

INTRODUCTION

As a family was vacationing at the beach, their toddler was playing in the sand and uncovered a shiny quarter. He picked it up and did with it the same thing most little kids do; he put it in his mouth. His mother was watching and immediately yelled, "Spit that out right now!" The child was so surprised at his mother's shout that he swallowed the coin. The quarter lodged in his throat and he began to choke. He stopped breathing and the mother starting calling for help. A stranger ran over and said, "Don't worry, ma'am. I'm an expert." He grabbed the little boy around the chest and gave a quick thrust upward. The quarter popped out and the boy started breathing. The mother said, "Oh, Thank God! It's a miracle that a doctor would be here to help my son!" The man said, "Oh, I'm not a doctor, ma'am, I work for the IRS. So I'm an expert on getting people to cough up money!"

In our passage of scripture today we're going to study an unusual miracle in which Jesus paid His taxes with a coin that Peter found in the mouth of a fish. This is a little-known miracle that is only recorded by Matthew. Of course, you can understand why Matthew included it; after all, before he was a disciple, Matthew had been a tax collector. He was an IRS agent—the Israeli Revenue Service.

Matthew 17:22-27. "When they came together in Galilee, he said to them, 'The Son of Man is going to be betrayed into the hands of men. They will kill him, and on the third day he will be raised to life.' And the disciples were filled with grief. 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?' '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?' 'From others,' Peter answered. 'Then the sons are exempt,' Jesus said to him. '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.'"

Whenever I lead a group to Israel, we stay at a beautiful Kibbutz Hotel right on the shore of the Sea of Galilee near where this miracle happened. The Sea of Galilee is actually a freshwater lake teeming with fish even to this day. There are many restaurants around the lake that cater to tour groups by serving a fried fish which they call St. Peter's fish. It's a relative of the tilapia and is delicious to eat. The fish is served whole and the cooks usually put a coin in the mouths of a few of them for the diners to discover!

But the fish Peter caught that day wasn't a tilapia, because their mouths are too small to swallow a coin. More likely it was a fish related to our catfish, a bottom feeder. And since these fish don't have scales, they weren't kosher—Jews couldn't eat them.

The Flemish artist, Peter Paul Rubens, captured this miracle on canvas. His painting is named "St. Peter Finding the Tribute Money." If you're ever in Dublin, you can see this painting in the National Gallery of Ireland. In classic baroque style, Rubens portrayed Peter as a muscle-bound fisherman holding a large fish in his left hand while he ponders the coin he found in its mouth.

Other disciples are there with looks of awe on their faces. Of course, Rubens had never visited the Sea of Galilee. He assumed it was a salt-water sea because he added a crab and a pile of conch shells in the bottom of the painting!

So why is this miracle included in the Bible? Is it just to make us astonished at the miraculous power of Jesus? Actually, there are some practical lessons in this miracle that we can apply to our lives.

I. WE HAVE RESPONSIBILITIES TO FULFILL

The tax collectors came to Peter with a question that sounded more like an accusation. They asked, "Doesn't your teacher pay the temple tax?" Peter was quick to defend Jesus' honor by saying, "Yes," even though we learn Jesus hasn't paid it yet.

This wasn't a Roman tax; it was an annual offering every Jewish man over the age of 20 was obliged to make. It was introduced before there was even a temple, when the Jews were still in the wilderness and only had a tabernacle.

"When you take a census of the Israelites to count them, each one must pay the Lord a ransom for his life at the time he is counted...Each is to give a half shekel...The rich are not to give more than a half shekel and the poor are not to give less when you make the offering to the Lord to atone for your lives. Receive the atonement money from the Israelites and use it for the service of the Tent of Meeting." (Exodus 30:12-16)

This was an obligation for every Jewish male, and Jesus agreed to pay this tax, even though technically He was exempt from paying it. Jesus is teaching us that we all have responsibilities when it comes to our relationship with God, and with our government. Let me mention two responsibilities we have as Christian citizens.

A. Spiritual responsibilities

Rather than call them obligations, I want to use the word "responsibilities." The Jews were obligated to pay this annual offering for the service of the Temple. As followers of Jesus Christ, we have a responsibility to give financial support to the work of the Lord. But since we are no



St. Peter Finding the Tribute Money
Peter Paul Rubens
Oil on Canvas
c. 1618

longer under the Law, it isn't an obligation for us, a burden, it's a blessing for us to give joyfully to support God's work.

When Paul wrote to church at Corinth about making an offering he wrote, "Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver." (2 Corinthians 9:7)

There are a lot of untrue rumors about Green Acres that float around East Texas. Several times non-members have asked me this question: "Is it true that when you join Green Acres the church deducts 10% from every member's paycheck where they work?" I always laugh and say that's just a rumor, and then I joke and say, "That's a pretty good idea, though!" But we would never do that even if we could, because the New Testament doesn't talk about giving as an *obligation*, it is a *gift* we give to the Lord. But it IS our responsibility to support God's work.

I've been preaching for 40 years and you might have noticed I seldom preach about giving. My philosophy is to teach people to fall in love with Jesus and when they do, they'll be generous with their offerings.

I got the title of this message from a bit of advice an old preacher gave me when I was just starting out in the ministry. He reminded me that Jesus taught us to be fishers of men, that's evangelism. He said any church that focuses on fishing for people will never have money problems. Then with a sparkle in his eye he said, "Just remember, David, the money is in the mouth of the fish!" What he meant was, that as we win people to faith in Jesus Christ (fishing for men), they bring their offerings with them! I've never forgotten that bit of advice, and I've found it to be true! Our church is full of people who have discovered the joy of giving to the Lord. It's not an obligation, it's a blessing!

B. Civic responsibilities

In the Old Testament, there wasn't a division between the government and worship. The Temple Tax was both an offering and a required donation. In the U.S. we don't consider paying our taxes as an offering. It IS in fact, an obligation. But as Christian citizens, we should fulfill this responsibility as well. "Give everyone what you owe him: If you owe taxes, pay taxes; if revenue, then revenue; if respect, then respect; if honor, then honor." (Romans 13:7)

I once knew a Christian businessman in another state. He was in church every Sunday, and from all appearances he was a model Christian. He once told me he conducted most of his business on a cash basis. I was naïve enough to ask him why. He said that by dealing in cash, there wasn't a paper trail so the IRS couldn't prove how much money he actually made. He was bragging about it, but I lost a lot of respect for him.

Now, we aren't under any obligation to pay more taxes than we owe. And I'm part of the growing majority of Americans who believe we are over-taxed, but the place to fix that is at the ballot box. Until the tax laws change, we have the responsibility to pay the taxes we owe. Several years ago, the IRS got an anonymous letter that said: "Two years ago I cheated on my taxes. I have enclosed a money order for \$200, because I feel guilty and I can't sleep at night. If I still

can't sleep at night, I'll send the rest of the money." I hope you can sleep at night because you are paying your taxes.

II. WE MUST BE CONSIDERATE OF OTHERS AS WE FULFILL OUR RESPONSIBILITIES

Jesus said, "But so that we may not offend them..." Jesus used an illustration of an earthly king to prove to Peter that He really *didn't* have to pay the Temple Tax. He said the sons of a king don't have to pay taxes—the sons are exempt. Jesus was saying that as the Son of the Heavenly King, He wasn't required to pay a tax on the Temple. After all, it was his Father's house! So Jesus had the RIGHT to say, "Peter, I don't have to pay that tax. I'm the Son of God."

But Jesus didn't start a tax-revolt movement or call a tax attorney to plead His case. He just paid the tax. Why? He did it so He would not offend the Jews. The word "offend" is the Greek word *skandalon*. Jesus didn't want to risk a scandal over His ministry. To put it plainly, Jesus did something He wasn't required to do because He didn't want to be a stumbling block to anyone.

Pastor Stephen Felker has some insightful comments on this passage: "Christ did not want someone to reject Him or His teaching over such a trivial matter as paying a fairly modest tax. He did not insist on His rights, and demand exemption for the tax. He was mindful of the importance of setting a good an example for others. There are other times when Christ did things that were not really required of Him. He submitted Himself for baptism, not because He had sins to repent of, but to partake of baptism with us, and to set an example. Furthermore, He was free from the necessity of death, but He submitted to it, and laid down His life to save us. His own loving will, and not the Roman soldiers' nails, fastened Him to the cross. He did not demand His selfish rights. He could have said, 'I'm not going to pay. I'm not going to stay. That's not my debt.' But instead, He thought of others, and died for you and for me!" (Felker, pastor of Christ Chapel, Ithaca, NY)

What a great lesson that is for us. In Romans 14 Paul teaches the beautiful principle of accommodation. He says there is nothing wrong with eating meat that had been sacrificed to a dead idol. He could eat it all day and never have a twinge in his conscience. But he says if eating meat offends a weaker brother, then he just wouldn't eat meat in front of that person. To him, it was not about demanding his right to eat meat; it was more about refusing to offend someone. That's exactly the principle Jesus was demonstrating by paying a tax He didn't owe.

Which is more important: Demanding your rights or doing more than is expected? We live in a culture of entitlement in which we enjoy demanding our rights. Sometimes we should think less about our rights and more about our responsibilities.

Sometimes we should be willing to surrender our rights for the good of someone else. For instance, if you're sitting at a red light and it turns green, you have the right to go, but if you see an 18-wheeler speeding toward the intersection, you'd be wise to surrender your rights in that moment.

I'm told there is a tombstone in England written in memory of a man who had the right of way at an intersection and he died claiming his rights. The tombstone says: "Here lies the body of William Jay; He died defending his right of way; He was right, dead right, as he sped along; But he's just as dead as if he'd been dead wrong."

Sometimes you can get so loud in demanding your rights that you offend others, and that's when you're dead wrong. A wise person chooses their battles carefully. A bulldog can whip a skunk, but it's just not worth it. Jesus decided that demanding His rights about this tax just wasn't worth the fight because it might discredit His ministry.

Jesus not only taught that we should live in such a way as not to offend others, we should go beyond the minimum requirement. Jesus said, "If someone forces you to go one mile, go with him two miles." (Matthew 5:41) A Jew was required to carry a Roman soldier's backpack for one mile. Jews hated doing it, and they knew their rights. When they reached the one-mile limit, they threw down the pack and said, "I've done all that is required of me!" But Jesus said when you take that pack an additional mile, you are doing it not out of obligation, but out of love. Are you a second mile kind of Christian, or do you do the bare minimum?

III. JESUS ENABLES US TO MEET OUR RESPONSIBILITIES

"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 [Greek: *stater*]..." God knows you have needs, and He can supply all your needs through His riches in glory through Christ Jesus. (Philippians 4:19)

Fish have been known to swallow a lot of strange items. We read in the Old Testament that a huge fish even swallowed a runaway preacher—Jonah! But the winner for the strangest diet in the fish kingdom has to be the tiger shark. They will eat almost anything. Here are some items that have been found in the stomachs of tiger sharks: aluminum cans, nails, boards, a roll of tar paper, shoes, pants, and a full bag of potatoes. One tiger shark had even eaten a bag of money! But when Peter caught this fish, it had a coin in its mouth. The word in Greek is *stater*, which literally means, "silver coin." It was a Hebrew shekel. It wasn't cheap. In today's currency, a shekel would be about \$100. The temple tax was a half-shekel per person, so this one shekel coin paid the temple tax for both Jesus and Peter. As we think about this miracle, there are a couple of things I want you to notice.

A. Jesus is all-knowing (Omniscient)!

Now, how did the coin get in the mouth of that fish? It's not hard to imagine that a fish would be attracted to a shiny object in the water, that's why fishermen use shiny lures, because they attract fish. Did Jesus cause someone to drop the coin at just the same moment He directed a fish to swallow it? Of course, He controls creation, and He could have had the fish jump up and spit the coin into Peter's hand. Or, He could have just made a coin appear in Peter's hand, or in the hand of the tax collector, or He could have made it rain shekels. But this wasn't some cheap magician's trick of making a coin appear in the mouth of a fish; it was more than that. Rather than being a miracle of His omnipotence, this is a miracle that demonstrates Jesus' omniscience. Jesus *knew* exactly what would happen. Jesus knew someone had to drop a coin, and that a fish

would take it in its mouth, and not swallow it, and this fish would bite on a hook Peter put in the water, and that it would be the first fish Peter caught, not the sixth, or the tenth, but the first. And he knew it would be the exact amount to pay the Temple tax for both Himself and Peter. That's a lot to KNOW, but it's no problem for Jesus because as God, He is omniscient. He is all-knowing. The Bible teaches that God knows everything about us. "O Lord, you have searched me and you know me... You perceive my thoughts from afar... you are familiar with all my ways. Before a word is on my tongue you know it completely." (Psalm 139:1-4)

Did you pick up on the fact that when Peter entered the house after talking to the tax collectors Jesus already knew what they had discussed? Before Peter can say a word Jesus brings up the idea of paying taxes. And Jesus knows everything about us. He knows every mistake we've ever made and every mistake we'll ever make, and He still loves us. He is omniscient.

B. Peter was obedient!

Peter was a fisherman by trade. But he was a commercial fisherman who used a net. This if the only time in the Bible it speaks of fishing with a line and a hook. I've seen fishermen stand on the dock at the Sea of Galilee and catch fish. The strange thing about it is that their hooks don't have a barb or even bait. It's just a shiny hook itself that attracts the fish and when they feel a tug they have to jerk the pole up so the fish can't get away.

I can imagine there was a part of Peter that thought, "I've been fishing all my life, and I've never found a coin in a fish's mouth." But instead of arguing, he obeyed. About a year earlier Peter and the other fishermen had been fishing all night with nets and hadn't caught anything. Jesus called from shore, "Put your nets on the other side." Peter yelled back, "We've been fishing all night and haven't caught anything nevertheless, at your word we'll do what you say." And the net was full of fish. Jesus told them to open Lazarus' tomb. Martha said, "But Lord, he's been dead four days. He stinks. Nevertheless, at your word we'll do it."

Have you discovered the nevertheless-at-your-word principle? If Jesus tells you to do something in his Word, don't argue or try to figure out another way to do it, just do it, and God will bless you.

Jesus said, "If you love me, you will obey what I command." (John 14:15) Peter obeyed Jesus because he loved Him. This wasn't the only time when Jesus performed a miracle for Peter. When Peter wanted to walk on the water, Jesus made it happen. When Peter struck out in anger and cut off Malchus' ear in the Garden of Gethsemane, Jesus fixed repaired the ear in an instant. When Peter was in prison, the Lord sent an angel to deliver him. No wonder Peter would later write, "Casting all your cares on Him, for He cares for you." (1 Peter 5:7) And you can cast your cares upon Jesus because He cares for you and He will give you the resources to meet all your responsibilities.

CONCLUSION

Not only did Jesus pay His own temple tax with that shekel, He also paid Peter's tax as well. Jesus paid a debt He didn't owe and He paid a debt Peter couldn't pay. Does that sound familiar?

In Exodus 30, God told the Jews this annual shekel payment was for the atonement of their lives. God even called it a ransom payment. But Jesus said He came to give His life as a ransom for many. The New Testament says that on the cross, Jesus shed His blood as the atonement for our sins. That's what so amazing about grace: Jesus never committed a single sin, so He didn't have to pay for His atonement. Instead, He was paying for our sins on the cross, the same way He paid for Peter's tax with that shekel. By His death on the cross He was paying our debt that we could never pay ourselves. The Bible says, "God made him who had no sin to be sin for us, so that in him we might become the righteousness of God." (2 Corinthians 5:21)

You've probably never heard of Louis Slotin, but he is considered a hero among those who worked to build the first atom bomb. The story of his death was top-secret for many years until the U.S. government declassified it a few years ago. Slotin was a 36-year old nuclear scientist working on the Manhattan Project in Los Alamos, New Mexico. On May 21, 1946 he and seven other scientists were conducting an experiment to determine how much U-235 (plutonium) was needed to start a chain reaction; scientists call it critical mass. In this experiment, which he had conducted before, two hemispheres of plutonium would be moved toward each other. Just as the mass became critical, Louis would separate them with a screwdriver to stop the chain reaction. On this particular day there was an accident. Just as the mass became critical, his screwdriver slipped and the two hemispheres of uranium actually touched—and the core went supercritical releasing a massive radiation burst. The room was filled with a dazzling bluish haze and there was a flash of heat. It was a fatal choice, but instead of turning away and possibly saving himself, Louis made a choice. He used his body to shield the other scientists from the radiation burst. To stop the chain reaction, Louis grabbed one of the sections of plutonium with his hand to pull them apart. The chain reaction was broken, but the Geiger counter was clicking wildly indicating he had received a massive dose of radiation.

His hand was burned and as Louis left the lab he vomited, a sign of radiation poisoning. As the scientists waited for a vehicle to rush them to the hospital, he said to his fellow worker, Al Graves, "You should come through all right. I have haven't the faintest chance for myself." He was correct, because in spite of all the efforts to save him, Louis Slotin died nine days later. The other seven scientists survived. Al Graves later said, "By that instant self-forgetting action of shielding us from the radiation, Louis saved the lives of the other seven men in the room." He saved the lives of seven others, but he wouldn't save his own life.

Does that story sound familiar to you? Somebody cared enough for us to do the same thing. A deadly chain reaction of sin started when Adam and Eve disobeyed God. During thousands of years, sin built up in intensity until it reached critical mass at Calvary. On the rugged cross, Jesus threw His body across the fury of sin's chain reaction and broke its destructive power over my soul and yours. That's how much Jesus loves you. He paid a debt for us that we could never pay.

So instead of just focusing on the fishy miracle of Peter finding a coin, be sure to take away the real lessons in this experience. Jesus taught us to fulfill our responsibilities, sometimes for no other reason than to keep from offending someone. He taught us to do *more* than is required, to go the second and third mile for His glory. And finally, He demonstrated He has the ability to meet all our needs so you can trust Him today!

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For the Joy...
Pastor David Dykes