



BETHEL
PRESBYTERIAN

MINISTRY OF THE EDUCATION

Matthew: King and People — Lesson #136

One of the more striking truths that accompany salvation in Christ is the status we attain as a result; we have become members of the kingdom of God, a kingdom which is not of this world! Think about that for a moment. In Christ we have become citizens of the kingdom of God which means as long as we live on this earth we will enjoy/struggle with a dual citizenship:

- Membership in the City of God.
- Membership in the City of man.

In Matthew 17 Christ takes this dual-citizenship on as Peter is confronted with a tax-gatherer in the middle of Christ's third year of ministry.

The Struggle of Dual Citizenship

Matthew 17:24-25, “And when they had come to Capernaum, those who collected the two-drachma *tax* came to Peter, and said, ‘Does your teacher not pay the two-drachma *tax*?’ He said, ‘Yes.’”

The “two drachma tax” was a government-approved tax that the Romans allowed the Jewish religious leaders to collect for the operation of the Jerusalem Temple. When the Tabernacle was first built in the wilderness, God provided for its maintenance and operation through the yearly assessment of every male twenty years old and over for a half shekel.

Exodus 30:15-16, “The rich shall not pay more, and the poor shall not pay less than the half shekel, when you give the contribution to the Lord to make atonement for yourselves. And you shall take the atonement money from the sons of Israel, and shall give it for the service of the tent of meeting, that it may be a memorial for the sons of Israel before the Lord, to make atonement for yourselves.”

When the Temple replaced the Tabernacle, the same assessment continued, although it was temporarily reduced to a third of a shekel by Nehemiah because the former exiles in Babylon were so poor when they returned to Judah (Nehemiah 10:32). This tax continued to the time of Christ where it was so well-known that the term *didrachma* was commonly used in reference to the Jewish Temple tax because two drachmas were equivalent to the required half shekel, which amounted to about two days’ wages for the average worker.

Because the Jewish Temple tax was to be paid by the time of Passover, collectors were sent throughout Palestine a month or so in advance. It was such “tax collectors,” rather than the Roman-appointed *publicani* (publicans), who “...came to Peter, and said, ‘Does your teacher not pay the two-drachma tax?’” The phrasing of the question suggests that the collectors, perhaps under instruction from Jewish leaders in Jerusalem, intended to challenge Jesus on the issue of paying the tax. Because He claimed to be the Messiah, they reasoned, He might consider Himself exempt. If He did, that would be yet another charge they could make against Him.

Peter did not have to ask Christ for the answer; the disciple knew Jesus had always paid taxes whether assessed by Rome or by the Jewish leaders. Peter therefore simply said, “Yes.” Yet if you think about it, Jesus is the King of kings and Lord of lords. Ought He to have paid any tax while on this earth? Ought He to have submitted Himself to any worldly system of authority? Ought we?

Matthew 17:25b-27, “And when he came into the house, Jesus spoke to him first, saying, ‘What do you think, Simon? From whom do the kings of the earth collect customs or poll-tax, from their sons or from strangers?’ And upon his saying, ‘From strangers,’ Jesus said to him, ‘Consequently the sons are exempt. But, lest we give them offense, go to the sea, and throw in a hook, and take the first fish that comes up; and when you open its mouth, you will find a stater. Take that and give it to them for you and Me.’”

As we look at this passage we note that Christ is clearly evidencing His deity! Nowhere in this text did

Peter inform Christ as to the conversation he just had with the temple servant. Rather Christ, knowing all things (He is God), initiated the conversation and addressed the issue at hand. It is important to note that the demonstration of Christ's deity was an obvious declaration of Jesus' right to be exempt from the temple tax! The purpose of the tabernacle/temple was for the people's worship of God. It was a required donation, a tax for the purpose of maintaining the service of God's worship. Thus, God's people didn't look to the Lord to provide for this responsibility. This was an obligation that accompanied the privilege of membership in the covenant community. As Christ is God, He therefore ought not to pay the temple tax! For truly, the temple was built and supplied that HE might be worshipped! Dr. John MacArthur puts it this way:

If there was any tax that Jesus was not obligated to pay it would have been the Temple tax. He was the One whom the Temple was built to honor and to whom its sacrifices and offerings were made. He was Lord of all the earth but supremely Lord of the Temple. Jesus called the Temple His 'Father's house' (Luke 2:49; John 2:16) and declared Himself to be greater than the Temple (Matt. 12:6). (Dr. John F. MacArthur, 1988)

" (Matthew 16-23, MNTC, p. 88)

From this we see that Christ/God ought not to be subject to the authority, commands, and rules of this age. In fact, when He returns, He is going to destroy the kingdoms of this world (Revelation 11:15) as they are the platform for the reign and rule of Satan (Luke 4:5-7)! Now while our status in Christ does not give us the same prerogatives as the Lord, nevertheless as it relates to the Kingdom of God, we also enjoy such a privilege today.

The Blessing Bestowed on the Sons of God

Matthew 17:25-26, "And when he came into the house, Jesus spoke to him first, saying, 'What do you think, Simon? From whom do the kings of the earth collect customs or poll-tax, from their sons or from strangers?' And upon his saying, 'From strangers,' Jesus said to him, 'Consequently the sons are exempt.'"

To understand Christ's discussion here, we must be familiar with the culture that accompanied the civil governors of the ancient world. With few exceptions, all ancient governments were autocratic, with power centered in one individual who passed on his royal legacy to his heirs. Whether called pharaoh, emperor, or something else, all supreme rulers were included in the term "kings," and they all assessed taxes to support their families as well as their governments.

Two basic types of taxes were customs (levied on goods) and the poll-tax (levied on individuals). Christ's question to Peter was rhetorical with the answer being rather obvious. It would not make sense for a father to collect money from his "sons" who were dependent on him. To assess them would be to assess himself. In this context "strangers" is a general term referring to those outside the king's family, specifically his subjects.

When Peter answered, "from strangers," Jesus stated the corollary truth: "Consequently, the sons are exempt." In the human governments of that day, the rulers' families (represented here by the term "sons") were exempt from taxation!

This statement has a few implications. The earthly temple was built and funded by the voluntary and involuntary (poll-tax) offerings of the people of God. When the serving utensils began to wear out, the people of God would have to pay for their replacement. The incense offered morning and evening was purchased by the tax levied upon Israel. From this it could be said that the temple functioned on the backs of the people of God. Yet God's Kingdom requires no such sacrifice. For this was provided by the Lord Jesus Himself!

Again, do you understand the implication behind this? God does not build, fund, or provision His Kingdom/His worship on our backs! The burden for this does not rest on our shoulders; rather it rested on the shoulder of Christ when He bore on His back the cross! We need to see this for we tend to impose our "consumer mentality" upon Christ. Accordingly we expect God to use us to build His Kingdom and so anticipate the requisitioning of that which is most beloved in our sight- our...

- Health.
- Family.
- Jobs.
- Friends.
- Money.
- And the like.

Some of this we believe will be the cost that God will levy against us either as the result of our sin or the demands of His Kingdom. This is what was behind Korah's words in Psalm 44:

Psalm 44:12, "Thou dost sell Thy people cheaply, and hast not profited by their sale."

Family of God, have you ever felt like Korah? If you haven't, be patient; you will! Yet when those thoughts come into your mind, understand that in the kingdom of God no such poll-tax is required. Jesus paid it all! This doesn't mean that you won't know hardship and/or suffering. But in and through it all you can know it is NOT punishment on account of your sin OR the necessary sacrifice that accompanies citizenship in the kingdom of God. We are sons/daughters and so exempt from such a tax! As it relates to the Kingdom of God, this makes sense. But what about our relation to the governing authorities of this age, ought we to submit to them?

Our Worldly Obligations

Matthew 17:27, "But, lest we give them offense, go to the sea, and throw in a hook, and take the first fish that comes up; and when you open its mouth, you will find a stater. Take that and give it to them for you and Me"

There is no evidence that at any other time Jesus provided tax money through a miracle. On this occasion, however, the miracle reinforced the point that He was the Son of God and had the right with perfect impunity to refuse to pay the tax had He so chosen! Yet He did not; rather He agreed to pay it entirely of His own divine volition. As such, Peter was instructed to "go to the sea," apparently to any place he might choose on the shore of the Sea of Galilee, "throw in a hook," apparently

unbaited, “and take the first fish that comes up.” When Peter opened the fish’s mouth, he would find a “stater” which was equal to two drachmas (Gk. didrachmas). Because there was no two-drachma coin, it was customary for two Jewish men to pay the tax together, using “a stater,” which was equal to two *didrachma*. The implication was that Peter would find the monies needed to pay the tax both for Christ as well as himself. Likewise we as citizens of the kingdom of God ought to submit to the governing authorities! Listen to the following passages:

Romans 13:1-2, “Let every person be in subjection to the governing authorities. For there is no authority except from God, and those which exist are established by God. Therefore he who resists authority has opposed the ordinance of God; and they who have opposed will receive condemnation upon themselves.”

1 Peter 2:13-15, “Submit yourselves for the Lord’s sake to every human institution, whether to a king as the one in authority, or to governors as sent by him for the punishment of evildoers and the praise of those who do right. For such is the will of God that by doing right you may silence the ignorance of foolish men.”

To submit to the governing authorities is to submit to God! Yet today there are many in the church who struggle with civil taxes on account of where and how the money is spent. Christ here evidenced no such hesitation and through His example we are called to do the same. Although the temple tax was for the support of the Temple services, it is certain that the hypocritical and corrupt Jewish leaders misappropriated a large part of what was collected. It is even more certain that the taxes Jesus paid to Rome were used for many ungodly and immoral purposes. Most of the Roman tax collectors were traitors to their own people, and the taxes they extorted from their fellow countrymen not only were excessive and unjust but were used to support the occupying army, the pagan rulers, and even pagan religions.

Regardless of how unjust a tax is assessed or how blasphemously or irresponsibly it is spent, it is to be paid. If the Son of God claimed no exemption for Himself in paying taxes to the “den of thieves” run by the wicked, false teachers and leaders of Israel, how much less can His followers claim exemption for themselves? If Christ was concerned about not giving offense to unbelievers over that issue, how much more should His followers have such concern?

The general principle derived from this is clear: a believer is obligated to fulfill his duties as a citizen of this world. Although his ultimate and eternal citizenship is in heaven and the governments of men are all in varying degrees of corruption, while the child of God remains on earth he is also under obligation to human government.

Mark 12:13-17, “And they sent some of the Pharisees and Herodians to Him, in order to trap Him in a statement. And they came and said to Him, ‘Teacher, we know that You are truthful, and defer to no one; for You are not partial to any, but teach the way of God in truth. Is it lawful to pay a poll-tax to Caesar, or not? Shall we pay, or shall we not pay?’ But He, knowing their hypocrisy, said to them, ‘Why are you testing Me? Bring Me a denarius to look at.’ And they brought *one*. And He said to them, ‘Whose likeness and inscription is this?’ And they said to Him, ‘Caesar’s.’ And Jesus said to them, ‘Render to Caesar the things that are Caesar’s, and to God the things that are God’s.’ And they were amazed at Him.”

After establishing the right of Civil Government, Paul exhorted thus:

Romans 13:5-6, "Wherefore it is necessary to be in subjection, not only because of wrath, but also for conscience' sake. For because of this you also pay taxes, for *rulers* are servants of God, devoting themselves to this very thing."

The theme of the passage is this: Though we are citizens of the kingdom of heaven, faithfulness requires us to submit to all governing authorities. The Bible delineates three different authorities that God has established in the present age.

- Civil Authority, Romans 13:1-7.
- Ecclesiastical Authority, Hebrews 13:17.
- Familial Authority, Exodus 20:12; Ephesians 6:1-3.

For each authority we must answer the following questions:

- What is the purpose of the authority?
- What is their area of authority?
- What responsibility do we have to them?
- What if the person in office is evil, ought we still to submit to them?
- What if they lead us in a direction that we consider to be UNWISE, yet not unbiblical, should we submit?

Each of these incidents is recording in Scripture. As most of you know, Judaism at the time of Christ was not an Old Testament religion but a religion of the Mishnah. The Mishnah was a book (at the time of Christ, an oral book) that contained the tradition of the elders. As such, God's people were called to do all kinds of ceremonies and practices that were NOT Biblical and quite foolish! Yet these were Christ's words to the people bound by these unrighteous leaders:

Matthew 23:1-3, "Then Jesus spoke to the multitudes and to His disciples, saying, 'The scribes and the Pharisees have seated themselves in the chair of Moses; therefore all that they tell you, do and observe, but do not do according to their deeds (they were hypocrites); for they say things, and do not do them.'"

What if they lead us in a direction that is UNBIBLICAL, should we follow them? This happened in Acts 4. Recall that when the Apostles were abducted by the Sanhedrin, beaten, threatened, and commanded by the civil leaders of that day not to speak in the name of Christ. The responded this way:

Acts 4:19-20, "But Peter and John answered and said to them, 'Whether it is right in the sight of God to give heed to you rather than to God, you be the judge; for we cannot stop speaking what we have seen and heard.'"

In the expression, "Render to Caesar the things that are Caesar's, and to God the things that are

God's" (Mark 12:17), what ought we to render to God?

The Story of Redemption

Matthew: King and People

Lesson #136

I. Introduction

II. The Story of Redemption: The Struggle of Dual Citizenship.

A. Analysis of the Passage, Mt. 17:24-27.

1. The Requirement, vv. 24-25a.

2. The Incongruity, vv. 25b-27.

3. The Blessing Bestowed on the Sons of God, vv. 25b-26.

4. Our Worldly Obligation, v. 27.

B. The Theme of the Passage: *Though Citizens of the Kingdom of Heaven, Faithfulness Requires Submission to All Governing Authorities.*

III. Homework

- A. Memory Verse: Mark 12:17
- B. Hymn #402, "Abide With Me"
- C. Preview Matthew 19:13-20:16