



What thinkest thou, Simon? of whom do the kings of the earth take custom or tribute?
of their own children, or of strangers?

24 And when they were come to Capernaum, they that received tribute money came to Peter, and said, Doth not your master pay tribute? 25 He saith, Yes. And when he was come into the house, Jesus prevented him, saying, **What thinkest thou, Simon? of whom do the kings of the earth take custom or tribute? of their own children, or of strangers?** 26 Peter saith unto him, Of strangers. Jesus saith unto him, **Then are the children free.** 27 **Notwithstanding, lest we should offend them, go thou to the sea, and cast an hook, and take up the fish that first cometh up; and when thou hast opened his mouth, thou shalt find a piece of money: that take, and give unto them for me and thee.** (Matt 17:24-27)

In this text, Jesus is a guest in Peter's home. There are technical considerations to be taken into account in order to grasp the deeper meaning of this miracle and its surrounding circumstances. The tax was an annual ecclesiastical tax (see Ex 30:11=13 below) payable, towards the maintenance of the temple and its services, by every male Jew of twenty years old and upward. *"And the LORD spake unto Moses, saying, When thou takest the sum of the children of Israel after their number, then shall they give every man a ransom for his soul unto the LORD, when thou numberest them; that there be no plague among them, when thou numberest them. This they shall give, every one that passeth among them that are numbered, half a shekel after the shekel of the sanctuary: (a shekel is twenty gerahs:) an half shekel shall be the offering of the LORD."* (Ex 30:11-13) The tax was not imposed by force of government, but was expected to be paid as a religious obligation of the Jews. It should be observed that ALL religious obligations are performed out of a sense of love and obligation and not by force.

All who lived in Capernaum were expected to pay the tribute for support of the Temple and religious services; therefore, the question: *"Doth not your master pay tribute?"* Peter responded in the affirmative since he did not desire for His Lord to seem

irresponsible toward His duties to the Temple services. When Peter entered the house, Jesus raised the issue before Peter asked it of him: *“What thinkest thou, Simon? of whom do the kings of the earth take custom or tribute? of their own children, or of strangers?”*

Note, first of all, how Jesus addresses Peter with his familiar family name of Simon. The tribute money is a common tax of those accounted of the family of Israel. In this way, the Lord and Peter seem closely united; however, secondly, the Lord is exempted from the tax by virtue of His being the Son of God. This fact is revealed in the exchange that follows. Before discussing that matter, I will point out that the Lord needs no tribute money. His Temple is the Heart of the believer. The physical real estate, however, where men commonly gather for worship does require maintenance. So we pay tithes and free will offerings to the Church for its maintenance and missionary endeavors.

The question Jesus asks Peter reveals His own special relationship with the Father. The kings of the earth do not levy taxes against their own family members, but only of those outside their family circle. The sons and daughters of an earthly king hold a privileged position and do not pay customs tax or tribute money. The ecclesiastical tribute money is to pay for the presumed House of the Lord. An earthly king levies taxes to pay for his own upkeep and lodging, but who I King here? Is it not Christ?

“Peter saith unto him, Of strangers. Jesus saith unto him, Then are the children free.” Jesus is not, in this case, claiming a common exemption for Himself AND Peter, but for Himself only, being the Son of God. The Temple of the Lord is dedicated to the Lord, and Jesus is the Lord – so exempt from tribute taxes. He is the Son of the Father, and a child of Great King.

The concluding remarks of our Lord are revealing, too: *“Notwithstanding, lest we should offend them, go thou to the sea, and cast an hook, and take up the fish that first cometh up; and when thou hast opened his mouth, thou shalt find a piece of money: that take, and give unto them for me and thee.”* Jesus is saying that in spite of the fact that He is legally exempt from the tribute, He will pay it anyway for Himself and Peter in order to avoid even the appearance of evil since the men who collect tribute do not know Him as Lord. It is a sad matter of fact that the ‘tribute collectors’ in most churches today neither know or love Jesus as the Lord and Savior – only do they claim His name *to take away their reproach.* (Isa 4:1)

The Master of the Ocean Seas is also Master of all that is within those seas. The same Hand that placed a **PROPHET** (Jonah) into the mouth of a great fish can also take a **PROFIT** from the mouth of a fish for Peter’s sake. It represents the miraculous provision of God for His people even from among the resources He has placed within their means. Remember, the great draught of fishes of John 21 represents the Kingdom of God in which not a single soul is lost. The fish are His Elect people. So the coin is found within the fish’s mouth representing the support of God’s people for the religious work of the Church, but that means itself is even provided by God to them through His over-watching Providence. Like Peter, we find the hidden graces of God found in places that we may not expect; and, if we are obedient like Peter – even when the Word seems awkward – we shall find what the Lord has hidden for us.