

Chapter 71: The Sons are Free

Matthew 17:24–27

Since Caesarea Philippi, when Peter confessed Jesus as the Christ, the Son of the living God, Matthew's Gospel has considered the same question across multiple passages from different angles: How can it be that Jesus should suffer? If he is the eternal Son of God with all power, glory, and authority, how could he come into shame, sorrow and death? While Matthew's discussion of Jesus' attitudes toward tax collection may seem obscure and out of place, we will see that Matthew is still presenting us with the same dilemma that contrasts the rights and privileges of Jesus against his voluntary suffering. Here, Matthew shows that *Jesus avoids every stumbling block to our salvation except the cross.*

Jesus Pays Taxes (Matt. 17:24–25a)

As Jesus continues his journey southward, toward Jerusalem, he arrives back in Capernaum, where he had lived for a time after the arrest of John the Baptist (Matt. 4:13). There, tax collectors approach Peter to ask him about whether or not Jesus will pay the “two-drachma tax” (v. 24). Matthew alone records this scene, possibly because of his own background as a tax collector.¹ This tax—the “census tax” or the “temple tax”—was originally commanded in Exodus 30:11–16, where male twenty years old and upward numbered in a census (not *annually*, as the custom had become) had to pay half a shekel as “a ransom for his life to the LORD...for the service of the tent of meeting” (Ex. 30:12, 16).² The drachma was “a Greek silver coin, was about equal in value to a Roman denar(ius). It amounted to a workman's daily wage. Consequently the double-drachma was the amount a man would generally earn for two day's work.”³

The reason for the question seems to turn on Jesus' status as a “teacher”: “Does your *teacher* not pay the tax?” As Blomberg writes, “formally ordained rabbis (which Jesus was not) were already exempt from the tax. Would Jesus, despite his lack of formal training, claim the same privilege?”⁴ If Jesus did pay the tax, then he would be acknowledging a lower status than that of a teacher. On the other hand, if Jesus did not pay the tax, then he would perhaps offend the tax collectors, as well as the people at large. While we do not know exactly what prompted them to ask Peter this question, it is unlikely that they were trying to trap him, since their question is phrased in such a way as to expect the positive answer that Peter gives in v. 25.⁵ Blomberg, then, translates this question as, “Your

¹ Blomberg, *Matthew*, 269.

² France, *The Gospel of Matthew*, 668.

³ Hendriksen, *Exposition of the Gospel According to Matthew*, 678.

⁴ Blomberg, *Matthew*, 269–70.

⁵ Morris, *The Gospel According to Matthew*, 452.

teacher does pay the two-drachma tax, doesn't he?"⁶ In response, Peter affirms that Jesus does pay the tax (v. 25a). This is a curious issue that Matthew alone records, but by this question, Matthew leads us to consider Jesus' obligations to the laws and customs of his day.

Even Though He is Free (Matt. 17:25b–26)

When Peter returned to the house where Jesus was staying, Matthew tells us that Jesus “spoke to him first,” or “anticipated” Peter’s report of what had happened (v. 25b). While many see this as a clear “proof of his Divinity, by showing that nothing was unknown to him,”⁷ others, like Hagner, have challenged this idea: “The telescoped narrative need not imply supernatural knowledge on Jesus’ part (despite 12:15, 25) of Peter’s conversation with the tax collectors.”⁸ While this is possible, the exclusion of any connecting details to explain how Jesus came to know about it, along with the statement that Jesus “anticipated” or “spoke to him first” suggests first that Jesus knew about the conversation before Peter told him about it. Second, Jesus’ eagerness to address Peter’s unspoken inquiry also raises the possibility that this topic was more important to Jesus than we may realize.

Third, however, Jesus’ unusual demonstration of his divine knowledge by anticipating Peter’s question may connect with the analogy that Jesus makes about sons of kings. Immediately, Jesus begins to explain the situation through a simple parable-like analogy:⁹ “What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?” (v. 25c). In this parable, “the contrast is not between citizens and foreigners, but between those of the royal household and those outside. Kings regularly tax their citizens, not their families.”¹⁰ While the tax collectors had framed the question to relate to Jesus’ status as clergy within the society, Jesus reframes the issue according to the question of sonship. This change in the framing of the question shifts the precise nature of the dilemma: if Jesus had to pay the tax, “the disciples might think that Christ had come in vain.”¹¹ That is, if Jesus were not exempt from paying the temple tax, it would suggest that he were not the Son of the King of heaven.

So, before Jesus ultimately pays the tax, he wants to establish the principle that he is exempt from it: “Then the sons are free” (v. 26).¹² Yet, if Jesus flaunted that exemption, he would reveal something about his identity as the Son of God that he has everywhere so far worked to conceal. As Calvin writes, “The meaning, therefore, is, that God has not appointed kings, and established governments over mankind, in such a manner as to place him who is the Son in the same rank indiscriminately with others, but yet that, of his own accord, he will be a servant along with others, till the glory of his kingdom be displayed.”¹³ Jesus is under no obligation to pay the tax, so that the only reason for doing so would be if he were to do so voluntarily.

⁶ Blomberg, *Matthew*, 270.

⁷ Calvin, *Commentary on a Harmony of the Evangelists*, 2:370.

⁸ Hagner, *Matthew 14 - 28*, 511.

⁹ Lenski, *The Interpretation of St. Matthew's Gospel*, 674.

¹⁰ Morris, *The Gospel According to Matthew*, 453.

¹¹ Calvin, *Commentary on a Harmony of the Evangelists*, 2:370.

¹² Lenski, *The Interpretation of St. Matthew's Gospel*, 674–75.

¹³ Calvin, *Commentary on a Harmony of the Evangelists*, 2:370.

To Avoid a Stumbling Block (Matt. 17:27)

So, after establishing that he has no obligation to pay the tax, Jesus goes on to explain why he will do so anyway, in order “not to give offense to them” (v. 27a). The word “not to give offense” is σκανδαλίσωμεν (*skandalisōnen*), which can describe something that might lead others into sin. Lenski, then, observes that failure to pay the temple tax might harden others in unbelief: “If Jesus and his disciples refused to pay the Temple tax, the people, unable to understand the true reason, would conclude falsely that Jesus and the disciples despised the Temple and its worship and would thus reject them and their gospel message.”¹⁴ Morris wonders whether Jesus was specifically worried about causing offense to the tax-collectors themselves, whose duty it was to collect the tax from him, since Jesus would not have a widely accepted excuse for not paying the tax.¹⁵

Jesus, then, instructs Peter to go to the Sea of Galilee and to cast out a fishhook to catch a fish, which will have a shekel in its mouth to pay the tax for Jesus and Peter as well (v. 27b). Many commentators observe (or cite others who observe) that Matthew does not record Peter’s following through with this action. Nevertheless, we should remember that Matthew narrated in the same technique when he recorded how Jesus commissioned his disciples to go out to minister among the lost sheep of the house of Israel in Matthew 10. There, Jesus gave extensive instructions for their mission, but Matthew did not tell us how that mission went, or even whether they went. In both cases, the implication is clear that the disciples did exactly what Jesus had told them to do.

After having studied the content of this passage, an important question remains: What is this story doing here in this context? To begin to answer that question, we should notice that Jesus here uses the word σκανδαλίσωμεν (*skandalisōnen*), which is the cognate of the word σκάνδαλον (*skandalon*) used in Matthew 16:23 for the “hindrance/stumbling block” that Peter represents to prevent Jesus from accomplishing his mission. In both cases, Peter is involved; however, in the first case Peter was a σκάνδαλον to Jesus, where here Jesus worries about whether he and Peter might σκανδαλίσωμεν others. While Jesus insists that Peter *as* the σκάνδαλον must “get behind” him, he now insists that he and Peter should quietly avoid the σκάνδαλον by paying the task. In spite of those differences, we should still notice that both of those *hindrances* refer to the inability of someone(s) to believe in Jesus’ veiled glory. Peter could not believe that the Christ, the Son of the living God should suffer and die, while the tax collectors or other observers could not believe that this unordained teacher was Son of the heavenly king who was exempt from the temple tax.

It seems, then, that this story is illustrating the principles that Matthew has held in tension since Peter’s great confession back in Matthew 16:16, and his subsequent failure to understand Jesus’ suffering in Matthew 16:22. Calvin makes this point well:

We must attend, first of all, to the design of this narrative; which is, that Christ, by paying tribute of his own accord, declared his subjection, as he had *taken upon him the form of a servant*, (Philippians 2:7,) but at the same time showed, both by words and by the miracle, that it was not by obligation or necessity, but by a free and voluntary submission, that he had

¹⁴ Lenski, *The Interpretation of St. Matthew’s Gospel*, 675.

¹⁵ Morris, *The Gospel According to Matthew*, 454.

reduced himself so low that the world looked upon him as nothing more than one of the common people....But it might appear unreasonable that Christ, when he appeared as the Redeemer of his people, should not himself be exempted from *paying tribute*. To remove that offense, he taught by words, that it was only by his will that he was bound; and he proved the same thing by a miracle, for he who had dominion over the sea and the fishes might have released himself from earthly government.¹⁶

In this way, the theme of this story is the same as in the subsequent conversation about Jesus' sufferings after his transfiguration, and as in Jesus' insistence both that "nothing will be impossible" for those of faith *and* that the Son of Man must be betrayed and killed. In all these cases, we are seeing that Jesus, the Son of God, is free from all outside obligations, but that he has willingly taking the form of a servant in order to suffer (including paying the temple tax) and dying.

Discussion Questions

1. Where is Capernaum? Where is Capernaum in relation to Caesarea Philippi? What does this direction of travel indicate as to Jesus' ultimate destination? How much was a drachma worth? How does the two-drachma tax (a half-shekel) relate to the temple tax of Exodus 30:11–16? Why does the tax collector reference the fact that Jesus was a "teacher"? How might a rabbi find an exemption from paying this tax?
2. What does Jesus' anticipation ("spoke first") of Peter suggest about Jesus' interest in the topic of temple tax collection? Whom do the "kings of the earth" symbolize in Jesus' parable-like story here? Whom do the sons of the kings represent? Whom do the others/outsideers represent? How does this story establish the absolute exemption of Jesus from paying the temple tax? What point is Jesus making when he insists that the "sons are free" (v. 26)?
3. If Jesus is exempt from paying the temple tax, why does he still insist upon paying it anyway? What word does Jesus use to describe "giving offense" (v. 27)? How does that word compare to the word that Jesus used to rebuke Peter as a "hindrance" to him (Matt. 16:23)? What are the similarities between these two passages? What different points is Jesus emphasizing to Peter in each of these passages?
4. What stumbling block hinders you from believing in Jesus? Are you ashamed of the foolishness in the eyes of the world constituted by believing in and following Jesus? Do you struggle to believe that you are a sinner in need of a Savior? How might Jesus' voluntary willingness to suffer for you melt your unbelief? What kinds of rights might you be demanding that keep other people from believing in Jesus? How should you use your freedom (1 Cor. 10:29; Gal. 5:13–14)?

¹⁶ Calvin, *Commentary on a Harmony of the Evangelists*, 2:368–69.