

## Sermon Outline

### “The Problem of Taxation”

Matthew 17:24-27

- I. Structure of the passage
  - A Tax issue raised
    - B Jesus queries Peter
    - C Peter replies
    - B<sup>1</sup> Jesus answers Peter
  - A<sup>1</sup> Tax money raised
  
- II. Key questions
  - a. Which tax is this?
    - Temple tax *vs.* Roman tax (*cf.* 22:15-22)
    - Tension between Pharisees and Sadducees
  - b. When was it collected? Once per year at Passover
    - See 21:12, when paid at the temple – Tyrian coins
  - c. What amount was the tax?
    - Two drachmas *v.* 24
    - One stater *v.* 27
  - d. Who is exempt?
    - To whom does “the children” refer? *v.* 26
    - Note: the question of *v.* 24 is regarding Jesus.
  
- III. The origin and purpose of the “temple tax”
  - First established under Moses – Ex 30:11-16
    - To establish a civil covering of justice (atonement)
    - War was a kingly function, not a priestly role
    - Nu 1:47-54; Dt 20:2-4
    - For construction of the temple (*cf.* 38:25-31)
  
  - Connection of temple with king’s house II Kg 12:4-16
    - Cf.* Ez 44:1-3; Jer 35:1-4
  
  - Reconstruction of the temple II Ch 24:4-14
    - Not** by the priests *vv.* 5, 7-8 (*see* 12:16)
  
  - Restoring the house of the Lord Neh 10:32-39
  
- IV. The head tax was annual in the O.T., continued in the gospels
  - II Ch 24:6, 9; Neh 10:32
  - The tax in Mt 17 continues this practice – the Son of David exempt.