

### What is the **two-drachma tax**?

- **Drachma** = A Greek silver coin equal that represented the average pay for a 12 hour work day
- **Two Drachma Tax** = the amount a Jewish adult male would pay each year for the upkeep of the temple
- **Exodus 30:11-16**, NLT = Given to the Lord as a sacrifice; ransom; earned standing before God
- At the time of Jesus, the religious authorities required every Jewish male over the age of twenty to pay the tax annually
  - For upkeep of the temple; but had that deeper meaning of earned standing before God

### So, it was expected that Jesus (not yet fully acknowledged as the Messiah) would be obligated to pay it

- The tax collector approaches Peter about it (when they arrived at **Capernaum**)
- The question is expecting a positive affirmation (which Peter gives)

### Then Jesus takes control of the situation

- He speaks to Peter as soon as he enters the house
- It is obvious that Jesus is using the situation to teach Peter (and us) about something much bigger than the **Temple Tax**... **Jesus uses the instance to teach about the Kingdom of God**
- **"What do you think Simon? From whom do the kings of the earth take toll or tax? From their sons or from others?" (verse 25)**

### Recall that, the first public words we have Jesus saying in Matthew's Gospel are: **"Repent, for the Kingdom of heaven is at hand."** (4:17)

- Then we are told that Jesus went around **"proclaiming the gospel (good news) of the kingdom"** (4:23)
- So, with Jesus, the **kingdom of heaven** (God) had come near, and there was something about it that would be **good news** for everyone! (and the coming near was itself also good news)
- There was a change that was happening
  - The way that people had related to God in the OT (represented by the Temple) was changing
    - Sacrifice give to God/obedience to the Law
  - There would be continuity (not entirely disconnected) (Jesus ☉ come to abolish the law—fulfill)
    - But a new dynamic that was **good news** (gospel)
  - Jesus spent much of His time explaining this (Cf. **"The kingdom of heaven is like..."**)
    - The picture of something of value that is **hidden** often surfaces in His explanations
    - **Matthew 13:44-46**, NASB
    - In each of these the subject finds something of **surprising** and **surpassing worth**
    - Jesus is saying **"The Kingdom is like"** that—**something of new exceeding value discovered** (the **hidden treasure**, the **pearl of great price** are pictures of Jesus)
    - That picture, newly discovered, exceeding value (of Jesus) is the good news of the kingdom
      - That is why at the Mount of Transfiguration...
        - **"This is My beloved Son... Listen to Him"**
        - Over and against **Moses** and **Elijah** (the Law and the Prophets)
        - That is why the Angel said at Christ's birth: **Luke 2:10-11**, NASB
    - The **good news of the Kingdom** is that the old way of relating to God has blossomed into the new way through Jesus (**The Savior**) (**works/grace; earned/received**)

### Jesus invites us to think (by presenting us with this picture/kingdom parable—**The fish and the coin**)

- He is comparing what the Temple represents (life with God), to a common point of reference (kings, their kingdoms, and their kids)
- Think about: The way taxes work in kingdoms (this is obvious)
  - No king taxes his children
  - **They have a different standing before the king—because he is their father**
  - **"Then the sons are free!"** (verse 26)

The Good News of the Kingdom is that we have a Savior who has made us sons (made us **free**)

- **Galatians 4:4-7**, NLT

The OLD WAY is **represented by the temple tax** and the NEW WAY is **represented by the coin in the fish**

- **Hebrews 10:1-22**, NLT
  - Here is the thing about the coin in the fish:
    - It was **unexpected, surprising** and of **value (THAT ONLY GOD COULD DO—FOR US!)**
      - **It paid Peter's way**
    - It was **provided**—not **earned** (New way versus the old way)
      - **Philippians 3:2-9**, ESV

**Here is a further development (of the picture of kings, their kingdoms and their kids)**

- Look what happens immediately following...
- We do not see Peter go catch the fish and the whole thing play out (though that happened at some point we assume)
- The miracle is not what Matthew is wanting to keep our attention on—rather, he wants us to catch it's meaning
- So, he follows Jesus' directions to Peter with **18:1** (remember: there were no chapter or verse breaks in the original) (This happened right then (Cf. "At that time..."))
- The disciple's question hints at the fact, again, that this miracle directive to Peter, was in some way tied to the Kingdom and the new way
- **"Who, then, is the greatest in the kingdom of heaven?"** (18:1)
  - According to the old way, we would have assumed it was the person who was the best at keeping the rules (paying temple taxes) and the like
  - **But, you are saying that under the True King, the children are free (exempt)...**
    - ... so, if we are not measured by our keeping of the obligations in the Law... how do we know we are doing well? (Cf. Luke 18:12)
    - I.e. **What is this good news of the Kingdom, this treasure, and how do we live in consonance with it's way?**
      - The way to God is **provided not earned**
        - See **18:2-4**
        - **Child = dependent on another (Father)**
        - That is what Paul (in **Philippians 2**) said he did (**Philippians 2:9**, ESV)
      - The **invitation** Jesus issues in the **miraculous fish coin** and here with **a child...**
        - ... is that we are meant to be Kids of the King
        - Free from the tax (obligation to the law) by way of this new, special relationship
        - Do not have to measure...
      - **Our standing before God is as children by grace**
        - **Romans 8:15-16**, NASB

**So, we are called to live out of that identity (as beloved sons and daughters of God) (1 John 3:1, NLT)**

- To enjoy that status (live out of a place of being loved—obedience from the heart)
- To draw near to the Father (**Hebrews 10:19-22**, NLT)
- To live in a way that is consonant with our Father (**Ephesians 4:1-3**, NLT)

That is the other lesson that emerges in the text (about how the Kings kids ought to live in their freedom)

- See 17:27a (**However, not to give offense to them...**)
- Jesus, as The Son, shows us how to use our freedom as sons and daughters
  - **Not as an entitlement that serves self, but as an opportunity to serve God and others**
  - **1 Peter 2:16** and **Galatians 5:13**, NIV
    - **The sons and daughters of the King, though free from the obligations of the Law, use their freedom in a certain way**
    - **We live in consonance with the qualities of the King and His Kingdom**

**Prayers:** Living in dissonance with who you really are? Feeling far from the Father's love? Condemnation?