

Matthew 17 (Part 3) :24-27

Jesus and the Temple Tax

Pastor Paul LeBoutillier · April 18, 2026

SERMON TRANSCRIPT

Here at the end of Matthew chapter 17 there is a short narrative which interestingly enough Matthew and only Matthew recounts for us, none of the other gospel writers give us this little snippet of information and it's one of those things that you might read when you're going through your Bible reading, you might kind of read this and just go, oh that's interesting and kind of end up thinking to yourself, I'm not really sure what that's in there for, but it actually has a kind of some significance, well does that surprise you? Let's read it, verse 24 is where we're picking it up, Matthew 17 skip down to verse 24, it says after Jesus and his disciples arrived in Capernaum, the collectors of the two drachma temple tax came to Peter and asked, doesn't your teacher pay the temple tax, 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 children or from others, from others, Peter answered, then the children are exempt, Jesus said to him, but so that we may not cause offense, 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, give it, excuse me, take it and give it to them for my tax and for yours, let's pray, Jesus open our hearts to the ministry of your word and help us to glean from these verses what you want us to hear, in Jesus name, amen. This passage speaks of a time when Peter is confronted or approached by some men who collected a certain tax and they asked him whether or not the Lord complied and it would probably be good, you know, no this is not a message on how you need to pay your taxes, let me explain a little bit, which by the way isn't a bad thing if you want to stay out of trouble, but that's not what it's about, let me give you a little background about this tax, these men who were talking to Peter were Jews and they were not collecting taxes for Rome, that's what Matthew did, remember, he was by trade a tax collector which meant that he was despised by the Jews because he was considered a traitor because he received money for the enemy, if you will, because Rome was at that time occupying Israel, that's not what's going on here, the temple tax was a tax that was annually received from Jews to support the works of the temple, maintenance, blessing the priests, you know, that sort of stuff. Now, here's the interesting thing, God never commanded that this tax be done, at least not in the form they were doing it, originally back in the Old Testament during the

law, God told Moses, whenever you take a census of the fighting men, because they all belong to me, they need to redeem themselves after they're counted, so I want you to command the men to give a half shekel as a redemption price after they've been counted, and here's what God said, so that no plague comes upon you. So they were to give this money, and that was only done when there was a census, well the Jews decided somewhere along the line, I don't know when exactly, that it was kind of nice getting that money, why don't we do this on an annual basis, counting or not, they just decided to go ahead and tax the people, well because it wasn't in the word of God, they couldn't command it, so they couldn't make it compulsory, so you were not required to pay this tax, big deal, wouldn't that be nice, if you had some taxes in your life and the government said, hey, you want to pay this tax, great, if you don't, that's alright, don't worry about it, how many people do you think would pay, yeah, well here's the deal, over the years, this temple tax became an expression of Jewish loyalty, in other words, if you knew what was good for you, you pay the temple tax, because if you don't, it gets around really quick that you're not a loyal Jew, you're really, in fact, it became this sort of a thing, and we do this sometimes in Christian circles, where, you know, it's like, you want to prove you love God, pay the temple tax, you know, and we have similar things too, you know, you want to prove that you love God, don't do this, or do this, or something like that, and it's completely unbiblical, it's just kind of things that we've come up with, you know, so I was going to give examples, but what the heck, you know what I'm talking about, so there was this huge stigma that went along with someone who didn't do this, now, I want you to notice how these men kind of framed this question that they're giving to Peter here, and they're basically saying, doesn't your teacher pay the temple tax?

You see how they're saying it? First of all, they're framing it in a negative voice, doesn't he, doesn't he, no, your teacher, doesn't he pay the temple tax? Because I've been looking over my records, you know, that sort of thing, it's that insinuation, you know, it's kind of like, you know, you can ask questions, and you can cast a slur on people, you can insinuate, just by asking a question, I can walk up to a guy and say, hey, are you still beating your wife? You know, he's like, what? See, my question, though, has already cast a huge cloud of doubt, he may never, he may be one of those guys that's never ever touched his wife in anger in his entire life, but all I got to do is just frame the question a certain way, and I can make everybody look at him like, what the, you, you one of those, sort of a thing, right?

And that's what these guys are trying to do, they're trying to kind of frame the question in such a way as to cast a slur, and so Peter just, he responds, he just goes, yes, he pays the tax, and you get the impression as you read through the passage, he has no clue about what he's saying, whether or not Jesus pays the tax, but he feels caught, he feels caught because someone is saying something that is casting his

savior, the Messiah, the one who he believes is the eternal God, in human flesh, into a negative light. Can you relate? Have you ever had somebody do that? Have you ever had somebody, you know, you're at work, or you're at family reunion, or, you know, you're just kind of hanging out with people, and somebody says something that's just, yeah, a little dig, and you know, they know how to say it, they know how to frame the question, so, you know, just to kind of make you look stupid, or to make those who believe in the Bible look stupid, or to make Jesus specifically, or God in general, look judgmental, you know, so, they used to kill even the babies then, when they went into Canaan, right? Is that what you're telling me?

You know what I'm saying? They just, they say something, and immediately, the God whom you serve, the God whom you know, is cast in this very, very, very negative light, and the response is, you know, we can have a very similar response to Peter, just like, you know, we just get our ire up, you know? People say things like, and I find this hard, because, you know, I'm a teacher, and when people say something about the Bible that's just blatantly, ridiculously false, or whatever, I just want to smack them, you know? Not physically, well, kind of physically, sometimes physically, but I've never done it. I'd get smacked back, and then I would really be in trouble, but you know, you just kind of feel like, you feel like, just, what are you, what is that?

What are you saying, you know? I think we can relate to this, you know? And so, the problem is, these guys have no desire to hear the truth. They're just trying to smear Jesus. And sometimes, family members, friends, coworkers, whatever, have no, they'll say something to you, they have no desire to hear the truth of God's word, they have no desire to get a genuine answer.

They just want to make you look dumb, or they want to cast Jesus in a very negative light. So here's the question, what are you going to do about that? Because you know what, you've probably noticed this, those of you that have engaged that sort of temptation, it usually doesn't go very well, does it? In fact, you usually end up worse off than if you'd have just kept your mouth closed. Now, frankly, I think what Peter should have said in this instance, he should have said, Why don't you go ask him yourself?

Or are you chicken? Nah, he should have left that part out. Because you know, they should have been chicken, because you know, whoever challenged Jesus, he usually, because they would do that all the time, you know, they'd say, you remember how they did that to Jesus? You know, they'd say to him, say, is it right to pay taxes to Caesar or not? You know, and Jesus would come up with this answer that absolutely made them look dumb.

And it's said that after he did that a couple of times, no one dared to ask him a question in public, because they went away with egg on their face. Well, but this is Pete, and he should have known better. He had seen Jesus answer some questions. Pretty powerfully and masterfully and he should have said to those guys. Why don't you go ask him?

Why don't you go ask him? either that Or you should have just kind of moved on Because sometimes when someone only wants to challenge you and mock what you believe is precious and very very close to your heart a response only makes it worse and Jesus shows us an example in the Bible that there are times when holding your tongue Keeping your peace is the best way to respond. Let me show you a passage from Luke chapter 23 It says when Herod saw Jesus, he was greatly pleased because for a long time He'd been wanting to see him from what he had heard about him He hoped to see him perform a sign of some sort. Look at this. He plied him with many Questions.

In other words, he was peppering Jesus with questions. Look at this though But Jesus gave him no answer Why I'll tell you why because Herod wasn't interested in the answers and You know you keep reading this very passage in Luke chapter 23 the very next verse says and so they mocked him That see that's what was going on. That's what was in their heart. They didn't want to know truth. They weren't looking for truth That's not why they were asking questions They were looking for a good laugh.

They were looking to make Jesus look stupid That's all they cared about. It was their only concern and that is why some People will pose things to you. It's to make you look dumb, right? Hey, it happens. So when should we respond?

It's when people want to know what's really genuinely going on in your heart. Check this out from first Peter chapter 3 Peter says that you and I are always to be prepared to give an answer to everyone who asks us to give the reason for the hope That we have but we're still to even do this with gentleness notice Gentleness and respect, but what are we looking for? We're looking for somebody who really genuinely wants to know what's going on inside here They're not asking questions about so you think there was a fish big enough to swallow a man, huh? You know Fire and brimstone falling from heaven sure Those people don't care they have no desire to learn to grow to understand they just want to mock So you wait for somebody who says Okay There's something different about you. There is a hope that just oozes out of your pores And I've watched you go through life I've watched you go through some of the most challenging difficult things a man or a woman can endure and I continue to see a Peace and a quiet hope in your heart.

Tell me what is it all about? Peter says be ready to give a reason be ready to answer that person who wants to know about that kind of hope Does he ever tell you and I to to defend some, you know, some sort of mocking voice? No, not at all so This story kind of goes on Peter comes back to the house Presumably it was his house because that's where he lived in Capernaum And I don't know whether he was gonna tell Jesus about this exchange with these tax guys or not But didn't matter because Jesus spoke up first and he says so Simon. What do you think? I'm down in the middle of verse 25 if you guys want to look He says so let me ask you a question, you know Pete, you know the kings of the earth From whom do they Get their tax money Who do they get there who pays tribute to the royal family?

Does a king tax his family or does he tax his subjects? That's what he's asking here and Peter knows exactly what the answer is. Of course, he goes. Yeah, it's it's they tax other people They don't tax their family. They tax their subjects and so forth and so Verse 26 You see Peter's response and then Jesus says then the children are Exempt stop there.

Now. Here's the deal. You remember what the temple tax was all about it was to upkeep on the house of the Lord It was it was considered by the Jews when they gave the temple tax that was a gift to God I'm giving that to God. Well, here's Jesus the Son of God Kind of like family well not more than kinda and he's basically saying to Peter I'm exempt Now that's a good reason right there to not have to pay it, right? It's kind of like paying money to himself if you will Although because the temple is considered by the Jews to be you know, the house of God, okay So for that reason he's kind of saying, you know, there's an exemption here that is in keeping with the way other Kings You know levy taxes and so forth But the other thing that you're not being told here Which is I think just as significant a reason is that this tax was not compulsory, you know It was not required by the law This was a tradition of the Jews and Jesus usually didn't have much to say good about the Traditions of the Jews that came to the place of actually usurping the very Word of God and so forth So you see there's really no obligation that Jesus has to pay this tax at all And he could have just left it right there ended the conversation and said so what's for dinner or you know, whatever Let's move on to the next item of business But he didn't he didn't stop there Here's what he did do verse 27 But so that we may not cause offense Go to the lake and throw out your line.

By the way, you fishermen you'll be happy to know This is actually this is I think the only biblical reference to fishing by hook and line. All the rest are nets That has that I just threw that one in for free that won't cost you a bit But it says take your first the first fish you catch open its mouth and you will find a four drachma Coin by the way, the drachma was a Greek form of currency originally this tax when it was for the counting of the fighting men it was to be a half a shekel well a Two drachma coin would be equal to that a four drachma coin would be enough for two people's tax Burden in this particular case. He says

open your mouth You'll find the four drachma coin take it and give it to them for my tax and for yours obviously the key phrase here That I want you to be taking note of is the statement so that we may not cause Offense that's the part. I want you to mentally underline Because that's what we need to talk about and concerning this statement I believe there's two things that the Lord wants us to learn from this passage that only is in in Matthew the tax collectors Gospel account here are those two things number one first of all offending about offending The gospel is offensive It has offended people as long as it has been preached. It will continue to offend people number two that being the case we should care enough about people's eternal destiny That we should never needlessly Offend now, let me talk about those for just a minute.

The first one the gospel is offensive Why is the gospel offensive? Well, it tells people they're sinners Tells them there's no way for them to redeem themselves You mean I can't be good enough. No, not possibly if you lived a thousand lifetimes You'd never be good enough to impress God or to be able to redeem yourself. Some people they find that very offensive It's like listen Don't you dare tell me that I'm a sinner that is offensive. That's true.

I had one person tell me that was abusive Now there isn't that a watchword for the for the day You just start telling people that they're you're you're being abusive and boy you can you know, put him in a headlock That you've offended me sinner You mean sinner listen God is just gonna have to accept me the way I am. I've lived a good life But an honest man you know, I I give some money to the poor and I you know, I haven't I don't beat my wife. I'm killed anybody and I've never cheated on my taxes God is just gonna have to accept me the way I am. Sorry. It's not gonna happen And that's that's the gospel remember I've told you many times the gospel means good news But before you can get to the good news You got to get over the bad news and the bad news is you're a sinner and you can't save yourself The good news is that's okay.

He did it for you You know, that's the good news Jesus died For you on the cross to redeem you from the curse of sin good news You got to get over the bad stuff first. You got to get over the offense, right? It's offensive It's exactly what Paul said when he wrote to the Galatians and he talked about Them from Galatians chapter 5 and said brothers and sisters. He said listen if I'm still preaching circumcision Which some people claim that he was why am I still being persecuted in that case? The offense of the cross has been abolished.

You see he talked about the offense of the cross It's the cross of Jesus you guys That's offensive. Do you understand that? Do you know why? Atheists don't want the cross on public land it offends them

They're offended by it take that down because it tells them they are a sinner And without Jesus Christ and the one who died on that cross they're lost eternally and who would want to hear that You know, it's funny, you know, I hear I run into people from time to time they don't want to talk You know when you talk about sin, they're just they're just totally bummed out just tuning out Come on from church. Oh that pastor.

I tell you talked about sin. So he's trying to make us feel rotten about ourselves Sin this sin that sin there over there. I don't know why they're always talking about sin so much You know what that tells you about that person They've never been to the cross You never dealt with it now the believer We don't mind talking about sin. You know why? We've been to the cross It's taken care of the debt is paid and we're forgiven.

So somebody comes along goes you're a sinner. Yes, I am And I'm forgiven of all my sins through the blood of Jesus Christ Whoo, you get it. That's an exciting thing. Remember what Paul the Apostle he wrote and he said here's a true statement Jesus Christ died to save sinners of whom I am the worst He glory to exalted in the fact that he was a recipient of God's forgiveness And now he can live his life walking in grace. I No longer have to live according to the law that says do this do that.

I am now the recipient of God's unmerited favor Just flowing over me washing over my life. Oh, you want to talk about sin? We can talk about it all day long I don't care because Jesus died for my sin and it is now completely paid for in his death See that becomes a glorious thing. What what people in the world are looking to stop all that talking about sin all the time That's that just tells you right there Do they know the Jesus of the cross? Do they know what the cross did for them?

Absolutely not or they would glory in it as we do They would glory in it. We glory in it. You can't hurt me by telling me. I'm a sinner. You can't do it I'm already convinced I'm a dirty rotten scumbag.

Yeah, and a recipient of God's grace in all its forms and He loves me with an everlasting love and he will never leave me nor forsake me He will not abandon me because he chose to love me It's Good news, don't you think? Here's what Peter wrote about the offense of Jesus he says now listen, he says to you guys who who are believers you who believe this stone Jesus he's talking about here is Precious it's a precious thing. But to those who do not believe Well, the stone the builders rejected has become the cornerstone and it's a stone that causes People to stumble, you know in another translation it actually says he is the rock of offense It's a he's a rock that makes them fall and the stumble they stumble because they disobey the message What's the message You're sinners. I Don't believe that I don't accept that Yeah, that's what the Bible says, you know God has bent over backwards to make sure you and I know a couple of very very simple facts number one You're a sinner. Number two.

God loves you. Number three. Jesus came to save sinners. I mean, you know, he makes those things just abundantly clear. It's not because people can't get it; they don't want to get it; they're offended by the message. Keep in mind to first Corinthians chapter 1 verse 18 Paul writes for the message of the cross which you and I love so much. And it's so precious to us is actual foolishness. To those who are perishing but to us who are being saved. It's the power of God. It's an offensive message because it sounds so foolish to people.

This is foolish. What is this? You believe some man died for the sins of the world. That's foolishness. They'll tell you and they're offended by the very idea. And that's just the fact of the matter now. The the since the cross is offensive, what is our response to this?

Well, I guess we might just go around be offensive. No, no, no, no the point of this passage is. That while the cross offends, that's one thing you guys you and I are not supposed to. It's it's a do you understand? It's a really really different thing. If the cross offends somebody or if you or I do. Because we're just being dumb or prideful or aggressive or Arrogant and we offend people by saying things against what they believe or saying things about this or about that. That's a completely different thing. See, it's it's a dangerous thing people because if we offend apart from the cross we offend. We can close the door for that person actually hearing the gospel. The gospel. That can shut. I mean like a trap and just whoo, and that is so hard to get back open again. And That and that is a serious thing. And one of the things that well the the message of what Jesus showed us in this passage is here in Matthew 17. Is that there are some things you guys. It's just not that big of a deal. This wasn't this wasn't a moral issue. Jesus had the right to say to those men had they come to him directly. Hey, do you pay the temple tax? He could have said to them.

Listen, here's the deal number one. You guys made this up. You took a legitimate thing that God gave you to Moses and you made up your own annual temple thing. And you know what? You're full of a lot of hot air and it's just a tradition of men and for that reason I can just blow this thing off. Second of all, I am the Son of God and By that very by very thing. I am exempt from this sort of it. He could have done that he could have said to Peter after this was all said and done. So Pete, that's the deal. We're not paying the tax. So why don't you go back and just thumb your nose at him and just tell him?

Well, my master doesn't have to pay it. Did he have the right see we know about rights in our country, don't we? Oh, we love our rights. Here's what Jesus showed you and I. There's something very powerful very important very loving in making a decision to Surrender my rights. So that I don't offend. So that the door might stay open to the preaching of the gospel of Jesus Christ. See that's the important thing. Jesus didn't have to pay the tax. He took the high road and said, you know what let's keep the door open. Apostle

Paul did the same thing Decided that you know, he was out in his missionary journey finds Timothy Timothy's a great guy He's got a mother who's a Jew father who's Greek Paul wants to take him along this guy's been raised literally like a Jew all of his life but a lot of people know that his father is Greek, so Paul's Asked Timothy if he would be willing to submit to the right of circumcision why because it was required. No So they wouldn't offend Paul knew that the inroad of Timothy excuse me to the Jews was going to be so much more powerful if He would simply give up his right not to have been circumcised You see it wasn't a legalistic sort of a thing it was an act of love so When somebody wants to steal your rights or when somebody wants to say something that's ridiculous or whatever or they asked you to do something You and I need to have the discernment and the wisdom to be able to look at that thing and say is that really important? Or is this something that I should just for the cause of not offending just you know just let it go So so Jesus says to Peter just go fishing, buddy You know what fish is all about just throw your line in get a fish, and you'll find a coin inside this fish obviously That's a miracle. I've heard though.

I actually did a little looking up on the internet I found out fish will swallow all kinds of Crazy shiny things and all you fishermen know that you get a lure you know out there in the water As you're bringing it back, and it's wiggling you know and the Sun is reflecting off it They'll just see it in real poop. You know just and you got them. You know I've heard that wherever they stock Water hazards on golf courses with fish that often those fish are found with golf balls In their gullet, which you know can't be good I can't imagine, but so anyway you see a fish floating on the water over at the golf course you might have a free ball in there if you Look inside. Hey a present. You know but You know it it was something that Jesus decided to go ahead Take care of we're just gonna do this.

It's not that big of a deal You know this issue Was something going on in the early church to you know, you know that People were living in these towns that were just totally pagan and then they'd get saved right and They were putting their pagan ways behind them, which is total weirdness But they were still interacting with their old pagan friends. And so the issue came up About well, what happens if I get invited over to a friend's house and he serves me meat And he's a pagan worshiper and he bows down at this idol of this You know this God of his and he actually has sacrificed this animal for this God And now we're eating some of it. Should I not do that? What you know, would it be wrong of me to sit down and eat with that friend of mine? He's a pagan and if I participate am I going to be kind of showing my Complicity and my agreement with his pagan ways now, this was a big deal in the early church Here's what Paul said first Corinthians chapter 10.

He said listen Eat anything sold in the meat market without raising questions of conscience for you know what the earth is the Lord's and everything in it I don't care if it's been You know sacrificed to a pagan idol and he says listen if an unbeliever invites you to a meal and you want to go just Eat, whatever is put before you without raising questions of conscience Why? Don't offend them Why needlessly offend them over some ridiculous thing that in the final analysis doesn't matter? This is the problem you guys as Christians. We have This is the problem you guys as Christians we have We have offended We have offended the world by things that in the final analysis If they believe it or don't or say it or don't it isn't going to make a hooded difference in terms of them going to heaven And and we we get this adversarial kind of a attitude toward the world yeah the world out there, you know And we want to just you know You liberals Yeah, and all this stuff and we're offensive And when we offend It's a serious matter. So and you know guys there's a lot of gray areas.

You know that don't you? And when you think about it and you think all right Does this matter If I participate in this do this or not do that is it really gonna matter You know, is it really gonna is it gonna make a difference with this person There are many many many times when it just it flat out just won't And by the way as I kind of start to wrap this up a little bit, please understand I am not asking you to buy into the current cultural doctrine of tolerance not at all that is Craziiness, I mean that is just flat-out. Listen people don't get sucked into that one You know the world wants you and I to be tolerant. We're already tolerant. They don't want tolerance.

They want acceptance You know We I haven't burned any houses of people. I don't agree with how about you? I think we're tolerating just fine. That's what tolerance is They're asking for something in the name of tolerance that isn't tolerance They want total 100 acceptance, well, it's not going to happen Because there are some things that will violate and ultimately do violate the word of god and we're going to hold our ground on some of those moral issues Because frankly if people never recognize the issue of sin, they're never going to come to jesus They're never have any need for him, but that doesn't give you and I again the right to be offensive So We need to understand something and this is a very very important element of this whole process The desire not to offend is not to keep up with some doctrine of tolerance it's to keep up with the love of god Don't ever forget Brother or sister in jesus that god so loved the world That he gave his only son He so loved The world it's that same world that you and I tend to kind of get this You know attitude about the world We want to go like that And and and jesus is like I died for them I bore their sin on the cross and they need to turn to me and accept what I did So that they can be saved so that their sins can be wiped out I died for those people. I loved those people enough to die for them.

How are you going to respond to them? That's the question going on here. How are you going to respond if they're see see this the thing is here we try We we have our rights and being right elevated up here above love You see what i'm saying I have elevated the idea of i've got to be right So if they say something stupid or if they say something derogatory or they say something unbiblical i'm gonna smack them verbally or however I'm gonna make sure they know They just said something really dumb or they or they're asking something of me That's dumb or they're doing this or they're they're doing that and and and and and jesus is saying all along But don't you know that I love these guys? I love them And the bible says that he is not willing that any should be lost but that all would come to repentance And that's the world That you and I have been called to reach for christ Jesus said this god did not send his son into the world to condemn the world but to save it Well, we've taken over on the on the earth we've taken over Jesus is now filling the church and we are to go and finish that same Job To love the people to bring them to christ To bring them to the cross. Yes some people Unfortunately, very sadly will never come And they will mock all their life long Well, that's that's between them and god Your responsibility my responsibility Is not to needlessly offend And to reach people for the gospel of jesus christ You