

Jesus vs. the IRS

Doug Brendel

Approx. 23 minutes

Matthew 17:24-27

24 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. 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.”

Essex, Massachusetts! Here we are!

Every time I drive in or out of town from my home in Ipswich, I drive past the new public safety building down the street here — it went up, what? A couple years ago, right? What’d that cost ya?

So your taxes went up; is that right?

I don’t mean is it accurate; I mean is it right that the town of Essex should take your money for that purpose?

Please, ladies and gentlemen, let us be civil. It would be unseemly for this meeting to devolve into fisticuffs.

This is church. A historic church, in fact. A church that has been here for centuries, and if I understand correctly, has never paid any taxes; is that right?

I don't mean is it accurate; I mean is it right that First Congregational Church of Essex should get a free ride, and pay no taxes?

If we devolve into fisticuffs, I'd say it's okay, as long as they don't involve me.

Most people don't really enjoy paying their taxes, but some people do actually appreciate the system we have in this country of paying taxes so that the government can perform certain functions on our behalf.

Some folks believe in the value of government being involved in people's lives, taking *more* of our money in taxes, performing *more* functions in society.

They feel government can be more efficient and effective than the private sector at accomplishing a lot of what needs to be accomplished in people's lives.

That's an honest perspective.

Other people really despise the system.

They don't believe it's legitimate for the government to collect taxes and then do much of what it does with the money.

And when it comes to people who claim to be Christ-followers, I can tell you that there are committed Christ-followers in both camps — and just about everywhere in between.

I can also tell you that people holding either one of these positions have passages of Scripture that they can use to try and justify their thinking, and maybe even persuade you to come around to their point of view.

But what about Jesus?

He was forever encouraging people to care for each other, and he never promoted government taxation as the way to accomplish that, so the anti-government people can say Jesus was on their side.

But then here in Matthew 17, we find Jesus paying his taxes like any good citizen,

so the government-taxation defenders can say Jesus was on *their* side.

This year I got a refund. That has almost never happened. I paid the government too much. Was I a fool? Or just bad at math?

Actually, my wife handles our taxes, and you know what she's gonna do with this godsend, this windfall, this unexpected tax refund? I couldn't believe it when she told me this:

She's going to set it aside toward our next tax bill.

Well, you heard the story this morning, straight from the historical record in the Scriptures.

Tax day arrived, Jesus's friends remind him it's time to pay his taxes, he sends Peter down to the lake to go fishing, and it's like magic: He finds exactly enough money in the fish's mouth to pay both their tax bills.

(Oh, if it were only that simple, hm?)

I love *where* we find this account in the Scriptures.

You know 4 different guys wrote the life story of Jesus — Matthew, Mark, Luke, and John—

but only Matthew records this specific incident.

Why?

Well, what was Matthew's job before he met Jesus?

Tax collector!

"Write what you know."

Matthew had, in fact, worked in the tax office right here in Capernaum, the town Jesus and his disciples have just returned to.

They've been away for several months, sort of avoiding the authorities who were more and more often looking for Jesus and trying to get him in trouble,

and now they return to Capernaum.

This was Jesus' adopted hometown, the city he used as a kind of home base throughout his ministry.

It was here that Jesus had first met Matthew.

He found him working in the big IRS office right there on Lake Shore Drive.

The tax code back then was no simpler than ours is today:

You were taxed for using certain roads.

You were assessed a certain tax for having a cart.

You were assessed another amount for each wheel of the cart.

You were assessed another amount for the animal pulling the cart.

You were taxed for using the harbor.

There was a sales tax, but only on certain articles.

There were import and export taxes.

There was a 1% income tax.

There was a poll tax paid by all men ages 14 to 65 and all women ages 12 to 65, basically a tax you paid simply for the privilege of existing.

If you were a farmer, you had to pay tax on the ground itself:

You paid one-tenth of all the grain you grew,
and one-fifth of all the wine and oil you produced,
which you could pay in grain and wine and oil, or in the equivalent amount
of money.

And forget about getting a notice in the mail advising you that you were
going to be audited:

In those days, a tax collector could make you stop right on the road, he'd
inspect your stuff, and charge you a tax on the spot.

If you didn't have the money, he might offer you a loan at an exorbitant rate
of interest.

And in addition to all of this, there was the temple tax, also known as the
two-drachma tax.

Back then, church and state were all intertwined,
so some of the religious laws were also civil laws.

This tax was in that category.

This was the tax that went toward the ongoing operation of the temple in
Jerusalem.

In the same way that it takes money to run a church today, it took money to
run the temple back then.

They had ritual sacrifices to offer, which required lambs, wine, flour, oil,
incense;

they had to have special robes for the priests to wear, and special hangings
on the walls;

and so on.

This was a tax that every Jewish male over the age of 20 had to pay every

year.

The temple tax was due not on April 15, but on March 15.

And if you didn't have the money on March 15, you could get an extension,

kind of like we can with the IRS today,

but back then, the extension was only to the 25th of the month.

After that, you weren't allowed to pay at the tax office;

you had to travel all the way down to Jerusalem and pay at the temple

itself,

and the cost of that trip would be the equivalent of a "late penalty."

If you still didn't pay, the religious authorities could come take your stuff —

your Volvo or your Picasso collection or whatever — just like the IRS

does today.

How much was this tax?

The temple tax was two drachmas.

A drachma was a Greek unit of money; it was about 1 day's wages.

So the temple tax was 2 days' wages.

The Jewish people back then would calculate this tax not in drachmas but

in shekels.

One shekel was about 4 days' wages.

So they often called this the half-shekel tax,

and in fact in some translations of the book of Matthew, this passage refers

to the half-shekel tax instead of the two-drachma tax.

Anyway, here comes Jesus, he's basically coming out of hiding, back to his

hometown, and the feds close in on him.

They urgently want to catch him in some kind of sin or crime so they can

discredit him with the people.

So these agents show up in town, in their black suits and their sunglasses I suppose, and they corner Peter.

“Doesn’t your teacher pay the temple tax?”

“Yes, he does.”

Jesus had been of tax-paying age for probably 10 years at this point, and he had already spent 2 years in public ministry, most of it with Peter, so Peter had almost certainly witnessed Jesus paying the tax the year before.

How he paid it before, we have no idea.

But how he paid it before doesn’t matter at the moment; what matters at the moment is paying the tax that’s due *now*.

So Peter heads back into the house where they’re staying, and Jesus knows what’s on his mind.

Peter’s wondering, “Hey, isn’t there a way we can get out of paying this lousy tax? Shouldn’t THEY be paying US? We’ve got the MESSIAH here, for heaven’s sake!” (I’m paraphrasing, of course.)

And Jesus doesn’t wait for Peter to ask about it.

“What do you think, Simon?” he asks.

“From whom do the kings of the earth collect duty and taxes — from their own sons or from others?”

“From others,” Peter answers.

“Then the sons are exempt,” Jesus says.

In other words, we shouldn’t have to pay this tax. We should be exempt. Here’s the reasoning:

On the one hand, Jesus is God’s Son, the tax is for God’s house, Jesus

shouldn't have to pay.

Furthermore, the government is corrupt, it's worldly, it's fleshly; and as

Jesus is going to say in John 18:36, "My kingdom is not of this world."

He's not a part of this system. He shouldn't have to contribute to it.

Let the earthly government collect taxes from its own kind — from the people who *don't* follow Christ.

How's *that* for a good plan!

Many Christian people today more or less embrace this view about the IRS.

They have become tax protesters.

They either look for ways to avoid paying their taxes,

or for ways to frustrate the work of the government in assessing and collecting taxes.

Not because they're bad people.

But because they honestly believe that the government is doing things they disagree with on moral grounds — they would say *scriptural* grounds — and they don't believe they should have to participate by contributing money against their will.

And what does Jesus say?

He says, "You're exempt."

You have a right to claim an exemption.

You can make a case for not paying your taxes.

But Jesus doesn't stop with the simple human logic of the situation — because he's always more interested in what's going on in the background than in the foreground.

What's going on in my heart, rather than what sequence of stipulated actions I'm proceeding through.

What's happening in my relationships, rather than what's happening in my circumstances.

So he goes one critical step further, and says this, in verse 27:

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.”

What was Jesus's big priority? Getting the tax paid? No. He's already declared himself and Peter exempt.

Well, then, was his big priority to set the record straight and exercise his rights?

No, because he goes ahead and pays the tax.

Jesus's major priority was “that we may not offend them.”

There's an over-arching principle here that Jesus lives by and teaches and comes back to again and again and again over the course of his earthly ministry:

My relationships are more important than my rights.

We say we follow Christ. We follow his teachings. We're striving to think and act and react more like he did.

But he kept focusing on his relationships, not his rights.

Why?

Because this is how we're designed to live, and thrive.

I would say this story about Jesus paying his taxes is not just about paying taxes. Maybe not even *mostly* about paying taxes.

I think this is about *how we live our lives in relationship to every other person on the planet.*

What is a right?

A moral or legal entitlement.

In our society, we've set up all kinds of rights.

They're manmade.

If I have a choice to exercise a manmade right, or exercise my calling as a Christ-follower to love people, which should be my go-to option?

Even the rights that were mandated by God himself in the Old Testament, to keep order in ancient Israel — Jesus kept pushing these rights to the side if there was a way to love people otherwise.

There was that rule about work on the Sabbath. The religious authorities were strict about it.

One Sabbath day, in Matthew 12, Jesus and his disciples were on the road, and they got hungry, and they plucked some grain to munch on, from the edge of a farmer's field — which was legal, any other day of the week, by the way — again, under God's law.

When the supposedly righteous religious leaders complained that the disciples had broken the law, Jesus backed them up.

There's something more important, he said. Mercy is more important.

The woman caught in the act of adultery — the authorities had the right to execute her, under the law.

But Jesus said there's something more important.

The woman at the well — Jesus had every right, under Jewish law, to avoid

her.

But Jesus said there's something more important.

If you're my next-door neighbor and your dog keeps me awake by barking
for hours at a time when you're away from home late at night,

I may feel justified bad-mouthing you around town.

I may feel I have the right to take some ugly direct action against your dog.

I may have the right to sue you in court under the law.

But I also have the option of pursuing a course of action which is likelier to
preserve the relationship.

I can say, "Rick, forgive me, I know this is awkward, but I'm having a tough
time getting enough sleep on the nights you're away from home and
you leave your dog outside,

because the dog gets started barking and doesn't seem to want to stop.

I don't want to be a picky neighbor, but would there be a way to keep the
dog inside, maybe, when you leave in the evenings?"

It might not work.

Rick might say no.

But I've still laid a line. I've extended a potential bridge.

Rather than cutting the line. Rather than burning the bridge.

I can demand a lot of things in life, and be completely justified,
and still miss what would have been *best*.

Does Jesus advocate rolling over and playing dead and being a wimp in
every conflict?

No, this is the same Jesus who twisted leather strips into a whip and beat
the daylights out of the merchandisers in the temple.

When someone was doing something that was damaging people so severely that something had to be done, Jesus was willing to do it.

But where do you draw that line?

The examples of Jesus exercising *judgment* are few and far between.

The examples of *grace* —

of cutting people some slack,

of finding a way to keep the dialogue open,

of maintaining relationships —

are all through the accounts of Jesus's life and ministry.

When I have a negative emotional response to something you've said or done — when I have a response of anger, or fear, or anxiety, or confusion — and I have the right to respond accordingly,

That's the moment I need to ask myself:

Is there something more important here?

Could I focus on keeping a relationship with this person, maybe even beginning to build a bond with this person, lay some kind of line of communication, of caring, of love, the way Jesus would have done?

That's going to be healthier for me.

When I make my relationships a higher priority than my rights, there's a wonderful side-effect:

The door between me and that other person has a better chance of staying open.

And that's worth something.

This person and I still have an opportunity to influence each other.

We can still speak to each other's heart.

Something good might come of it.

It may not happen, but it can, and often does.

If I exercise my *rights*, I may be able to force compliance — but the door of that person's heart closes,
and the chance of anything good coming from our relationship at any point in the future is much, much slimmer than before.

I want to put this on very simple, practical terms, for myself.
Over the course of my life, whenever I cut someone some slack, even when I had the right to really nail them, did I find that the outcome was better than I could have hoped for?
Whenever I witness this kind of phenomenon, I'm witnessing this principle in action.

When I extend grace, I'm blessed.

When I make preserving our relationship more important than preserving my rights,
my life will not be diminished as a result.
My life will somehow be built up ... because this is part of how people are designed to thrive.

Here's my bottom line:

I have rights. But I also have relationships.

Which is more important?

Can I think of a situation in my life right now where my strongest urge is to

exercise my rights?

I've been wronged.

I've been taken advantage of.

I've been manipulated.

I've been hurt.

But how am I designed to live, and to thrive?

What's truly *best* for me?

Would it be more profitable for my spirit if I were to make my relationships a higher priority than my rights?

Is there a way I could extend grace to that person?

My prayer in this moment is,

Let our hearts be changed, renewed, flowing from the grace we have experienced, maybe even when we didn't realize it.

We trust that our weaknesses can be swept away by the power of love.