

As they were gathering in Galilee, Jesus said to them, “The Son of Man is about to be delivered into the hands of men, and they will kill him, and he will be raised on the third day.” And they were greatly distressed. When they came to Capernaum, the collectors of the two-drachma tax went up to Peter and said, “Does your teacher not pay the tax?” He said, “Yes.” And when he came into the house, Jesus spoke to him first, saying, “What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?” And when he said, “From others,” Jesus said to him, “Then the sons are free. 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.” Matthew 17:22-27

The story is told of a young boy’s grandfather, who was something of a philosopher and never missed an opportunity to give out bits of advice to his grandson. “Yes sir, Johnny,” the grandfather said one day, “remember, fools are certain, but wise men hesitate.” “Are you sure, Grandpa?” asked Johnny. “Yes, my boy,” said the old man, laying his hand on the youth’s head, “I’m absolutely certain.” There is an old adage that there is nothing certain in life except death and taxes. That’s not something many people normally think about, excepting funeral directors and politicians. The origin of the saying comes from American statesman Benjamin Franklin, who wrote in a 1789 letter that “Our new Constitution is now established, and has an appearance that promises permanency; but in this world nothing can be said to be certain, except death and taxes.” One thing is certain – when we die will no longer pay taxes.

We open our Bibles this morning in the context of Jesus’ revealing the *certainty* of who he was and of what he came into the world to do. In our text for last week we saw Peter, James and John go up on a high mountain with Jesus where he was transfigured before them. Jesus revealed Himself to be the One True Sovereign God - even though he was a man, walking this earth in His humanity, His glory veiled from the world. And we read that for a brief time that veil was lifted and Jesus’ divine majesty was displayed before these men as he talked with Moses and Elijah about the future to come. Then God the Father commended Jesus saying, “*This is my beloved Son, with whom I am well pleased; listen to him*” (Matthew 16:5). Then as quickly as the veil was lifted, it was put back down and God’s glory no longer emanated from Jesus. He then warned the three disciples not to say anything about what they had seen.

From there they went down the mountain, and as they walked Jesus explained to them how John the Baptist fulfilled the prophecy concerning Elijah. The next day, when they had reached the foot of the mountain where the other disciples had waited, they found that a crowd had gathered and the disciples were in a dispute with the Pharisees. The cause of the dispute was the demonized son of a man that had come to the disciples for help. The disciples were unable to cast the demon out and they did not know why. It was then Jesus performed *another miracle* as he cast out the demon - not only to prove again for *certain* who he was, but also to teach the three disciples an important lesson about their faith in Jesus. Faith, he told them, is *not about quantity or quality of their faith* in Jesus - *but rather about the source and focus of their faith in Jesus* – which is Jesus! Faith in Jesus means staying focused on Jesus: trusting him, depending on him, surrendering to him, calling out to him, worshipping him, keeping our eyes on him. We can be sure, *certain*, that we will see miracles when Jesus the source and focus of our faith.

“As they were gathering in Galilee, Jesus said to them, ‘The Son of Man is about to be delivered into the hands of men, and they will kill him, and he will be raised on the third day.’ And they were greatly distressed” (Matthew 17:22-23). Here Jesus speaks of another *certainty*: *his impending death*. Jesus had already shared this would happen with his disciples before his divine transfiguration and miraculous casting out of a demon. He would tell them again and again in the future - because it was important that the reality that Jesus came into the world to die on a cross in our place for our sins - so we might be forgiven, redeemed and restored back to God - would be firmly fixed in their minds, so that when Jesus did *rise from the dead* they would remember what Jesus had already told them - and they would believe.

Jesus Christ, the Son of God, came into the world for a specific divine purpose and he would not be deterred from that - though it meant his own suffering and death before the victory would be gained in his resurrection. Hebrews 12:1-2 says: *“Let us lay aside every weight, and sin which clings so closely, and let us run with endurance the race that is set before us, looking to Jesus, the founder and perfecter of our faith, who for the joy that was set before him endured the cross, despising the shame, and is seated at the right hand of the throne of God.”* Jesus looked beyond *shame and suffering* to the *joy* that would come after, when he would rise from the dead, ascend to heaven and sit down at the right hand of the throne of God.

Like the disciples, talk of the certainty of death brings grief to our hearts because we are all acquainted with the suffering associated with those who die and those who are left behind. That grief can overwhelm us if we are not careful. Though we believe the story of Jesus’ resurrection, none of us were there and none of us have seen someone who has been resurrected. All the evidence points to the truth and reality of Jesus’ resurrection after his death, but it is a belief that we have and hold onto dearly because of faith rather than personal experience. Our trust in Jesus’ promises for our own future after death are also held on the basis of faith rather than personal experience because we have not yet died, but we have great confidence in those future promises for two reasons. First, Jesus can be believed and trusted by virtue of His divine character and attributes as the One True Sovereign God. Second, Jesus has and is still proving that he can be believed and trusted by fulfilling his promises in our lives today. As our faith in Jesus grows, it is easier to view life from God’s eternal perspective instead of our fallen, self-centered, limited and worldly view.

Jesus was able to face his coming suffering and death because he clearly understood the eternal perspective of what it would accomplish and what lay beyond it. While none of us can know exactly what God will accomplish through our lives and our deaths, should that occur before Christ returns, we know that God can and will glorify Himself through both, and we can know what lies beyond them.

The means by which God will glorify Himself will be dependent on our faithfulness in walking with Jesus Christ, and that is regardless of the length or circumstances of our lives. For the true follower of Jesus, death is not the end, but rather a door which we go through to enter the glory of eternity with God. In 2 Corinthians 5:8 the apostle Paul declares: *“We would rather be away from the body and at home with the Lord.”* This is why in Philippians 1:21 Paul could then say, *“For to me to live is Christ, and to die is gain.”* Psalm 116:5 affirms this: *“Precious in the sight of the Lord is the death of his saints.”*

Unless our Lord Jesus Christ returns first, death is *certain* even for those who truly follow Jesus. And while death is still an enemy, it no longer has victory over us because God has made provision for us to have eternal life by being resurrected through our faith in Jesus Christ. We can be sure, *certain*, that we will experience the miracle of Jesus’ resurrection when Jesus Christ the source and focus of our faith.

When they came to Capernaum, the collectors of the two-drachma tax went up to Peter and said, “Does your teacher not pay the tax?” He said, “Yes.” And when he came into the house, Jesus spoke to him first, saying, “What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?” Matthew 17:24-25

Here Matthew and Jesus speak of another certainty: *paying taxes in this world*. The tax we read of here is a very unique tax. The word *“tax”* in this verse is a word that translators of the Scriptures have added so that we would understand that the *“two-drachma tax”* was a particular tax that was being collected. There was no *“two-drachma”* coin, so the expression *“two-drachma”* became a slang expression used for this particular tax. This was a government approved tax, but it was neither collected nor used by the Roman government at this time. It was a tax the Romans allowed the Jewish religious leaders to collect for the operation of the Temple in Jerusalem. It was a Temple tax to be paid equally by everyone.

This tax has its Biblical basis in Exodus 30. After the *Tabernacle* had been built in the wilderness, God provided for its continued maintenance and operation through an annual assessment of a half shekel on every male twenty years old and over. A half shekel is equal to two drachmas, and a drachma was the amount an average worker would earn in a day. When the *Temple* replaced the *Tabernacle*, the collection of this tax continued. This was the tax Peter was being questioned about. This particular tax was the scripturally based annual assessment of every adult male for the maintenance of the *Temple*. It was collected by representatives of the *Temple*, and not by Roman tax-collectors who collected the Roman imposed taxes. Why then was Peter being questioned about whether Jesus would pay it?

Well, there was one exception that had been made in paying the two-drachma: *The priests were exempt*. And so there was a question in the minds of the two-drachma collectors what Jesus would do. Would Jesus exempt himself also? He had already clearly demonstrated that he would not be held to the Jewish Rabbinic traditions, which created a sharp division between Jesus and the religious leaders. We saw that back in Matthew 12 when the Pharisees began to counsel how they might kill Jesus because he refused to keep their traditions regarding the Sabbath and his healing a man on the Sabbath. The two-drachma collectors were uncertain if Jesus would pay the tax or not, so they approached Peter to find out. If Jesus *refused to* pay it, there would be another charge the religious leaders could make against Him. When the Jewish tax collectors asked Peter if Jesus would pay the tax, he immediately said: “*Yes.*”

And when he came into the house, Jesus spoke to him first, saying, “What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?” And when he said, “From others,” Jesus said to him, “Then the sons are free.” Matthew 17: 25-26

After answering the tax collectors, Peter went to tell Jesus that they wanted to collect the two-drachma, but Peter never got a chance to speak before Jesus did. In his divine omniscience, Jesus already knew what had occurred, and he questions Peter. The text plainly states that “*Jesus spoke to him first.*” In his speaking, Jesus used a common method of teaching by asking questions to let the student think through the issue. Jesus’ question points out to Peter a universal truth about who kings taxed. The term “*king*” is used in a general sense for any supreme ruler regardless of the particular title used in that nation - Pharaoh, emperor or Caesar. At that time, with few exceptions, nations were ruled by oppressive, domineering rulers who had power to do what they wanted and they passed down their royal legacy to their heirs. One of the powers of “*kings*” was to collect taxes on goods and services and individuals. Kings collected these taxes from those he ruled over to support himself and his government. But kings did not collect taxes from those they had to support such as their families, here represented by the term, “*sons.*” If a king taxed his own family, he would in effect be taxing himself. Kings would tax the subjects that they ruled over. In some kingdoms the citizens of that nation were not taxed, as the king and his government were instead supported through the tribute paid by the other nations he had conquered.

After questioning Peter, Jesus responds by telling Peter that neither he nor Peter were obligated to pay the *two-drachma tax*. Why? Well, Jesus had already claimed to be the *Lord of the Sabbath* in Matthew 12:8; and the *Lord of the Temple* as well, which he specifically claimed to be greater than in Matthew 12:6; and in Luke 2:49 and John 2:16 Jesus claimed the *Temple* to be “*His Father’s house.*” The purpose of the Temple was the worship of God, and Jesus is God in human flesh. Why would Jesus be required to pay a tax to support the place that was built to honor and worship Him? Jesus had every right to refuse to pay the two-drachma tax because of who He is. What this means is that all followers of Jesus would be exempt. Because of our faith in Jesus as the Messiah, we have been adopted into the family God. John 1:12 tells us: “*To all who did receive him, who believed in his name, he gave the right to become children of God.*” And as followers of Jesus, we are also *fellow heirs* with Jesus, which also exempts from the tax. Romans 8:16-17 tells us: “*The Spirit Himself bears witness with our spirit that we are children of God, Sunday, November 11, 2018 and if children, then heirs—heirs of God and joint heirs with Christ.*” Neither Jesus nor any of his followers are obligated under God’s law to pay the two-drachma.

The wider implication to the exemption from taxes is brought in by Jesus' analogy by the fact of whom Jesus is. Jesus' analogy expands not only to "*the kings of the earth,*" but also to the *different types of taxes* collected. But more important, the kings of the earth exempted their sons while collecting their taxes from "*others.*" In addition, a king who was subject to another king could not collect taxes from the family of the greater king. Who is Thee King over all the earth? Is not Jesus the King of Kings and Lord of Lords? Are we not still joint heirs with Him as the adopted children of God the King?

Know that some have used this passage as justification for not paying taxes to the government. And, as you can see from the arguments Jesus brings forth, they are correct in assessing and declaring that as followers of Jesus, adopted children of God, they are not obligated to pay taxes. They are exempt as "*sons.*" And if the passage ended there, then they might have a good case for their argument. But the passage does not end there. It goes on. Though we are exempt as adopted children of God, we faithfully pay our taxes because of the divine gospel principle of grace Jesus speaks of at the end of Matthew 17.

And when he said, "From others," Jesus said to him, "Then the sons are free. 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." Matthew 17:26-27

Here we read that we can be sure, certain, that we will be blessed with *the miracle of freedom and provision* when Jesus Christ the source and focus of our faith. We see the *miracle of freedom* in Christ when we keep in mind that Jesus came into world for the purpose of fulfilling the will of God the Father to redeem fallen humanity from our sin. Jesus was not going to let something as simple and insignificant as a tax become an offense to the tax collectors that Jesus would soon die to save! The word "*offense*" here is from the word for "the trigger on an animal trap." If Jesus had refused to pay the tax, they would have easily been "trapped" in the false conclusion that Jesus and the disciples despised the Temple and its worship, which would anger them, and they would then reject the gospel message. If Jesus would pay this tax to a group that he called a "*den of robbers/thieves*" (Matthew 21:13) run by wicked, false teachers and leaders in order not to offend these unbelieving collectors - *how should we act and what should our concern be for the lost?* Note as well that this destroys the argument about not paying taxes because the government will do something evil with it. These religious leaders practiced evil, and the Roman government even more evil, yet Jesus paid taxes to both without reluctance. Our governments do many evil things with the money they tax from us, but that does not excuse us from paying those taxes. They, not those who are taxed, will answer to God for what they do with it.

Jesus had the right to refuse to pay the two-drachma or any tax - *just as he had a right to refuse to be humiliated and crucified.* However, when Jesus became a man, he willingly laid aside his divinity and relinquished the rights and privileges belonging to that glory. He had little concern for material things, but much concern for eternal things, and this principle this is why we should pay our taxes without resentment. As the adopted children of God, as citizens of heaven, we could claim an exemption from taxes. But as followers of Christ we follow Jesus' example in paying taxes. Jesus will be questioned again about paying taxes in Matthew 22:15-22. There he states this principle more forcefully: "*Render to Caesar the things that are Caesar's, and to God the things that are God's.*" This is affirmed in Romans 13, which says: "*Let every person be subject to the governing authorities. or there is no authority except from God, and those that exist have been instituted by God. Therefore whoever resists the authorities resists what God has appointed, and those who resist will incur judgment. . . Pay to all what is owed to them: taxes to whom taxes are owed, revenue to whom revenue is owed, respect to whom respect is owed, honor to whom honor is owed.*" (Romans 13:1-2,7). Material wealth should be one of the last things on our minds. Our focus should be on God. The point is driven home by how God supplied for this tax. The miracle of freedom in Christ is that when we act in freedom out of our love for God and others - not out of duty or coercion or under constraint - God himself will work for us in ways we would never dream of.

Jesus said to him, "Then the sons are free. 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." Matthew 17:26-27

Here we see the *miracle of provision* in Christ when Jesus tells Peter exactly where the money for this tax would come from. God would supply the need. Peter was to go to the Sea of Galilee and throw in a hook instead of net which limited him to catching one fish instead of many. He was then to take the very first fish he caught and open its mouth in which he would find a shekel which was the exact amount needed to pay the two-drachma tax for two people. Jesus' deity is again displayed in this miracle in how the shekel was provided - and in that Jesus told Peter exactly how it would be provided beforehand! This miracle of provision reveals the divine power and wisdom and knowledge of God in His provision for us. Of this Pastor John Piper writes: "Someone had to be sure, certain, that a shekel (precisely worth four drachmas - two for Jesus and two for Peter) was dropped in the sea. Someone had to be sure, certain, that the fish scooped it up, but did not swallow it all the way. Someone had to be sure, certain, that the fish that scooped up the coin would be near where Peter drops his hook in the water. And Someone would have to be sure, certain, that the fish bites Peter's hook, without swallowing the coin, and stays hooked till he gets the coin. When Jesus says that this, in fact, is all going to happen just as he says, he shows himself to be just what Peter confessed him to be: The Savior and Sovereign God, worthy of our worship and trust! You don't have to go anywhere or pay anything to worship God. He has come to you. There he is. Here he is!" The point is simple. God will always provide for our needs!

Faith in Jesus means staying focused on Jesus – trusting him, depending on him, surrendering to him, calling out to him, worshipping him, keeping our eyes on him - seeking first the kingdom of God and His righteousness, trusting Him to provide whatever we need in life. Our text for today does not imply that God will always supply through some miraculous means. But at times He does. Nancy and I have been the recipients of miracles of God's extravagant grace at times in completely unexpected and surprising ways. But more often, He simply just supplies us by common means. Jesus and Peter had their tax paid through the miracle of the shekel in the fish's mouth. But the other eleven disciples had to pay it by whatever normal means they had available to them. In either case, God provided. We can be sure – we can be *certain* – that when Jesus Christ the source and focus of our faith - we will be blessed with the miracle of *freedom and provision* – whether it be the *freedom* from sin and death through *provision* of the cross and Jesus' resurrection – or the *freedom* of rejecting our rights and our privileges so we might sacrificially act out of our love for God and for others - so *we might be the miracle of God's freedom and provision* to provide life in Jesus Christ to those who don't know him, as God himself works in us and with us and for us in ways we would never, ever dream of. Amen!

Now the Lord is the Spirit, and where the Spirit of the Lord is, there is freedom. And we all, with unveiled face, beholding the glory of the Lord, are being transformed into the same image from one degree of glory to another. For this comes from the Lord who is the Spirit. . . . For what we proclaim is not ourselves, but Jesus Christ as Lord, with ourselves as your servants for Jesus' sake. For God, who said, "Let light shine out of darkness," has shone in our hearts to give the light of the knowledge of the glory of God in the face of Jesus Christ. . . . But we have this treasure in jars of clay, to show that the surpassing power belongs to God and not to us. We are afflicted in every way, but not crushed; perplexed, but not driven to despair; persecuted, but not forsaken; struck down, but not destroyed; always carrying in the body the death of Jesus, so that the life of Jesus may also be manifested in our bodies. . . . Since we have the same spirit of faith according to what has been written, "I believed, and so I spoke," we also believe, and so we also speak, knowing that he who raised the Lord Jesus will raise us also with Jesus and bring us with you into his presence. For it is all for your sake, so that as grace extends to more and more people it may increase thanksgiving, to the glory of God.

2 Corinthians 3:17-18; 4:5-10, 11-13