

Who is YOUR King?!?

The Preeminence of Jesus!

Matthew 17:24-27

Background & Context:

- Matthew's sermon-centric structure:
- 14-17 Narrative features:
- Background of the temple tax (Ex. 30:11-16):

Christ's preeminence:

1. As God, He knows . . .
(vv. 24-25; cf. Ps. 139:16; Jn. 1:48)
2. As God's Son, He is _____!
(v. 26; cf. 12:6; 17:5; Jn. 2:16)
3. As God's servant, He voluntarily . . .
(v. 27a; cf. 20:28; 18:6; 1 Cor. 8:13)
4. As my Savior, He makes me . . .
(v. 27b; cf. Jn. 1:12f.; 2 Cor 6:16; Ti. 2:14; 1 Jn. 3:1)
5. As my Lord, He invites me . . .
(v. 27c; cf. 4:19; Jn. 20:21b; 2 Cor. 5:18-19)
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Our response:

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Christ's preeminence:

1. As God, He knows **all about me**.
(vv. 24-25; cf. Ps. 139:16; Jn. 1:48)
2. As God's Son, He is **tax-exempt!**
(v. 26; cf. 12:6; 17:5; Jn. 2:16)
3. As God's servant, He voluntarily **pays taxes**.
(v. 27a; cf. 20:28; 18:6; 1 Cor. 8:13)
4. As my Savior, he also makes me **a tax-exempt son!**
(v. 27b; cf. Jn. 1:12f.; 2 Cor 6:16; Ti. 2:14; 1 Jn. 3:1)
5. As My Lord, he invites me **to partner with Him!**
(in life and ministry) (v. 27c; cf. 4:19; jn. 20:21b; 2 Cor. 5:18-19)
 - **personalized**
 - **challenging**
 - **fully resourced**

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Matthew 17:24-27

As if dealing with this Covid virus wasn't bad enough, we now get to participate in an election in which both the viable candidates are not only deeply flawed, but they also represent two parties both of which support policies or positions that are at odds with our Christian faith and practice. But as the hymn we just sang declared in the last stanza—we are only pilgrims on this planet, we live by faith, we hold on to the hope that because of King Jesus we know that our story, His story will end well—super well! “Hope shall change to glad fruition; Faith to sight; and prayer to praise!”

But what do we do in the meantime? Certainly we need to fulfill our civic duty, comparing party platforms and candidates to the principles and priorities of God's word—but fundamentally and primarily we need to intensify the focus of our hearts and minds on King Jesus—His person, His message, and His mission. For as the psalmist put it: (Ps. 36:9) **For with You is the fountain of life; in Your light we see light.**

And that is exactly why I invite you to open this book around this same time every Sunday, because I want to model what I hope each of you are doing every day—reading and reflecting on the written word in order to get to know more and love more the living word—Jesus Christ, our savior and king!

So open your Bibles to Matthew 17:24-27 as we look at one of the most unusual miracles Jesus ever performed. Matthew, the converted tax collector, is the only gospel writer to record this miracle which—ironically enough—has to do with the collection of a religious tax.

So, before we read our passage, it would be helpful to understand the biblical origin of that tax. And, while we're at it, we could also use a little refresher about the broader context of this miracle in the book of Matthew.

One of my goals in teaching the Bible is to give you (and me) a handle on the overall structure of each book that we study. So, you have maybe heard me explain before that Matthew has organized his biographical material about King Jesus thematically than chronologically. That makes it difficult to outline the book, but Matthew has helped us by including 5 great discourses or sermons [**Matthew's sermon-centric structure:**]—each of which is preceded and followed by narratives from Jesus' life. Matthew highlights each of the 5 sermons by writing at the conclusion of each one (Matt. 7:28b) . . . **when Jesus had ended these sayings . . .** or when Jesus had finished these parables or commandments or all these sayings.

So here's a little pop quiz for you and the people listening to this live stream near you: Can you name or locate any of those 5 major sermons?

Let me help you out with this visual review! In chapters 5-7 Jesus preached perhaps his most famous sermon called . . . (right) **The Sermon on the Mount**. Then, in chapter 10 **Commissioning the Twelve [redemptive mission]** he commissioned his disciples for their first redemptive mission.

Following some more narrative material about Jesus' life that highlighted the growing antagonism of the Jewish leader against Jesus, he then preached what I like to call His **Sermon by the sea** in Matthew 13.

Next week, we'll begin studying Christ's 4th sermon which is found in Matthew 18. [**Instructing the Twelve [relational ministry]**] Like the commissioning discourse, this sermon is again directed exclusively to his disciples as he instructs them about relational issues in ministry—specifically the priorities of humility and forgiveness.

Finally in his last sermon delivered outside the temple and on the mount of olives [**The Sermon near the City**] Jesus gives a series of apocalyptic warnings in chapters 24 and 25 urging us to remain faithful through the challenges that will come in the last days.

Now, as I said before, before and after each of these sermons, Matthew gives us a collection of true stories from Jesus' life—and usually those stories are arranged more thematically than chronologically. **In between** the third and fourth discourses. . . where we have been studying for the last many months, the seem to alternate back and forth between humiliation and exaltation [**alternating stories of humiliation and exaltation**].

Let me show you what I mean: chapter 14 begins with the ultimate humiliation as Jesus' forerunner is beheaded, but Matthew follows that by relating the stories of Jesus feeding 5000, walking on water, and healing multitudes of Jewish people. But then chapter 15 begins with the humiliating experience of being criticized by the Jewish religious leaders, so then Matthew describes how Jesus then spent a lot of time in Gentile lands, healing a Syrophonecian woman, healing multitudes of people, and feeding 4000 gentiles. In chapter 16, Matthew cycles back to the humiliation of the Pharisees attacks and then contrasts that with Peter's ringing endorsement of Christ's identity: you are the Christ, the son of the living God.

But then—in rapid succession Matthew records Christ's first announcement of his crucifixion—the ultimate humiliation, followed by the transfiguration—previewing his ultimate exaltation—and yet another healing, and then right before our text (as we ended with last week) is Christ's second announcement of his imminent humiliation: [(17:22-23) **Now while they were staying in Galilee, Jesus said to them, “The Son of Man is about to be betrayed into the hands of men, and they will kill Him, and the third day He will be raised up.” And they were exceedingly sorrowful.**]

So, if Matthew remained consistent, we can expect that the true story we'll look at this morning will highlight Christ's exaltation or preeminence—and that is exactly what we find—for in it Jesus essentially works out in his daily life what he had said earlier in 12:6 [**Yet I say to you that in this place there is *One* greater than the temple.**] when He claimed to be greater than the magnificent temple in Jerusalem—at that time one of the greatest architectural wonders of the ancient world.

And that brings us to the subject of the “temple tax” [**Background of the temple tax**] which underlies the miracle we'll be examining today. For our text begins with some tax collectors [(17:24) **When they had come to Capernaum, those who received the temple tax came to Peter and said, “Does your Teacher not pay the temple tax?”**] questioning Peter about whether or not Jesus was in fact a tax-evader. So what is the tax?

To answer that we need to go all the way back to Exodus 30—so I invite you to turn there so you can check it out for yourselves. In verses 11-16 of that chapter we read this:

¹¹ Then the Lord spoke to Moses, saying: ¹² “When you take the census of the children of Israel for their number, then every man shall give a ransom for himself [ransom for his soul – let's underline that because it is significant; Hebrew word for ransom is *kopher* which comes from the exact same root as the Hebrew word Kippur—Yom Kippur = day of atonement” On the day of atonement the HP would enter the most holy place and sprinkle blood on the mercy seat—or the seat of atonement (same root as the word ransom)—to atone for the sins of the nation. So we can begin to see the rich theological significance of this temple tax, right! But Let's continue. . .”every man was to give a ransom for his soul . . .] **to the Lord, when you number them, that there may be no plague among them when you number them [numbering people can demonstrate an inappropriate or sinful focus on success or dependence on men rather than God. But, of course, there are some important civic reasons why taking a census periodically is helpful so here is the safeguarding protocol]. **¹³ This is what everyone among those who are numbered shall give: half a shekel according to the shekel of the sanctuary (a shekel is twenty gerahs [less than 40 cents]). The half-shekel shall be an offering to the Lord. ¹⁴ Everyone included among those who are numbered, from twenty years old and above, shall give an offering to the Lord. ¹⁵ The rich shall not give more and the poor shall not give less than half a shekel** [This would make it possible to determine the number of Israelites by simply dividing the total number of shekels received in**

half], **when you give an offering to the Lord, to make atonement for yourselves** [again – “atonement for your souls” But now here is a second use of that atonement money” . . .]. ¹⁶ **And you shall take the atonement money of the children of Israel, and shall appoint it for the service of the tabernacle of meeting** [So let’s **underline** that phrase for therein we find the second key purpose of what came to be known as the “temple tax”—namely to provide for the maintenance of the tabernacle—Jewish historians tell us that this temple tax was used to purchase the sacrifices that were made both daily and annually on behalf of the entire nation, **that it may be a memorial for the children of Israel before the Lord, to make atonement for yourselves** [atonement for your souls].”

So, as we prepare to read this text about the temple tax, remember those twin purposes for the tax: to provide a ransom for the souls of men and to maintain the tabernacle or temple of God—particularly through the purchase of the animals needed for public sacrifices.

So now, I invite you to stand with me in honor of God’s Word, as I read Matthew 17:24-27

²⁴ **When they had come to Capernaum, those who received the *temple* tax came to Peter and said, “Does your Teacher not pay the *temple* tax?”**

²⁵ **He said, “Yes.”**

And when he had come into the house, Jesus anticipated him, saying, “What do you think, Simon? From whom do the kings of the earth take customs or taxes, from their sons or from strangers?”

²⁶ **Peter said to Him, “From strangers.”**

Jesus said to him, “Then the sons are free. ²⁷ Nevertheless, lest we offend them, go to the sea, cast in a hook, and take the fish that comes up first. And when you have opened its mouth, you will find a piece of money; take that and give it to them for Me and you.”

This is the word of the Lord! So, let’s examine this text to see how Matthew highlights **Christ’s preeminence:**

The first thing that strikes me about Christ’s preeminence is that he “**anticipated**” Peter [(25b) **And when [Peter] had come into the house, Jesus anticipated him, saying, “What do you think, Simon? From whom do the kings of the earth take customs or taxes, from their sons or from strangers?”**

The word implies that Jesus initiated a conversation that either Peter wanted to avoid or that he was hesitant to begin. Why do you think Peter might have been a bit embarrassed to talk to Jesus about the conversation he had just had with the collectors of the temple tax? [(vv. 24-25a) **When they had come to Capernaum, those who received the *temple* tax came to Peter and said, “Does your Teacher not pay the *temple* tax?” He said, “Yes.”]**

Well, the tax collectors phrased their question [(vv. 24-25a) **When they had come to Capernaum, those who received the *temple* tax came to Peter and said, “Does your Teacher NOT pay the *temple* tax?” He said, “Yes.”]** in a way that indicates they were inviting a negative response. They didn’t think that Jesus was in the habit of paying the tax and they simply wanted Peter to confirm their suspicion or accusation.

Peter is not stupid and he knows that the religious leaders headquartered in the temple have become increasingly hostile toward Jesus. Furthermore, he has heard Jesus himself say [(Matt. 16:21) **From that time Jesus began to show to His disciples that He must go to Jerusalem, and suffer many things from the elders and chief priests and scribes, and be killed, and be raised the third day.**] that he expected to be killed *in Jerusalem* by those same religious leaders.

So, perhaps it was with the same motivation that had caused him to rebuke Jesus with the words: (Matt. 16:22) **“Far be it from You, Lord; this shall not happen to You!”**—that here in our text [(vv. 24-25a) **When they had come to Capernaum, those who received the *temple* tax came to Peter and said, “Does your**

Teacher not pay the *temple tax*?” He said, “Yes.”]—after being confronted with another attack on Jesus—we see Peter immediately reject the accusation with a simple “Yes!” – of course my teacher pays the temple tax.

Now, there is a good chance that he had actually seen Jesus pay that tax in previous years—it was usually collected in the weeks before Passover. But the point I want you to see in the fact that Matthew emphasizes that it was Jesus and not Peter who initiated this conversation [(25b) **And when [Peter] had come into the house, Jesus anticipated him, saying, “What do you think, Simon? From whom do the kings of the earth take customs or taxes, from their sons or from strangers?”]** is that Jesus knew all about not only what had happened in the public square of Capernaum that day. . .but He also knew why Peter had answered as he had. Because [**As God, He knows all about me.**] As God, Jesus knows all about me [the good, the bad, and the ugly]—and yet, here is the amazing part, He still loves me! Jesus doesn’t call Peter “satan” this time, he doesn’t embarrass or shame him. In fact, by the end of the conversation, Jesus validates Peter’s answer. But he uses Peter’s correct answer [that probably sprang from a less than appropriate motivation] to—one again!—teach Peter (and us) some powerful lessons about His preeminence as the only begotten Son of God.

And that, of course leads into the next lesson about Jesus—namely that as God’s own Son—He has no need to pay a tax to support God’s house.

But before we jump to that point that Jesus makes by way of his question to Peter, can I invite you to close your eyes for a moment and reflect on the reality that Jesus Christ—by whom the universe was made and to whom one day every knee will bow and every tongue proclaim His absolute sovereignty over all for God the Father has delegated to him the right to judge all of mankind—that Jesus knows all about you! He knows all about me! Ps. 139 declares that the Lord knows when we sit down and when we get up. He knew us before we were born. In fact [(Ps. 139:13) **For You formed my inward parts; You covered me in my mother’s womb.**] He formed or shaped and designed us while we were still in our mother’s womb—microscopic in size but already known, valued, and being hand-built by God Himself!

This, by the way, is part of the reason why I believe that the wholesale world-wide destruction of unborn babies is the most horrific example of systemic injustice and prejudice that this world has ever seen.

Look with me at how David continues to celebrate the Lord’s comprehensive and intimate knowledge of us and involvement with us in Ps 139 (vv. 14-18)

I will praise You, for I am fearfully *and* wonderfully made;

Marvelous are Your works,

And *that* my soul knows very well.

¹⁵ My frame was not hidden from You,

When I was made in secret,

***And* skillfully wrought in the lowest parts of the earth.**

¹⁶ Your eyes saw my substance, being yet unformed.

And in Your book they all were written,

The days fashioned for me,

When *as yet there were* none of them.

¹⁷ How precious also are Your thoughts to me, O God!

How great is the sum of them!

¹⁸ *If* I should count them, they would be more in number than the sand;

When I awake, I am still with You.

My dear friends, perhaps today in the midst of the gigantic issues of the COVID virus and civil violence, the impending election and distanced education—maybe you are feeling (as I have felt) like you are just a small and

insignificant cog in a gigantic piece of relentless global machinery. But that is a lie that comes from the lips of lucifer. We are not nameless, meaningless pawns. . . we have been hand-crafted and designed from the inside out by the creator of the universe—and He knows all about us!

He knows our weaknesses—as we see his omniscient knowledge of Peter’s words and thoughts. He anticipates our failures—as we will see Jesus predict Peter’s three-fold denial just a short time from this text. [(Matt. 26:34) **Jesus said to [Peter], “Assuredly, I say to you that this night, before the rooster crows, you will deny Me three times.”**]

And yet—despite our many failures—He also sees our potential [(John 21:17) **He said to him the third time, “Simon, son of Jonah, do you love Me?” Peter was grieved because He said to him the third time, “Do you love Me?” And he said to Him, “Lord, You know all things; You know that I love You.” Jesus said to him, “Feed My sheep.]** far better than we could or can ever see it! And He calls us into ministry [**Feed my sheep**] not on the basis of our credentials or qualifications but rather in spite of them, on the basis of His all-knowing, all-powerful, all wise love and amazing grace!

Don’t ever think that any small act of kindness or anonymous gift of generosity that you have made will go unnoticed by our Lord who knows all about you [**As God, He knows all about me.**]; who sees past your flaws to your genuine feelings of compassion and your sincere desire to love Him and honor Him by doing the right thing the best thing for the people around you. Yeah. . . maybe we DON’T do it so perfectly and Yep—I’m pretty sure we’ve all been misunderstood by our loved ones or even the very neighbor we’re trying to help—but at those times, don’t forget this story of Jesus gently guiding a slightly mis-guided Peter into truth and providing for him in such a crazy weird way. Don’t forget Jesus’ commendation of Nathaniel, a guy wasn’t even His disciple yet when he said: [(Jn. 1:47) **Jesus saw Nathanael coming toward Him, and said of him, “Behold,an Israelite indeed, in whom is no deceit!”**] Now there’s a guy with real integrity. Man! That had to feel good right? Maybe, but Nathaniel wants to know [(Jn. 1:48) **Nathanael said to Him, “How do You know me?” Jesus answered and said to him, “Before Philip called you, when you were under the fig tree, I saw you.”]** How, in the world did you know that? How do you know me? Do I know you?

And Jesus simply responds, [**I saw you**] I’ve had my eye on you for a long time, Nate! I know you inside and out. I’ve known you since I knit you together in your Mom’s womb. I know you better than you know yourself.

What would you do if you heard Jesus say that to you? Nate responds with faith and is immediately “all in”—100% commitment. [(Jn. 1:49) **Nathanael answered and said to Him, “Rabbi, You are the Son of God! You are the King of Israel!”**] But what about you. . . what would you say? What do you say? Because I can tell you without a shadow of doubt that King Jesus, the promised messiah, the crucified, risen Son of the Living God—He absolutely knows EVERYTHING about you [**As God, He knows all about me.**]

So, when Nathaniel is confronted by the fact that Jesus knew all about Him, he fell down and called Jesus the King of Israel, the Son of God. And when Jesus asked His disciples just one chapter earlier. . . probably no more than a week or so prior to this event: Who do you say that I am? Peter, answering for all of them, said: [(Matt. 16:16) **Simon Peter answered and said, “You are the Christ, the SON of the living God.”**] You are the Christ, the Son of the living God. And remember that Peter had just heard God’s voice booming from heaven affirming the same thing: (Matt. 17:5) **While [Peter] was still speaking, behold, a bright cloud overshadowed them; and suddenly a voice came out of the cloud, saying, “This is My beloved SON, in whom I am well pleased. Hear Him!”**

So now in verses 25-26 [**“What do you think, Simon? From whom do the kings of the earth take customs or taxes, from their sons or from strangers?” Peter said to Him, “From strangers.” Jesus said to him, “Then the sons are free.**] Jesus uses their own testimony to explain why As God’s Son, He is **tax-exempt!**

You see, in that day, when Kings taxed their subjects, the tax proceeds belonged to them and their family. So a king would use his tax proceeds to care for his family and then secondarily run his kingdom. So obviously it would be a little silly to tax his own sons because the money would just come back to them anyway. So the answer to Jesus' question: "Do kings tax their family or non-family strangers" was a classic no-brainer. And Peter gets it right when he said: king's tax strangers, ie. non-family members.

And Jesus replies. . .so then the sons are free right? Or, by implication, since this tax is God's money to support God's temple and I am God's Son and in fact—as He already once said—His body is the ultimate temple [(John 2:19-21) **Jesus answered and said to them, "Destroy this temple, and in three days I will raise it up." . . . But He was speaking of the temple of His body.**]

—then there is absolutely no reason for him to pay the tax! God is His father, His body represents the ultimate temple, and He has no need to either ransom his soul or provide money for the annual sacrifices. Why? Because in just a matter of weeks He Himself [(Matt. 10:28b) . . . **the Son of Man did not come to be served, but to serve, and to give His life a ransom for many.**]

would offer Himself as the ultimate ransom for the souls of men—paying the debt of our sins in full with the atonement money of His own blood. For, on the cross when Jesus shouted (John 19:30b) "**It is finished!**" or tetelestai- that verb could easily be rather rendered: It is paid! Paid in full.

Next week, we'll talk about the significance of Jesus' choice of words in His illustration—particularly why He chose to use the plural, "sons" rather than the singular "son."

But for now, let's just revel in the knowledge that this Son, King Jesus—paid the price of our atonement once and for all when—as the book of Hebrews tells us—He entered into the Most Holy Place [where the mercy seat or place of atonement resided] and there he offered not the blood of a bull or a goat or the ashes of a red heifer, but rather He (Heb. 1:14b) . . .**through the eternal Spirit offered Himself without spot to God, to cleanse your conscience from dead works to serve the living God.**

So, remembering that He knows all about us—inside and out, past, present and future, the good, the bad, and the ugly. . .knowing that He sees us not the way we see ourselves or the way others see us. . .but rather He sees us for what we can become and what we can accomplish in Him, by Him, and for Him. . .brothers and sisters let us resolve to turn from the uselessness duty of dead works designed to impress God, and let us instead delight to **serve the living God.** Don't grow weary in doing good!

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(v. 26; cf. 12:6; 17:5; Jn. 2:16)

3. As God's servant, He voluntarily **pays taxes**.

(v. 27a; cf. 20:28; 18:6; 1 Cor. 8:13)

4. As my Savior, he also makes me a **tax-exempt son!**

(v. 27b; cf. Jn. 1:12f.; 2 Cor 6:16; Ti. 2:14; 1 Jn. 3:1)

5. As My Lord, he invites me **to partner with Him!**

(in life and ministry) (v. 27c; cf. 4:19; jn. 20:21b; 2 Cor. 5:18-19)

- **personalized**
- **challenging**
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Our response:

Who is YOUR King?!?

Temple Tax

Matthew 17:24-27

Notes:

24 When they had come to Capernaum, those who received the *temple* tax came to Peter and said, “Does your Teacher not pay the *temple* tax?”

Tax = *didrachmon* [double drachma] “a didrachmon or double drachma, a silver coin equal to two Attic drachmas or one Alexandrian, or one half a shekel”; cf. Exodus 30:11-16; Tax served two purposes – first as a way of taking a census and second as a way of maintaining the temple.

“your teacher” [Jesus accepted and used this title for himself] – cf. Jn. 13:13.14 – you call me master and Lord and so I am!

Cf. also Matthew 26:18; Go into the city and say “the master says, my time is at hand, I will keep the passover a your house”

25 He said, “Yes.”

And when he had come into the house, Jesus anticipated him, saying, “What do you think, Simon? From whom do the kings of the earth take customs [on goods] or taxes [on their persons], from their sons or from strangers?”

Taxes – different word; see also Matt. 22:17-19 (state taxes, tribute)

26 Peter said to Him, “From strangers.”

Jesus said to him, “Then the sons are free.

27 Nevertheless, lest we offend them, go to the sea, cast in a hook, and take the fish that comes up first. And when you have opened its mouth, you will find a piece of money; take that and give it to them for Me and you.”

Offend – *skandalizō* used 13x in Matthew; 5:29 [18:8-9] – if your right eye offend you; 11:6 blessed if you are not offended in me; 13:21 – the choked plant symbolizes someone negatively affected by persecution; 13:57 and 15:12 – people were offended by Jesus.; 18:6 – whoever offends one of these little ones – drown him!; Matt. 24:10 – many will be offended; 26:31, 33 – you will all be offended and drop away. Peter: not I!