

Of Coins and Crosses:  
Matthew 17:24-27 in the Shadow of the Passion

THORVALD B. MADSEN  
Dean of Graduate Studies,  
Director of PhD Programs,  
Professor of NT, Ethics, and Philosophy,  
Midwestern Baptist Theological Seminary

In Exodus 30.11-16, God commands Moses to receive a half-shekel “ransom” for each male life, coincident with any census taken of the people.<sup>1</sup> This tax would maintain Israel’s Tabernacle and deter prideful assessments of battle strength: the less one counts, the less everyone pays.<sup>2</sup> Thus, when David takes an improper census of Israel and Judah, his punishment is a pestilence inflicted on the people for three days, claiming 70,000 lives, just as Exodus 30.12 had warned: “each shall give a ransom for his life to the LORD when (Moses numbers) them, that there be no plague among them” (parenthesis added).

Nehemiah 10.32-33 refers to an annual third-shekel tax, “for the service of the house of (their) God.” Therefore, the *didrachma* of Matthew 17.24-27 could have resulted from some mixture of these previous two taxes.<sup>3</sup> Finally, since one shekel was worth four drachmas, a double-drachma would have met the obligations of one person. A Greek *stater*—like the coin found in the fish’s mouth—was worth four drachmas; and

---

<sup>1</sup> All translations of Scripture are taken from the English Standard Version.

<sup>2</sup> On the military background of this census, see, e.g., John Durham, *Exodus*, WBC 3, (Waco: Word Books, 1987), pp. 402-403; James P. Hyatt, *Exodus*, NCBC, (Grand Rapids: Eerdmans, 1971), p. 294; U. Cassuto, *A Commentary on the Book of Exodus*, Translated by I. Abrahams, (Jerusalem: Magnes Press, 1967 (1951), p. 394; R. Alan Cole, *Exodus: An Introduction and Commentary*, (Downer’s Grove, IVP, 1973), p. 206.

<sup>3</sup> This tax and the half-shekel of Exodus 30.11-16 differ in quantity and timing, and thus one cannot be assured of a practical identity of the two taxes. But the third-shekel tax was collected annually, and this fact may have influenced the timing of the half-shekel collection.

thus a stater would have covered the taxes of two people, as it did for Jesus and Peter.<sup>4</sup>

Generally speaking, we know what the Temple Tax was and who was expected to pay it.<sup>5</sup> But other mysteries remain. For example, why do the collectors ask Peter, “Does your teacher not pay the tax?” if such payments were routine and largely uncontroversial?<sup>6</sup> Does it matter, given the question about taxes, that Jesus speaks to Peter first, as he enters the house; and if so, why? In that case, Matthew could be making a point as to nature of Jesus—one implied by his having supernatural foreknowledge—but why make such a point just here, i.e., at the end of chapter 17 and/or the beginning of chapter 18? From a theological standpoint, there could be more happening in these verses than meets the eye.

In v. 27, two more puzzles emerge. Why does Jesus pay the half-shekel with a coin found in a fish’s mouth, even the first one caught by Peter? Why does Matthew not confirm that Peter found the coin, as predicted by Jesus? Perhaps the tone of v. 27 is wry, as if to say, “Go and search the floor of your car: there you will find \$20.00 in change, for you and for me.”<sup>7</sup> Such a reading is possible. Nothing in the context excludes it; but should v. 27 be understood as such? To some of Matthew’s readers, this story seems primitive and historically suspicious.<sup>8</sup> What should we ourselves make of it, given the wider context of this gospel?

---

<sup>4</sup> Cf. Everett Ferguson, *Backgrounds of Early Christianity*, Third Edition, (Grand Rapids: Eerdmans, 2003), pp. 90-93.

<sup>5</sup> On the Mishnah’s provision for some “distrain” in collecting this tax, cf. *Shekalim* 1.3 & 6.5; William Horbury, “The Temple Tax,” in *Jesus and the Politics of His Day*, Edited by Ernst Bammel and C. F. D. Moule, (Cambridge: CUP, 1984), p. 282.

<sup>6</sup> Otherwise, the question may not have been asked at all, though informal pressure to pay it would always have been present. So, then, Ben Witherington, *Matthew*, (Macon, GA: Smyth & Helwys, 2006), p. 331; Jeffrey Gibbs, *Matthew 11.2-20.34*, (St. Louis: Concordia Publishing, 2010), p. 884, fn. 22: “The payment of this tax by an adult Jewish man would also signal that he intends his whole family (his wife and children) to be identified with and benefit from the temple.”

<sup>7</sup> So, then, R. T. France, *The Gospel of Matthew*, NICNT, (Grand Rapids: Eerdmans, 2007), p. 671.

<sup>8</sup> So, e.g., B. D. Chilton, “A Coin of Three Realms,” in *The Bible in Three Dimensions: Essays in Celebration of Forty Years of Biblical Studies in the University*

In his detailed study of this passage, David Garland reduces all such questions to one decisive issue. Verse 27 begins with the phrase, “However, not to give offense to them . . .” But now we ask with Garland: who is Jesus trying not to offend or scandalize? If we could identify the would-be stumblers in this case—i.e., the people whom Jesus is concerned not to put off—we would have the information needed to address the other matters noted above; and thus we should organize the available theories of vv. 24-27 by seeing them as efforts to identify the people whom Jesus is trying not to scandalize.<sup>9</sup> With this framework as our guide, consider the following options.

### 1. Roman Authorities of the Late First-Century

One theory says that vv. 24-27 resolve a dilemma arising after the Temple’s destruction, not during Jesus’ lifetime. After 70 A.D., when the Temple had been destroyed, the Romans repurposed the Temple Tax as an offering for the Jupiter Capitolinus, a shrine located in Rome.<sup>10</sup> Therefore, in paying the Temple Tax, Jewish Christians would have become supporters of pagan idolatry. So what was a conscientious Christian Jew to do? According to this theory, vv. 24-27 were manufactured by the gospel writer to set a dominical precedent for these Jewish Christians, and a permissible one at that: they are allowed to pay this tax—never mind its actual effect—because Jesus did the same thing his own day, or nearly so. Jesus paid the Temple Tax needlessly and voluntarily, not under compulsion, for the sake of peace (17.27).<sup>11</sup> Therefore, *mutatis mutandis*, Jewish Christians should still pay the half-shekel, not because they must do so, but rather because they can do so with noble intent: by paying the tax, they avoid dead-end controversies with the powers that be.

---

*of Sheffield*, Edited by Stanley Porter, Stephen Fowl, and J. A. David, (Sheffield: Academic Press, 1990), p. 279.

<sup>9</sup> David Garland, “Matthew’s Understanding of the Temple Tax (Matt 17:24-27), *SBL Seminar Papers 1987*, (Atlanta: Scholars Press, 1987), p. 190.

<sup>10</sup> There is no dispute that the Romans confiscated the Temple Tax for this purpose. Cf. Josephus, *Jewish War*, 7.218; David Garland, “The Temple Tax,” p. 197.

<sup>11</sup> So, then, M. McEleney, “Mt 17:24-27—Who Paid the Temple Tax? A Lesson in the Avoidance of Scandal,” *CBQ* 38, n. 2, (1976), p. 182.

On the surface, and leaving aside questions of biblical authority, this view seems fair enough. Suppose that Matthew did not write this gospel, or at least not these verses; and suppose, furthermore, that their real author faced an ongoing dispute about Temple taxes, roughly as this view proposes. In that case, whose example would count for more in everyone's eyes than the example set by Jesus; and what would Jesus have done, if the Temple Tax were funding a pagan shrine? Apparently, this author's answer, suggested by vv. 24-27, is: 'Be still, and pay the tax.' Nevertheless, such an interpretation proves to be unworkable on multiple levels, one of the latter being this: vv. 24-27 could have happened in the *prima facie* setting of Matthew's gospel; and if so, we have no reason to search for alternative theories as to their provenance. The following strands of evidence indicate the possibility of some controversy regarding the Temple Tax itself and the extent of anyone's liability to pay it.

Even in the time of Christ, certain Jews did not pay the Temple Tax. They objected to it on grounds of principle, and others found it to be economically burdensome.<sup>12</sup> Priestly exemptions were claimed, and others disputed the frequency of tax. As an example, then, 4Q159 insists that the Temple Tax is a one-time payment, not a yearly obligation:

6 [Concern]ing [the ransom:] the money of valuation which one gives as ransom for his own person will be half [a shekel,] 7 only on[ce] will he give it in all his days.<sup>13</sup>

*M. Shekalim* 3 reflects a dispute regarding personal exemptions from the Temple Tax: "They did not exact pledges (regarding the Shekel) from the priests, in the interests of peace." *M. Shekalim* 4 then says:

R. Judah said: Ben Bukri testified at Jabneh that if a priest paid the Shekel he committed no sin. Rabban Johanan b. Zakkai answered: Not so! but, rather, if a priest did not pay the Shekel he committed sin; but the priests used to expound the Scripture

---

<sup>12</sup> On the economic motive, see, e.g., Ulrich Luz, *Matthew 8-20: A Commentary*, Translated by Wilhelm Linss, (Minneapolis: Augsburg Fortress, 2001), p. 415.

<sup>13</sup> All translations of the Mishnah are taken from Herbert Danby, *The Mishnah*, (Oxford: OUP, 1933).

to their advantage, *And every meal offering of the priest shall be wholly burnt: it shall not be eaten. . .*

Thus, while Josephus suggests a tax paid routinely even in the Diaspora (*Jewish Antiquities* 14.110-111; 18.312), the collectors could still have challenged Peter regarding the Temple Tax. What will the rising prophet from Galilee do when the collectors arrive, given his views of the Temple itself (e.g., Mt 26.61; 12.6)? If such a question could have been asked of Jesus himself, vv. 24-27 would not require a post-70 setting. They make adequate sense as an abbreviated, historical report.

Likewise, this first view puts Jesus on the wrong side of an ethical dilemma. Suppose that the writer is using the imaginary example of Jesus to justify indirect maintenance of the Jupiter Capitolinus, all to avoid offending Roman authorities.<sup>14</sup> In that case, the writer has fashioned a purely consequentialist argument that would justify many forms of syncretism: one need only have a demand and possible offense, should it not be met.

The same view also implies an unhelpful analogy that allows payments to the Jupiter Capitolinus. Jesus's argument only works if (a) he is the son of Roman authorities and (b) they are "kings of the earth." The latter is plausible, of course: a broadside reference to 'kings of the earth' would include pagan kings well enough, along with others; but one cannot agree that Jesus has described himself along the lines of (a) above. The same worry arises, assuming that the "sons" of v. 26 are members of a larger group—e.g., the early church and/or the Jewish people. For this argument to work at all, their fathers would have to be gentile "kings of the earth."<sup>15</sup> Nevertheless, the strongest, immediate objection to this first view is the one recently noted: Jesus would not have sanctioned taxes for the Jupiter Capitolinus, whatever the peaceable consequences might have been. We may thus proceed to a second proposal.

---

<sup>14</sup> So D. A. Carson, "Matthew," *EBC* 8, Edited by Frank Gaebelin, (Grand Rapids: Zondervan, 1989).

<sup>15</sup> So, then, Luz, *Matthew*, p. 415; Richard Bauckham, "The Coin in the Fish's Mouth," in *Gospel Perspectives* VI, (Sheffield: JSOT Press, 1986), p. 228.

## 2. Unconverted Jews Collecting the Temple Tax between 33 and 70 A.D.

Where there is no Temple, there can be no Temple Tax *per se*, but between the resurrection and 70 A.D., Jewish Christians had to thread a certain cultural/theological needle. What should they do with a tax that funds a Temple made redundant by the cross of Christ? As Jews, they would have been expected to support the Temple, if for no other reason than to express solidarity with the people of Israel. But their reasons for not paying this tax were complex and, for that reason, poorly understood by Temple Tax collectors. Therefore, taking this historical reconstruction as established, one arrives at another theory as to the presence of vv. 24-27 in Matthew's gospel. The writer composed vv.24-27 freely to address circumstances faced by Jewish Christians living between the cross and 70 A.D. The latter needed an acceptable and permissive approach to this tax, and they receive one from the example of Jesus himself. He paid the Temple Tax in his own day, and by the same token, Jewish Christians can pay it now, all for the sake of peace. Some actual rights, including a right to withhold some taxes, need not be exercised (cf. 1 Corinthians 9, *passim*).

This second option makes sense to some extent, because it identifies a plausibly scandalized group: if Jewish Christians refuse to pay the Temple Tax, the collectors of it would probably take offense, especially if they drew a straight line from 'following Christ' to 'rejecting traditional taxes.' The same view also tracks with Matthew 5.9, which blesses the "peacemakers" as "sons of God." So we have made progress beyond our first theory; however, this one also falls short on several counts. For example, the basis of compromise seems wrong here. If Jesus can upend tables and call out hypocrites, why change course now, as Matthew advises, assuming that *skandalidzo* means 'to offend,' as modern translations assume?<sup>16</sup> Likewise, one might reject this view in favor of some others, given the tone and emphasis of chapters 17 and 18 as a

---

<sup>16</sup> BDAG, *skandalidzo*, cites v. 27 under the subheading, 'to shock through word or action, to give offense to, anger, shock, while recognizing 'to cause to be brought to a downfall, cause to sin, as one of this word's other possible definitions. On the translation of *skandalidzo* as 'to give offense,' see also NIV, NAS, RSV, and KJV.

whole: compared to the dramatic events and teaching before and after vv. 24-27, a worry about Jewish-Christian relations over taxes seems rather pedestrian. Finally, for the sake of simplicity, one ought to regard this incident as historical and concerned with the Temple Tax in Jesus' own lifetime, unless this theory is defeated by overwhelming factors.

### **3. Unconverted Jews Collecting the Temple Tax before 33 A.D.**

The previous theory may identify an actual dilemma sensed by Jewish Christians: either Jesus or the Temple, but not both. Nevertheless, a post-33 A.D. date is not required in this case: Jesus himself—or anyone else associated with him—could have been asked about the Temple Tax, giving rise to the same core problem. What conclusions follow from his paying the Temple Tax, and what should his disciples do? To borrow categories from 1 Corinthians, the 'strong' would insist that one not pay the tax, while the 'weak' are less certain either way; but the former could still decide to pay the tax, for the sake of peace, because Jesus himself did so for the same reason.<sup>17</sup> Here is a way to stay on good terms with unconverted Jews, without compromising on essentials. Accordingly, by way of analogy, one finds Paul able to circumcise Timothy voluntarily, with no sense of bad faith, for the sake of his missionary endeavors (Acts 16.3).

This view receives vv. 24-27 as history, which is an elegant explanatory move. It also accounts for the presence of this passage in Matthew's gospel. The earliest followers of Christ faced a real dilemma created by the sufficiency of the cross, set against an established tradition of Temple taxes, a tradition which would have continued while the Temple survived. Finally, the present option connects vv. 24-27 tightly to chapter 18: if the disciples were to follow the example set by Jesus, they would be humbling themselves for the sake of the kingdom (cf. 18:4), rather than claiming rights that should not be exercised where the good of someone else is at stake. Accordingly, there are no obvious flaws here. Everything fits well enough, aside from one issue. This interpretation may do insufficient justice to the content of vv. 22-23,

---

<sup>17</sup> So, e.g., David McClister, "Where Two or Three are Gathered Together': Literary Structure as a Key to Meaning in Matt 17:22-20:19," *JETS* 39/4, (1996), p. 552; Garland, "Temple Tax," pp. 205-6.

where we see an arresting sequence of events. Jesus predicts that he will be “delivered into the hands of men,” then his disciples become distressed; and the next scene involves Peter getting asked about the Temple Tax. Could these collectors be salting an open wound from chapters 16 and 17, albeit inadvertently? Perhaps so; but in that case, the problem with the present view, where Jesus becomes our moral example, is not so much what it includes, but rather what it might omit. We shall return to this possibility in due course.

#### **4. Jews Collecting a Disputed Tax**

A fourth interpretation of this passage sees it as teaching the same lesson as before and postulates the same objects of offense. They are the tax collectors, at the very least, plus any others who would receive a report of what Jesus intends to do. Therefore, by not paying, Jesus might offend a substantial group of unconverted Jews. But according to this fourth view, Jesus refuses to pay the tax for a new reason, contrasting sharply with the others we have considered. Thus far, a line has been drawn between (a) Jesus and his followers and (b) everyone else; and in that case, their freedom derives from a status only Christians could enjoy, along with Jesus himself. They are sons, while the rest of the Jews are not, and this difference excuses the former from the Temple Tax.

However, as noted above, the problem in vv. 24-27 might be something else entirely. Possibly these collectors are receiving a tax that should never have been collected at all, from anyone, or at least not as often. It is certainly not being collected for the *original* reason, which was to deter casual headcounts of citizen soldiers and to emphasize the dependence of each life upon the grace of God (Exodus 30.11-16). The upkeep of the tabernacle was a secondary issue, not the main thing, which means that the census tax should not have become an income-stream for the Temple, as seems to have been the case by the time Peter fields the collector’s question. Thus, Jesus has to decide (a) whether he will pay this disputed tax and, if he does, (b) how to do so without conceding its legitimacy. The coin in the fish’s mouth solves the latter



problem, and his motive for paying is the larger need to avoid secondary controversies.<sup>18</sup>

This fourth view handles the content of vv. 24-27 well in many ways. It depends on a recognized fact about the Temple Tax: some Jews denied that it should be collected annually, and its OT basis is unclear. Either the amount needed to be changed, down to a third-shekel (Nehemiah 10.32), or it should have been collected only with each census. In any case, the mere practice of taxing Israel for the Temple would have put the Heavenly Father's approach at odds with "kings of the earth." So we can see elements here of a relatively strong argument: vv. 24-27 present Jesus as finding a third way through impassable terrain. Nevertheless, two main difficulties remain. First, even though Jesus pays the Temple Tax in an unusual manner, he still pays the tax—which he should not do, assuming its dubious rationale. If the priests should not have collected the Temple Tax—or anything like it—we may doubt whether Jesus paid it, as v. 27 indicates. Secondly, this view decontextualizes vv. 24-27 vis-à-vis chapters 16-17 and 18: if vv. 24-27 concern the rights of Jews as such—not the narrower circle of Jesus and his disciples—we wonder what it might add to the structure of Matthew's narrative.

### 5. The Interpretation Offered Here

Each of the views considered above contributes to our understanding of vv. 24-27, and we should not be surprised at their variety. Nevertheless, we have been suggesting at various points that the most satisfactory view would see this passage as serving Matthew's larger theological agenda. It has to work where it appears, either by (a) tying up loose ends from chapter 17 or introducing the discourse of chapter 18; and most interpreters adopt the second strategy. If 18:1-4 defines greatness as humility, the response of Jesus to the Temple Tax becomes prime example of self-denying condescension. He pays the half-shekel unnecessarily for the sake of good relations with unconverted Jews—and

---

<sup>18</sup> William Horbury, "The Temple Tax," in *Jesus and the Politics of His Day*, Edited by Ernst Bammel and C. F. D. Moule, (Cambridge: CUP, 1984), p. 285: "He paid the tax so as not to cause offence, but in a way which did not admit liability"; Luz, *Matthew 8-20*, p. 417.

perhaps a few *converted* ones who do not see matters as clearly as he does. Nevertheless, we could rightly ask whether this theory introduces implied moral instruction prematurely, given the content of earlier chapters. Is something said in the previous chapter(s), or does something happen, which would invest an innocent-looking question about taxes with subliminal urgency? We propose to explore this last possibility in the remainder of our discussion.

We begin by recapturing the general flow of thought in Matthew's gospel, moving from 16.1 to 17.23. In 16.1-12, two groups manifest doubts regarding the identity of Jesus. The Pharisees ask for a "sign from heaven," notwithstanding the miracles reported in 4.23 to 14.36, because they refuse to believe. His wonders are too numerous and publicly available for the Pharisees and Sadducees to have overlooked; and thus their demand in v. 1 suggests an ulterior motive. It is not, after all, a matter of finding stronger grounds to call Jesus 'Messiah'; and thus he classifies them as evil and adulterous. Yet they are not the only ones whose eyesight has failed: the disciples also miss the point of his warning, "Watch and beware of the leaven of the Pharisees and Sadducees" (16.6), because they doubt who he is or, at the very least, the extent of his power. As vv. 8-11 emphasize, a man who can feed thousands in the wilderness cannot be ordinary, though Jesus does not make this inference for them. On the contrary, the loop waits for vv. 13-20 to get closed, which escalates the drama of Peter's famous confession.

In vv. 13-20, Jesus asks who others say that he is, and the disciples answer with the standard, popular guesses. Jesus is (somehow) John the Baptist, or Elijah, or Jeremiah, or another prophet. Then Jesus asks his own disciples, in response to which Peter gives the astonishing answer: "You are the Christ, the Son of the living God" (v. 16). Verse 17 then explains how Peter—fresh from the incident in vv. 5-12—could now answer so correctly and confidently. That is, the self-revelatory power of God the Father has made all the difference. It is this power which can withstand assaults from the forces of hell, intent on destroying the kingdom of God (v. 18); and it precedes and underwrites the subsequent binding and loosing of the church.<sup>19</sup> Thus we see a transition

---

<sup>19</sup> The future perfect tenses, plausibly to be understood here as *shall have been bound* and *shall have been loosed*, emphasize the primacy of "heaven" in binding and loosing, as opposed to the idea that "heaven" will fall in line with local church

from ignorance to knowledge, effected by God himself, which is meant to astonish the reader by its extent. At one point, the disciples do not understand the reference of Jesus to leaven; then they understand both it and far more—even the full identity of Jesus as the Christ and Son of God. But in the next scene, found in vv. 21-23, the narrative takes a turn for the worse.

Peter has confessed Jesus' true identity, and so we assume that it would be permissible for the disciples to tell others about him; but surprisingly, Jesus forbids an evangelistic campaign on his behalf. In verse 20 he "strictly charge(s) the disciples to tell no one that he (is) the Christ"; and we must wait until vv. 21-23 to see why. In this latter passage, Peter becomes a *scandalon* to the "Christ, the Son of the living God." Having confessed his identity as such, he now denies that Jesus could really suffer and die in Jerusalem, at the hands of the "elders, and chief priests, and scribes." Therefore, we observe in chapters 16 and 17 a persistent problem that gives an edge to Matthew's gospel. Jesus will be a crucified Messiah, not one having immunity from this kind of violence and disgrace. We might say that the cross humanizes Jesus entirely too much for Peter, notwithstanding his earlier confession. The same paradox confounds John the Baptist in 11.1-6: Jesus has not done the proper, Messianic thing and rescued him from prison, if not to have prevented him from being arrested in the first place. Therefore, if John ever manages not to be dissuaded by these unwelcome paradoxes, he will have been, like the Peter of vv. 16-17, "blessed" of God.

We return, then, to the unusual command of v. 20. Jesus forbids evangelism without explaining his reasons for doing so; but now we know: as vv. 21-23 imply, a 'gospel' proclaimed by disciples who have not accepted the cross of Christ would be dangerously misleading. Such 'good news' would promise great advantages to the disciple, while concealing (or just overlooking) its central challenge, viz., how one might race to the bottom of human power structures and approval, through persistent

---

transactions. So Leon Morris, *The Gospel According to Matthew*, PNTC, (Grand Rapids: Eerdmans, 1992), p. 426; but cf. John Nolland, *The Gospel of Matthew: A Commentary on the Greek Text*, NIGTC, (Grand Rapids: Eerdmans, 2005), p. 681, who downplays the causal sequence suggested by Morris (*et al.*): "The choice of participles is best explained as motivated by the desire to represent coordinated action: 'What you bind/loose on earth will have been [at that precise moment also] bound by God.'"

self-denial. As Jesus took up his cross, so must his followers (vv. 24-25), knowing that this path leads finally to glory (vv. 27-28). Each person is repaid for his deeds (v. 27), and the glory received later is signaled by the forthcoming Transfiguration.

The Transfiguration (17.1-8) puts the glory of Christ on display for Peter, James, and John; and from previous events we know that they need this kind of help. Jesus has recently insisted, against strong opposition from Peter, that he will suffer and die in Jerusalem; and if he can suffer, so will they. All of it has been overwhelming for the disciples, and thus we can understand Peter's resourceful offer in response to the Transfiguration. "Lord," he says, "it is good that we are *here*. If you wish, I will make tents *here*, one for you and one for Moses and one for Elijah" (v. 4, emphasis added). If Jerusalem is the place of death, Jesus can stay alive by not going there. But no such plans will avail. Nothing will keep Jesus from his cross, as the Father himself insists: "This is my beloved Son . . . listen to him." No one wants to hear that Jesus will die or that any of his disciples will suffer; but when the Son speaks, his words must be accepted, not contradicted by the "things of man" (16:23).

The same worry drives the conversation of vv. 9-13. Both Isaiah and Malachi predict the coming of a prophet who somehow prepares the Messiah's way. A voice in the wilderness calls out, "make straight in the desert a highway for our God" (Isaiah 40:3). In the latter days, an Elijah (of sorts) will come to "turn the hearts of fathers to their children and the hearts of children to their fathers," lest the land be struck with a "decree of utter destruction" (Malachi 4:5). But suppose that John the Baptist is the wilderness prophet and latter day Elijah, as Jesus has declared him to be. In that case, the disciples understandably ask, "Then why do the scribes say that first Elijah must come?," based on an intuitive argument: if John the Baptist is Elijah, and if Elijah prepares the way, this way prepared by him should not entail beheadings and crucifixions. Yet it does entail those events, to square the circle once more; and the difficulties raised by a crucified Messiah are felt to be so grave by the other disciples that their faith has recently become smaller than a mustard seed (17:20). Their unbelief—occasioned by references to the passion—has kept them from healing even one epileptic child (v. 14).

With this overview in mind, we may summarize the preceding context of 17.24-27 as follows. Chapters 16 and 17 deal intensively with Christology, set against the backdrop of the Lord's forthcoming betrayal

and crucifixion. Jesus is the Messiah, the Son of the living God; but he is guaranteed to suffer under the powers that be in Jerusalem. Accordingly, the question asked of Peter in v. 24 might well have been heard by him with the ambiguity of chapters 16 and 17 still in mind. Is Jesus merely a teacher, or is he more? Does he pay taxes to ordinary collectors, like every other Jew; and if so, is he finally just one of them? In other words, the collectors ask a simple question about taxes; but what Peter hears, beyond their ordinary words, is the implied question, "To whom is Jesus really subject?" Or again, "Does the Messiah pay his dues?" These questions may illuminate the emotive backdrop of vv. 24-27; and if so, we can understand why Jesus responds as he does in these same verses.

Speaking metaphorically, vv. 25-27 transfigure Jesus two more times, so that the natural and supernatural are strategically juxtaposed, reflecting the core paradox of a crucified Messiah. Jesus knows supernaturally that Peter has been asked about the Temple Tax. He also receives the coin needed to pay this tax by means available only to the Son of God. Nevertheless, Jesus still pays the Temple Tax. He still pays his dues, with Peter reaping the benefits of this relatively small miracle. So we see in vv. 24-27 both humility and grandeur, both compliance and anticipated victory; and on this basis, we should not be surprised to find subsequent teaching in which self-aggrandizing impulses are struck down by an unwelcome counterexample: the model of a child. For the same reason, we might have expected the other exhortations of chapter 18, requiring various forms of self-denial for the sake of the kingdom.

Finally, we consider the original question. Someone might be scandalized, if Jesus declines to pay the Temple Tax; but who is it? The tax collectors are at risk, we can safely conclude; but Jesus may have others in mind as well. Suppose that Jesus is concerned about creating a temptation to sin or to stumble, rather than merely causing someone to be offended. In that case, the "them" of v. 27 includes anyone who might observe Jesus refusing to pay, or just hear that he did so, without knowing who he really is. He may be watching Jesus closely, and even sympathetically; and if so, Jesus might choose to avoid a needless controversy about taxes. To some extent, therefore, what Jesus does in paying this tax compares to his being baptized by John. Neither of these gestures is strictly necessary; however, their avoidance by Jesus just then would invite questions that could not be immediately answered. Therefore, Jesus is baptized. He gives the collectors what they ask,

though by means that manifest his deity. The Messiah pays his dues, and soon enough he will pay ours.