

The Life of the Apostle Peter
Study # 11
Lessons From the Temple Tax
Matthew 17:24-27

- I. **The Confrontation About the Temple Tax (24-25A)**
 - A. **The City (24A)**
 - B. **The Collectors (24B)**
 - C. **The Concern (24C-25A)**
 - 1. **The Request**
 - 2. **The Response**
- II. **The Conversation About the Temple Tax (25B-26)**
 - A. **The Perception (of Jesus) (25B)**
 - B. **The Practice (of Kings) (25C, 26A)**
 - C. **The Principle (26B)**
- III. **The Casting for the Temple Tax (27B)**
 - A. **God's Plan**
 - 1. **His Omniscience**
 - 2. **His Orders**
 - B. **God's Provision**
(2 Cor. 8:9; Jam. 4:3; Philip. 4:13; Acts 4:24)
- IV. **The Consideration in the Temple Tax (27A,C)**
 - A. **Jesus' Example Concerning Offenses (27A)**
 - B. **Jesus' Example Concerning Obedience**
(27C; 1 Pet. 2:13-16)

CONCLUSION: (Phil. 2:5-8)

LESSONS THAT WE MAY TAKE HOME

- 1. The Lord Knows Everything
- 2. The Lord Owns Everything
- 3. The Lord Controls Everything
- 4. The Lord Supplies Our Need (Ps. 23:1)

THE TEMPLE TAX

The Temple at Jerusalem was a costly place to run. There were the daily morning and evening sacrifices which each involved the offering of a year-old lamb. Along with the lamb were offered wine and flour and oil. The incense which was burned every day had to be bought and prepared. The costly hangings and the robes of the priests constantly wore out; and the robe of the High Priest was itself worth a king's ransom. All this required money.

So, on the basis of Exodus 30:13, it was laid down that every male Jew over twenty years of age must pay an annual Temple tax of one half-shekel. In the days of Nehemiah, when the people were poor, it was one-third of a shekel. One half-shekel was equal to two Greek *drachmae*; and the tax was commonly called the *didrachm*, as it is called in this passage. The value of the tax was about 8 pence; and that sum must be evaluated in the light of the fact that a working man's wage in Palestine in the time of Jesus was only 3 1/2 pence. The tax was in fact the equivalent of two days' pay. It brought into the Temple treasury no less than about 76,000 British pounds a year. Theoretically the tax was obligatory and the Temple authorities had power to distraint [NOTE: legally seize to pay a debt] upon a man's goods, if he failed to pay.

The method of collection was carefully organized. On the first of the month Adar, which is March of our year, announcement was made in all the towns and villages of Palestine that the time to pay the tax had come. On the fifteenth of the month, booths were set up in each town and village, and at the booths the tax was paid. If the tax was not paid by the twenty-fifth of Adar, it could only be paid direct to the Temple in Jerusalem.(DSB)

A Ω

prevented (v. 25) - The Greek word means to go before someone, to anticipate their actions. Here, it means that Jesus did not wait on Peter to speak. He, to use a familiar American phrase, "got the jump on him."

custom (v. 25) - A toll upon goods.

tribute (v. 25) - A census, or enrollment tax.

free (v. 26) Unrestrained, liberated, not a slave, exempt.

offend (v. 27) *Skandalizo*. To cause one to stumble.

piece of money (v. 27) *Stater*. A coin equaling two *didrachmas* or one Jewish *shekel*.