

## **Yeshua and the Temple Tax**

24 And when they had come into K'far Nachum, they that received the drachma came near to Kefa, and said to him, Does your rabbi pay the drachma?

25 And he said, Certainly. And as he came to the house, Yeshua prevented him, saying: How seems it to you, Shim'on? The kings of the earth: of whom do they receive tribute and custom? Of their own children, or of strangers?

26 And he said, Of strangers. Then Yeshua said to him: If so, the children are free.

27 But in order that we may not provoke them, go you to the sea, and cast the baited net, and take the fish that first comes up. And when you have opened its mouth, you will find a litra: that take, and give to them for Me and you.

(Matthew 17:24-27 HRV)

## Getting Back to Torah

11 And YHWH spoke unto Moshe, saying:

12 ***When you take*** the sum of the children of Yisra'el, according to their number, then shall they give every man, a ***ransom for his soul*** unto YHWH, when you number them: that there be no plague among them when you number them.

13 This they shall give, ***every one that passes among them*** that are numbered, half a shekel after the shekel of the sanctuary: the shekel is twenty gerahs; half a shekel for an offering to YHWH.

14 ***Every one that passes among them that are numbered, from twenty years old and upward,*** shall give the offering of YHWH.

15 The rich shall not give more, and the poor shall not give less than the half shekel, when they give the offering of YHWH—***to make atonement for your souls.***

16 And you shall ***take the atonement money*** from the children of Yisra'el, and ***shall appoint it for the service of the tent of meeting,*** that it may be a memorial for the children of Yisra'el before YHWH, ***to make atonement for your souls.***

(Ex. 30:11-16 HRV)

## Dispute Between Pharisees and Essenes

The Pharisees understood these verses as prescribing an annual Temple Tax which was collected from everyone of twenty years of age or more, during the month of Adar:

On the first day of Adar they make public announcement concerning [payment of] sheqel dues... On the twenty-fifth [of Adar] they set up money changers' tables in the provinces. On the twenty-fifth [of Adar] they set them up in the Temple. Once they were set up in the Temple, they began to exact pledges [from those who had not paid the tax in specie]....

(m.Shek. 1:1, 3)

Rashi writes:

**When you take:** Heb. כִּי תִשָּׂא. [This is] an expression of taking, as the Targum [Onkelos] renders. [I.e.,] when you wish to take the sum [total] of their numbers to know how many they are, do not count them by the head, but each one shall give a half-shekel, and you shall count the shekels. [Thereby] you will know their number.

**who goes through the counting:** Heb. הָעֹבֵר עַל-הַפְּקָדִים. It is customary for those who count to pass the ones who have been counted one following another, and so [too the word יַעֲבֹר in] “each one that passes under the rod” (lev. 27:32), and so [the word תַּעֲבֹרְנָה in] “flocks will again pass under the hands of one who counts them” (Jer. 33:13).

However the Qumran community had a different Halacha. They taught:

**[a ransom for his soul]**

...concerning the Ransom: the money of the valuation which a man gives as ransom for his life shall be half a shekel in accordance with the shekel of the sanctuary. **He shall give it only once in his life.**

(4Q159 Frag 1; Col. 2; lines 6-7)

Whereas Rashi writes:

**to atone for your souls:** [This was written] because [God] hinted to them [the Israelites] here [about] three offerings, because “an offering to the Lord” is written here three times. The first [represents] the offering [of silver] for the sockets [of the

Mishkan], for he [Moses] counted them when they commenced with the donations for the Mishkan. Everyone gave a half-shekel, amounting to one hundred talents, as it is said: “And the silver of the community census was one hundred talents” (Exod. 38:25). The sockets were made from this, as it is said: “One hundred talents of the silver was [used to cast the sockets of the Mishkan and the sockets of the dividing curtain]” (Exod. 38:27). The second [offering mentioned here] was also [collected] through counting, for he [Moses] counted them after the Mishkan was erected. This is the counting mentioned in the beginning of the Book of Numbers: “on the first of the second month in the second year” (Num. 1:1). ***[For this offering] everyone gave a half-shekel, [the total of] which was [earmarked] for the purchase of communal sacrifices for every year. The rich and poor were equal in them [i.e., they gave equally in these two offerings]. Concerning that [second] offering, it is said: “to atone for your souls,” because the sacrifices are brought for the purpose of atonement.*** The third one [offering] is the offering for the Mishkan, as it is said: “Whoever set aside an offering of silver or copper” (Exod. 35:24). In this [offering] not everyone gave the same amount, but each one [gave] according to what his heart inspired him to give. -[from Shekalim 2b]

## **In the Mouth of a Fish**

But in order that we may not provoke them, go you to the sea, and cast the baited net, and take the fish that first comes up. And when you have opened its mouth, you will find a litra: that take, and give to them for Me and you.  
(Matt. 17:27 HRV)

This is very similar to a narrative found in the Talmud:

Joseph-who-honours-the-Sabbaths had in his victory a certain gentile who owned much property. Soothsayers told him, 'Joseph-who-honours-the-Sabbaths will consume all your property. [So] he went, sold all his property, and bought a precious stone with the proceeds, which he set in his turban. As he was crossing a bridge the wind blew it off and cast it into the water, [and] a fish swallowed it. [Subsequently] it [the fish] was hauled up and brought [to market] on the Sabbath eve towards sunset. 'Who will buy now?' cried they. 'Go and take them to Joseph-who-honours-the-Sabbaths,' they were told, 'as he is accustomed to buy.' So they took it to him. He bought it, opened it, found the jewel therein, and sold it for thirteen roomfuls of gold denarii. A certain old man met him [and] said, 'He who lends to the Sabbath, the Sabbath repays him.'  
(b.Shabbat 119a)