Section 4 - The Temple Tax: An Illustration of the Sermon
Matt. 17:24-27

This story is a nut with a dry, hard shell, but with a very sweet kernel. Readers who only skim the surface of the account may not see anything more than an interesting anecdote about a fish with a piece of money in its mouth which shows up at just the right time in order for a tax to be paid. They may think the story was preserved by Matthew (the only Gospel writer to do so), not because of its genuine importance, but simply because, as a former tax-collector, he found the story personally intriguing. Devout readers might be secretly shocked by the miracle, though they would probably be unwilling to admit it. To them it may seem like a departure from the rule which Jesus observed: that He would not use His divine power to help Himself. Their shock has to do with the outward appearance of the miracle, with it seeming like a game on His part. Others might sense a lighter side to the miracle - that it is humorous because it doesn't seem right for Jesus to be put in this position; it seems incongruous. It reminds us of the bizarre figures in the old cathedrals. As the builders carved these strange sculptures, they took pleasure in showing off their skill and entertaining themselves - another incongruity.

As we crack the shell of the story, we discover the kernel within. It is a very moving demonstration of Jesus being humiliated and of the Son of Man humbling Himself. He is exposed to the insult of being pressed to pay His temple dues but is so oppressed with poverty that He cannot pay the amount that was demanded, even though it was only two drachmas (equivalent to two days' wages). Nonetheless, He neither pleads poverty nor does He insist on an exemption because He believes it is His privilege. Rather, He quietly fulfills the claims of the collectors in a manner which was uniquely meek and peaceable, even if it seems to us to be an unusual way of doing so.

Truthfully, this incident provides an admirable illustration of the doctrine which Jesus taught in His discourse on humility. As the greatest in the kingdom, He is an example of the humility that He imparted to His disciples. He shows them, by His own example, their need to express holy and loving concern to avoid giving offense, not only to Christians, but even to those who are unbelievers. He does not stand on His dignity as the Son of God, even though the voice from heaven which was heard on the holy mountain still rings in His ears. Instead, He consents to be treated as a subject or a stranger. He desires to live peacefully with men whose ways He does not
love, and who do not bring Him goodwill. He does this by complying with their wishes in all things that are lawful. In brief, we regard this interesting situation with the fish at Capernaum (with the Mount of Transfiguration in the distant background) as a real-life introduction to the sermon we have been studying. We think we are justified in taking this view of it for this reason: Even though the fish was caught before the sermon was delivered, it happened after the disciples argued about which one of them was the greatest. This provided Jesus with a text. The disciples had been arguing on their way home from the Mount of Transfiguration. The visit from the tax-collectors took place after they arrived in Capernaum. Of course, Jesus knew about the arguing at the time of the visit, though He had not yet openly acknowledged it. Is it assuming too much that His knowledge of what had been going on as they traveled influenced His actions in the situation with the taxes? Could it have led Him to make it the occasion for teaching by example the same lesson which He intended to give with words?

*Jesus and the Law*

This assumption is not unreasonable. In fact, we believe it is quite necessary in order to understand Christ’s conduct on this occasion. Those who leave out the part about the disciples arguing do not have the right perspective about the incident in Capernaum. Inevitably, they misunderstand what really happened. As a result, they are forced to think of Jesus as arguing seriously against paying the temple tax; that legally, they are not obligated to pay it; or, that this situation was outside the normal course of His humiliation as the Son of Man. But it was none of these things. The law of Moses ordained that every man above twenty years of age would pay one-half of a shekel as an atonement for his soul and to meet the expenses connected with the service of the tabernacle, which was rendered to God for the common benefit of all the Israelites. And Jesus, as a Jew, was just as much under the obligation to comply with this particular law as with any other. Neither was there any unusual insult - any kind or to any degree - involved in obeying the law. Without a doubt, it was a great affront and humiliation to the Son of God to be paying taxes for maintaining His own Father’s house! Everything that He said to Peter, as He pointed out the incongruity of the situation, was undistorted truth. But the discrepancy does not only confront us here. It runs through the totality of our Lord’s experience while He was on earth. His life was not at all like the analogy of kings’ sons. Even though he was a Son, He learned obedience; even though He was a Son, He did not come to be ministered to, but to minister; even though He was a Son, He became subject to the law - not only the moral law, but also the ceremonial. He was circumcised, took part in the temple worship, and attended the sacred feasts and offered sacrifices, even though these were only shadows of good things. However, He Himself was the substance. In Christ’s life, there were many indignities and incongruities. In fact, it was one great insult from the beginning to the end. So it was a small thing for Him to pay the insignificant, annual sum of two drachmas for the benefit of the temple! With wonderful patience, our Lord endured everything, so He could not possibly intend to stumble over so
small a matter. He did nothing to destroy the temple and put an end to legal worship before it was time. So He could not take part in the harsh policy of starving its officials, nor could He harbor resentment for having to pay the funds necessary to keep the sacred building in good repair. He might say openly what He thought about existing ecclesiastical abuses, but He would do no more than that.

The truth is that the words spoken by Jesus to Simon Peter were not intended to be an argument against paying the tax. Rather, they were meant to be an explanation of what was meant by His paying it and of the motive which guided Him in paying it. They were a lesson for Peter, and through him for the Twelve, on a subject in which they needed instruction. It was not a legal defense against the demands of the tax-collector. If it had not been for the argument the disciples had on the road, Jesus would probably have taken the quietest way for getting the tax paid. He would have done it as a matter of course and would not have made any remarks on the subject. He had already acted similarly on previous occasions, as Peter’s prompt, affirmative reply to the question from the collectors seems to imply. The disciple said “yes,” knowing full well what His Master had done in past years. Peter assumed that Jesus’ behavior would be the same now, as had been His habit. But in the present circumstances, Jesus did not think it would be appropriate to let His disciples regard His action concerning the tax simply as an everyday occurrence. He wanted them to understand and reflect on the moral meaning and the motive for His action for their own instruction and guidance.

He wanted them to understand: (1) that for Him to pay the temple dues was humiliating and incongruous. It could be compared to a king’s son paying a tax for the support of the palace and the royal household; (2) that it was not to be expected that He should pay, any more than it should be expected that He would become a man by leaving His royal position behind and assuming the rank of a peasant; (3) that this was an act of voluntary humiliation and consisted of one aspect of His whole life of humiliation to which He voluntarily submitted. It began with His birth and ended with His death and burial. He wanted His disciples to think about these things, hoping they would meditate on them so they could deal with their pride, pretension, and self-assertion. These attributes had risen to the surface in that insignificant argument over positions of importance. In effect, He said to them, “If I were like you, longing to receive honors and determined to assert my importance, I would stand on My dignity and arrogantly reply to these tax-collectors: ‘Why do you bother Me about temple dues? Do you not know who I am? I am the Christ, the Son of the living God. The temple is My Father’s house. And I, His Son, am free from all the obligations that servants have.’ But, carefully note, I do nothing of the kind. The honors heaped upon Me on the Mount of Transfiguration are fresh in my mind. I am conscious of who I am; I know from whence I have come; I know where I am going. With all of this abiding deep in My soul, I submit to be treated as a mere common Jew. I will allow My honors to
be postponed. I will not make any demands for recognition that is not voluntarily granted. The world does not know Me. And while it does not know Me, I am content that it does with Me, as it did with John, whatever it desires. If the rulers knew who I was, they would be ashamed to ask Me to give temple dues. But since they do not, I accept and bear all the wrongs that are the result of their ignorance.”

Jesus said all of this to His disciples by referring, first of all, to the basis by which a refusal to pay the tax might reasonably be defended. Then, after all was said and done, He would pay it. The way in which He would pay was also planned by Him in order to reinforce the lesson. He did not simply say to Simon, “Go and catch fish so we can sell them and pay off our creditors.” Jesus gave Peter directions as the Lord over nature to whom every creature on the land and in the sea were subject. All their movements were familiar to Him. Now He had been so humbled that He needed the services of a small fish. He drew on His omniscience to give these instructions to His disciple. In doing so, He did what He never had done before or would do again, namely, to perform a miracle for His own advantage. The exception, however, contained the same reason as the rule and, therefore, proved the rule. Jesus abstained from using His divine faculties for His own benefit, because He did not want to harm the integrity of His humiliation. His human life must be a real bona fide life of hardship, not made easier by the presence of the divine aspect of His personality. So what was the effect of His giving such lightning-fast directions to Peter from His divine knowledge? To harm the integrity of His humiliation? No. Rather, He wanted to make it glaringly noticeable. He was saying to Simon, and to us (if he and we had ears to hear), “Take note of who it is that pays this tax, and who it is that is reduced to such difficulties in order to pay it! It is He who knows all the birds of the mountain and whatever passes through the paths of the sea!”

**Giving and Receiving Offenses**

Jesus also wanted to have His disciples fix their attention on another point, namely, the reason that led Him to adopt the policy of submission to what was in itself an affront. That reason was in order to avoid giving offense: “But, lest we give them offense” (Mt. 17:27a) Of course, this was not the only reason for His conduct in this case. There were other comprehensive reasons which were applicable to His whole experience of humiliation and, in particular, to this small incident. The sum of all the reasons would be the answer to the great question posed by Anselm: “Why did God become man?” We will not attempt to answer that question here. We will only confine ourselves to this remark: The reason Jesus gave to Peter for paying the temple dues was by no means the only one, or even the main one. But for the disciples’ sake, it was the reason He thought important to highlight at that moment. He was about to speak to them primarily on the subject of giving and receiving offenses. And He wanted them, especially Peter, to observe how very careful He Himself was not to offend. Jesus’ desire to avoid giving offense occupied a prominent place among His motives.
Christ's declared reason for paying the tax tells us volumes about His humility and His love. The sign of His humility was that nothing was said about His being offended. He could have easily, and with good reason, taken the position that He had a right to be angry! “I am the Christ, the Son of God,” He could have said. “I have proven My claims with a thousand miracles in word and deed, yet they still willfully refuse to recognize Me. I am a poor, homeless wanderer and, even though they know this, they still demand the tax. It seems as if they would rather annoy and insult Me than get the money. And why do they collect these dues? They do it to support the religious establishment which is thoroughly corrupt, to repair a building which is doomed to destruction, to maintain a priesthood which is scandalously deficient in the essential virtues of integrity and truth, and whose very existence is a curse to the land. I cannot in good conscience pay this amount - not even a penny.”

The humble One did not have this attitude. Instead, He gave what was asked without complaining, holding a grudge, or striking out. His conduct offers a lesson for Christians of all ages, especially in our own. It teaches the children of the kingdom not to complain because the world does not recognize their status and dignity. The world did not know when He came, even God's eternal Son. Is it surprising, then, if it does not recognize His younger brothers? The kingdom of heaven itself is not believed in, and its citizens should not be surprised when they do not get the respect they feel they deserve. The manifestation of the sons of God is one of the things for which Christians wait with hope. For the time being, they are not the children but the strangers. Instead of being exempt from burdens, they should expect oppression. They should be thankful when they are put on a level with other people and receive the benefit of a law of toleration.

The humility of Jesus was shown by His not taking offense. His love was manifested by His concern to avoid giving offense. He desired, if possible, to conciliate people who, for the most part, had treated Him all along as a heathen and a sinner. Before long, they would treat Him as a criminal - and He knew that all too well. How much the Son of Man acted like Himself! How thoroughly were His actions here in line with His whole conduct while He was on the earth! For what was His purpose in coming into the world? What was His constant work after He came, but to cancel offenses and to put an end to enmities - to reconcile sinful men to God and to each other? For these reasons He became flesh. For these reasons He was crucified. His earthly life was one great plan - a life of humble love.

“Lest we give them offense,” Jesus said. He used the plural to hint that He meant for His conduct to be imitated by the Twelve and by all of His followers. How happy the world would be if this were done! How many offenses could be prevented if the conciliatory spirit of the Lord controlled those who are called by His name! How many offenses could be healed if this spirit

Training In Character: Discourse On Humility
were abundantly poured out on Christians of all denominations now! If this motive – “But, lest we give them offense” - loomed in everyone’s mind, what rifts could be healed, what unions might come! A national church - morally, if not legally - established in unity and peace, might be realized in Scotland (Note: Scotland was A.B. Bruce’s homeland) in the present generation. Surely this is desirable! Let us wish for it; let us have a spirit which would tend to make it happen, if possible. Let us continue in hope, in spite of the increasing tendencies on all sides to give in to an opposite spirit.