

Exegetical Notes, Matthew 17:24-27
“Taxes Paid”

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Matthew 17:24-27

Verse 24

After Jesus and his disciples arrived in Capernaum, the collectors of the two-drachma tax came to Peter and asked, “Doesn’t your teacher pay the temple tax?”

- The “temple tax” is mentioned in Exodus 30:13, 2 Chronicles 24:9, and Nehemiah 10:32. It was an annual tax on all Jewish males over 20 years old. It was used to keep the temple in proper repair.
- In Jesus’ day the tax was equal to two drachmas. This was a sizeable amount equal to about two days’ wages for the average person.
- The tax collectors are aware that in that particular year Jesus had not paid this tax. He is in Capernaum, his home base, where he was well known and where he would be required to pay this particular tax. They are simply interested in getting what is owed them, and so they question Peter, hoping that he will remind Jesus to pay them.

Verse 25

“Yes, he does,” he replied. When Peter came into the house, Jesus was the first to speak. “What do you think Simon?” he asked. “From whom do the kings of the earth collect duty and taxes... from their own sons or from others?”

- Apparently, previously to these events, Jesus had paid the temple tax annually as was required, and Peter was aware of this. So he assured the tax collectors that Jesus did pay the required tax.
- However, when Jesus was alone with the disciples he took the matter up with Peter by asking Peter a particular question about taxes. In most countries at that time, including Israel, the royal families were exempt from paying taxes. Knowing this custom and being aware

that Peter knew it, Jesus asked Peter if kings normally charged their own son taxes.

Verse 26

“From others,” Peter answered. “Then the sons are exempt,” Jesus said to him..

- Peter answered Jesus’ question correctly.
- Jesus’ point was that earthly kings do not tax their own sons. Therefore, as the Son of God, he should have been considered exempt from the tax levied to support the temple. Since Peter knew Jesus’ proper identity (see Matthew 16:16), he should have understood this point. This was Jesus’ way of reminding Peter of who he really was.

Verse 27

“But so that we may not offend them, go to the lake and throw out your line. Take the first fish you catch; open its mouth and you will find a four-drachma coin. Take it and give it to them for my tax and yours.”

- Given the above, and Jesus exalted position, it is not proper for him to pay the temple tax. However, Jesus does not wish to offend the tax collectors unnecessarily. So, he provides for the tax to be paid by an anonymous fish. In this way, he does what is proper, given his position, affirms his true identity to the disciples, and avoids causing offense with the authorities.

(These exegetical notes are the foundational study for the sermon entitled *Taxes Paid*. They have been prepared by the Reverend Doctor Charles H. Jensen, Senior Pastor at Cornerstone Fellowship, Coatesville Pennsylvania. All rights are reserved by *Cornerstone Fellowship & The Reverend Doctor Charles H. Jensen*. They are used here by permission.)