

Exodus-Part 21(Exodus 30:11-16)

The Census Tax

Exo 30:11 Then the LORD said to Moses,

Exo 30:12 "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. Then no plague will come on them when you number them.

Exo 30:13 Each one who crosses over to those already counted is to give a half shekel, according to the sanctuary shekel, which weighs twenty gerahs. This half shekel is an offering to the LORD.

Exo 30:14 All who cross over, those twenty years old or more, are to give an offering to the LORD.

Exo 30:15 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.

Exo 30:16 Receive the atonement money from the Israelites and use it for the service of the tent of meeting. It will be a memorial for the Israelites before the LORD, making atonement for your lives."

The temple tax in Exodus 30, a half-shekel for atonement, directly relates to the New Testament through Jesus's interaction in Matthew 17:24-27, where He highlights His role as the Son of God and superior to the Law. Jesus pays the tax to avoid offense, demonstrating voluntary submission to the law despite being exempt as the rightful owner of the Temple.

The Temple Tax

Mat 17:24 After Jesus and his disciples arrived in Capernaum, the collectors of the two-drachma temple tax came to Peter and asked, "Doesn't your teacher pay the temple tax?"

Mat 17:25 "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 children or from others?"

Mat 17:26 "From others," Peter answered. "Then the children are exempt," Jesus said to him.

Mat 17:27 "But so that we may not cause offense, 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."

- **The Original Context (Exodus 30:11-16):** This law required all Israelites aged 20+ to pay a half-shekel as a "ransom" or "atonement" for their lives during a census, funding the service of the Tabernacle. It served as a reminder that their lives belonged to God.
- **Jesus's Exemption (Matthew 17:25-26):** Jesus argues that, as the Son of God (the King), He is exempt from taxes imposed on the Temple, which is His Father's house. This marks a shift from the old covenant system to the new, where believers are considered "sons" rather than servants.
- 2Co 6:18 And, "I will be a Father to you, and you will be my sons and daughters, says the Lord Almighty."
- Gal 4:6 Because you are his sons, God sent the Spirit of his Son into our hearts, the Spirit who calls out, "Abba, Father."
- **Voluntary Submission (Matthew 17:27):** Despite His exemption, Jesus pays the tax to avoid causing offense or being a "stumbling block" to others.
- Luk 17:1 Jesus said to his disciples: "Things that cause people to stumble are bound to come, but woe to anyone through whom they come.
- Luk 17:2 It would be better for them to be thrown into the sea with a millstone tied around their neck than to cause one of these little ones to stumble.
- Rom 14:20 Do not destroy the work of God for the sake of food. All food is clean, but it is wrong for a person to eat anything that causes someone else to stumble.
- **The Miraculous Payment:** Jesus instructs Peter to catch a fish, which contains a silver coin (stater) to pay the tax for both of them, demonstrating His sovereignty over creation even while submitting to the law.
- Luk 8:22 One day Jesus said to his disciples, "Let us go over to the other side of the lake." So they got into a boat and set out.
- Luk 8:23 As they sailed, he fell asleep. A squall came down on the lake, so that the boat was being swamped, and they were in great danger.

- **Luk 8:24** The disciples went and woke him, saying, "Master, Master, we're going to drown!" He got up and rebuked the wind and the raging waters; the storm subsided, and all was calm.
- Luk 8:25 "Where is your faith?" he asked his disciples. In fear and amazement they asked one another, "Who is this? He commands even the winds and the water, and they obey him."
- **Theological Significance:** While the Old Testament tax was a necessary annual ransom, the New Testament teaches that redemption is a free gift, yet believers are still called to "live in a way that does not cause offense". It highlights that through Christ, the law's jurisdiction has changed, leading to freedom.
- Joh 8:31 To the Jews who had believed him, Jesus said, "If you hold to my teaching, you are really my disciples.
- Joh 8:32 Then you will know the truth, and the truth will set you free."
- Joh 8:33 They answered him, "We are Abraham's descendants and have never been slaves of anyone. How can you say that we shall be set free?"
- Joh 8:34 Jesus replied, "Very truly I tell you, everyone who sins is a slave to sin.
- Joh 8:35 Now a slave has no permanent place in the family, but a son belongs to it forever.
- **Joh 8:36** So if the Son sets you free, you will be free indeed.
- Joh 8:37 I know that you are Abraham's descendants. Yet you are looking for a way to kill me, because you have no room for my word.
- Joh 8:38 I am telling you what I have seen in the Father's presence, and you are doing what you have heard from your father."
- Isa 42:1 "Here is my servant, whom I uphold, my chosen one in whom I delight; I will put my Spirit on him, and he will bring justice to the nations.
- Isa 42:2 He will not shout or cry out, or raise his voice in the streets.

- Isa 42:3 A bruised reed he will not break, and a smoldering wick he will not snuff out. In faithfulness he will bring forth justice;
- Isa 42:4 he will not falter or be discouraged till he establishes justice on earth. In his teaching the islands will put their hope."
- Isa 42:5 This is what God the LORD says-- the Creator of the heavens, who stretches them out, who spreads out the earth with all that springs from it, who gives breath to its people, and life to those who walk on it:
- Isa 42:6 "I, the LORD, have called you in righteousness; I will take hold of your hand. I will keep you and will make you to be a covenant for the people and a light for the Gentiles,
- **Isa 42:7** to open eyes that are blind, to free captives from prison and to release from the dungeon those who sit in darkness.
- Isa 42:8 "I am the LORD; that is my name! I will not yield my glory to another or my praise to idols.
- Isa 42:9 See, the former things have taken place, and new things I declare; before they spring into being I announce them to you."
- Mat 20:26 Not so with you. Instead, whoever wants to become great among you must be your servant,
- Mat 20:27 and whoever wants to be first must be your slave--
- Mat 20:28 just as the Son of Man did not come to be served, but to serve, and to give his life as a ransom for many."