

O Lord and King: Accept the offerings of Your Children, which in honor of Your name and with joyful hearts we have been set free to give; bless them in their use that Your name may be glorified as the work of Your kingdom is advanced. Amen.

As they were gathering in Galilee, Jesus said to them, "The Son of Man is about to be delivered into the hands of men, and they will kill Him, and He will be raised on the third day." And they were greatly distressed. When they came to Capernaum, the collectors of the two-drachma tax went up to Peter and said, "Does your teacher not pay the tax?" He said, "Yes." And when he came into the house, Jesus spoke to him first, saying, "What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?" And when he said, "From others," Jesus said to him, "Then the sons are free. However, not to give offense to them, go to the sea and cast a hook and take the first fish that comes up, and when you open its mouth you will find a shekel. Take that and give it to them for Me and for yourself."

In Christ Jesus, the King of kings who by His one payment has declared His Children tax exempt for all eternity, dear fellow redeemed:

Have you ever heard a Christian preacher tell his hearers that they should give offerings to the point that it hurts? If you have, you were listening to a knucklehead who would have fit in quite well with the prophets of the false god Baal on Mt. Carmel having been challenged by Elijah, the prophet of God. If you remember, they attempted to get Baal to light their sacrifice on fire. So desperate were they that they cut themselves to elicit sympathy from Baal. But it was all to no avail. So ineffective would such offerings from Christians be today. In truth God's people should back off in their offerings, if they are giving to the point that makes them feel uncomfortable.

It is clear from Scripture that believers are to give back gifts to their Lord in support of His kingdom that come from cheerful hearts without compulsion according to the level of how they have been prospered in this life by their Lord. This is a lesson Peter and the other disciples learned in our text, so we do well to review the same today by considering how it is that **Children of Christ the King Are Set Free to Give.**

## I

Our text takes place about a half year before Jesus' crucifixion and death. He would now more frequently prophesy to His disciples concerning His impending arrest, trial, crucifixion, death, burial and

resurrection. This of course was not expected, nor even understood by the disciples. As we read here, "they were greatly distressed" by this announcement. But Jesus would find it necessary to prepare them for what was soon coming.

What was coming was necessary for our salvation from our sin and death. The incident concerning the temple tax was a graphic reminder of our great necessity. The temple tax was expected from every Israelite male 20 years old and older. It would be gathered throughout the land and brought to Jerusalem in the spring at the festival of Passover. It was to pay for all the public sacrifices made in the name of the whole nation of Israel for the coming year. All such sacrifices for the sins of the people were but a shadow of the Sacrifice that God would make for all people through His holy Son.

So in a way it was quite ironic for Christ Jesus, the Son of God, who is the Lamb of God that would be offered up for all sinners, was now being asked to pay for a mere symbol of the great sacrifice He would soon make for them, you, me and all sinners. But as one author put it: Jesus "*paid for what He did not owe ... to save them which owed [but] could not pay.*" (The Life of Christ, Fahling, CPH p. 388)

Seeking to find fault and condemn Jesus, the collectors of the two-drachma Temple tax approached Peter. According to their books, Jesus of Nazareth and Simon of Capernaum still owed this yearly tax, worth about two-days of wages apiece. Peter answered rather dismissively and informed them that Jesus does pay this tax with the simple response – "Yes." But before he could engage Jesus with the question and speak of his response, Jesus approached Peter and asked: "What do you think, Simon? From whom do kings of the earth take toll or tax? From their sons or from others?" It almost goes without saying, but Simon answered correctly: "From others."

The royal position of the King's sons exempt them from paying a tax that was paid by others to support the King and his entire household which included his sons. You and I through faith in Christ as Savior have been made true children of the King of kings supported by Him in His eternal household. Had we not been so gifted with this faith in Him by the work of the Holy Spirit, we would still be children of the prince of darkness, beneficiaries, or better yet, deficiencies of the kingdom of Satan for all eternity.

## II

We, the sons and daughters of Christ the King, are free. No payment is required from us. The payment was made by the King of Grace, who shed His holy precious blood for all our sins, cleansing us

from all guilt and shame. Through our baptisms, we are dressed in the royal robes of His pure righteousness now and forevermore.

But having been set free we are not called to flaunt our newfound freedom. We still live and work among the majority of our neighbors who know nothing of this blessed freedom. So our Lord calls us to lives of love seeking not to offend but to be of service to them, so that they too may learn of Christ Jesus their Savior as well.

Peter was then told by our gracious Lord: “However, not to give offense to them (i.e. the collectors of the tax), go to the sea and cast a hook and take the first fish that comes up, and when you open its mouth you will find a shekel. Take that and give it to them for Me and for yourself.” A shekel was a coin that equaled the tax “owed” by Jesus and Peter both.

Consider how miraculously this all played out. The coin that was to be used was supplied by our Lord either by Him placing the coin in the fish’s mouth by His command or by Him knowing that this fish had scooped up that coin from the bottom of the sea. Regardless, it was the Lord who provided so that Peter might give. On his part, Peter trusted his Lord, cast out the hook, open the its mouth and found the coin just as Jesus had promised.

This is the way it works for us Children of the King today. We, the princes and princesses of the heavenly kingdom, have been set free from any form of payment. Our offerings are not bills that are assessed and due, but are free-will expressions of our joy and trust in the One who has done all to save us. We now get to give freely with all cheerfulness. Our Lord calls upon us to do this to exercise ourselves in faith toward Him, the giver of all good gifts. This Giver does not need or even require gifts of any kind.

Our Lord in the Old and New Testaments informs His people that they can never out give Him. As we grow in our Christian giving in support of the Gospel ministry in our midst and beyond, He promises to give back to us in superabundance. We become rich in ways that we cannot even imagine. Often in ways we would call miraculous.

I know personally I have witnessed this again and again in different ways throughout my life. Having attended college and seminary being married and having our first two children, I began my vicar year not only without any debt but with a savings account. Throughout the next years as a young pastor in Iowa, when times looked a bit bleak an unexpected check came in the mail or a farm family would bring meat and vegetables from their gardens to fill our freezer and cupboards.

When I accepted the call 28 years ago to come here, some from Iowa indicated that I would probably be bettering myself financially by coming. But the salary was not much different and the cost of living was a whole lot more here. Yet besides the generosity of many members here, a Korean woman, a stranger to me and the congregation came to my office periodically and gave me a substantial check, which she said the Lord directed her to do. When finally Lisa was able to get back into the work force outside the home when our youngest started school those visits and checks stopped.

You are children of Christ the King. You owe nothing. Life everlasting is yours as a free gift. But in your freedom you too now get to give, not only with money, but with all that your Lord has blessed you. The children of the Prince of darkness are often shrewd in their selfish stinginess and greed. But our King gives without measure, setting us free from all payments due, so that we may be shrewd in our generosity to His glory and the welfare of our neighbors. Glory be to the Father, and to the Son and to the Holy Spirit, as it was in the beginning is now and shall be forevermore. Amen.