

Copyright © Two Journeys Ministry

Andrew M. Davis

Sermon Notes

[www.twojourneys.org](http://www.twojourneys.org)

Please use in accordance with the copyright policy found at [twojourneys.org](http://twojourneys.org)

## **Temporary Submission to Taxation**

**Matthew 17:22-27**

Every April 15 or thereabouts, American Christians are faced with a simple question... a bitter quandary: “Is it right to pay taxes to Caesar or not?”

Some are deeply troubled by the increasingly godless nature of American society, and see evil in the government—corruption, preference of the wealthy over the poor, illicit use of government funds, military aggression in other nations, etc. as serious issues when it comes time to pay taxes

Even worse is the sense that, with legalized abortion and with an increasingly aggressive stance of homosexuals and evolutionists in government schools, that our tax monies are being used to fund immorality

Christians may have serious ethical and moral issues, then, at tax time... and they may wrestle with the propriety of supporting immoral and evil things with their money

Now the motives of a Christian who complains bitterly about the high tax rate may be somewhat suspect... it may not be at all that they are in the throes of a deep theological dispute about the propriety of supporting evil... they may just resent the government having any of their hard-earned money because they'd like to spend it on themselves!!

But the question remains... how can we in good conscience pay taxes to support a secular (at least) government, or an aggressively anti-Christian one (at worst)?

We may be heading to a time in which we will see even the government of our nation taking a boldly anti-Christian stand and engaging in open blasphemy

This is an age-old question... Augustine faced it poignantly when Rome fell to the Visigoths in A.D. 410. Christians were deeply shaken that the so-called “Eternal City” had fallen to the pagans

Augustine wrote his 22-volume work called “The City of God” in which he proved from Scripture that there is a “City of Man” that is earthly, and a “City of God” which is heavenly... and that the City of Man will rise and fall with the world, but the City of God lasts forever

Christians are to be somehow citizens of BOTH while on earth

But how? Some important insights come from our passage today

## I. Where is Our Citizenship?

### A. Our Context: Recent History

#### 1. Is America a “Christian nation”?

- a. Founding fathers of our nation all came from a viewpoint saturated with the Christian worldview
- b. Many debates on how pious or how orthodox were men like George Washington, John Adams, Thomas Jefferson
- c. However, they certainly desired to establish a nation in which Christian principles would dominate
- d. The American Revolution: Pastors played a major role in motivating the populace to fight for their homes and families, to throw off the yoke of tyranny they saw in the British King George III and Parliament
- e. The Congress certainly was seeking to give the church freedom from government involvement in church affairs... not to protect the government from the church
- f. For the two and a quarter centuries since then, America has wrestled with the precarious relationship between church and state
- g. Three general approaches: total involvement, radical separation, middle road

#### 2. Total Involvement: recent history: powerful influence of evangelicals on the political process

- a. since 1973 and the infamous Roe v. Wade decision legalizing abortion, many American Christians have felt it was essential to get involved in the political process... very involved!! Highly active
- b. many evangelical leaders have openly embraced this: Chuck Colson, James Dobson, Jerry Falwell and others have pushed evangelicals to write their congressional representatives on this or that or the other issue
- c. they have actively endorsed this or that candidate, embraced this or that party in order to get certain moral issues addressed via government

3. Extreme Separation: but other Christians have historically sought to stay as far away from politics as possible
  - a. the Anabaptist vision of a pure church, and of separation from the world led to a total disconnect with politics
  - b. Anabaptists would not swear in a court of law, serve as a political magistrate, or participate in the state at all
  - c. Some took it so far as being unwilling to pay taxes to a pagan state
  - d. They say “We are citizens only of Christ’s kingdom... we owe the state nothing”
  - e. Many have been jailed and prosecuted even in our own country for these radical stances
4. Middle Road: Others have not taken such a radical stance... they see citizenship in a free country like the US as a stewardship from God; but still feel uncomfortable
  - a. They advocate voting, educating yourself on issues, influencing to a point
  - b. But they say the church’s main responsibility is to preach and live the Gospel of Jesus Christ

#### B. Primary Citizenship: Heaven

1. the apostle Paul made this plain:

***Philippians 3:20 our citizenship is in heaven. And we eagerly await a Savior from there, the Lord Jesus Christ***

2. this takes priority over every other authority in the world
3. if our loyalty to our nation ever challenges our loyalty to Christ’s Kingdom, it is clear that our loyalty to Christ must conquer all other allegiances
4. even more poignantly, many verses tell us to be separate from the world

***2 Corinthians 6:17 "Therefore come out from them and be separate, says the Lord. Touch no unclean thing, and I will receive you."***

5. how, then, can we pay taxes and get involved in a secular government, and even worse, to an anti-Christian one?

#### C. Christ’s Example: Voluntary Submission for a Higher Purpose

1. in these two passages, we're going to see Christ's willing submission even to evil government, for the purpose of achieving His Father's goals
2. in verses 22-23, Christ will show His willing submission to the evil rulers who want to kill him
3. in verses 24-27, Christ will show His willing submission to the evil rulers who demand that He pay a temple tax to worship in His Father's house
4. in these two scenes, Christ will display key principles we must know to be good citizens of our nation on earth, and even more of our true nation in heaven

## II. Christ's Submission to Evil Rulers in His Death

***Matthew 17:22-23*** *When they came together in Galilee, he said to them, "The Son of Man is going to be betrayed into the hands of men. <sup>23</sup> They will kill him, and on the third day he will be raised to life." And the disciples were filled with grief.*

### A. Context: Final Days in Galilee

1. as the gospel goes on, Jesus begins to focus more and more of His attention on His disciples, and not the huge throngs that followed Him
2. by this point, Jesus is now in the final six months of His time on earth
3. He is especially concerned that His Twelve Disciples be ready for His death
4. He mentions it again and again, and they still never seem to get it

***Matthew 16:21*** *From that time on Jesus began to explain to his disciples that he must go to Jerusalem and suffer many things at the hands of the elders, chief priests and teachers of the law, and that he must be killed and on the third day be raised to life.*

***Matthew 17:9*** *As they were coming down the mountain, Jesus instructed them, "Don't tell anyone what you have seen, until the Son of Man has been raised from the dead."*

5. He wants them to understand the purpose of His coming: suffering and death for the sins of the world
6. without that death on the cross, Christ would have accomplished nothing of lasting value
  - a. His miracles would have made them a little healthier
  - b. His teachings would have made them a little better informed

c. But they would still be under the wrath of God for their sins

## B. Christ's Death Was Not Accidental

NIV says he would be betrayed into the hands of men

But a better translation is "delivered"

<sup>NAU</sup> **Matthew 17:22** *And while they were gathering together in Galilee, Jesus said to them, "The Son of Man is going to be delivered into the hands of men*

Though immediately when we read "betrayed" into the hands of men, we think of the traitor Judas, who delivered Jesus over to the Jews for thirty pieces of silver

Or perhaps we think of Annas, the High Priest, who delivered Jesus over to the Roman Governor Pontius Pilate for trial and crucifixion

Or perhaps Pilate, who delivered Christ over to the Roman soldiers for His execution

The same Greek word is used of all of them!!

But more important than any of those actors in this play was the action of God the Father:

<sup>NAU</sup> **Romans 8:32** *He who did not spare His own Son, but delivered Him over for us all, how will He not also with Him freely give us all things?*

1. Christ was willingly carrying out the plan of the Father
2. It was therefore ultimately the Father who delivered Christ over to death... not Judas to the Jews or the High Priest Annas to Pontius Pilate, or Pilate to the executioners
3. AND it was Christ's will to do this... He acted voluntarily
4. actually He was DETERMINED to go to Jerusalem and suffer and die

<sup>ESV</sup> **Luke 9:51** *When the days drew near for him to be taken up, he set his face to go to Jerusalem.*

5. Just as we will see in a moment with the paying of the taxes, Jesus didn't HAVE to do this... but He chose to do it, for our salvation!!

**John 10:18** *No one takes [my life] from me, but I lay it down of my own accord. I have authority to lay it down and authority to take it up again. This command I received from my Father."*

## C. Jesus Submitted to Evil Government

1. in order to carry out those plans, Christ had to yield, to submit to evil rulers

2. the Jewish High Priest, Annas, was a thoroughly evil man, selfish, materialistic, power hungry
3. the Jewish King Herod was a soft, luxurious man, more eager for his own entertainment in seeing Jesus do a miracle than that he might believe in Christ for the salvation of his soul
4. the Roman governor Pontius Pilate was a weak, vacillating pagan... more concerned with maintaining his own life and power than in justice
5. Jesus submitted to all of them meekly

#### D. God Exalts the Submissive

***James 4:6 "God opposes the proud but gives grace to the humble."***

1. more than anything, Jesus was submitting to His Father when He was submitting to them
2. because of that humble, meek submission, His Father raised Him from the dead on the third day
3. Christ entrusted Himself wholly to God the Father, and God the Father vindicated Him completely by raising Him from the dead on the third day
4. in this way, Christ is a model of submitting to godless governments for the glory of God

#### E. The Grief of the Disciples

***Matthew 17:23 And the disciples were filled with grief.***

1. the disciples could never understand Christ's death talk
2. in Matthew 16, Peter rebuked Christ for saying He would die
3. in Luke, it makes it clear that they had no idea what He was saying
4. here, however, it seems to be getting through... and they are deeply saddened
5. amazingly, the only way they could be eternally happy was to go through this incredible sadness

John MacArthur: "Jesus understood their slow comprehension as well as their small faith and realized they needed repeated reminders, especially about truths that were not only hard to understand but painful to accept. They needed to be prepared for the reality that their Lord was soon going to be taken from them by death, and that before He died He would suffer and be tormented." [commentary on Matthew 17]

It would not be until after Christ rose from the dead that they understood that their salvation depended on this sacrifice:

***Matthew 20:28 the Son of Man did not come to be served, but to serve, and to give his life as a ransom for many.***

Having prepared the disciples for His death, Jesus next seizes an opportunity in daily life to teach Peter an important lesson about submission to government and to authority

It is one of the most remarkable miracle stories in the New Testament

### III. Christ's Submission to Evil Rulers in Paying Taxes

#### A. The Tax Collector Comes

***Matthew 17:24-25 After 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.***

1. setting the scene: Capernaum, the center of Jesus' ministry in Galilee, but this is the last time his hometown is mentioned
2. the tax collector comes to Peter
  - a. the two-drachma tax was a government-approved tax that had its basis in the Law of Moses
  - b. Exodus 30: Moses ordained that every Jewish male twenty years old or over should pay an annual tax of a half shekel for the running of the Tabernacle
  - c. When the Temple replaced the Tabernacle, the principle continued
  - d. Christ came to fulfill the Law and therefore submitted to everything it said
  - e. Interestingly, the tax collector didn't come to Jesus directly, but worked through Peter
  - f. The Greek implies that the tax collector expected Jesus WOULD pay the tax, but that perhaps He'd neglected up to that point
  - g. Peter gave a simple answer... YES, HE DOES
3. who received this money? The High Priest, Annas, and Caiphas, and his corrupt family

- a. one of the most despicable families in biblical history... Annas established as High Priest by Quirinius, governor of Syria in AD 7, but removed in AD 15
- b. however, Annas remained so influential that five of his sons, plus his son-in-law, Caiaphas, managed to get the position of High Priest...
- c. like the Mafia... running religion in Jerusalem for their own profit
- d. their corruption took advantage of the Law of Moses which required Jews to offer sacrifice at the Temple three times a year
- e. they had corrupt temple officials, who would inspect the lambs and goats the people would bring and always find them defective, unacceptable... they would then confiscate the animals
- f. then they would sell the Jews preapproved animals for an elevated fee... almost certainly those animals were ones that had been confiscated from others earlier
- g. as a further kicker, the Temple officials would not accept any money except the temple coin... so the pilgrims had to change money, at a usurious rate
- h. Josephus: all this machinery happened to the tune of a quarter of a million sacrifices every year at Passover alone! Thus Annas and Caiaphas were getting filthy rich on the Jewish religion!!
- i. These were the thieves that Jesus had already confronted at the beginning of His ministry by overturning the tables of the merchants in John 2

***John 2:14-16 In the temple courts he found men selling cattle, sheep and doves, and others sitting at tables exchanging money. <sup>15</sup> So he made a whip out of cords, and drove all from the temple area, both sheep and cattle; he scattered the coins of the money changers and overturned their tables. <sup>16</sup> To those who sold doves he said, "Get these out of here! How dare you turn my Father's house into a market!"***

- j. He would do it again after the Triumphal Entry into Jerusalem
  - k. It would be this more than anything that would drive the Jewish authorities to plot His death
4. the point: these are the very men who would receive the temple tax!!! And yet Jesus sought not to be a snare to them!!

B. Christ's First Lesson: Sons Are Exempt

***Matthew 17:25-26 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?"* <sup>26</sup> *"From others," Peter answered. "Then the sons are exempt," Jesus said to him.*

1. Peter was alone, out in the street, when he had this encounter with the tax collector
2. Jesus pre-empts the discussion when Peter entered the house
  - a. It must have been a little eerie... how Jesus always knew what happened to you, what you were thinking, what you were about to say

*Matthew 12:25 Jesus knew their thoughts*

3. Jesus' Question Has a Point: **from whom do the kings of the earth collect taxes—from their own sons or from others'?**
  - a. The temple is the House of God
  - b. God is His Father... it is beneath His divine dignity to pay taxes to enter His Father's house
  - c. Not one of us paid an admission fee to enter our father's home
  - d. This speaks of the FREEDOM of a Son of God... especially His particular dignity as the Only Begotten Son of God
4. The full fruition of this insight comes when by Jesus' death the Old Covenant is fulfilled, and the time of the Law's dominion is over
  - a. Then there will no longer be a need for the Temple
  - b. Neither will there be a need for the half-shekel
  - c. We will have come into our full inheritance as sons and daughters of the living God

*Galatians 4:4-7 But when the time had fully come, God sent his Son, born of a woman, born under law, <sup>5</sup> to redeem those under law, that we might receive the full rights of sons. <sup>6</sup> Because you are sons, God sent the Spirit of his Son into our hearts, the Spirit who calls out, "Abba, Father." <sup>7</sup> So you are no longer a slave, but a son; and since you are a son, God has made you also an heir.*

*Galatians 5:18 But if you are led by the Spirit, you are not under law.*

C. Christ's Second Lesson: We Must Not Offend

*Matthew 17:27 "But so that we may not offend them*

1. the Greek word is "scandalize"... cause them to stumble

2. Jesus never sought purposefully to cause people to stumble into sin
3. Yet, amazingly, Jesus came precisely for this purpose... to be the stone that causes men to stumble and the rock that makes them fall

***Romans 9:33 As it is written: "See, I lay in Zion a stone that causes men to stumble and a rock that makes them fall, and the one who trusts in him will never be put to shame."***

4. Jesus will offend them when He must:
  - a. In Matthew 15, Jesus offended the Pharisees when he declared all foods clean
  - b. In John 6, Jesus offended most of His disciples with His astonishing pronouncement

***John 6:54 Whoever eats my flesh and drinks my blood has eternal life, and I will raise him up at the last day.***

- c. In John 8, Jesus offended the Jews with this statement:

***John 8:58 "I tell you the truth," Jesus answered, "before Abraham was born, I am!"***

- d. Jesus offended the members of His hometown by His astonishing claims, teachings, and miracles

***Matthew 13:57 But Jesus said to them, "Only in his hometown and in his own house is a prophet without honor."***

- e. Jesus offended the Pharisees by eating and drinking with tax collectors and prostitutes
  - f. When the High Priest asked Him at His trial:

***Matthew 26:63-64 But Jesus remained silent. The high priest said to him, "I charge you under oath by the living God: Tell us if you are the Christ, the Son of God."<sup>64</sup> "Yes, it is as you say," Jesus replied. "But I say to all of you: In the future you will see the Son of Man sitting at the right hand of the Mighty One and coming on the clouds of heaven."***

5. ultimate scandal: the cross and the gospel

***1 Corinthians 1:23-24 we preach Christ crucified: a stumbling block to Jews and foolishness to Gentiles,<sup>24</sup> but to those whom God has called, both Jews and Greeks, Christ the power of God and the wisdom of God.***

God designed the cross to be the power of God for our salvation precisely because it causes us to be totally humbled... to see in a bloody, dead, Jewish man hanging from a wooden cross our only hope of salvation

That is the *skandalon*... the ultimate STUMBLING BLOCK for our pride

6. BUT for all of that, Christ deeply desires that we avoid giving offense on things that don't matter
  - a. We should not offend others by flaunting our freedoms—our right to eat meat sacrificed to idols, our right to drink wine, our right not to circumcise our sons, our right to anything in the Christian life

***Romans 14:13 ... make up your mind not to put any stumbling block or obstacle in your brother's way.***

***Romans 14:21 It is better not to eat meat or drink wine or to do anything else that will cause your brother to fall.***

- b. The apostle Paul refused to cause Jews to stumble if he could at all avoid it, and he refused to cause Gentiles to stumble if he could at all avoid it

***1 Corinthians 9:20-22 To the Jews I became like a Jew, to win the Jews. To those under the law I became like one under the law (though I myself am not under the law), so as to win those under the law. <sup>21</sup> To those not having the law I became like one not having the law (though I am not free from God's law but am under Christ's law), so as to win those not having the law. <sup>22</sup> To the weak I became weak, to win the weak. I have become all things to all men so that by all possible means I might save some.***

Illus. Missionaries in foreign lands have to be very careful about what offenses they must give and what offenses they should avoid giving... it is not necessarily Christian boldness or bravery to slander the Prophet Muhammad or to ridicule the prayer habits of Buddhists or to mock the shape of a Hindu idol or to make jokes about some elements of their culture or dress; better to preach the gospel of Christ boldly and speak the truth about false religions with an attitude of humility and brokenness

I used to work with a man who was the boldest workplace evangelist I ever met... he was constantly getting into arguments with co-workers over moral issues and language and current events... he considered that their reaction to him was that they were persecuting him... I'm not so sure

Christ and Paul both did everything they could to avoid giving needless offense

#### D. Christ's Provision: A Fish with a Coin

1. Christ does an astonishing miracle of provision

***Matthew 17:27 "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."***

2. This miracle displays the dignity of Christ, far above the paying of a tax to worship at His Father's house... He clearly lets God provide for the tax in a miraculous way... His royal prerogatives as a Son of God are displayed with great power, and the tax is paid
3. Furthermore... He includes Peter in it
4. How did Christ do it? By His sovereign power, He controls the whole thing
  - a. A man accidentally drops a four-drachma coin overboard...
  - b. It flutters down, sparkling in the water of the Sea of Galilee
  - c. A sizeable fish sees it and swims over to eat it
  - d. It catches in the fish's mouth, but doesn't kill it
  - e. Some time later, Peter shows up, not with a net but with a fishing line
  - f. That one line is tossed into the lake to catch a single fish... it just so happens to be the exact fish the Lord had described
  - g. Not only that... it would be the FIRST FISH Peter caught

Oh, the astonishing power of Jesus Christ!!

Oh, how perfectly He teaches many lessons all at once

#### IV. Lessons to Learn

##### A. Our Citizenship is in Heaven

1. nothing earthly is permanent
2. our American government, with all of its taxes and powers and regulations, is merely temporary
3. it has no ultimate claim on our affections or our loyalties
4. BUT it is still a blessing from God, sent by God to restrain evil and encourage the good

##### B. Jesus Submitted Even to Evil Government... Even to the Point of Death

1. Christ was not trapped by government into a shocking, untimely or tragic death

2. he willingly laid down His life
3. He went into it with His eyes open... no one took His life from Him but He laid it down of Himself, for US
4. he was led like a sheep to the slaughter... He died under the wicked power of the Jewish religious leaders and the Roman authorities

#### C. We Must Submit to Governing Authorities

1. we must submit ourselves for the Lord's sake gladly to the governing authorities
2. we must do this whenever we can, as long as we are not violating the laws of God
3. in this we follow the example of Christ
4. don't complain ever again for the paying of taxes... pay them as an act of worship
5. BUT that doesn't mean we should vote for a new tax on prepared foods in Durham county!!!

#### D. Realize the Full Freedoms of the Gospel

1. as sons and daughters of the living God, we have free access to the very presence of God
2. We can come freely into His presence, without money and without cost
3. God doesn't charge admission into the throne room... but welcomes us whenever we want to come
4. therefore, we ought to come often, freely, happily into the heavenly throne room... with the confidence of princes and princesses running into the lap of their Father the King
5. we ought to realize we are going to a world where there will be NO TAXES AT ALL... no money charged for the upkeep of the New Jerusalem, no tariffs on the wealth of the nations flowing from the New Earth through the constantly open, no sales tax on the food we will eat at the wedding banquet of the Lamb, no toll booths on the streets of gold, no property tax on our inheritance in that perfect world
6. TAXES ARE TEMPORARY!!

#### E. Meditate on the Supernatural and Natural Provision of Christ

1. I bet you wish He would allow you to catch a fish and find in the fish's mouth the tax money you need for next April's 1040
2. But do not forget this one thing: Jesus is every bit as capable of doing that now as He was then
3. If God can turn rocks into children of Abraham as John the Baptist said he could, He can also turn them into gold or silver...
4. if He can make a coin appear in a fish's mouth, he can make a check or a deposit appear in your bank account
5. if that DOESN'T HAPPEN and God wills that you struggle some financially, know that the struggle is not an accident, but that God wills it for some purpose... to strip you of materialism, and to learn to trust Him more
6. LOOK TO CHRIST then, for the paying of your taxes, and indeed all your bills... His usual way is to use your own labors to meet your own needs—but He can still do miracles
7. Trust Him to provide!!