

**“CARING ABOUT WHAT PEOPLE THINK”**  
**MATTHEW 17:24-27**

If someone were to say to you, “You seem to care about what people think of you,” I doubt very many of you would interpret that comment as a compliment. In a day and in a culture in which unbridled self-expression is a virtue, caring about what people think is going the way of the dinosaur. It is considered a sign of weakness and insecurity.

So, let me ask you a question. When Jesus was living on this earth, did He care what people thought of Him? Did He care about offending people or hurting their feelings? When you read the Gospels sometimes you wonder. Jesus often used figures of speech that made people cringe or squirm. He said, for example, that unless you *hate* your father and mother, wife, children, sisters, and brothers, you cannot be His disciple (Lk. 14:25-26). On another occasion He said that unless you eat His flesh and drink His blood you have no life in you (Jn. 6:53), and we are told that when He said this many of His disciples stopped following Him from then on. Why? They were offended.

What is more, Jesus frequently called Pharisees hypocrites. Once, He told them they were a brood of vipers, and more than once He called them whitewashed tombs. They, too, were offended. And you might remember the time He fashioned a whip and drove out merchants and moneychangers from the Temple in Jerusalem, overturning their tables and scattering everything to kingdom come. Those folks were also offended. At least on that occasion, it seems like He didn't care what *anybody* thought about Him.

But before we jump to any hard and fast conclusions, we need to consider that there were other times in Jesus' life and ministry where He seemed to care a lot about what others thought and felt about Him, so much so that He bent over backwards not to offend them and to accommodate their feelings. Of course, those incidents are highly instructive for Jesus' followers, for they reveal something of what it means and looks like to have the mind and heart of Christ.

One such incident is found in Matthew 17, and the story begins in **verses 24-27**.  
*<sup>24</sup> When [Jesus and His disciples] came to Capernaum, the collectors of the two-drachma tax went up to Peter and said, “Does your teacher not pay the tax?” <sup>25</sup> He said, “Yes.” And when he came into the house, Jesus spoke to him first, saying, “What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?” <sup>26</sup> And when he said, “From others,” Jesus said to him, “Then the sons are free. <sup>27</sup> However, not to give offense to them, go to the sea and cast a hook and take the first fish that comes up, and when you open its mouth you will find a shekel. Take that and give it to them for me and for yourself.”*

After several months of ministry abroad, Jesus and His disciples returned to their home base in Capernaum, where everyone knew them, including the local tax collectors. Earlier in the Gospel we learned that there was a toll booth on the edge of town where Matthew himself used to work. It is possible that this is where the tax collectors questioned Peter about whether or not Jesus paid a certain tax.

Bible scholars have long puzzled over this story and its inclusion in Matthew's account. Why would the mundane subject of taxes be important enough to include in the eternal word of God? Why would Matthew be the only Gospel writer to record this story? What is the purpose and significance of this two-drachma tax? Why do the tax collectors direct their question about Jesus to Peter and not Jesus Himself? Are they accusing Jesus of tax evasion or delinquency in His payment?

As I said, Matthew was a tax collector before Jesus called him to be a disciple, which may explain why he alone records this episode in his narrative of Jesus' life and ministry. Surprisingly, some people are genuinely interested in the subject of taxes and the legalities surrounding them, including entitlements and exemptions. Matthew was one of those people. But as we will see in a few moments, the significance in this story is not tax law, but the law of love, which was the guiding principle for Jesus, and which ought to be the guiding principle for His followers.

These tax collectors asked Peter about the two-drachma tax, also known as the *didrachma*. This was a tax that every Jewish male twenty years and older was required to pay annually for the administration and maintenance of the Temple in Jerusalem. The idea for this tax came from Exodus 30 when God exacted this amount from every adult male for the upkeep of the tabernacle in the wilderness (30:11–16). In Jesus' day it had evolved into a temple tax, and, with few exceptions, it was supposed to be paid annually by every adult Jewish male.

Two drachmas were half a shekel; one drachma was a day's wage. The only ones exempt from paying this tax were priests, because they worked in the Temple, and formally trained rabbis who had received a special exemption by the ruling of Jewish Council. That may be the reason for the tax collectors' question. Does Jesus pay the temple tax, or has He applied for and been given this exemption?

Though it is not clear in my translation, the original language suggests that the tax collectors phrase their question as if they expect an affirmative answer. Verse 24b might well be rendered, "*Your teacher **does** pay the tax, doesn't He?*" They knew enough about Jesus to know that He had *not* been formally trained, and He was certainly not on good terms with the higher-ups in Jerusalem. So, perhaps they asked the question because the tax was due but had not yet been paid, and they were giving Peter a gentle reminder. Or perhaps they wondered, in light of Jesus' non-compliance with some of the oral Jewish laws, if Jesus had decided that this law was not binding either.

But Peter quickly affirmed that Jesus did, in fact, pay the tax. Look what happens next, **verses 25b-26**. *And when [Peter] came into the house, Jesus spoke to him first, saying, "What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?"*<sup>26</sup> *And when he said, "From others," Jesus said to him, "Then the sons are free.*

Just after Peter was questioned by the tax collectors, Jesus asked him a question of His own on the subject of taxes—specifically the temple tax. Whether or not Jesus overheard the brief exchange between Peter and the tax collectors, or whether He knew about it because He is God and is, therefore, omniscient, we cannot be sure. But He poses a hypothetical question to Peter. *From whom do kings of the earth take toll or tax? From their sons or from others?"*

This is a general question about kings and how they get their revenue to finance their administrations and activities. But it is also a rhetorical question because the answer is obvious. Kings get their revenue from the subjects of their kingdoms. They don't run the government by using their own wealth or their family's wealth. They impose taxes on the general population.

Jesus is simply acknowledging that in a monarchy those who are related to the king are entitled to special privileges. One of those privileges is being exempt from paying taxes. That is not true in our country or in any democracy that I know of. But it is true in a monarchy, including the current royal family in Britain. They are not required to pay taxes (though Queen

Elizabeth voluntarily does).

So, what is the meaning of this metaphor? What was Jesus trying to communicate to Peter, and to us? Let's look at the logic: What was the two-drachma tax used for? For the maintenance of the Temple in Jerusalem. Whose house was the Temple? It is *God's* house. Who is God's Son? Jesus. Therefore, because God (the King) is Jesus' Father, He is exempt from paying the Temple tax, since the Temple is God's house. That is one of His entitlements as the Son of God. So, if Jesus wanted to, He could have sent Peter back to the tax collectors and had Him explain to them that Jesus, because He is God's Son, is exempt from paying the temple tax.

But Jesus chose to do something else. Look at **verse 27**. *27 However, not to give offense to them, go to the sea and cast a hook and take the first fish that comes up, and when you open its mouth you will find a shekel. Take that and give it to them for me and for yourself" (Matthew 17:24-27).*

Please hear what Jesus is saying. Though He was the King's Son and, therefore, had a right to claim His exemption from paying the tax for the King's house, there was a higher principle that governed His choices and behavior. As I said earlier, this is not a story about tax law, but about the law of love.

Notice, Jesus chooses to waive His entitlement so as *"not to give offense to them."* To whom? To the tax-collectors, who, by the way, were some of the most despised people in the land. Hardly anybody liked tax collectors, hardly anybody treated them with respect, and hardly anybody cared what they thought or felt. But Jesus is concerned that by not obeying this tax law, which He technically was not required to do, it would trouble them and cause them to be offended.

How? Possibly in a number of ways. It might cause them to think that He was playing fast and loose with the rules, and therefore, was not a man of integrity. It might cause them to think that He was being disloyal to His countrymen and their customs. It might cause them to think that He considered the Temple to be unimportant. It might cause them to think that He was a freeloader. It might cause them to have to do a lot of extra work, like file complaints with their superiors or take Jesus to court.

If Jesus were to have insisted on His entitlement here, there were a lot of potential ways that it could have inconvenienced, distressed, confused, or offended these tax collectors. So, Jesus waived His entitlement for their sake. He decided to go ahead and pay the temple tax, literally, so as not to be a snare to them or cause them to stumble.

Who knows but that if Jesus had chosen to insist on His tax exemption, they might have dismissed Him as petty and selfish, and rejected Him as the Messiah? Who knows but that word would have spread throughout the community that Jesus was thumbing His nose at cherished Jewish establishments, and that many others would have been offended?

But so as not to be a snare to them, Jesus instructed Peter to go fishing, not with a net but with a hook (this is the only reference to catching fish with a hook in the New Testament). He is to take the first fish he catches and open its mouth, and there he will find a *shekel*, which is equivalent to four drachmas, enough to pay the temple tax for two—Peter and Jesus.

Most of you know that Jesus and His disciples had no source of income at this point. Judas was their designated treasurer and kept a purse for their living expenses, but the money in that purse came from the donations of benefactors who believed that Jesus was the Messiah and was sent by God. So perhaps not to use those donations for taxes, especially taxes that He was technically not required to pay, Jesus performs a miracle so that His and Peter's tax could be supplied.

This miracle is evidence of Jesus' *sovereignty*—that He controls His creation and can cause anything in His creation to do what He wants, when He wants; His *omnipotence*—that He causes a fish to swallow a coin and then bite on a hook in exactly the place and time where Peter casts it; and His *omniscience*—that He knows that this fish will swallow a particular coin that was the exact amount to pay their tax, and then swallow Peter's hook. It is evidence that Jesus was, in fact, the Son of God, possessing the divine attributes of His heavenly Father.

This is certainly something we can learn about Jesus from this story, and if any of you have questions or doubts about the divinity of Jesus, this story is certainly one of the texts you ought to consider.

But, as I said at the beginning, there is something else that we can learn about Jesus from this story—something important and relevant. I asked you earlier, "Did Jesus care what people thought about Him? Did He care about offending them or hurting their feelings? On this occasion He certainly did. In this particular circumstance, Jesus did not want these tax collectors to be unnecessarily disturbed or confused or offended by His behavior. He did not want them to perceive that He was a lawbreaker or that He was guilty of tax evasion, even though He was technically exempt from paying tax.

I think this reveals a couple of principles that ought to guide the behavior of Jesus' followers. First, *preserving one's reputation is more important than exercising one's rights*. Jesus had a right *not* to pay the temple tax, but His reputation as a loyal, law abiding, God-fearing, Temple-loving citizen of Israel was more important than exercising that right. And so, He paid the tax, which was no big deal for Him.

Reputation is important. Yes, I know, reputations can be fickle and fragile, and they can be constructed upon or fortified with falsehoods. Reputations are certainly not the *most* important thing about a person, for the reputation of even the most righteous man can be easily smeared. It happened with Job; it happened with Jesus. But a good reputation *can* inspire trust. That is how businesses are built, and that is how people typically rise to positions of leadership.

One of the qualifications for an overseer of a church is that He must have a good reputation with those outside the church (1 Tim. 3:7). Likewise, first on the list of qualifications for elder and overseer in both Timothy and Titus is that this person must be "above reproach." That means that when people consider these men, they must not be able to point out obvious character flaws or behavioral issues that cause offense or undermine trust. Reputation matters because it is associated with trustworthiness.

Now, it is true that Jesus did not have a good reputation with everyone. It is also true that He did not care what every single person thought of Him. The Pharisees hated Him and accused Him of being an imposter. But that is not because He did anything wrong—it is because He exposed their blatant hypocrisy and their superficial religiosity, and they were humiliated. And so, they were hostile toward Him and tried very hard to destroy His reputation and His credibility.

For example, they accused Him of breaking the law because He sometimes healed people on the Sabbath, which they considered labor and, therefore, forbidden. But Jesus dismissed those accusations as nonsense. And in one of those situations, He actually stood up for His right to heal on the Sabbath when He said, "The Son of Man is Lord of the Sabbath." But even in that situation the law of love prevailed. Healing someone on the Sabbath was an act of love. Refraining from healing on the Sabbath might have been an act of indifference.

And speaking of the law of love, the second principle we can learn from Jesus' behavior in this story is *preserving one's relationships is more important than exercising one's rights*.

I don't know how well Jesus knew these tax collectors, though it is likely that Matthew knew them well. But don't forget that it was with reference to Jesus eating with Matthew and His tax collector friends that Jesus said to those who criticized Him for hanging out with low-down sinners, "I did not come to call the righteous, but sinners to repentance." The Apostle Paul said, "Jesus came into this world to save sinners..." and Jesus said of Himself, "The Son of Man has come to seek and to save that which was lost" (Lk. 19:10).

And in order to do this Jesus did not unnecessarily burn bridges, He built them. He did not intentionally alienate people, He pursued people. And He consistently, habitually gave up His rights, privileges, entitlements, and prerogatives in order that people might have the best opportunity to know Him and embrace Him.

Isn't that the major theme of Christmas? This time of year, we celebrate the one who humbled Himself by voluntarily laying aside the independent use of His divine prerogatives, entering into a human body and willingly subjecting Himself to the frailties and limitations of humanity. And why did He do it? Because He loves us!

Paul tells us in Philippians 2 that this attitude that Christ had ought to ours as well. Laying aside legitimate rights and privileges for the sake of others, deferring to them, considering their interests and well-being as more precious and desirable than our own. That is the ethic of the gospel! And that mandate is found all throughout the New Testament.

In 1 Corinthians 8 and Romans 14 Paul is talking about matters of conscience. He says that some people in the church have a stricter or more sensitive conscience than others, and are deeply distressed by certain activities, like eating meat that has been sacrificed to idols. They reason that because those idolatrous rituals are demonic, that meat becomes spiritually contaminated, and those who ingest it are in danger of becoming influenced by demons.

Paul calls those who have such a view, "weaker brothers," not disparagingly, but because their conscience condemns them when they participate in activities that are, in reality, not detrimental to their spiritual lives. However, He doesn't tell weaker brothers and sisters to become "strong." He tells the strong to defer to the weak, and not do anything in their presence that would cause them to be troubled or offended.

He says in Corinthians, *"Take care that your rights do not somehow become a stumbling block to the weak" (8:9)*. And in Romans 14 Paul says, *<sup>13</sup> Therefore...decide never to put a stumbling block or hindrance in the way of a brother. <sup>14</sup> I know and am persuaded in the Lord Jesus that nothing is unclean in itself, but it is unclean for anyone who thinks it unclean. <sup>15</sup> For if your brother is grieved by what you eat, you are no longer walking in love. By what you eat, do not destroy the one for whom Christ died... <sup>17</sup> For the kingdom of God is not a matter of eating and drinking but of righteousness and peace and joy in the Holy Spirit" (Rom. 14:13-15, 17)*.

In the story we considered this morning, Jesus would have said it this way: The kingdom of God is not a matter of standing up for your rights, but of laying down your rights so that others might be won over. That is the law of love, and that is Jesus' example for how we ought to live.

In a world of unbridled self-expression, in a world where we are encouraged to say things, post things, and do things without regard to what anyone thinks or feels, this law of love *will* stand out. It will be different.

## Caring About What People Think Matthew 17:24-27

Main Idea: *Jesus laid aside some His rights and prerogatives so that others would not be offended by Him*

Tax collectors question Peter (24-25a)

The nature and amount of this tax

The reason for their inquiry

Jesus' reputation regarding rules

Jesus' loyalty to Judaism

Jesus questions Peter (25b-26)

His statement proves His omniscience

His metaphor about taxation in a monarchy

Princes are exempt from being taxed

Jesus is exempt from paying tax to His Father

Jesus surrenders His rights for the sake of others (27)

He pays the tax in order not to offend

He proves His divinity by the source of His tax

Peter is commissioned to go fishing

Peter miraculously retrieves a coin from a fish's mouth

Guiding principles from Jesus' actions

Preserving one's \_\_\_\_\_ and \_\_\_\_\_ is more important than exercising one's \_\_\_\_\_