

I. The _____
of the Tribute

A. Asking

"Does your teacher
pay the tax?"

B. Answering

"Yes"

Why would Peter
answer this way?

Last visit Christ and His
disciples made to Capernaum
before the crucifixion

Matthew 17:24-27 (ESV)

²⁴When they came to **Capernaum**, the
collectors of the **two-drachma tax** went up to
Peter and said, "**Does your teacher not pay
the tax?**"

*Unlikely this was an innocent question.
What could be their motivation?*

*Possible this was the first time in his
ministry he was asked to pay. Religious
teachers were often excluded.*

II. The _____
of the Tribute

A. Exemption

"the sons are free"

B. Expediency

"not to give
offense"

Jesus lays down his
right of exemption
from the tax.

-Phil 2:5-11

-Rom 14 - 15:7

-1Co 8; 10:23-33

²⁵He said, "**Yes.**" And when he came into the
house, Jesus spoke to him first, saying, "What
do you think, **Simon**? **From whom do kings
of the earth take toll or tax? From their sons
or from others?**"

Omniscience of Jesus is on full display.

*The Temple was His "Father's house"
(Jn 2:16). The collectors would not have
recognized Him as the Son of God, but
Peter did (Jn 6:69; Mt 16:16).*

²⁶And when he said, "**From others,**" Jesus
said to him, "**Then the sons are free.**"

III. The _____
of the Tribute

A. Poverty

Jesus gave up the
richness of being
with God for a life
of poverty on
earth. He did not
have enough to even
pay the half-shekel
tax. - 2 Co 8:9

B. Power

This miracle
reinforces His
Deity and right of
exemption

**Two-drachma (v. 24)
= 1/2 Shekel**

²⁷**However**, **not to give offense to them**, go to
the sea and **cast a hook** and take the first fish
that comes up, and when you **open its mouth**
you will find a shekel. Take that and **give it to**
them for me and for yourself."

*Some have tried to recharacterize this
exchange as Jesus saying that Christians
need not pay taxes to governing
authorities. However, this was NOT a
civil tax from Rome, but one commanded
by God to be collected from Jewish men.
Jesus never demonstrates rebellion
toward governing authorities during His
ministry (Matthew 22:15-22).*

Miracles

-At least six miracles of
Jesus Christ were performed
for Peter or were directly
related to him

- Two great catches of fish
-Lk 5:4-10
-Jn 21:5-11
- Curing of his mother-in-law
-Lk 4:38, 39
- Walking on water
-Mt 14:22-33
- The healing of the man's
ear that Peter cut off with
a sword in the Gethsemane
-Jn 18:10, 11
-Lk 22:50, 51
- The coin in the fish's
mouth (this lesson)

The Two-Drachma Tax (24)

-Matthew, the former tax
collector, is the only Gospel
writer to record this
incident.

-It obviously would have
special interest to him though
it was not the particular tax
he collected.

-This tax commenced in the
Wilderness when God instructed
Moses to take a half shekel
from every male 20 years and
older (Exodus 30:11-16).

-It was first used for the
Tabernacle, and later it was
used for the work of the
Temple (Nehemiah 10:32 - the
amount then was only 1/3 of a
shekel).

-The practice was still being
observed during the time of
Christ for upkeep of the
Temple (Josephus - Antiq. III,
193-96 [viii.2]; XVIII, 312
[ix.1] and Mishnah [Shekalim])

-The money was often misused.