

THE KING OF KINGS: A STUDY OF MATTHEW

The King's Ministry: A Study of Matthew 14–20

STUDY TWELVE

Death and Taxes

Matthew 17:22–27

We who know Christ are possessors of dual citizenship. First and foremost, we are citizens of heaven. We are obligated to obey Him. We are expected to hold up His reputation and magnify His name. But we must never forget, we are also citizens of this planet . . . of this country. We are to honor that citizenship and not give offense by not obeying those rules and laws.

—Pastor Charles R. Swindoll

Is Jesus your King? This question drives the narrative of Matthew's gospel. But Matthew doesn't shy away from the reality that, although the cost of citizenship in the kingdom of heaven can be extreme (Matthew 16:24)—even costing us our lives—the supreme and abundant blessings of belonging to His kingdom endure eternally.

This challenging question provides us with a paradox: How can I be a citizen of the kingdom of heaven while still a citizen of my own earthly nation?

While traveling with Jesus, the disciples were often forced to wrestle with the reality of this dual citizenship. In one instance, they faced a particularly touchy topic . . .

TAXES

In this *Searching the Scriptures* study, we will head straight into that stormy subject—not merely to discuss first century politics and economics but to see how Jesus helped His followers navigate the choppy waters of their dual citizenship. In doing so, we'll discover what it means to live as earthbound citizens who are on a heaven-bound journey.



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Committed to Excellence in Communicating Biblical Truth and Its Application

Death and Taxes

Matthew 17:22–27



PREPARE YOUR HEART

Before you dive into the waters of God's Word today, offer the prayer that Jesus provided the citizens of His kingdom in Matthew 6:9–13 (NASB):

*“Our Father, who is in heaven,
Hallowed be Your name.
Your kingdom come.
Your will be done,
On earth as it is in heaven.
Give us this day our daily bread.
And forgive us our debts, as we also have forgiven our debtors.
And do not lead us into temptation, but deliver us from evil.”*



TURN TO THE SCRIPTURES

Since leaving the region of Galilee, Jesus and the disciples' journey entailed action and excitement at every turn. The trek began at Caesarea Philippi, where Peter confessed Jesus to be the Messiah, the Son of God. Shortly thereafter, Peter, James, and John witnessed their King undergo a transfiguration to reveal the reality of His divine glory.

In the midst of all the amazement, however, Jesus made a bleak prediction in [Matthew 16:21](#). Despite the disciples' best efforts to persuade Him otherwise, Jesus had made up His mind. The King would soon offer His own life as a sacrifice to establish His own eternal kingdom.

But Jesus wasn't afraid. He declared His resolve when He once again stated that He would die. Let's turn to Matthew 17:22–27 to see what lessons Jesus wanted to teach His disciples as His death loomed on the horizon.



Observation: Inevitable Realities

The first step of Pastor Chuck Swindoll's Bible study method is observation. He writes, “First, we read what the verse says and observe the context.”¹ Now that we've reviewed the context, read [Matthew 17:22–27](#) using a few different Bible translations.



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The Reality of Death—Matthew 17:22–23

Jesus predicted His seemingly grim fate with a dash of hope. What were the elements of His prediction?

In a twist of irony, Jesus revealed that the Son of *Man* would die at the hands of *men*. According to [Matthew 17:23](#), how did the disciples respond to this prediction? Based on this response, which of the two elements of His prediction did they seem to ignore?

He came on mission from heaven to earth to die. He was ordained to die. The purpose of His coming was that He might live a perfect life—free from sin—that He might die the perfect sacrifice. —Pastor Chuck Swindoll

The Inevitability of Taxes—Matthew 17:24–27

To make sense of [Matthew 17:24–27](#), we need a lesson in first century Judean economics. The temple was an expensive operation to run. The priests had no means of generating revenue, so they relied on taxes to maintain the temple practices. Most of this money went toward covering the costs of temple maintenance along with some daily sacrifices.



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The roots of this convention were planted in the Old Testament immediately following Israel's exodus from Egypt. Read [Exodus 30:13–15](#). Who was required to pay the temple tax, and what was the cost?

One shekel was worth about four drachmas, and one drachma had the value of a full day's work. The temple tax, then, cost each adult male roughly two days' wages per year.

Pay careful attention to the metaphor Jesus and Peter used in [Matthew 17:25–26](#). Following this imagery, from whom do kings collect taxes? Who are exempt from paying taxes?

What reason did Jesus provide in [verse 27](#) for choosing to pay the tax?

We might wish Jesus had just told us we could cash in on a kingdom-of-heaven tax exemption, but He had a different idea. Why then should we stay bound to earthly customs if we belong to *His* heavenly kingdom?



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Interpretation: Not Creating a Scandal

Now that we've taken a close look at the context and the text itself, we can begin asking questions about what Jesus meant with these challenging statements.

Why do you think the disciples focused on the reality of Jesus' death over the hope of His resurrection? Why is it important for Jesus' followers today not to lose sight of His resurrection?

Depending on which Bible versions you've been using, you may have noticed that some translations present the metaphor in *Matthew 17:25* in different ways. For now, let's use the NASB, as that translation follows the Greek of this passage very closely: "From whom do the kings of the earth collect customs or poll-tax, from their sons or from strangers?"

Jesus often used earthly pictures to describe heavenly realities. What does each image in the metaphor represent? Check *Constable's Notes* at netbible.org for some guidance.²

1. Kings: _____

2. Sons: _____

3. Strangers: _____

With this understanding in mind, what did Jesus teach Peter about the kingdom of heaven through this discussion about taxes?



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Being a master-teacher, Jesus' lessons often have multiple layers of meaning. In *Matthew 17:27*, Jesus said He chose to pay the temple tax because He didn't want to offend His fellow Jews. What would have been scandalous about Jesus not paying the tax? How is this truth instructive for us today? See page 64 of Pastor Chuck's commentary *Insights on Matthew 16–28*.

What's Jesus saying? He's saying that we are to fulfill our obligation regardless of the lack of character among those who take our taxes, who spend those tax monies. Regardless, we are required to pay taxes. —Pastor Chuck Swindoll



Correlation: Earthly and Heavenly Authority

Jesus' disciples weren't the only ones wrestling with questions about how to live out their dual citizenship. Let's look at some other passages in the New Testament that address this topic.

Read *Romans 13:1–6*. According to the apostle Paul, why should Christians submit to earthly authorities?



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How should we respond when the laws of earthly authorities contradict the commands of our heavenly Father? Read [Acts 4:18–20](#), and explain how this passage addresses that question.



Application: Good Dual Citizenship

Pastor Chuck asks four challenging but important questions based on this passage:

1. *Are you a good citizen of your country?* Do you take secret delight in breaking some of its rules? Doing so may offend others and damage Christ's witness.
2. *Do you willingly and appropriately pay your taxes?* Paying taxes is an essential part of the law. And Jesus even encouraged the disciples to pay their taxes.
3. *What is your understanding of freedom?* True freedom isn't license to do as we will but liberty to do as we should—to experience the full joy of following Christ.
4. *Is Christ the Lord only of your public life?* Do your private thoughts, words, and actions reflect your public profession of faith in Christ?

Take a moment to reflect on these four questions. Is there some area of your public or private life that you sense God is leading you to better reflect your relationship with Him?



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I don't want to cause any offense if it's at all possible on the pathway that will lead them from their unconverted state to conversion to Christ. My love for their souls is greater than my love for my own freedom. —Pastor Chuck Swindoll

Death and taxes . . . both are inevitable! As citizens of the kingdom of heaven, we each have an opportunity to reflect a Christlike perspective when we encounter these realities. We have the hope of resurrection, as we move ever closer to death. Yet, while we remain here as citizens of earth, we can honor our King by living with heaven-bound focus.



A FINAL PRAYER

Father, thank You for welcoming me into relationship with Christ so that I, too, can belong to Your heavenly kingdom. Help me never to forget that I belong to You first and foremost. I ask that You would give me the strength to be a good citizen of my earthly nation so that I might reflect You well in all that I do. I pray these things in Jesus' name. Amen.

ENDNOTES

1. Charles R. Swindoll, *Searching the Scriptures: Find the Nourishment Your Soul Needs* (Carol Stream, IL: Tyndale House, 2016), 193.
2. Other tools we recommend are a whole-Bible commentary, such as the two-volume *The Bible Knowledge Commentary: New Testament* and *The Bible Knowledge Commentary: Old Testament*. Pastor Chuck's favorite Bible dictionary is the *New Unger's Bible Dictionary*. A variety of versions of the Bible are available at BibleGateway.com, and an excellent online Bible commentary by Thomas L. Constable is at netbible.org.

