fish with a shekel in its mouth, just enough to pay the tax for the two of them. And I think everyone (perhaps even the tax collectors) enjoyed the fun!

When we meet together each week we remind ourselves that he is Lord of all – and this story was part of that reminder to those who were with him.

FINALLY, JESUS OPENS THE WAY FOR THE USE OF TAX AS AN EXPRESSION OF LOVE AND JUSTICE

Alan Storkey comments that the ripples of this incident have travelled a long way. It's easy to forget that our Christian heritage has resulted in a system of taxation and church giving which contributes to the common good, rather than just being paid to fund the lifestyle of the rich - we have seen the results in countries where *that* still happens. Tax is given by consent (even if sometimes reluctantly!). The example of Jesus suggests that we should pay up happily. I think we should be pleased to pay our taxes and see them as part of the way in which we support those in need. Most of the taxes in the 1st century involved transfer of money or goods from the poor to the rich. At least in theory, our tax system is about providing services – including vital services like health, education and social care – through transferring money from the relatively well-off to the less well-off. Yes, there are many flaws in the system, and sometimes the money is misused. – but that is no excuse for not paying our share.

If we earn less than most, or have particular needs, then we share in what is available from the contributions of others. Jesus produced the money for himself and Peter; no doubt he often received Peter's hospitality at his home – he may even have had a room there. Like Peter, we all share in the benefits of Christ's sacrifice for us. In turn, we can share his love with others in practical and other ways.

Jesus is announcing God's kingdom - his rule of justice and forgiveness. He is Lord of all. His kingdom begins now in small ways, and as his followers we are part of the process. One day he will bring in his perfect rule of justice and peace. But in the meantime, if we follow our Christian calling to love God with all our hearts, and our neighbours as ourselves, we will see taxes as an expression of love rather than as a burden. We even have a tax system which allows our chosen charities to collect more money than we have given. I know that Alan, our Treasurer, will be more than delighted if you take up that option for church giving.

There is a lot to criticise about every government we have (not least this one) and as Christians we will want to see the genuinely needy treated more fairly, but I have been pleased that David Cameron has so far stuck to the promise of giving 0.7% of GDP to overseas aid, despite opposition from within his own party and many in the country. I think the continuing opposition illustrates the danger of our Western individualism, our "me first" attitudes (which we're all subject to) which are moving us away from care and provision into a more selfish society. As citizens, we have a voice; as Christians, we should use it. Large corporations often find ways of evading or avoiding tax – but they do respond to public pressure, as we found when certain coffee companies decided to pay tax after having avoided it for some considerable time. Again, we have legitimate ways of making our views known.

From the story of Zacchaeus (perhaps surprisingly not recorded by Matthew), we know that Jesus was against unfair taxation and injustice in our dealings with others – and expected that his followers would act justly. **Sadly, we sometimes hear of people who claim to follow Jesus but their business and personal life is at odds with that claim. We can all think of a high-profile case this year connected with a major bank.** But before we condemn, we need to ask ourselves whether all our own dealings with others, however small, would stand up to scrutiny. In fact, Jesus links a change in behaviour very closely with our relationship with him: it's when Zacchaeus announces his intention to change that Jesus says, 'Today salvation has come to this house.' Remember his words in John's Gospel, 'You are my friends, if you do what I

command'. Putting things right, as Zacchaeus did, opens us up to forgiveness and a renewed relationship with Jesus.

The Temple Tax was controversial, but Jesus paid it. He used the opportunity to remind his hearers that he was God's Son. He used the incident to explain that (through his sacrifice on the cross) he would replace the Temple as the way to God. He avoided unnecessary offence. He demonstrated that he was Lord of Creation. He did it all with tact and humour. He pointed towards a more just society, which affects our lives today.

What a God! What a Saviour! What a Teacher! What a King to follow!