

A TAX NOT HIS OWN: MATTHEW 17:24–27 AS AN ENACTED PARABLE OF ATONEMENT

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Abstract: *This article argues that Matthew 17:24–27 should be read in the context of Jesus’s preceding passion prediction in Matthew 17:22–23. In light of Jesus’s statement of his impending death and resurrection, his discourse about the temple tax and his miracle of the stater in the fish’s mouth can be viewed as an enacted parable of Jesus’s impending atonement on the cross. This article seeks to demonstrate that interpretations of this narrative as a moral example, polemic sarcasm, or a mixture of Jewish and Greek mythology simply do not demonstrate the Christological value of Matthew 17:24–27. When read in the context of Matthew 17:22–23, Matthew 17:24–27 gives an illustration of Jesus’s person and work. As the free, royal Son, Jesus pays a ransom tax, from which he is exempt, in order to demonstrate what he has come to do for those who follow him.*

Key words: *New Testament, temple tax, atonement, Christ, sacrifice*

Matthew 17:24–27, at an initial glance, seems to be an odd account and sits awkwardly in the context of Matthew’s overall theological message. Some scholars believe that the account was mistakenly included in Matthew’s Gospel as an adaptation of Jewish mythology. For example, Hugh Montefiore writes, “It may be assumed that Matt. xvii. 27 is a compressed version of a Jewish Christian Haggadah, taken from Jewish fable and adapted to this context in order to give special sanction to the payment of the Temple Tax by Christians before A.D. 70. It may be steadily detached from Matt. xvii. 24–6.”¹ Others, such as Rob Haskell and Neil J. McEleney, argue that the text serves primarily as a model of virtue. Following Jesus’s example, Christians should avoid scandal whenever possible—even if it means paying a tax from which they are, in reality, exempt.² Grant R. Osborne’s interpretation would fit into this category as he argues, “All decisions are made on the basis of what enhances the gospel, and Christ’s ambassadors are to surrender their ‘rights’ for its sake.”³ Other propositions exist—including the idea that Jesus’s

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¹ Hugh Montefiore, “Jesus and the Temple Tax,” *NTS* 10 (1963–1964): 66.

² Rob Haskell, “Matthew 17:24–27: A Religio-Political Reading,” *ERT* 32.2 (2008): 173–84. See also Neil J. McEleney, “Mt 17:24–27—Who Paid the Temple Tax? A Lesson in Avoidance of Scandal,” *CBQ* 38.2 (1976): 178–91. See also J. Duncan M. Derrett, “Peter’s Penny: Fresh Light on Matthew XVII 24–7,” *NorT* 6 (1963): 10.

³ Grant R. Osborne, *Matthew*, ZECNT (Grand Rapids: Zondervan, 2010), 664.

command to Peter to catch a fish, find the shekel, and pay the tax is intended as a sarcastic joke rather than actual instructions.⁴

This brief survey summarizes the three basic interpretations that exist about this text—namely, that it is a mistaken mythology, a virtuous model, or a jocular polemic. However, given Matthew’s primary intent to demonstrate that Jesus is the Christ, the Son of God, these interpretations fall short in showing how Matthew 17:24–27 presses forward Matthew’s explicitly Christological purpose. This article seeks to show that Jesus’s discussion with Peter and the implied miraculous catch of the fish serves as an enacted illustration of the redemption that was soon to be accomplished in Jerusalem. This interpretation fits in with Matthew’s greater contextual focus on Jesus’s preparation for suffering and death that begins with Peter’s confession in Matthew 16 and is carried forward by Jesus’s subsequent passion predictions. To provide a brief roadmap, this study will consider Matthew 17:24–27 in the context of Jesus’s statement of his impending suffering and death in Matthew 17:22–23, the historical background of the two-drachma (temple) tax, a brief exegesis of Jesus’s question to Peter, and the implications of the fact that Jesus pays a temple tax from which he is exempt.

I. A CONTEXT OF IMPENDING SUFFERING AND SACRIFICE

This paper contends that Matthew 17:24–27 is best understood in light of its preceding context, verses 22–23. Matthew 17 moves quickly from Jesus’s transfiguration to the healing of the demon-possessed child, to Jesus’s sudden revelation of his upcoming suffering, and then to the temple tax incident. While this progression may seem episodic, verses 22–23 and verses 24–27 may possibly share an implicit connection that is built on the theme of Jesus’s suffering and sacrifice. The events of Matthew 17 follow Matthew 16’s declaration that Jesus is the “Son of the living God” and Jesus’s passion prediction. As R. T. France notes, Matthew 16, in many ways, serves as a “central turning point” in the narrative.⁵ He goes on to say, “The new note of suffering, death and resurrection as the messianic mission which is first sounded in 16:21 will set the tone for the rest of the narrative.”⁶ Jesus told his disciples in Matthew 16:21 that he “must” (δεῖ) go to Jerusalem and suffer, be killed, and then raised. Matthew’s use of δεῖ implies that Jesus is following a pre-ordained plan that “must” be fulfilled. Jesus’s statements in Matthew 16 mark a transition in Matthew’s Gospel that begins the journey to Jerusalem and Jesus’s preparation for the cross.⁷ Following this new thematic emphasis, Matthew 17:22–23 is the second time Jesus speaks of his upcoming death and resurrection, showing that the over-

⁴ Hugh Melinsky, as quoted in Leon Morris, *The Gospel according to Matthew*, PNTC (Grand Rapids: Eerdmans, 1992), 455.

⁵ R. T. France, *The Gospel of Matthew*, NICNT (Grand Rapids: Eerdmans, 2007), 612.

⁶ France, *Matthew*, 612.

⁷ France writes, “Galilee with its enthusiastic crowds has been left behind, and Jerusalem with its hostile religious authorities lies ahead.” France, *Matthew*, 612.

arching theme of Jesus's forthcoming death and resurrection is prevalent even in this chapter.⁸

According to Jesus, "The Son of Man is about to be delivered [παραδίδωμι] into the hands of men, and they will kill him, and he will be raised on the third day." Unlike the first time he said this, there is little dialogue with his disciples. Matthew simply says, "And they [the disciples] were greatly distressed." "Handed over" may refer to his betrayal, especially seeing that παραδίδωμι, as it used in Matthew's Gospel, usually refers to Judas's betrayal. However, it could also be counted as a divine passive.⁹ Leon Morris comments, "The passive is often taken as 'the divine passive,' signifying that it is really God who delivers him up, a truth that Paul brings out (Rom. 8:32)."¹⁰ Regardless of who exactly is doing the "handing over," the focus of Jesus's statement is that he must be killed and raised again.

As it relates to Matthew 17:24–27, Bible readers are left with a decision concerning Jesus's preceding declaration of impending suffering. Either Matthew 17:22–23 stands alone and has little to do with the temple tax pericope, or Matthew intends the temple tax pericope to be read in light of Jesus's statement about his future death. Given the proximity between Jesus's statement and the sacrificial, atonement nature of the two-drachma tax, it seems that what Jesus says and does in verses 24–27 serves as an illustration of what his own sacrificial death will accomplish for his people. Namely, in his suffering and death, Jesus will pay an atonement tax that is not his own in order to give others, like Peter, access to God. Thus, by following the context, Jesus's declaration of his impending death and resurrection is linked with the illustration that is provided in the temple tax pericope. It seems, then, that by reading Matthew 17:24–27 against the backdrop of Jesus's statement in Matthew 17:22–23, readers see that Matthew's message is not primarily about avoiding scandals or even paying taxes.¹¹ Instead, his primary point is to highlight Jesus's willingness to sacrificially pay a due that does not belong to him as the Son of Man, thereby opening up access into God's holy presence for others.

⁸ Davies and Allison note that in terms of plot, the passion prediction(s) of Matthew "pushes the reader forward in anticipation: the key to everything must lie in the end." W. D. Davies and D. C. Allison, *Matthew 8–18*, ICC (New York: T&T Clark, 2004), 735.

⁹ Carson notes, "The verb *paradidosithai* ('to be betrayed') is doubly ambiguous. First, it can have either a weak meaning ('to hand over') or a strong meaning ('to betray'), depending on context; second, the passive ('to be handed over') is perhaps a studied ambiguity leaving it unclear whether God or Judas Iscariot is the one who hands Jesus over or betrays him respectively." D. A. Carson, "Matthew," in *The Expositor's Bible Commentary* (Grand Rapids: Zondervan, 1984), 8:393. Quarles adds, "If this is a ref. to a divine act, it supports the emphasis on inevitability (due to divine ordination) often implied by the vb. μέλλω. The prep. phrase εἰς χεῖρας ἀνθρώπων (partitive gen.) seems to confirm the divine pass. The Son of Man is given over by God to human hands." Charles L. Quarles, *Matthew*, EGGNT (Nashville: B&H Academic, 2017), 202.

¹⁰ Morris, *Matthew*, 450.

¹¹ Haskell argues that Matthew 17:24–27 has "political implications." He argues, "The great claim is that sons of God do not have any obligation to pay taxes to the kings of the earth because they are under the gracious jurisdiction of God the father, the king of the whole earth, who does not tax his subjects." Haskell, "Matthew 17:24–27," 184.

II. THE ORIGIN AND PURPOSE OF THE TEMPLE TAX

When Jesus and his disciples came to Capernaum, the collectors of the two-drachma tax asked Peter, “Does your teacher not pay the tax?” It is unclear what motivated their question. Could it have been Jesus’s unconventional discord with Pharisaic teaching—for example, his controversial healings on the Sabbath in Matthew 12 or his arguments concerning defilement in Matthew 15? If Jesus did not conform to the traditions of the fathers, then what was his stance on the temple tax?

Seeing that the “two-drachma tax” (τὰ δίδραχμα) forms the occasion of this pericope, it is worthwhile to fully understand the tax’s origin and purpose. When it was first instituted in Exodus 30:11–16, the two-drachma tax (or the half-shekel tax) was intended to be “atonement money” (כֶּסֶף הַכִּפּוּרִים). Every man twenty years of age and older was obligated to give the offering as a “ransom” (כּוֹפֵר) for his own life. Everyone, regardless of his poverty or wealth, was to pay the tax, for “all are equal in their need of atonement.”¹²

Paying the tax accomplished two things. First, it ensured that no plague would sweep through the camp. Because of the atonement tax, the sinful people of God would not stand in perpetual threat of destruction. Some have suggested that the tax sought to discourage census-taking, but such a purpose is not clear from the text.¹³ Instead, it is a tax that is to be taken whenever a census is taken. In other words, the tax is not necessarily punitive but inherently redemptive. In the Pentateuch, mass plagues are the result of God pouring out his wrath on a sinful people. One thinks of the plague of death in Exodus 12.¹⁴ Only the blood of the Passover Lamb kept the plague from entering a person’s house. Seen in this light, the half-shekel tax serves a kind of symbolic, redemptive payment that ensured God’s wrath would “pass over” the one for whom it was paid.¹⁵ It was a dangerous thing to dwell in close proximity to a perfectly holy God, and without the purchase of atonement a sinner would not live long in his presence.¹⁶

This leads to the second purpose of the tax. Not only did the tax keep back plagues and holy wrath, but it also served the “tent of meeting.” The tent of meeting, and later the tabernacle, symbolically mirrored the garden of Eden and was the

¹² T. Desmond Alexander, *Exodus*, AOTC 2 (Downers Grove, IL: InterVarsity, 2017), 602.

¹³ See, for example, Duane Garrett, *A Commentary on Exodus*, Kregel Exegetical Library (Grand Rapids: Kregel, 2014). This interpretation makes the tax a punishment or a deterrent for taking a census, while the tax seems rather to be more of a privilege given on one’s behalf for the tent of meeting’s service. Exodus 30:12 does not say, “If you take a census of the people ... then each shall give a ransom.” It says, “When you take a census ...” There are legitimate reasons for numbering the people, but all who are counted must be atoned for.

¹⁴ See also Numbers 16 and 25:1–9.

¹⁵ Commenting on how this ransom tax served as a memorial, Stuart writes, “Thus this memorial compares with the symbolism of the Passover.” Douglas K. Stuart, *Exodus*, NAC 2 (Nashville: B&H, 2006), 639n493. Stuart goes on to make a connection between the atonement payment and the atonement provided by the substitutionary death of Jesus.

¹⁶ Selvé notes that rabbinical teaching understands the tax to be “an actual atonement of a past transgression in the history of the Israelites.” Sebastian Selvé, “The Privilege of Taxation: Jewish Identity and the Half-shekel Temple Tax in the Talmud Yerushalmi,” *SE* 81 (2016): 82.

place God had chosen to reveal his special presence with his people.¹⁷ It was in this tabernacle that God would “walk to and fro” (הלך) in the midst of the camp (Exod 25:8; 2 Sam 7:6–7), as he had in the garden (Gen 3:8). And yet, it was not the same unrestricted access Adam and Eve enjoyed in Eden. The fence, partitions, and curtains all warned that no one had free access to God. In fact, only the priests had access to the tabernacle’s holy place—and that, only when they were ritually pure. The Holy of Holies was completely off limits except to the High Priest, and even he entered only once a year to make the annual Day of Atonement sacrifice.

In summary, the people of Israel needed the tabernacle in order to enjoy the presence of God safely, and the half-shekel tax served as the “atonement money” that funded the tabernacle’s function. In this way, the tax secured a “safe conduct” for the men who dwelt in the holy presence of God.¹⁸ It was a substitutionary ransom given “on behalf of” God’s people. While there is some debate that “atonement” in Exodus 30 should be understood as technical as opposed to theological, it seems certain that from a Jewish perspective, the tax was God’s provision so that the communal sacrifices would continue, “since the communal sacrifices quicken and atone between Israel and their Father in Heaven.”¹⁹ The collection of this tax would “bring the people of Israel to remembrance before the LORD, so as to make atonement for your lives” (Exod 30:16). The tax ensured that, as when he saw the blood over the doors, Yahweh would remember his covenant mercy and his promise of life.

While it is often debated whether the tax established in Exodus can rightfully be connected to the temple tax found in the later OT, the Jews believed that the half-shekel tax for the tent of meeting paved the way for what became the temple tax,²⁰ which, like the tax in Exodus, provided a means for atonement (ransom) for God’s people.²¹ No doubt, it is quite possible that the ransom tax evolved over time; however, it seems that any time the tax is taken through Israel’s history, it is for the purpose of maintaining or repairing the temple and funding the sacramental elements of the temple’s service (e.g., the daily sacrifices).²² Accordingly, the tax is consistently viewed throughout history as essential for maintaining the sacred space of God’s presence. In later years, the temple tax was intermittently neglected, until King Joash (Jehoash) commanded its reinstatement in 2 Chronicles 24:6–10, deliber-

¹⁷ For parallels between the tabernacle/temple and Eden see G. K. Beale, *The Temple and the Church’s Mission: A Biblical Theology of the Dwelling Place of God*, NSBT 17 (Downers Grove, IL: InterVarsity, 2004), 66–80.

¹⁸ Alexander writes, “In this context the payment of money highlights the idea of a ransom being given to YHWH to ensure the safety of the people. It is, therefore, appropriate that the money received should be used for the ‘service of the tent of meeting’ (v. 16).” Alexander, *Exodus*, 603.

¹⁹ Bar. Šeqal. 1:2, quoted in Selván, “The Privilege of Taxation,” 82.

²⁰ Cf. Josephus, *A.J.* 3:194–197.

²¹ Cassidy, for example, rejects the notion that the half-shekel tax and the temple tax are one and the same, though his argument seems unconvincing. Jesus’s use of a “civil frame of reference” does not necessarily demonstrate that the two-drachma tax was a civil tax instead of the temple tax. Richard J. Cassidy, “Matthew 17:24–27: A Word on Civil Taxes,” *CBQ* 41.4 (1979): 571–80.

²² In *Hilkhot Šeqalim* 2:9, Maimonides says that the shekels used to purchase communal sacrifices would “be an atonement for Israel.” See Selván, “The Privilege of Taxation,” 78.

ately connecting the tax with Moses's institution of the half-shekel tax. In this instance, the tax was collected explicitly for temple repairs. These repairs were essential for Israel to maintain the sacred site of their access to God. After Jehoash, the people again "abandoned the house of the LORD," which may imply that the temple tax once again fell into neglect. This on-again, off-again commitment to the temple (and the temple tax) would continue until the first temple was destroyed by the Babylonians in 587 BC.

The tax is mentioned again in Nehemiah 10:32–33 for the maintenance of the second temple. In their vows, the people commit themselves, saying, "We also take on ourselves to give yearly a third part of a shekel for the service of the house of our God: for the showbread, the regular grain offering, the regular burnt offering, the Sabbaths, the new moons, the appointed feasts, the holy things, and the sin offerings to make atonement for Israel and for all the work of the house of our God." This sets the precedent that the shekel tax would provide for all the necessary elements that maintained Israel's place in God's presence, including the *tamidim* (the morning and evening) sacrifices, which sanctified the tabernacle/temple and ensured that holy God would continue to dwell with his people (cf. Exod 29:38–46). This is confirmed in the Mishnah when it designates that the temple tax (known in Matthew as τὰ δίδραχμα) should be designated to fund the daily offerings and other offerings (m. Šeqal. 4:1). This association between the shekel-tax and the daily sin offerings suggests that the tax symbolized Israel's atonement and their blessed access to the Holy One. Without this tax and, subsequently, without the offerings, Israel would no longer be able to enjoy God's presence. Access to God would be denied. This access is what makes the two-drachma tax so important, and also sheds light on Jesus's conversation with Peter about sons being free from the king's taxes. It is worth noting that by Jesus's day, it was an honor to pay the tax and a sign of corporate solidarity with God's chosen people.²³

III. FROM WHOM DO KINGS TAKE TAX?

Before coming into the house, Peter told the collectors that Jesus did in fact pay the temple tax, implying that Jesus was not against paying the tax. When he came into the house, Jesus initiated the ensuing discussion: "What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?" (Matt 17:25). Jesus's question provides a parallel between the temple tax and earthly kings' policies of tax-collecting. Scholars debate the implications of Jesus's example of kings' sons and the payment of civil taxes (τέλος) and tolls (κῆνσος). The options offered are: (1) Jesus's secular parallel shows that the two-drachma tax is a civil tax, not the temple tax;²⁴ (2) Jesus is showing that God, as a Father, does not actually demand a tax from his sons (his people) at all—therefore,

²³ Selván, "The Privilege of Taxation," 63–89.

²⁴ Cassidy, "Matthew 17:24–27," 571–80.

the expectation for Israelites to pay the tax is errant;²⁵ or (3) Jesus is teaching that while the old covenant Israelites (“the others”) must pay the tax, his new covenant people (the adopted “sons”) are exempt.²⁶ These diverse views warrant some brief interaction.

First, some argue that because the analogy describes the “kings of the earth,” the tax is probably not a religious one but is instead a Roman tax.²⁷ Accordingly, the parable is intended to teach Jesus’s followers how they should respond to civil taxes imposed by the state. However, this view seems to press the point beyond the intentions of Jesus’s metaphor. Jesus speaks of the kings of the earth and their sons as a metaphor for the purpose of making a comparison with God’s relationship with his son. As Davies and Allison argue, the point of the metaphor is to show that “kings are towards their sons as God is towards his sons.... *God’s children are free with respect to God their Father.*”²⁸ Therefore, the analogy should not be forced into a one-to-one correspondence, as if the analogy itself clarifies what kind of tax is being collected or how Jesus’s followers should respond to the tax in question. The focus of the parable is on the kings who are taking the tax and the people whom they tax, and the intended point seems to be a comparison between king’s treatment of his sons and God’s treatment of his son(s).

A second theory is that Jesus’s parable refers to Israel as the sons of God.²⁹ For example, John Nolland writes, “Extracted from its Matthean context, quite possibly the most natural reference is to God’s people, Israel.”³⁰ He goes on to explain, “Jesus’ call is for Israel to enter into its destiny as sons of God. If the sons are Israel, then Jesus is objecting to the relatively newly imposed tax as not treating God’s people with the freedom of sons.”³¹ Accordingly then, Jesus’s discourse with Peter subtly critiques and confronts the malpractice of taxing God’s sons, Israel.

While Nolland makes many good points, this view presents a few difficulties. First, it seems odd to say that God as Israel’s Father does not require a tax from his people, especially when in Exodus 30:11–16 it is the Lord who directly commands Moses to take up the half-shekel offering whenever a census is taken. If the two-drachma tax is indeed a continuation of the atonement tax in Exodus 30, then it is not entirely true that Yahweh, as Israel’s Father, never intended to tax the children of Israel. A tax that claimed to be a protraction of the original atonement tax would not, therefore, be completely out of place or inappropriate in Israel. A second difficulty is that large Jewish sects were already opting out of the tax (i.e., the Sadducees and the Essenes) citing freewill or liberty as their reason. While *m. Šeqal. 1:1* describes the temple tax as an annual collection, the Essenes believed that the tax

²⁵ Bauckham argues, “God is a father to his people, as well as a king, he does not tax them.” Richard Bauckham, “The Coin in the Fish’s Mouth,” in *Gospel Perspectives*, vol. 6: *The Miracles of Jesus*, ed. David Wenham and Craig Blomberg (Sheffield: JSOT Press, 1986), 224.

²⁶ Donald A. Hagner, *Matthew 14–28*, WBC 33B (Grand Rapids: Zondervan, 2000), 512.

²⁷ For an overview and critique of the “civil tax” view see Davies and Allison, *Matthew 8–18*, 739–40.

²⁸ Davies and Allison, *Matthew 8–18*, 741.

²⁹ See Davies and Allison, *Matthew 8–20*, 744–45.

³⁰ John Nolland, *The Gospel of Matthew*, NIGTC (Grand Rapids: Eerdmans, 2005), 726.

³¹ Nolland, *Matthew*, 726.

should be paid only once in a lifetime (4Q159). Moreover, the Sadducees rejected the tax, arguing that offerings should be given of one's free will rather than out of obligation (b. Menah. 65a). From this background, it seems that it would have been mostly the Pharisees who treated the two-drachma tax as obligatory. Thus, Jesus's parable would not be much of a correction nor a call for Israel to fulfill her destiny by no longer collecting the tax. Finally, while it is certainly true that God was viewed as a Father to Israel, Matthew's Gospel makes it clear that not every Israelite was truly a part of God's family. John the Baptist is quick to point this out in Matthew 3:7–10. The sad truth is that not all Israel could be rightly considered the king's sons, and therefore, not all Israel had a "toll-free" access to God. Taking these considerations into account, it seems unlikely that Jesus would treat the tax as something entirely inappropriate for Israel as "the king's sons."

Third, some interpret Jesus's words as applying primarily to his disciples. James E. Crouch and Ulrich Luz argue that "the entire apophthegm is a creation of the church."³² This idea certainly holds validity with the theology found in the later NT. However, as it concerns this particular text, any argument that Jesus's analogy identifies the Jews as "the others" and his followers as "the sons" is inferential at best. The only other text in Matthew that might lend support to this view is Matthew 13:38—the parable of the wheat and weeds, which identifies the good seed as "the sons of the kingdom."³³ While the identification of Jesus's disciples as "the king's sons" would not be in contention with the rest of the NT, it is nevertheless questionable whether this text *explicitly* relegates the Jews to "the others" and elevates Jesus's followers as "the sons." Such teaching may certainly be an implication of Jesus's analogy and the results of his death and resurrection, but is it Jesus's primary point in this passage?

These three interpretations are among the most popular explanations of Jesus's analogy. However, none of them provide an explicitly Christological interpretation. These three views leave the question unanswered: what does Jesus's analogy about kings' sons and toll taxes demonstrate about Jesus's identity and status as the Messiah? Given the proximity of Matthew 16, in which Jesus was revealed to be "the Son of the living God" (v. 16), it seems most likely that his parallel of kings' sons and their exemption from toll taxes refers to Jesus's own divinely royal sonship and his exemption from the temple's "toll tax"—the tax levied to gain safe access to the holy temple of God through atoning sacrifices. Ultimately, the interview with Peter is not intended to establish a precedent for his disciples' view on taxes, nor to call Israel to fulfill their destiny as God's sons, nor even to outline what will be true of his followers after his death and resurrection. Instead, this entire pericope focuses on the person and work of Christ—highlighting both his

³² James E. Crouch and Ulrich Luz, *Matthew 8–20: A Commentary on the Gospel of Matthew*, Hermeneia (Minneapolis: Fortress, 2001), 415.

³³ On the other hand, the parable of Matthew 8:12 says that it will be "the sons of the kingdom" (implicitly, the unbelieving Jews) who are thrown into the outer darkness. Yet still, no explicit qualification identifies the Jews as "the others" Jesus has in mind in Matthew 17.

freedom from and yet also his fulfillment of old covenant restrictions.³⁴ Though Jesus as *the Son* is exempt from the temple tax, he nevertheless fulfills the old covenant standard by paying it.³⁵

Peter rightly answers Jesus's analogical question by saying that it is "from others" and not from the sons that toll taxes (customs) are taken.³⁶ Jesus affirms Peter's conclusion: "Then the sons [indeed; γὰρ] are free." Jesus employs a "light to heavy" (*gal wahomer*) argument.³⁷ If the kings of the earth do not require a "customs tax" from their sons, then how much more is it true that God, the King of all, does not require a temple tax from his sons—in this case, the Son of Man. D. A. Carson insightfully argues, "The point is that, just as royal sons are exempt from the taxes imposed by their fathers, so too Jesus is exempt from the 'tax' imposed by his Father. In other words, Jesus acknowledges the temple tax to be an obligation to God; but since he is uniquely God's Son, therefore he is exempt (v. 26)."³⁸ While Jesus's plural use of "sons" (οἱ υἱοί) may indeed carry ramifications for his disciples, his statement about sons being free is particularly applicable to himself as *the Son*.³⁹ The question at hand was, "Does your teacher not pay the tax?" showing that the primary focus was on Jesus, not on his disciples. "Sons," in this case, could be a generalized way of describing himself: "Kings do not tax their sons, and likewise, God does not tax his Son." If, as many have argued, Jesus in this passage is declaring his disciples exempt from the tax, their freedom is only a derivative freedom that is sourced first and foremost in Jesus's freedom as the true royal Son.⁴⁰

Jesus is the divine King's Son, and therefore, he is free of any toll tax required to enter his "Father's house" (Matt 21:12–13; cf. Luke 2:49). Following this logic, it is because he is the Son that he has no need to pay taxes nor offer *tamidim* to access his Father's presence. As the unique and perfect Son, he enjoys a holy status that needs no atonement. In this light, Jesus's parabolic illustration of kings' sons being exempt from toll taxes is intended to highlight Jesus's sonship—which is consistent with Matthew's greater theological emphasis throughout his Gospel.

³⁴ Carson is certainly correct in saying that the "focus of the pericope is thus supremely christological." Carson, "Matthew," 394.

³⁵ Crouch and Luz concede that this would be a valid interpretation of Jesus's analogy. Crouch and Luz, *Matthew 8–20*, 420.

³⁶ R. T. France notes that *tele* refers to custom duties. France, *Matthew*, 669.

³⁷ Richard N. Longenecker, *Biblical Exegesis in the Apostolic Period* (Grand Rapids: Eerdmans, 1999), 52.

³⁸ Carson, "Matthew," 394.

³⁹ It is up for debate whether Jesus is formally setting aside the need for the temple tax law at this point. It seems more hermeneutically sound to say that Jesus anticipates the law's fulfillment in himself. See the difference of interpretation between Robert Banks, who argues that Jesus's dismissal of the law is not clear in this passage, and Steven M. Bryan, who says that in this passage Jesus negates the temple tax law. Robert Banks, *Jesus and the Law in the Synoptic Tradition*, SNTSMS 28 (Cambridge: Cambridge University Press, 1975), 92; Steven M. Bryan, *Jesus and Israel's Traditions of Judgement and Restoration*, SNTSMS 117 (Cambridge: Cambridge University Press, 2002), 225–29.

⁴⁰ Carson, "Matthew," 394.

IV. JESUS PAYS A TAX THAT IS NOT HIS

The pericope reaches a climax in verse 27. Despite his being free from obligation by nature of his sonship, Jesus still commits to pay the tax. After saying, “Then the sons are free,” he adds, “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” (v. 27). While some argue that Jesus’s avoidance of scandal sets a precedent for future generations of Jewish Christians to pay taxes, such an interpretation may be more inferential than explicit.⁴¹ Surely, Matthew’s purpose would have a deeper Christological point than simply to give his Christian readers an implicit example for how they, like Jesus, are to avoid offending people. While the application is suitable, it does not seem to be Matthew’s primary theological point.

The word *σκανδαλιζω* can mean “to cause to sin” or “to give offense.” Carson adds the possibility that the word can mean, “I cause [someone] to disbelieve, reject, forsake.”⁴² Given the fact that up to this point, the Jews have been consistently resistant to Jesus’s claims, it seems that here Jesus avoids pushing them into further rejection with the claim that he, as God’s Son, has no obligation to pay the temple tax.⁴³ Such a claim would surely have been interpreted as a rejection of the temple, which at this juncture would not have been Jesus’s intention.⁴⁴

Jesus, conscious of the fact that the Jewish leaders are looking for a cause of offense, refuses to give them one. They have plenty of offenses as it is from his teaching and works. While it certainly true that such willingness to avoid offense is consistent with Jesus’s peaceful demeanor, it is more likely that Matthew 16:27 wants to highlight something specific about Jesus’s person and work. In other passages, Jesus’s avoidance of open conflict serves to display his identity as God’s Suffering Servant. One thinks of Matthew 12:15–21, in which Jesus withdraws from the area after hearing that the Pharisees were conspiring against him. For Matthew, this peaceful withdrawal proves that Jesus is God’s chosen servant who does not quarrel or cry aloud. In doing this, Jesus prevents “people from forcing the issue of his Messiahship by inappropriate publicity.”⁴⁵

Consistent with his humble nature, Jesus does not insist upon his own rights. Instead, he silently lays down his rights for the sake of taking up his role as the Suffering Servant. As the Son, he was exempt from the tax; as the Servant, however, he would not demand his rights but would selflessly pay a ransom tax that was not

⁴¹ Montefiore, “Jesus and the Temple Tax,” 60–71. See also Haskell, who writes that this text serves as “a reminder to Christians that they are not under legal obligation to the rulers of the kingdoms of the earth. But from a practical standpoint, it is not an area in which Christians ought to claim their rights because it will turn into a cause of stumbling.” Haskell, “Matthew 17:24–27,” 182.

⁴² Carson, “Matthew,” 152.

⁴³ Nolland writes, “Since Jesus expects to cause offence by the important dimension of who he is and does (11:6; 15:12), the concern here must be to avoid offence based on misunderstanding.... For him to refuse payment would be to send a quite different message: disapproval of the temple and refusal to participate in its corporate worship.” Nolland, *Matthew*, 727.

⁴⁴ Davies and Allison, *Matthew 8–18*, 746.

⁴⁵ France, *The Gospel of Matthew*, 468.

his own. In this light, the focus of the pericope is on Jesus's identity as one who lays down his royal rights to pay a tax from which he is naturally exempt.⁴⁶ The tax-exempt Prince of Heaven humbly takes on the form of a tax-paying subject. Importantly, he does more than pay the tax for himself. He pays the tax for another as well—Peter. Thus, while the interpretation of this text as a moral example is not inherently wrong, it simply does not go far enough, for it misses the Christological point. The heart of the passage—as is true of all of Matthew's Gospel—is to point to Jesus's ontological identity as the Son who became a Servant in order to pay a ransom and thereby secure his people's access to God. True to the teaching of Philippians 2, Jesus did not count equality with God something to be grasped, but emptied himself (not of his ontologically divine identity or attributes), by becoming a servant (vv. 6–7). He is free from the law, and yet, he submits to the law's demands and pays for his disciple as well.⁴⁷ This pericope, then, reveals more of Jesus's humble nature as God's Servant-Son and illustrates what he was about to accomplish for all his people on the cross.

While some argue against a literal interpretation of the shekel (literally, “stater”) in a fish's mouth, there seems to be no indication that Jesus's command was merely metaphorical.⁴⁸ By implication, readers can assume that Jesus did indeed pay the tax by miraculously providing a shekel in a fish's mouth. Any attempt to reconstruct the narrative by connecting it with Greek or Jewish mythology is speculation and denies Matthew's factual account of Jesus's ministry.⁴⁹ Granted, Matthew does not record Peter's compliance to Jesus's command. Nevertheless, this does not negate Peter's obedience to Jesus's command. It is possible that Matthew intends to emphasize a Messianic truth instead of drawing attention to the miracle itself.⁵⁰ Neil J. McEleney writes, “Apparently, telling a miracle here is not uppermost in Matthew's mind, since he does not record Peter's compliance with Christ's command.... Matthew does hint at the miraculous as he tells his story, or so it seems, but this only to enhance his picture by revealing something of the exact nature of Jesus' sonship.”⁵¹ It seems best, then, to accept that Peter did as Jesus commanded him by catching a fish, finding a shekel (a stater), and giving it to the collectors. The implicit miracle demonstrates Jesus's authority—at his word a fish provides the

⁴⁶ Derrett's explanation that Jesus pays the tax to keep the tax collectors from sin by unlawfully forcing him to pay does not seem very convincing. He writes, “Although Jesus was not liable to the tax he was obliged by the Torah to save the collectors from the sin of compelling him to supply the half-shekel. Therefore it would be a sin to refuse to pay the said half-shekel.” See Derrett, “Peter's Penny: Fresh Light on Matthew XVII 24–7,” 10.

⁴⁷ Carson helpfully writes, “This miraculous way of paying the tax is something only Jesus could do; it therefore suggests that though Jesus as the unique Son is free from the law's demands, he not only submits to them but makes provision, as only he can, for the demands on his disciples (cf. Gal. 4:4–5)—and this right after his passion prediction (17:22–23)!” Carson, “Matthew,” 395.

⁴⁸ A “stater” is equal to four drachmas, the amount needed for both Jesus and Peter.

⁴⁹ This runs counter to Montefiore's argument. Montefiore, “Jesus and the Temple Tax,” 66.

⁵⁰ Morris writes, “That Jesus was in the relationship of Son to the heavenly Father was for Matthew the important thing.” Morris, *Matthew*, 455.

⁵¹ McEleney, “Mt 17:24–27,” 189. While this article disagrees with McEleney's conclusion that the primary point of the text is avoiding scandal, his point about the occurrence of the miracle is helpful.

stater needed for the tax!⁵² It also demonstrates Jesus's willingness to use his free status as the Son to pay a tax that is not his own. The stater not only covers his tax, but also Peter's, thereby securing Peter's right to access God in the temple as well.

Thus, the narrative climaxes in Jesus's promise to pay a tax for himself, though he is exempt, and also for Peter. The tax is given "in place of" (*ἀντί*) the giver. Some scholars argue that the word *ἀντί* carries a weaker sense meaning "on behalf of," while others argue that the preposition carries the full force of substitution.⁵³ Regardless of whether the word carries a weaker or stronger sense of substitution, the tax is given as a substitution for the giver, which is consistent with the redemptive nature of the tax's origin in Exodus 30. While Jesus is free as the Son, he pays the ransom tax for Peter, who, on his own, is not free. Peter, as with all sinners, must have atonement in order to approach God. Without the *tamidim* and the other temple services, which are paid for by the ransom tax, Peter has no more right to approach God's holy presence than a pagan Gentile. That Peter's ransom tax is miraculously paid by Jesus, the free Son, is surely significant given the proximity of this pericope to Jesus's statement about his impending death and resurrection. The overall theme of this section is focused on Jesus's preparation for the cross and the atonement that would be made there. In this light, therefore, Matthew 16:24–27 may very well serve as an enacted illustration of what Jesus was about to do in Jerusalem. His death would effectively and definitively pay the ransom tax—from which he himself was exempt—thereby securing free access to all who become sons and daughters of God by faith in him. Consistent with Paul's teaching in Colossians 2:14, Jesus's death would cancel the certificate of debt that stands against sinners and, as a result, give his people life with God (Col 3:3). By paying the "ransom" with his own blood (cf. 1 Pet 1:19), Jesus ensured that others could now approach a holy God without fear of death or plague in his presence.

V. CONCLUSION

Concerning Jesus's words about the temple tax, Carson writes, "Like so many of Jesus' actions at this turning point, the full significance of what Jesus was saying could not be grasped even by Peter till after the resurrection."⁵⁴ This article has sought to establish a similar argument. The pericope concerning the temple tax (17:24–27) remains abstruse unless one reads it in the context of Jesus's passion prediction in Matthew 17:22–23. Thus, the idea that Matthew (or a later redactor) is

⁵² The coin in the fish's mouth may also be a subtle hint that the ransom tax would be paid through the Father's provision, as was true of the atonement that was provided through the sending of his Son into the world. Ultimately, the ransom tax is provided by God himself and not by man. This option seems more likely than the allegorical view that the fish symbolizes Jesus. For example, McElaney, by way of Tertullian, argues that "Jesus is the Christians' 'big fish,' the first in his church to rise up from the waters of baptism and from death in the eschatological period." McElaney, "Mt 17:24–27," 191. While Jesus certainly is the one who rose to provide the temple tax, the allegorical theory that the fish represents Christ himself seems a bit of a stretch.

⁵³ Quarles, *Matthew*, 204.

⁵⁴ Carson, "Matthew," 395.

mistakenly using Jewish mythology or that Jesus is making a jocular polemic is unfounded. Moreover, while it may certainly be true that this text implicitly teaches Jesus's followers to avoid offense when possible, the moral example is only secondary to the primary truth of his redemptive person and work.

The fact that Jesus pays the "ransom tax" that secures safe access to God's presence in the temple, though he himself is exempt as the Son of God, is redemptively significant when read against the backdrop of his preceding declaration of suffering, death, and resurrection. Accordingly, Matthew 17:24–27 may be understood as an enacted parable of what Jesus was about to accomplish on the cross. His death would pay the ransom tax definitively, and it would make the tax obsolete by tearing in two the curtain that separated people from God (see Hebrews 10:20).⁵⁵ As a result of his own freedom as the Son and his willingness to pay the ransom for his followers, those who trust in him may now enter the holy places in confidence, knowing that the ransom has been paid in full. He paid a tax that was not his own to give his people access that they did not deserve.

⁵⁵ In his commentary on Hebrews, Guthrie considers the various views of the "torn curtain" and outlines the difficulties in interpreting this text. He concludes, "Whatever view is adopted about this, it is clear that he regards the holy of holies as wide open through Jesus Christ." Donald Guthrie, *Hebrews*, TNTC 15 (Downers Grove, IL: InterVarsity, 1983), 214. See also David L. Allen, *Hebrews*, NAC 35 (Nashville: B&H, 2010), 513.