

JESUS PAID THE TEMPLE [TAX](#)

Matthew 17:24-27

Key Verse: 17:27a

"...so that we may not offend them..."

In the last passage we learned that there are many generations in human history: some are believing generations and some are unbelieving generations. The time of Jesus was an unbelieving generation. His nine disciples at the foot of the mountain had followed Jesus, leaving everything behind. But they belonged to the unbelieving generation. They were part of the unbelieving generation because they had no faith in God. But it was not only his nine disciples who tried to heal a demon-possessed boy with their past experience and completely failed before the Pharisees and miracle-seeking crowd; all the people of the time belonged to the unbelieving generation because they had no faith in God. They only wanted to solve their life security problems in their downtrodden national situations. Jesus sighed, saying in 17:17, "O unbelieving and perverse generation, how long shall I stay with you? How long shall I put up with you?" Jesus was sorry that his generation was an unbelieving generation. Jesus was sorry because of people's unbelief. But he was most sorry that all people including his disciples didn't have faith in God. So he again sighed, as he replied to their question, saying in 17:20, "Because you have so little faith. I tell you the truth, if you have faith as small as a mustard seed, you can say to this mountain, 'Move from here to there' and it will move. Nothing will be impossible for you." To Jesus, the unbelieving generation was not really the problem. His disciples who didn't have any faith, even as small as a mustard seed, were really the problem. Today we want to study about Jesus who paid the temple tax. In this passage we learn from Jesus several spiritual lessons.

First, the temple tax (24-26). The main story in this passage is about the temple tax. The temple [tax problem](#) was a very traditional and controversial issue throughout Jewish history. As we know, the temple was the center of Jewish peoples' lives. Their lives were centered on temple worship because in the temple was the ark of God, that is, the word of God. So in order to live according to God's word and receive the forgiveness of sins and eternal life, they went to the temple in Jerusalem. King Solomon established the first temple. However, Solomon's Temple was completely destroyed when the Babylonians invaded Jerusalem in 586 B.C. Solomon's Temple was inlaid with gold between the stones and contained many articles made of gold. But the Babylonians took away all the articles of gold after destroying the temple (2Ki 24:13). In the time of Ezekiel and Zerubbabel, Jewish people built a new temple with plain stones and tents. In 166 B.C. Antiochus Epiphanes IV again invaded and in the place of the ark of the Lord, he put the head of a pig for good fortune. Later, Herod built another temple similar to Solomon's. It was not for God, but for his own honor and glory. To maintain the temple, Jewish males above the age of twelve were all supposed to attend the Passover Feast and donate money. Each person also had to pay a two-drachma temple tax. Two drachma stands for two days' wages. As Jesus predicted (Mt 24:2), the Jerusalem Temple was completely demolished when Roman soldiers under General Titus invaded Jerusalem in 70 A.D. They took away the ark of the Lord, and in

its place they put a statue of Jupiter. The Roman Emperor enacted a law to levy a temple tax as before. Then innumerable Jewish people died in rebellion against [paying](#) the Roman temple tax. Chronologically speaking, the temple tax in Jesus' time was the Jewish temple tax.

Jesus and his disciples were on their way to Jerusalem for the last time. When they arrived in Capernaum, the collectors of the two-drachma tax came to Peter and asked, "Doesn't your teacher pay the temple tax?" (24) Peter did not know whether Jesus paid it or not. But he said, "Sure, he does!" Then they left, overwhelmed by the overconfident word of Peter.

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?" "From others," Peter answered. Jesus said, "Then the sons are exempt" (25-26). At that time the people of world power nations did not pay taxes; taxes were paid by the people of subject nations. Especially, kings' sons and households and other high-ranking people did not pay taxes at all. For this reason Jesus asked, "From whom do the kings of the earth collect duty and taxes^from their own sons or from others?" Kings of world power nations and their sons did not pay taxes. Therefore, Jesus did not have to pay taxes, because he is the King of Israel and the Son of the living God; the kingdom is his father's; he is the Owner of the earth and the Owner of the temple. Jesus is saying to Peter, "Do I have to pay taxes? Of course not." Still he said to Peter, "...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" (27). Peter had confidently lied that Jesus paid the tax. Nevertheless he stood up and took his fishing line and went to the lake to catch fish. It might have been early evening. Peter really didn't like to pay the temple tax, like all other people of Israel. Anyway, he went and did exactly what Jesus told him to do. He got a four-drachma coin out of the fish's mouth and paid the tax for Jesus and for himself, saying, "Here are four drachma; two for Jesus and two for me."

Second, Jesus set a good example by paying the temple tax. The first part of verse 27 says, "But so that we may not offend them...." Here the verb "offend" comes from "skandalon" in Greek, which means to annoy or to injure the pride of others. At that time the temple tax was a burden to the Jewish people and nobody wanted to pay it. But Jesus paid the temple tax. Jesus paid the temple tax to set a good example for others. Past and present, people don't want to pay taxes. This is the tax-paying season. You are researching how to reduce your tax amount. But Jesus paid the temple tax when he had no money to pay it. When we carefully meditate on this passage, we learn that Jesus was setting a good example for others. At that time the people of Israel were under the yoke of the Roman Empire and heavy taxes were extorted from them. They were suffering most from a lack of money. So they didn't want to pay taxes. In that situation Jesus showed a good example to others. Jesus was not negligent in trivial or small matters, even paying the temple tax. He fulfilled all his duties and paid his taxes, even though he had no income. It is amazing that the Son of the living God paid the temple tax when the temple was his own house. Jesus paying the tax is a good example of fulfilling one's duty, paying taxes and not fighting

over pieces of meat. Usually people do many good things. Yet paying taxes, especially paying a temple tax to the Jews, really annoyed them. But Jesus showed a good example.

It is not easy for us to be a good example. Yes! But there are many good examples in the world of UBF. Most Chicago UBF leaders are not rich. Late last year one of the young elders passed away. So we had to pay the expenses for his ceremony. After that we made a Christmas offering. Several days later the lay shepherd in charge of Kyung Sung Center, who also teaches at Kyung Hee Medical School, lost his only son to cancer. This shepherd has three daughters and only one son. But his son died after much suffering. To his parents it seemed that the reward of their hard work was the death of their fifteen-year-old only son. After three daughters they had a son. He was an exemplary boy. He was the joy of life to his parents. But he died. We did not know how to comfort the parents. Dr. Lee thought that it was too much to ask ordinary members to contribute again to make a donation to the family. So he asked only the Board of Directors to pay \$1,500 each as a gift to the family. All of them paid. It is indeed an exemplary event. It is indeed a remarkable story. The Board of Directors could have said, "We paid for the elder's ceremony and then made a Christmas offering. Why do we have to pay such a large amount?" They had reasonable excuses. But all of them paid. They did not pay because they had money. They had no money. But they paid anyway. Thus they followed the example of our Lord Jesus Christ; he did not have money to pay the temple tax, but he paid it. Likewise, our Board of Directors paid when they had no money. They paid in order to comfort the boy's sorrowing parents who are our dear co-workers in Christ. They each paid such a large amount to participate in our co-workers' painful sorrow in losing their only son. They paid when they had no money in order to encourage the boy's parents to believe in the kingdom of God. Soon after, ordinary members came to know the tragic event and they voluntarily brought donations to send to Dr. Suh. It was a surprise.

At the time Jesus had no money. But Jesus wanted to pay the temple tax. So he told Peter: "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" (27). This story tells us that Jesus paid the temple tax when he had no money. Peter the big mouth did not want to go to the seashore to catch a fish and take money from its mouth. But Jesus ordered him to do so in order to pay the temple tax for Jesus and for himself. Jesus is the Son of the living God. He is the owner of the heavens and the earth and his kingdom. So he could ignore this small temple tax matter. But he did not. Our Board of Directors followed Jesus' example. Maybe they had to perform a miraculous sign to get money out of a fish. But it is not likely. Most of them must have provided money out of their deep compassion and desire to participate in the painful sorrow of Professor Suh and his wife.

Here we must think about the importance of example. When we have money and give a little to others, that's not necessarily a good example, but if we give out of our poverty, that's a good example. When we do homework, if we do it just to get good grades, that's not a good example. But if we do homework with a great desire to master the principle of a subject, that is a good example. When we review the

Presidents of the United States, President Abraham Lincoln is a man of outstanding example in many ways. And most of the others were men of good example. They were not perfect, but they had a deep desire to become the fathers of America. Most of them did not want the position. For example, George Washington was asked to become the President by people. He strongly refused. But by the demand of people he became the President. Most people wanted to call him in English style, "Your Majesty, President George Washington." At that time it was very normal to be addressed that way. But he insisted to be called "Mr. President" instead of being called "Your Majesty." People who only fulfill their duty are not men and women of example. They are vegetable people.

Third, Jesus went beyond duty. When Jesus had to pay the temple tax, he could have waited to receive an allowance from Mary or Martha or someone else. But he ordered Peter to go immediately to the lake and catch a fish and take out the money from the mouth of the fish and bring it to the tax collectors. He did not fulfill his duty grudgingly. Usually people at their working places look at their watches, eagerly awaiting their quitting time. They look at their watches every two minutes. Over 80% of the American work force is like this. When they have to pay taxes, they fill out the tax forms on April 15th instead of January 15th. Procrastination is sinful people's general habit. Such people cannot go beyond duty even once during their lifetimes. They work, come home, eat a lot, watch television, sleep, and the next morning with the strength of strong coffee they go back to work. Their lives are misery itself.

But there are those who go beyond duty. There was a young man who came to Northwestern. He went to classes when others went, but sometimes he did not go to the cafeteria, because he was overwhelmed by the thought of walking to the cafeteria. He tried to do homework. But he wanted to do his homework out of obligation. So he only looked at the book and didn't study. His GPA was 1.5. Then he went back to his hometown and miraculously finished his undergraduate study. Later he returned to Northwestern and got a job, starting at the bottom. He tried hard to meet all his boss's requirements. He also worked hard to draw students to Northwestern. His hard labor went beyond his duty. As a result, he drew many good students from good high schools. At first, school authorities didn't pay attention to him. But he did all his best. Then suddenly he was recognized, and his promotion doubled each year. Now he is known as an excellent worker, and his wife recognizes him as a good man. He learned gospel spirit through Bible study. So he became a man who goes beyond duty. He also became a man of ambition. He finished a Master's Degree. Now he is studying for a Ph.D. at Northwestern University.

There is a young man who has three sons. He was studying for a Master's Degree in computer science. During his master's study he should have visited a company and taken an internship program. But his school study was so delicate and difficult. So he had to study hard, staying up late every night. In addition, all Chicago UBF people brought their computers to him when they had a problem. Then he had to fix their computers every night; it was like a second job. At first he thought taking care of all Chicago UBF people's computers was too much. But he took it as his mission. After graduation from his master's program, he could not get a job for quite a long time because in order

to repair others' computers and take care of his rebellious sheep, he lost the chance to go through an internship in a company. So he suffered a lot to get a job. But God had mercy on him and credited his "go-beyond-the-duty" attitude and blessed him to get a job.

There is a young high school teacher. His achievement in his high school was much credited by the principal. But he transferred to Lane Tech High School in order to take care of UBF high school students. This was a costly move for him. He lost all his credit in his old school and became a beginner in a new high school. In this way he went beyond duty and became a man of good example.

When we study the Gospels, we see that Jesus was not a salary-man type of person. He did not work just eight hours a day. His working hours were from early morning to late night all his lifetime. But he never missed fulfilling even a small secular duty. Even in fulfilling secular duty, he did his best. He pushed Peter to go to the lake on a cold night, or maybe the hottest night, to catch a fish, take the money from its mouth, go to the Temple IRS booth and pay the tax for Jesus and for himself, apologizing that he had lied, saying, "Sure, my master paid it." The people of the world think this kind of person is stupid. The people of the world think that clever and sneaky persons are wise. Pointing at their heads with their fingers, they say, "I am wise, right?" But they are not wise. They are indeed mean and stupid. Today we learned from Jesus that we must be men and women of example and men and women who go beyond their obligation or duty. We don't see in Jesus that he wasted his time even once. Jesus who is King of kings, Creator and Owner of all things, was a man of example and a man of going beyond his duty. Praise Jesus! May God help us to become men and women of good example as well as men and women of "going beyond." Then we can please God and we can recognize ourselves as somebodies.