

## 28.64a Taxes in Fish's Mouth (Matthew 17:24–27)

(This is a short story; perhaps the teacher will want to combine it with Lesson 28:64b.)

✓ “Check” it out: opinion, inference, supposed conversation, or fact one can verify follows  
[ . . . ] indicates a remark to the teacher, not the student. It also indicates answers to questions.

### Visuals and Tools:

- Pictures and/or visual aids found at the end of this lesson. Please give credit to the sources of pictures.
- Check also “Activities” and “Handwork” below for additional suggested items.

**Bible Time Tips and Terms to Teach:** Vocabulary words are enlarged for flashcards at the end of this lesson. Print, cut out, and glue to card stock, or just print on colorful cardstock.

- *taxes*: money paid by citizens mainly to the government for the wages of public officials, roads, water, etc.
- *two-drachma tax*: a silver coin equal to the Jewish half shekel—about \$7.50 in 2018—which was in Jesus’ time ✓about half a day’s wages. “This tribute was not paid to the Roman government, but to the Jewish collectors for the use of the temple service (Exodus 30:11-16). This was in addition to the tithes paid by the whole nation and was probably a voluntary offering. It was devoted to the purchase of animals for the daily sacrifice, wood, flour, salt, incense, etc., for the use of the temple” (<https://www.studylight.org/commentaries/bnb/matthew-17-html>).
- *shekel*: twice the amount of the two-drachma coin—enough for the tax amount for two people

### Scripture: (ESV)

Matthew 17:24 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?” 25 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?” 26 And when he said, “From others,” Jesus said to him, “Then the sons are free. 27 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.”

### Introduction/Review:

While three of the disciples had been on the mountaintop experience of seeing Jesus being transfigured and visiting with Old-Testament “heavy-weights,” Moses and Elijah, the other nine disciples were dealing with a difficult problem. Unable to cast the demon out of a boy, they welcomed Jesus’ return, and all were astonished at the majesty of God when He healed the boy.

### Story:

The time was nearing when Jesus would be going to Jerusalem and its environs for the final time. He and His disciples walked from the area of Mount Hermon and Caesarea Philippi down to Galilee and to their home base, the town of Capernaum.

#### *Tax collectors’ question*

Before they even reached ✓Peter’s house, tax collectors approached Peter. “Doesn’t your teacher pay the two-drachma tax?” they asked.

“Yes,” answered Peter. Did he answer this just to get the collectors off his back, or did he really know Jesus paid the tax? I do not know.

#### *Jesus’ question*

Peter didn’t have a chance to ask Jesus, for as soon as he entered his house, Jesus asked *him* about this tax.

“What do you think, Simon?” Jesus said. “From whom do kings of the earth take taxes? From members of their own family—sons—or from citizens that are not in their family?”

“From citizens,” answered Peter.

Jesus said to him, “Then the sons are free and don’t have to pay the tax.” Students, do you see? Kings’ sons do not pay taxes. This is important, and Jesus explains why.

### ***Jesus’ interpretation***

It was as if He said, “Kings do not tax their own sons. The two-drachma tax is for the King, God. ✓ This tribute-money is taken up for the temple service; that is, the service of my Father, the King. I, therefore, being the Son of God, for whom this tax is taken up, cannot be lawfully required to pay it” (<https://www.studydrive.com/commentaries/bnb/matthew-17.html>). Students, please explain why Jesus did not need to pay this tax. [Jesus is the Son of the King; kings’ sons do not pay the tax, especially the tax for their own service.]

Jesus continued talking to Peter. “However, in order not to offend the tax collectors, I want you to do something.” (I, your teacher, will explain what Jesus wanted Peter to do in just a moment.)

In other words, Jesus was saying, “Even though we are not under obligation to pay the tax, yet it is best to pay it to the tax collectors so that they don’t cause trouble because they think we despise the temple and its service. Here is what you shall do, Peter. Go to the sea of Galilee and cast out a line with a hook. Take the first fish that comes up. When you open its mouth you will find a shekel. Take that and give it to the collectors for me and for you.”

That’s what Peter did: he paid the temple tax for Jesus and himself with the coin he found in the mouth of the fish.

### **Lessons from This Lesson:**

- Jesus is God:  
He knew the first fish to come up would have a specific coin in its mouth (Matthew 17:27).
- Our taxes are mandatory; we pay them even though they are costly.
- Know that Jesus supplies for our needs.

### **Activities:**

- Play dough: coin; fish
- Have smaller children identify coins of different denominations.
- Present “Tilly Tilapia” puppet script found below. Instructions for making a fish puppet are also included.
- Before class print and prepare take-home booklets for this story. The online source for ordering or downloading for \$12.99 is <https://www.carsondellosa.com/products/0499--New-Testament-Take-Home-Bible-Stories-Resource-Book-0499#/?book%20media%20type=f389e45b92884d48844baaf09d49e3c5>. The book is less expensive at other sites, but those sites do not offer the ebook.
- Review questions: (Game: Have a “fishing rod” with a magnet attached to the string. Prepare ten small paper fish and write a number from 1–10 on each fish. Attach a paper clip to each fish. When students “fish,” they will answer the question of the number shown on the fish they “catch.”)
  1. From where had Jesus and the disciples come? [Mount Hermon; Caesarea Philippi.]
  2. Who approached Peter? [Tax collectors.]
  3. What did the tax collectors ask Peter? [“Doesn’t your teacher pay the two-drachma tax?”]

4. What did Peter answer the tax collectors? [“Yes.”]
5. When Peter entered the house, who spoke first, Jesus or Peter? [Jesus.]
6. What did Jesus ask Peter—about kings, their sons, and taxes? [“From whom do kings of the earth take taxes? From their own sons or from citizens that are not in their family?”]
7. What was Peter’s answer to Jesus’ question, “Do kings take taxes from their own sons or from citizens?”? [From citizens.]
8. Using the analogy of the kings’ sons’ paying taxes, why should Jesus not have to pay the temple tax? [Because He is the Son of the King—God.]
9. Why would Jesus pay the tax if He didn’t need to? [So that He would not offend the collectors.]
10. Explain how Jesus provided the tax for Peter and Himself. [Peter caught a fish. In its mouth was a coin—enough to pay the tax for both Peter and Jesus.]

### Handwork:

- The coin in Peter’s fish (<https://craftingthewordofgod.com/category/bible-crafts/nt-crafts/disciples-new-testament/peter/>).
1. Provide a paper plate for each student.
  2. Print out the template found below and give one eye, one coin, and one scale to each student.
  3. Color the coin; cut out the scales, the coin and the eye.
  4. Cut out a triangular shape from the paper plate. This will be used as the tailfin..
  5. Use the scale as a template to trace onto different colored construction paper. Cut out the scales from the construction paper. [Or color scales on the paper plate. Note: contrary to the photo, the curved part of the scale should be pointing away from the fish’s mouth.]
  6. If attaching scales rather than drawing them, glue onto the fish and fin in a random or specific order.
  7. Cut off any excess scales from the rim of the paper plate and fin.
  8. Glue the fin to the body.
  9. Finally, glue the eye and the gold coin to the fish.



### Memory Verse:

- Philippians 4:19—My God will supply every need of yours according to his riches in glory in Christ Jesus.

**two-drachma tax**

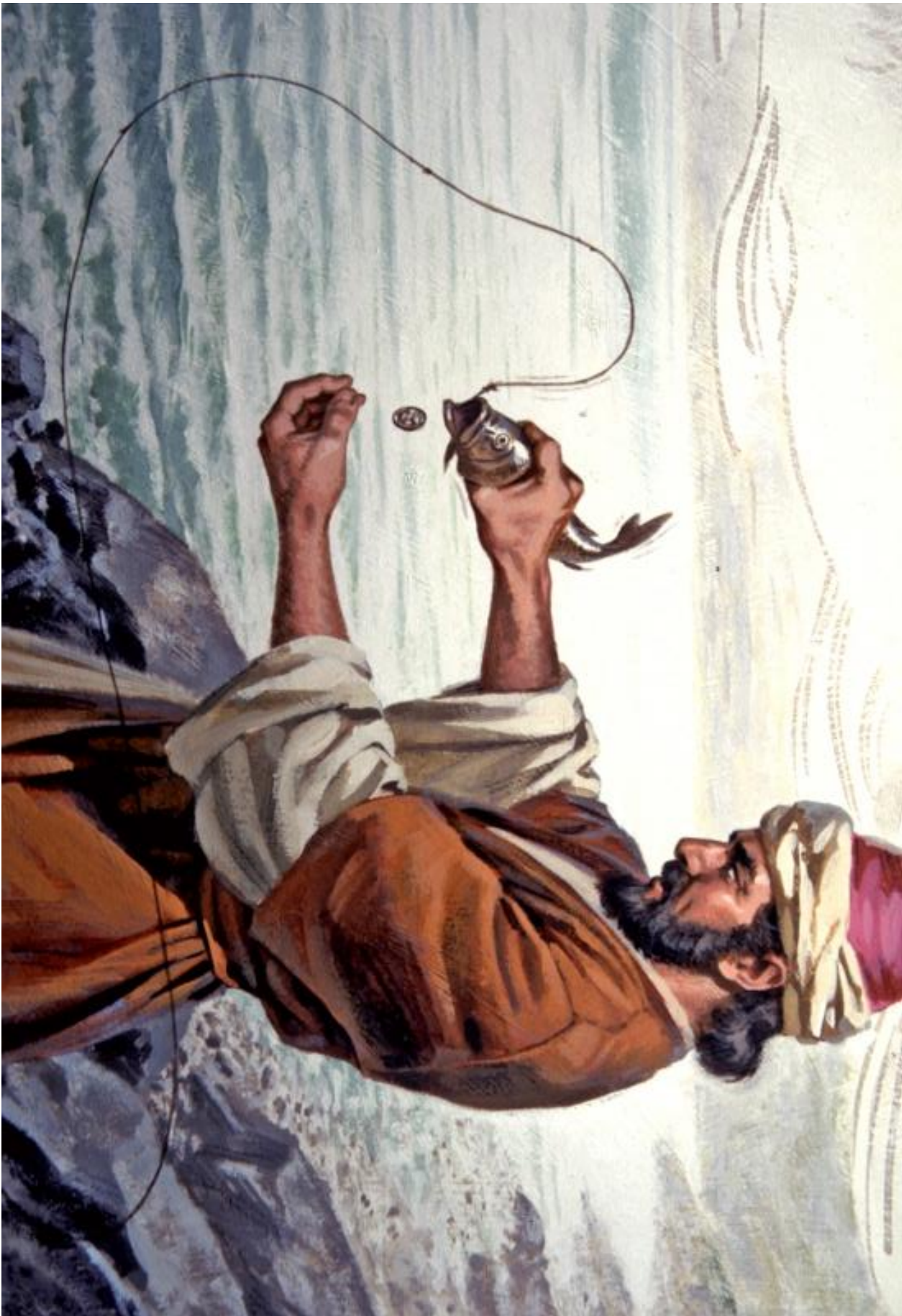
**shekel**

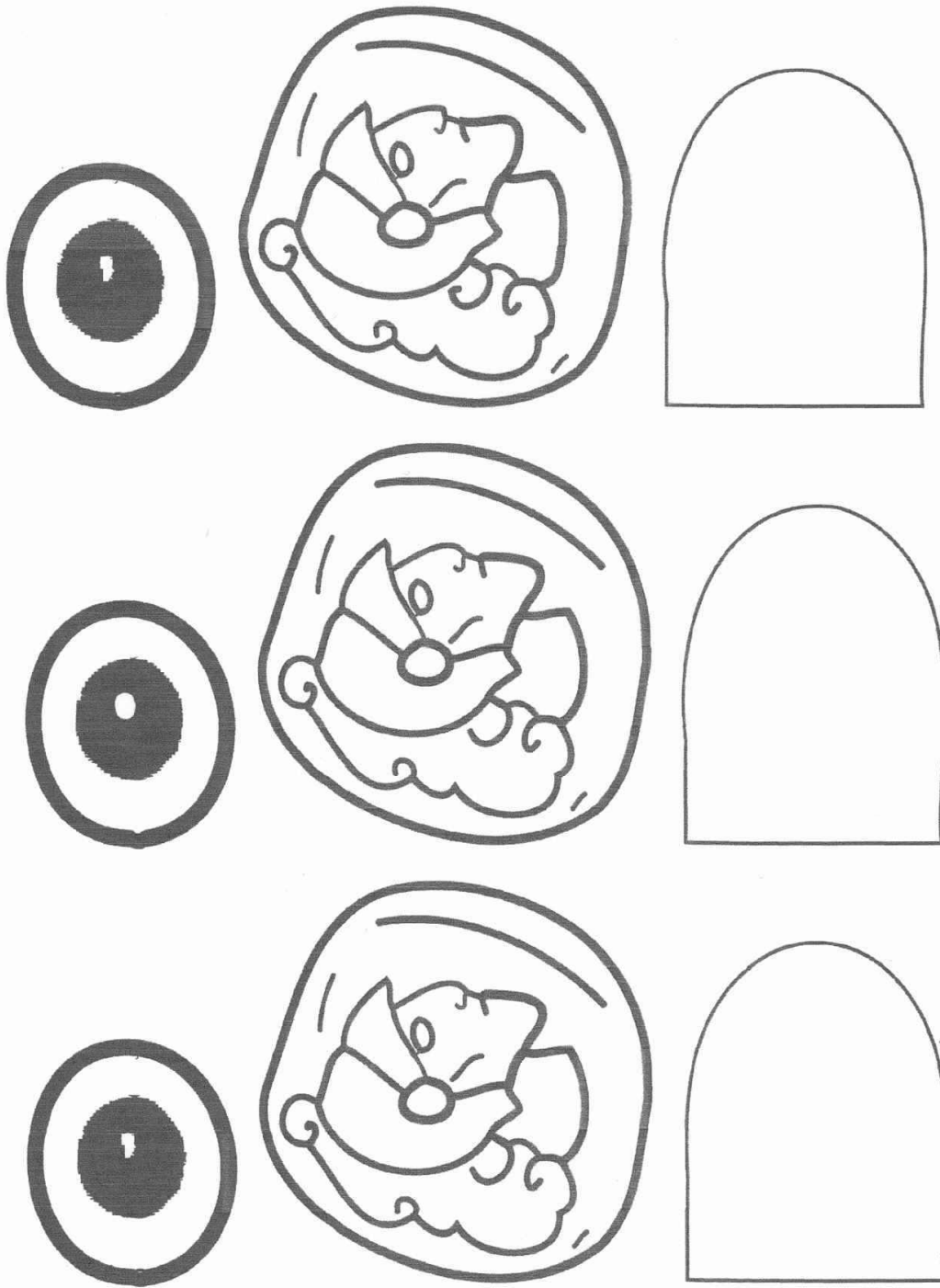


<http://www.firstfloormessages.com/>



<https://randscallawayfm.blog/2017/04/19/paying-taxes-such-a-human-thing/>







Tilly Tilapia Puppet Script  
by Marilyn Alexander

Note: *Tilapia* is pronounced til **AH'** pee ah

Mrs. T: Of all the fish in the world, I wonder which one we should talk to today.

Tilly: Oh, I hope it's me!!! I hope it's me. I have so much to tell you.

Mrs. T: Well, okay. Who are you?

Tilly: I'm a fish called a tilapia; so you can call me Tilly Tilapia. And who are you?

Mrs. T: I'm \_\_\_\_\_, and I teach children here at our \_\_\_\_\_. Why are you so excited to talk to me, Tilly Tilapia?

Tilly: Because I live in the Sea of Galilee. Maybe I'm the kind of fish in your Bible story today.

Mrs. T: Really?

Tilly: Yes. I'm a large fish that lives with lots of other fish. People call our close community *shoals* or *schools*.

Mrs. T: I've always thought it was strange that they called groups of fish *schools*. Do you learn things in your schools as these kids do in their schools?

Tilly: No, Mrs. T. If we did, I'd like to learn how to stay out of the fisherman's net. Those guys catch a lot of us. Today, just as in Bible times, we are one of the best fish in the Sea of Galilee to cook and . . . uh, eat. I'm pretty tasty, they say. Also, I'm easy to fry because I'm flat. I don't have many small bones; so that makes me easy to . . . uh, eat. But I'd rather not talk about eating me. Let's talk about something else.

Mrs. T: Okay. Tell me about yourself.

Tilly: I have lots of names.

Mrs. T: Lots of names?

Tilly: Yes. Wonder Fish, Nile Perch. Arabs call me *musht*, which means comb—like you *comb* your hair. That's because of my dorsal fin—this fin on top. *Musht* means comb, and my dorsal fin looks like a comb. Don't you agree?

Mrs. T: I guess so. What is another name you have?

Tilly: St. Peter's Fish.

Mrs. T: Do you mean you're named after one of Jesus' disciples?

Tilly: Yep. It might have been a tilapia that Peter caught with a coin in its mouth; so people call me St. Peter's Fish.

Mrs. T: Why do people think *you* carried the coin?

Tilly: Because of another name I have.

Mrs. T: What's that?

Tilly: Nurse Fish. You see, I take the little fish eggs that I have laid into my mouth until they hatch. I'm so protective of my babies after they hatch that I carefully watch over them for a few days, even scooping them into my mouth if an enemy is near.

Mrs. T: I get it. Since tilapias carry things in their mouths, maybe a tilapia had the coin in its mouth too.

Tilly: It's a possibility. I'm the only *large* kind of fish in the Sea of Galilee that swims in schools.

Mrs. T: How *large* are you?

Tilly: Are you asking about my weight? It's very impolite to ask a woman how much she weighs, you know.

Mrs. T: I thought that people like to brag about how much a *fish* weighs.

Tilly: Okay, okay. I weigh almost three and a half pounds.

Mrs. T: And I see you're about a foot and a half long.

Tilly: That's right. Christ, my Creator, made me with a great digestive system, a better one than most fish have. That helps to make me grow, and it keeps me well.

Mrs. T: What do you digest? Larva? Smaller fish?

Tilly: Absolutely not! I'm a vegetarian!

Mrs. T: A vegetarian *fish*? You eat only plants and not smaller animals?

Tilly: Correct.

Mrs. T: How fast do you grow?

Tilly: I can grow from fingerling to *eating* size. . . oops, I said that word *eating* again . . . in about ten months here in the Sea of Galilee. Remember that fish farm we had in Lamar? I could grow up in six or seven months there.

Mrs. T: You don't say!

Tilly: But I do say. What I don't *want* to say has to do with nets.

Mrs. T: Why?

Tilly: Because . . . you know . . . nets have to do with catching me and . . . eee-. . . Oh, I just can't say that word again.

Mrs. T: I don't blame you, but I'd surely like to learn about nets. Won't you please tell us about fishermen's nets on the Sea of Galilee? . . . Please?

Tilly: Uh. Uh. Oh, well, I might as well. But you know this subject is very close to me.

Mrs. T: Yes, Tilly. How do fishermen use nets on the Sea of Galilee?

Tilly: Well, fishermen spread out a long wall of netting about 300 feet from shore and parallel to it. They tie towing lines to each end of the net, and fishermen on each end bring the lines into shore. They move towards each other, gradually drawing the net together with all kinds of fish in it.

Mrs. T: Oh, I see. [make motion to show bringing in the fish]

Tilly: Then they sort the fish out, tossing back the, uh, inedible ones—which I'm not.

Mrs. T: Well, Tilly Tilapia, thank you for being such an interesting guest today. You have taught us a lot about yourself and about fishing on the Sea of Galilee, where Jesus and His disciples spent a lot of time.

Tilly: Read and study the Bible, kids. It is God's Word, and you need to know it.

Internet sources:

[testimony-magazine.org/back/jan2003/benson1.pdf](http://testimony-magazine.org/back/jan2003/benson1.pdf)

[morningstarfishermen.org/fish.html](http://morningstarfishermen.org/fish.html)

[ctsp.co.il/LBS%20pages/LBS\\_sea\\_of\\_galilee.htm](http://ctsp.co.il/LBS%20pages/LBS_sea_of_galilee.htm)

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## Instructions for Making Tilly Tilapia Glove Puppet

### Materials:

- 1/4 yd. fabric that resembles a fish's color (I chose light brown with a stripe)
- about 1 1/2 square feet of a darker, stiffer fabric for the fins
- thread
- 14"x6" piece of foam rubber (cut to size and shape of the fish pattern)
- permanent marker
- 2 moveable "eyes"
- a glove (I used an old blue, to resemble water, gardening glove)

### Instructions:

1. Cut the patterns from the paper and tape the pieces together at the dotted lines. Cut the fins from the pattern, noting which side attaches to the body of the fish.
2. Using the pattern to follow and adding about 1/2 inch all around for seams, cut two pieces of the fish body (without the fins) out of fabric. Cut another piece about 1 1/2 inches by 1 1/2 feet out of the same fabric.
3. Adding about 1/2 inch all around for seams, from another fabric cut the following from the fins patterns:
  - 2 dorsal fins (the top long fin)
  - 2 tail fins
  - 4 each of the other 2 sets of fins.
4. With right sides together and leaving the body side open, stitch around the other 3 sides of each fin. Trim seam to 1/4 inch and clip at curves. Turn right side out. Press. Stitch several parallel lines from body end to the outside of each fin. (See illustration.)
5. With right sides together, pin and stitch dorsal and tail fins in proper place to one side of the fish body.
6. With right sides together, pin and stitch the lower two fins to one side of the fish body. Repeat for the other two lower fins, pinning and stitching to the other side of the fish body.
7. With right sides together and fins inside, stitch the upper part of fish body from the upper "nose" of the fish to slightly past the tail, including all fins. Turn and press seam open.
8. With right sides together, pin one end of the 1/ 1/2-inch strip of fish fabric to the "nose" end of the fish. Stitch, beginning and ending 1/4 to 1/2 inch from the edge.
9. With right sides together, stitch one side of the strip to the fish body, tapering near the tail so that the strip narrows. (See illustration.) Repeat for the other side of the strip but leaving an opening toward the back.
10. Insert the foam rubber which has been cut to the shape and size of the fish.
11. Hand stitch to close the opening.
12. With a permanent marker, draw the features on the fish. Glue the eyes in place.
13. Hand stitch the back of the glove to the underside of the fish.

Here's a photo of my Tilly Tilapia:



Pattern pieces for Tilly Tilapia

