

“Taxes: a Touchy Subject” (Matthew 17:24–27; 22:15–22 (NIV84))(4.24.22)

Matthew 17:24–27 (NIV84) *The Temple Tax*

²⁴After Jesus and his disciples arrived in Capernaum, the collectors of the two-drachma tax came to Peter and asked, “Doesn’t your teacher pay the temple tax?”

²⁵“Yes, he does,” he replied.

When Peter came into the house, Jesus was the first to speak. “What do you think, Simon?” he asked. “From whom do the kings of the earth collect duty and taxes—from their own sons or from others?”

²⁶“From others,” Peter answered.

“Then the sons are exempt,” Jesus said to him.²⁷

“But so that we may not offend them, 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.”

Matthew 22:15–22 (NIV84) *Paying Taxes to Caesar*

¹⁵Then the Pharisees went out and laid plans to trap him in his words.¹⁶They sent their disciples to him along with the Herodians. “Teacher,” they

said, "we know you are a man of integrity and that you teach the way of God in accordance with the truth. You aren't swayed by men, because you pay no attention to who they are.¹⁷ Tell us then, what is your opinion? Is it right to pay taxes to Caesar or not?"

¹⁸ But Jesus, knowing their evil intent, said, "You hypocrites, why are you trying to trap me?¹⁹ Show me the coin used for paying the tax." They brought him a denarius,²⁰ and he asked them, "Whose portrait is this? And whose inscription?"

²¹ "Caesar's," they replied.

Then he said to them, "Give to Caesar what is Caesar's, and to God what is God's."

²² When they heard this, they were amazed. So they left him and went away.

The word of God for the people of God.

LET US PRAY.

Title: "**Taxes: a Touchy Subject**"

INTRODUCTION:

Benjamin Franklin has often been quoted for having said, "In this world nothing can be said to be certain, except death and taxes." Maybe "old

Ben” had just read these passages. Does it seem like I am making a leap of logic because death is specifically mentioned in what I read?

Remember the importance of context. Here are the two verses immediately preceding The Temple Tax scripture: Matthew 17:22–23 (NIV84)

²² When they came together in Galilee, he said to them, “**The Son of Man is going to be betrayed into the hands of men.²³ They will kill him, and on the third day he will be raised to life.**” And the disciples were filled with grief.

So, Jesus is talking about His coming death, and the next thing you know, He is being confronted with the Temple Tax obligation. And, not in a very nice way either. In the way the question is put to Peter, there is an implied accusation, “Is your teacher a tax dodger?”

In the second scripture, we have Jesus’ world famous saying, widely known even among non-Christians, “**Render unto Caesar what is Caesar’s, and to God what is God’s.**” The Pharisees’ question about taxes was a set-up, a deliberate trap. They start by complimenting Jesus, maybe to catch Him off guard, then they slyly pose their question.

If Jesus responds that the Jewish people should definitely pay taxes to Caesar, the people would be

upset with Him. They hated paying taxes to Rome, not only because of the financial burden, but the inscription on the coins referred to Caesar as the Divine One. On the other hand, if Jesus said the people should not pay those taxes, then He could be considered an insurrectionist. He would be subject to arrest by the Roman authorities.

Yes, taxes are a touchy subject. They were in Jesus' day and they still are today.

Easter is probably my favorite day of the year. This year, Easter was followed by my least favorite day of the year, Tax Day. Normally, our Federal and State Income Taxes are due on April 15th, but because that was Good Friday, Tax Day got moved to Monday.

I don't like doing my taxes. It is way too complicated. I don't like paying for a new version of Turbo Tax every year because the tax laws change every year. I didn't like paying a Certified Public Accountant to do my taxes when I owned a small business either. I don't like how my tax dollars are spent.

BUT, probably all of you are very happy to pay your taxes. There are federal taxes, state taxes, and many cities have their own taxes...income taxes, property taxes, sales taxes, excise taxes,

inheritance taxes, and on and on. Sure, you probably are very happy to pay all your taxes.

BODY:

Let me explain about The Temple Tax. It was part of the Jewish heritage, dating back even before the Temple.

Exodus 30:11–16 (NIV84) *Atonement Money*

¹¹Then the Lord said to Moses,¹²“When you take a census of the Israelites to count them, each one must pay the Lord a ransom for his life at the time he is counted. Then no plague will come on them when you number them.¹³ Each one who crosses over to those already counted is to give a half shekel, according to the sanctuary shekel, which weighs twenty gerahs. This half shekel is an offering to the Lord.¹⁴ All who cross over, those twenty years old or more, are to give an offering to the Lord.¹⁵ The rich are not to give more than a half shekel and the poor are not to give less when you make the offering to the Lord to atone for your lives.¹⁶ Receive the atonement money from the Israelites and use it for the service of the Tent of Meeting. It will be a memorial for the Israelites before the Lord, making atonement for your lives.”

This is a very important connection to our scripture. This payment must be paid to the Lord

as a ransom for each life – other translations say each soul. This offering to the Lord is to atone for your lives. Then atonement is mentioned twice more.

Knowing what we know today, by the blessing of our New Testament and the record it provides of Jesus' life, it seems absurd that Jesus should pay this tax. There was no atonement necessary for Jesus. Instead, He was the vehicle by which atonement was attained. Let me give you two scriptures:

1 Timothy 2:5–6 (NIV84)

⁵For there is one God and one mediator between God and men, the man Christ Jesus,⁶ who gave himself as a ransom for all men—the testimony given in its proper time.

Romans 5:11 (KJV 1900) And not only so, but we also joy in God through our Lord Jesus Christ, by whom we have now received the atonement.

In modern translations of the New Testament, reconciliation is often used instead of the word atonement. Jesus has made us right in the eyes of God. On the spiritual level, Jesus not only didn't need to pay the Temple Tax, in fact He paid it all. He paid it for Peter and He paid it for each one of us.

You may find it hard to believe but on April 18th, tax day, my devotional was about the hymn **JESUS PAID IT ALL** by Elvina M. Hall. The scripture was Isaiah 1:18 *"Come now, let us reason together," says the Lord, "Though your sins are like scarlet, they shall be as white as snow; though they are red as crimson, they shall be like wool."*

It has been stated that all religious systems can be spelled with just two letters—D O. The gospel of Christ, however, is spelled with four letters—D O N E! This hymn text, written by a lay woman named Elvina Hall, speaks pointedly to this basic truth, which is the very basis of our Christian faith.

Mrs. Hall wrote these words one Sunday morning while seated in the choir loft of the Monument Street Methodist Church in Baltimore, Maryland, supposedly listening to the sermon by her pastor, the Rev. George Schrick. One can imagine a conversation something like this following the service:

Pastor Schrick, I must confess that I wasn't listening too closely to your message this morning. Because, you see, once you started preaching about how we can really know God's love and forgiveness, I began thinking about all that Christ has already done to provide our salvation. Then these words came to me, and I just had to get

them down on paper. And the only paper I could find at the time was the flyleaf of this hymnal. So I scribbled the words on that.

The pastor recalled that the church organist, John Grape, had just previously given him a copy of a new tune that he had composed, which he had titled "All to Christ I Owe." To the amazement of all, they soon discovered that John Grape's tune fit perfectly with Elvina Hall's words scribbled on the flyleaf page of the hymnal. Since its first published appearance in 1874, this hymn has been widely used in churches, especially for the communion services.

I hear the Savior say, "Thy strength indeed is small! Child of weakness, watch and pray; find in Me thine all in all."

Lord, now indeed I find Thy pow'r, and Thine alone, can change the leper's spots and melt the heart of stone.

For nothing good have I whereby Thy grace to claim—I'll wash my garments white in the blood of Calv'ry's Lamb.

And when before the throne I stand in Him complete, "Jesus died my soul to save," my lips shall still repeat.

Chorus: Jesus paid it all, all to Him I owe. Sin had left a crimson stain—He washed it white as snow.

This idea of Jesus making payment and taxes got me to thinking about money. I have been hearing a lot about cryptocurrency, but didn't know much about it. The reason I mention this will be clear in a minute.

Cryptocurrency isn't real money, in that you cannot put your hands on it. It is digital money. It serves the same purpose as all money, it is a medium of exchange. There are numerous different cryptocurrencies. They are not tied to one country or government or banking system. They are intended to facilitate international monetary exchange without the encumbrances of using money changers or establishing exchange rates.

For a very simplistic example, I will use Facebook. On Facebook, you can buy stars. Then you can send stars to people. For instance, if you want to support someone that does livestreaming on a subject you are interested in, you can send them stars on Facebook with a couple clicks. People could actually send Emmaus Church stars on Facebook for our weekly service livestream.

Cryptocurrency is becoming more and more commonplace and a part of the economy. You can even buy and sell a particular cryptocurrency itself,

kind of like playing the stock market. It is now part of our vernacular. The crypto.com Arena is where the Los Angeles Lakers, Clippers, Kings, and Sparks professional teams play their games.

So, of course, the IRS is concerned. Here is an excerpt from an article on The Motley Fool:

“Recently, the Internal Revenue Service (IRS) won a court case against cryptocurrency exchange Coinbase that required the exchange to turn over information on 14,355 users who, between 2013 and 2015, exchanged at least \$20,000 worth of bitcoin. While the IRS primarily sought this info to go after possible capital-gain tax evaders, the bigger idea here is that these transactions aren't as anonymous as you'd think.” Yes, taxes are a touchy subject.

I know that was a long setup, but here is why I shared it all. As I said, last Monday, one of my devotionals was on the hymn, Jesus Paid It All. Then I spent a few hours finishing up my taxes, writing my check, and going to the US Post Office to mail it. I chose today's scriptures and did a little studying on them. And, I read about cryptocurrencies because of an email I had received.

Then I went to bed and tried to sleep. A little after 3 AM Tuesday morning, I woke up and I was

thinking about all these things when the Holy Spirit gave me a word. It is a new word. You might say, I "coined" a new word: Christocurrency. Jesus paid it all with Christocurrency. It is not hard money you can hold in your hand. It is not digital money. Christocurrency is Jesus' blood, sweat, and tears shed on that Calvary Cross. Christocurrency was the only way to pay for the wrath of God for the totality of human sin. There is nothing more valuable than Christocurrency.

Jesus gives a different but related reason to Peter for why Jesus is NOT obligated to pay the Temple Tax. Kings of the earth do not require their sons to pay duty or taxes. As the Son of God, Jesus says He is exempt. Not only that, but the Temple is His Father's house. The Temple was a place of God's presence. It was also the center of the sacrificial system. We know today, that Jesus' sacrifice was the superior and final sacrifice.

So why did Jesus agree to pay the Temple Tax? In order to not give offense. We sometimes forget that Jesus was a Jewish man and subject to Jewish law. He was a man without sin but still part of the Jewish culture and community. Jesus wanted to set a proper example; and, this was not the only instance.

Jesus was baptized, though John the Baptist said it was unnecessary. Jesus said, "Let it be so now; it is proper for us to do this to fulfill all righteousness." Jesus set the example for us on the cross and called all disciples to take up our crosses and follow Him. Jesus faced every temptation that we face and yet resisted the Enemy.

The parallels to paying tribute to Caesar are plenty. We, as Christians, are to be good citizens. We are to set a proper example and not cause others to stumble – to not give offense.

Romans 13:6–7 (NIV84)

⁶This is also why you pay taxes, for the authorities are God's servants, who give their full time to governing. ⁷Give everyone what you owe him: If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor.

Ephesians 6:5–7 (NIV84) *Slaves and Masters*

⁵Slaves, obey your earthly masters with respect and fear, and with sincerity of heart, just as you would obey Christ. ⁶Obey them not only to win their favor when their eye is on you, but like slaves of Christ, doing the will of God from your heart. ⁷Serve wholeheartedly, as if you were serving the Lord, not men,

You see, we must reframe our thinking. I must reframe my thinking. I am to pay my taxes wholeheartedly, as if I am serving the Lord; not men, the IRS, or the government – as if I am serving the Lord.

Until, until what Caesar demands is contrary to God's word and will. Acts 5:29 (NIV84) Peter and the other apostles replied: "We must obey God rather than men!

Jesus demonstrated His divinity through the method by which He paid The Temple Tax. Peter goes fishing and the first fish caught has the proper coin in his mouth. You could argue it was through His divinity that He saw into the hearts of the hypocritical Pharisees and escaped the trap by supernatural wisdom. Or it could be that Jesus navigated through the trap because of experience and a mind untainted by sin – a perfect example for us.

CONCLUSION:

Preacher James A. Wallace has a unique, interesting, and I believe a valid perspective which I will paraphrase:

"By paying the Roman tax, they would be giving Caesar's own image back to Caesar. Paying the tax brought them roads and security, a society of law

and order, the purpose of good government. Caesar created the coin and it had his image upon it.

Now consider Genesis 1:27 (NIV84)

²⁷ So God created man in his own image,
in the image of God he created him;
male and female he created them.

In a nutshell, we are God's coins, God's currency, God's due. And that is what God wants a return on: the divine image that is in you, in me; our hearts, our minds, our wills, our love, our bodies, given as a sacrificial offering.

That's the challenge, isn't it? All of us carry God's image to the places we live and work, study and play. We have been imprinted with God's spirit, who dwells in us, and who can do more in us than we ask for or imagine. According to Jesus, we should think of ourselves as God's ready cash, and if it's true that "money is power," surely this money is.

Out of such wealth, a kingdom can be built—
God's."

Amen and amen. Let us pray.