

# The Two Drachma Tax

In our last study in the gospels, Jesus and three of His disciples had just descended from a mountain which was probably Mt. Hermon. We believe that it was the mountain on which Jesus was transfigured. After they descended, Jesus was immediately confronted by a man who asked Him to heal his son. His son was demon possessed. The man asked Jesus because the disciples could not heal him. Later Jesus talked with the disciples about their inability to heal and told them that they lacked faith. It was another learning experience for the disciples. Earlier, He had told them that He *must* go to Jerusalem, be killed and return to life three days later (Matt. 16:21). The gospels state that they were confused by His statement. This reveals that the disciples were in school, being taught one thing after another but each time not learning the crucial lesson. Their education was hard - always being confronted with the unexpected. Life with Jesus must have been exciting too! He appeared to be the Messiah but He did not act like they expected. He healed and displayed miracle power yet talked about dying. Surely, the disciples had difficulty understanding that. This study (Matt. 17:22-27; Mark 9:30-32 and Luke 9:44-45) is about several new learning opportunities.

**TIME TO ESCAPE.** Shortly after Jesus healed the demon-possessed boy, the gospel of Mark tells us that Jesus and the disciples left the northern region of Ituraea and moved down into Galilee.

From there they went out and began to go through Galilee, and He did not want anyone to know about it. Mark 9:30 (NASB)

When we are told that Jesus and the disciples went through Galilee, the Greek text reveals that the group was constantly moving and that Jesus repeatedly did not want anyone to know where He was. Apparently, Jesus' desire to escape notice had to be re-communicated repeatedly to the disciples. Did they not understand?. Jesus' actions would suggest that He tried to avoid individuals and crowds. There may have been situations where the disciples were willing to help folks but Jesus

had to remind them that He wanted to be alone. This is a great insight into our loving Lord. Even Jesus needed time to rest and escape the press of the crowds on occasions. This



is something that is hard for some church leaders to do and it is even more difficult for some to remember that other leaders and laymen need a break too! Jesus had to repeatedly remind them He did not want anyone to know He was there.

The gospels do not tell us where they walked. We do not now if they lingered in the northern regions of Ituraea and Phoenicia or quickly moved into Galilee and walked throughout the region and down to Capernaum. However,

Mark 9:31 tells us that while Jesus was teaching He repeated the prophecy about His death and resurrection once again.

For He was teaching His disciples and telling them, "The Son of

# Life and Heart of Jesus

Ministry Outside of Galilee - Ministry In Galilee

	Blind Man Healed	Peter's Confession	Jesus' Death & Resurrection Foretold	Transfiguration: Coming Kingdom	Demon Expelled	Jesus' Private Instruction	Who Is The Greatest?	Stumbling Blocks
Matthew		16:13-20	16:21-28	17:1-13	17:14-21	17:22-27	18:1-5	18:6-14
Mark	8:22-26	8:27-30	8:31-38	9:1-13	9:14-29	9:30-32	9:33-37	9:38-50
Luke		9:18-21	9:22-27	9:28-36	9:37-43	9:44-45	9:46-48	9:49-50
John								

MINISTRY OUTSIDE OF GALILEE  
MID A.D. 32
MINISTRY IN GALILEE  
LATE A.D. 32

Man is to be delivered into the hands of men, and they will kill Him; and when He has been killed, He will rise three days later.”  
Mark 9:31 (NASB)

them, “The Son of Man is going to be delivered into the hands of men; and they will kill Him, and He will be raised on the third day.” And they were deeply grieved. Matt. 17:22–23 (NASB)

**SECOND PREDICTION.** The Greek tense of the two verbs “teaching” and “telling” are both imperfects. They tell us that Jesus was repeatedly teaching and reminding them His earlier prediction as they walked. This was a personal time between Jesus and the disciples. It was a retreat for the team and a time to contemplate the future. Jesus was sharing His heart with them. While Jesus taught most likely the disciples were asking questions. What questions?

But once again they were clueless and did not understand. Luke adds this,

The gospels do not record everything that happened during the years of ministry that Jesus had these men. If the Bible included everything the Bible would be enormous. Since all three gospels record this event, they reveal that this time with Jesus was very important. This was the second occasion that He told the disciples that He was going to Jerusalem, would die and then be raised after three days.

But they did not understand this statement, and it was concealed from them so that they would not perceive it; and they were afraid to ask Him about this statement. Luke 9:45 (NASB)

And while they were gathering together in Galilee, Jesus said to

There are three key words in this verse that give us insight into the relationship between Jesus and the disciples and how God the Father operates. Two of the Greek words are verbs and they are translated as “not understand” and “were afraid.” Both verbs are imperfects which implies iterative, repeated action. That is the disciples repeatedly did not understand Jesus’ prediction and each time they were repeatedly afraid to ask for an explanation. They were as we say chicken. This reveals that the discussion about His death

and resurrection was being repeated. It would have been wonderful to hear what Jesus said, especially if He discussed the Old Testament prophecies related to His death. We have discovered so far that the gospels usually give us summaries of events. They are typically only interested in communicating summary level information. On occasions the actual conversations are described. This is one of those occasions, yet much is not recorded.

The third key Greek word in Luke 9:45 is translated as “was concealed.” This verb is a perfect participle which tells us that something hard already been concealed and was continuing to be concealed. God was continuing to conceal or keep their understanding of Jesus’ prediction a secret. What a strange set of events. Jesus and the disciples were discussing His coming death and return to life, the disciples were asking questions, but God the Father prevented them from understanding something.



What did He hide from the disciples? It was clear in Matthew 16:21 that they at least understood He was going to die. Also, Matthew 17:23 adds, “They were deeply grieved” after Jesus told them a second time. This

reveals that they understood Jesus was going to die. But what did they not understand?

The answer is given in John 20:9 where we are told that they, not understand the purpose of His death and we could add His return to life. But an even more interesting question is why did God keep this a secret? Would such knowledge have prevented Jesus’ death and resurrection? Would they have abandoned Jesus if they realized that He was not setting up the kingdom yet? Luke 24:44-47 seems to suggest that the answer is yes to both questions.

Now He said to them, “These are My words which I spoke to you while I was still with you, that all things which are written about Me in the Law of Moses and the Prophets and the Psalms must be fulfilled.” Then He opened their minds to understand

the Scriptures, and He said to them, “Thus it is written, that the Christ would suffer and rise again from the dead the third day, and that repentance for forgiveness of sins would be proclaimed in His name to all the nations, beginning from Jerusalem.” Luke 24:44 (NASB)

It wasn’t until after Jesus’ resurrection that the disciples were allowed to understand the purpose of Jesus’ death.

This event reveals God does not reveal everything to us just because someone is a follower of Jesus. In fact, John 14:21 is a verse we need to remember.

He who has My commandments and keeps them is the one who loves Me; and he who loves Me will be loved by My Father, and I will love him and will disclose Myself to him.” John 14:21 (NASB)

The verse is simple. It says that if we want to know more about Jesus we must obey His commands. Obedience brings joy. Then God reveals truth little-by-little.

### THE TRIBUTE

**MONEY.** Matthew 17:24 tells us that eventually all of them arrived in Capernaum. The city was where Jesus lived (Matt. 4:13). This was the city He returned to after each trip. Mark 9:33 seems to refer to Jesus’ home as “the home.” If it was not Jesus’ home then most likely it was Peter’s home. The city was where Peter’s mother-in-law lived (Luke 4:31, 38). Jesus healed her on one occasion. It was also the city in which Peter lived (Mark 1:21, 29). In fact, since they frequently traveled together, leaving and returning to the city, it appears that the city was where all the disciples lived. We will discover shortly that maybe the disciples returned home to see their wives (1 Cor. 9:5) and it appears Jesus went to Peter’s home.

Matthew 17 tells us that sometime after they arrived in Capernaum one of the tax collectors asked Peter if Jesus

paid the two-drachma tax.

**When they came to Capernaum, those who collected the two-drachma tax came to Peter and said, “Does your teacher not pay the two-drachma tax?” Matt. 17:24 (NASB)**

The two-drachma tax was a religious tax imposed by the Jewish religious leaders on the population. The tax was used to support the temple in Jerusalem. Originally, the tax of a half-shekel of silver was imposed to support the tabernacle in the wilderness (Ex. 30:11-16). The tax was unchanged when the temple was built; however, it was temporarily reduced to one-third shekel by Nehemiah while the exiles were returning to Jerusalem because they were poor (Neh. 10:32).

According to Flavius Josephus the half-shekel was equivalent to two drachmas.<sup>1</sup> It was called the two drachma tax, even though there was no single coin worth two drachmas. So, the question, “Does your teacher not pay the two-drachma tax?” refers to a tax worth two denarii or two days wages.<sup>2</sup> In Jesus’ day the tax was approved by the Romans. That means the Jewish religious leaders were free to collect the money during the month preceding the Passover.<sup>3</sup> However, the Jews were free to pay it or not pay it.<sup>4</sup> Consequently, it was collected before Passover by men who went throughout Palestine.

Therefore when Matthew says “those who collected the two-drachma,” he refers to these tax collectors who caught Peter. One or more of these men approached Peter and asked does your teacher pay the tax? This implies that at least some in the population had connected Peter and Jesus together. We will discover in the next verse that Jesus was not walking with Peter. Peter was either walking alone or with some or all of the disciples in Capernaum when he was asked if

his master paid the tax. Matthew 17:25 reports that Peter answered, “Yes!”

**He said, “Yes.” And when he came into the house, Jesus spoke to him first, saying, “What do you think, Simon? From whom do the kings of the earth collect customs or poll-tax, from their sons or from strangers?” Matt. 17:25 (NASB)**

When Peter walked into the house Jesus spoke first and asked, “What do you think, Simon?” about the tax. Peter must have been surprised. Yet, this was not the first time Jesus knew men’s thoughts (Matt. 9:4; 12:25) and would not be the last. We can imagine Peter taking a moment to respond after that surprise. Jesus’ question was terrific. His question can be reworded as, “Who pays taxes (customs or pool-tax), the sons of earthly kings who impose the taxes to raise money for their families and the kingdom or strangers?” Since kings imposed taxes to support themselves, their families, and the kingdom the answer is clear. Why would a king tax his own family? The answer is, strangers pay the tax and not his flesh and blood sons! To tax his sons would be taxing the very ones he is trying to support. Therefore, the answer is simple. The king taxes strangers.

Peter answers correctly, “Strangers . . .”

**When Peter said, “From strangers,” Matt. 17:26 (NASB)**

Then Jesus replied, “Then the sons are exempt.” Now how does this apply to Jesus and Peter? Are one of them or both of them sons? If so, of whom? The obvious conclusion is that Jesus was exempt since He was the son of God. Peter knew that too! Earlier he had stated that Jesus was the son of God when Jesus asked him, “Who do people say that I am?” (Matt. 16:16). Jesus was the Son of God (2 Cor. 1:9; Heb. 4:14; 1 John 5:5). So, Jesus was exempt from paying the tax since the God the Father rules over everything (Eph. 4:6).

It is doubtful that Peter understand the full meaning of Jesus’ statement. Today, we understand that every true Christian is a child of God or a son of God (John 1:12-13; Romans 8:14; Gal. 3:26; ). Therefore, believers today are exempt and do not have to pay taxes because this world is not our home. We are no longer of this world. But don’t

1. Flavius Josephus. The Antiquities of the Jews. Book 3, 8.2 states that a shekel was equal to four Athenian drachmas. That means two Athenian drachmas were a half-shekel.

2. Flavius Josephus. The War of the Jews, Book 7, 6.6 He states the temple tax was a half-shekel. Since an Athenian drachma was equal to one denarii, the two drachma tax equaled the half-shekel tax.

3. John Nolland. The Gospel of Matthew. The New International Greek Testament Commentary. The Poternoster Press. 2005., p. 723.

4. Ibid.

rejoice over this news too quickly. Read Jesus' next words.

*“However, so that we do not offend them, go to the sea and throw in 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 you and Me.” Matt. 17:27 (NASB)*

When Jesus said “so that we do not offend” the Greek word is SKANDALIZDO. From this word we get our English word “scandal.” It means “to shock because of what was done” and “to offend.” It can sometimes refer to motivating someone to sin. This means that Jesus was concerned about do something that cause someone to sin. Certainly, they would have been shocked if Jesus had not paid the tax. This is an important biblical principle for us. Have you done something that you were sure would cause someone to get angry and sin? The principle is repeated in 1 Corinthians

8:1-9:27. It is a principle that we need to practice. We need to be more concerned about holiness in others. Next, time that you sense there is a conflict developing, stop and ask if there is a way you can help them not sin.

This explains why Jesus asked Peter to pay the tax for both of them. What happens next is a miracle. Now ask yourself, how did Jesus know that some fish had a coin in its mouth? Further, how did Jesus know that the coin would be a shekel? How did Jesus know that the fish would be at the spot where Peter went fishing and that the fish would even bite?

**CONCLUSION.** Not only did Jesus predict His coming death and resurrection, but He knew about the conversation that Peter had with the tax collector. Also He knew about the fish. Jesus knows everything. He is omniscient. We are surprised by the miracles, signs and wonders that Jesus has performed. We should be absolutely overwhelmed by His supernatural knowledge. He truly was God in human flesh. Praise the Lord Jesus Christ. He is God.