

## Mt. 17:24-27 (BCF 36) "Tax Return"

**For the Children:** Hopefully, you are being taught to give for the work of our church each week. You can probably see how that helps serve the Lord – the various good things we can do with that money, like supporting missions. But why should we give to help the government of this country (paying taxes)? Many of the politicians do not believe in God, and they often use the tax money for things that are against the Bible. However, we should remember that God has put them in charge of this country, so they can keep the peace, organize things to run smoothly and so on. When we pay taxes, we are doing good to others as well as respecting the fact that the Lord put our leaders where they are. **Questions:** What are some of the good things that governments spend tax money on? How does this help the church? Why did Jesus not have to pay the temple-tax?

---

### Introduction:

#### **First Point: The Reason for Paying Taxes**

- 1) For the Sake of Authority: Jesus normally paid the annual temple-tax (v. 25). He did not reject the authority of the leaders. God has appointed the authorities we deal with in home, school, work-place, church and state. Respecting His authority means we must respect human authorities (Rom. 13:1-7; 1 Pet. 2:13-17; Mt. 22:15-22). That respect and obedience applies to paying taxes as well. In this case, God Himself had commanded the temple-tax by His own authority (Ex. 30:13, 38:26).
- 2) For the Sake of Society: Since God has appointed rulers to maintain peace, decency and good order in society, paying taxes also benefits society. Love of neighbour argues, then, for paying taxes.
- 3) For the Sake of the Church: The church also benefits from a stable and peaceful and free society. This is one reason we are to pray for our rulers (1 Tim. 2:1-2). In addition, the church benefited from this temple-tax, since it was used to support the ministry of the temple cf. tithes today.

#### **Second Point: The Reason Jesus Didn't Have To**

- 1) The King's Family: The Lord points out to Peter that in their time, rulers and their families did not normally pay taxes – taxes were paid by the people to support them. This implies that Jesus, as the Son of God, does not have to pay this tax. The temple is, after all, His Father's House. He fulfills what it stands for and is greater than it (Mt. 12:6). Nor does He need to pay a "ransom" for any sins of His own – another reason for this tax being instituted by God. There may be an additional reason: that the temple was being phased out now that He had come.
- 2) The Demonstration That He Is King: The evidence for His claim is seen in His divine knowledge of Peter's conversation with the tax collectors; and the miracle of the fish with the "correct change" in its mouth.
- 3) The Adopted Family: Some argue that the same freedom applies to believers, since we are adopted into God's family. While it may be true that Jesus' disciples were becoming free from their obligations to the soon-to-be-destroyed temple, we should be careful not to generalize. The commandments cited above show that Christians are bound to pay tax. We also have an obligation to support the ministry of the church with our tithes.

#### **Third Point: The Reason Jesus Paid Anyway**

- 1) To Avoid Offence: Jesus explains that He will pay the tax anyway, to avoid causing "offence" – a word that means causing others to stumble, to sin. If Jesus did not pay, some might think He cared little about authority, the welfare of society, or the welfare of the church. This might lead them either to reject these things themselves, or to reject Him as an anti-authoritarian rebel.
- 2) An Example of Generosity: We note that Jesus also paid for Peter – the equivalent of about 2 day's wage. The Lord paid the tax He didn't have to pay, to demonstrate care for the spiritual welfare of others, but also their material welfare. In doing so, He provided a good example of putting love above "standing on our rights."

### Conclusion: