

(52) Taxes Paid (Mt. 17:24-27)

1. This episode is unique to the narrative of Matthew the Tax Collector (ὁ τελώνης ho telōnēs).
2. The Didrachma Receivers (δίδραχμα λαμβάνοντες didrachma lambanontes) approached Peter rather than Jesus (Mt. 17:24).
3. The δίδραχμα receivers asked Peter if Jesus paid (completed, τελέω teleō ^{#5055}_{28x}) the δίδραχμα. Peter stated that Jesus did indeed participate in the activity they were concerned about.
4. The δίδραχμα tax in Capernaum is of an uncertain nature, but most likely referred to the annual Jewish temple tax.
 - a. The didrachma was equal to the Roman denarius and represented one day's pay for the common laborer. The silver stater was also known as a tetradrachma. The mina equaled 100 drachma.
 - b. The annual Jewish temple tax (cf. Ex. 30:11-16) would be an equal amount (1 didrachma = ½ shekel), but the timing (fall) and location (Capernaum) is not consistent with the temple tax.
 - c. Secular writers reference a δίδραχμα tax in support of the temple of Suchus, which was paid upon a sale of house property.
5. Jesus spoke to Peter before Peter even mentioned anything (Mt. 17:25). Jesus uses common knowledge regarding the world system in order to illustrate the irony in asking the Son to pay the δίδραχμα.
 - a. Worldly kings collect customs or poll-taxes (τέλη ἢ κῆνσον telē ē kēson) from foreigners and not sons.
 - b. Sons are free from tariffs and duties.
 - c. The United States Constitution originally called for all federal revenue to be raised by means of tariffs and duties on foreign imports.
6. Jesus provides instructions by which Peter can pay for two (Mt. 17:27). [Bible and Spade \(1997\) Volume 10](#) contains an interesting account regarding a cache of silver coins discovered on Mount Carmel in 1960.