The Sons Are Exempt

On Ransom, the Storehouse, and a Kingdom That Will Not Be Numbered

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Eagles' Wings

A brother in the assembly read aloud earlier from Psalm 61, David's prayer from somewhere in his years of fleeing, and the imagery in that psalm about being hidden under God's wings sent me back to Exodus 19. Listen to what God says to Moses there, in the very same language:

> You have seen what I did to the Egyptians, and how I bore you on eagles' wings and brought you to Myself. Now therefore, if you will indeed obey My voice and keep My covenant, then you shall be a special treasure to Me above all people; for all the earth is Mine. And you shall be to Me a kingdom of priests and a holy nation. (Exodus 19:4–6)

Notice the qualifier: *for all the earth is Mine*. The whole earth belongs to God. Israel is not chosen because they are a private possession; they are chosen *out of* the whole earth that already belongs to God. Their election is *vocational*, not exclusive. And the vocation God gives them is *to be a kingdom of priests*, to stand on behalf of the whole earth before God, and to stand on behalf of God before the whole earth.

David, in Psalm 61, almost certainly remembers Exodus 19 when he prays from his hiding place in the wilderness. *The same God who carried Israel on eagles' wings is going to carry me through this season of running for my life.* The protection promised to the nation is the

same protection David trusts will hold his individual life. That is what good prayer does; it takes the corporate promises of God and applies them to the personal situation in front of you.

Ransom

Several of the songs we sang this morning used the word *ransom*. *God ransomed us.* What does that mean? Where does the image come from? It comes directly from the deliverance of the children of Israel out of Egypt. God *ransomed* them, bought them back from the slavery they had been held in for four hundred and thirty years, and the price of that ransom turned out to be the death of the firstborn of Egypt.

Someone might say: *why would God do that? Why strike down innocent people?* It is a hard thing to understand, especially in light of Jesus' later command to *love your enemies and pray for those who persecute you* (Matthew 5:44). I do not believe the death of the firstborn was the will of God *per se*, as though God enjoys striking down those who do not yet know him. But look at four hundred and thirty years of Egyptian oppression of a people who had originally entered Egypt as guests under Joseph's protection. The Egyptians had received Israel as honored allies and then, over generations, hardened into oppressors and enslavers. *God gets pretty peeved at oppressors.* He takes great exception to people who oppress other people. And when those oppressors persist in their oppression despite repeated warnings, the warnings escalate until the only way to free the captive is to break the chains of the captor. *The death of the firstborn was the price of Egypt's persistent refusal to release the slaves they had no right to hold.*

Micah 7: The Sins Cast Into the Sea

Now watch what the prophet Micah does, centuries later, with the Exodus deliverance. He picks up the same image of God delivering his people through the sea, and he *reinterprets* what got drowned. Listen to Micah 7:15–19:

> "As in the days when you came out of the land of Egypt, I will show them wonders." The nations shall see and be ashamed of all their might; they shall put their hand over their mouth; their ears shall be deaf. They shall lick the dust like a serpent; they shall crawl from their holes like snakes of the earth. They shall be afraid of the Lord our God, and shall fear because of You. Who is a God like You, pardoning iniquity and passing over the transgression of the remnant of His heritage? He does not retain His anger forever, because He delights in mercy. He will again have compassion on us, and will subdue our iniquities. You will cast all our sins into the depths of the sea. You will give truth to Jacob and mercy to Abraham, which You have sworn to our fathers from days of old. (Micah 7:15–20)

Read that carefully. In the days of the Exodus, what God drowned in the sea was *Egypt's army*, the oppressors who pursued the people they had been enslaving. But Micah, looking back across centuries of Israel's own failures, says: *the next deliverance is going to be different*. The next time God delivers his people through the sea, what gets drowned is not the *external* oppressor but the *internal* one. *You will cast all their sins into the depths of the sea.* The same sea that swallowed Pharaoh's chariots is the sea that will swallow our iniquities.

And notice the response of the nations in Micah's vision. *They shall be ashamed of all their might. They will put their hand over their mouth.* And then a phrase that gets reused all the way out at the end of the Bible: *They shall be afraid of the Lord our God.* This is not a *dread* of impending destruction; this is the *awe* that overtakes onlookers when they see God's mercy on display. *Who is a God like You, pardoning iniquity?* The pagan nations look at the forgiven people of God and ask *who is a God like this one?*: a question that ought to be asked more often, and that gets asked most clearly when forgiven people walk visibly forgiven.

The Pillar in the Wilderness, the Spirit in the Believer

Bring all of this forward into Romans 7 and 8, where Paul is working out the same metaphor for the individual believer. He says of his pre-baptismal life:

> I was alive once without the law, but when the commandment came, sin revived and I died . . . For what I am doing, I do not understand. For what I will to do, that I do not practice; but what I hate, that I do . . . O wretched man that I am! Who will deliver me from this body of death? (Romans 7:9, 15, 24)

And then comes the answer:

"There is therefore now no condemnation to those who are in Christ Jesus, who do not walk according to the flesh, but according to the Spirit" (Romans 8:1).

Now hear that word *walk*. *Walk according to the Spirit.* Paul is reaching back to the wilderness image. The children of Israel came out of Egypt, went down into the Red Sea, came up on the other side, and *began to walk,* following the pillar of cloud by day and the pillar of fire by night. *That is exactly the picture Paul has in mind for the Christian life*: the believer comes through the waters of baptism (Romans 6), the law exposes the heart's incapacity (Romans 7), and the Spirit *leads us forward* the way the pillar led Israel.

But here is the harder side of the analogy. The writer of Hebrews reminds us:

". . . the word which they heard did not profit them, not being mixed with faith in those who heard it" (Hebrews 4:2).

Some of those who came out of Egypt and saw the miracles did not mix the miracles with *faith*. They died in the wilderness. And some did. *They did not draw back, but moved forward in trusting God, and they inherited the promises.* That distinction is still operating. We can be

among the delivered and still die in the wilderness if our hearts harden. Or we can be among the delivered and *walk forward by faith,* into the inheritance God has prepared.

Plenty in Egypt

Now look at what happens to Israel as they walk. They get hungry. They get thirsty. And the first instinct of the people who have just been delivered from four centuries of slavery is to long for the slavery they have been delivered from:

> Oh, that we had died by the hand of the Lord in the land of Egypt, when we sat by the pots of meat and when we ate bread to the full! For you have brought us out into this wilderness to kill this whole assembly with hunger. (Exodus 16:3)

Let me just tell you something. *There is plenty in Egypt.* You will always have your belly full in Egypt. Pharaoh feeds his slaves so they can build his cities. *But there is a troubling that comes with that fullness.* You can live the high life and wake up the next morning to find the oppression still wrapping itself around your ribs. *The world will give you the dream. It will also fill your belly with something else, and you will wake up the next morning still shackled.*

This is why God leads Israel into a place where they cannot feed themselves and they have to *look up*. Hunger in the wilderness is not punishment. It is *pedagogy*. It teaches the freed slaves that the source of their fullness is no longer Pharaoh's pots of meat but the God who delivered them. And so manna falls. *Bread from heaven.* Every morning. Just enough for the day. And those who try to hoard more than they need find that their hoard rots overnight. *The God who delivered them also feeds them, but only in the rhythm of daily dependence.*

The Ransom and the Census

Now here is a passage I had been planning to skip, *and then I went to read it and realized it was the whole point*. Exodus 30:11–16. The Lord speaks to Moses, saying:

> When you take the census of the children of Israel for their number, then every man shall give a ransom for himself to the Lord, when you number them, that there may be no plague among them when you number them. This is what everyone among those who are numbered shall give: half a shekel according to the shekel of the sanctuary . . . as an offering to the Lord . . . And you shall take the atonement money of the children of Israel, and shall appoint it for the service of the tabernacle of meeting . . . (Exodus 30:12–13, 16)

Why a *ransom* during a *census*? Why a plague if the ransom is not paid? Because of *what happens to the human heart when you start counting your tough guys*. *Numbers have a way of making you feel super confident that you can handle this thing on your own.* You watch: the bigger the armies get, the more saber-rattling you hear. The biggest navies launch the first ships. The biggest air forces scatter the first sorties. The biggest economies set the first tariffs. *Power tends to confidence, and confidence tends to forgetting.* When you have *weakness*, you tend to be a little more careful, a little more timid, a little more dependent on the One who delivered you in the first place.

The ransom in the census is a *built-in correction*. Every time the numbers go up, every fighting man has to lay down half a shekel of silver. *The ransom is a reminder that the people who are now numerous were once not their own.* They were ransomed. They were bought back. And the silver of the ransom is given over to the tabernacle, meaning the wealth of every fighting man among them is given over to the dwelling place of God. *No army of Israel was ever going to march without the tabernacle in their midst, financed by the silver of every soldier who would otherwise have thought himself self-made.*

The concern of the passage is real. *When the delivered people forget that they were delivered, they become the new oppressors.* The Egyptians, four centuries earlier, had welcomed Joseph and been blessed through him. And then they forgot. And the people they had once welcomed became the people they enslaved. *The census ransom is meant to prevent Israel from forgetting the way Egypt forgot.* It is the silver against complacency.

Matthew 17:24–27: "From Their Sons or From Strangers?"

Now hold all of that together as we walk into Matthew 17. The temple-tax collectors come to Peter and ask whether Jesus pays the two-drachma tax (the descendant of the half-shekel of Exodus 30). Peter, instinctively defending his rabbi, says *yes, he does*, even though they have never discussed it. He comes back into the house and Jesus, before Peter can even bring it up, asks him:

"'What do you think, Simon? From whom do the kings of the earth take customs or taxes, from their sons or from strangers?' Peter said to Him, 'From strangers.' Jesus said to him, 'Then the sons are free'" (Matthew 17:25–26).

Notice that opening. *What do you think, Simon?* Every time Jesus opens a sentence with *what do you think?*, the next thing out of his mouth carries weight. (And notice he addresses Peter as *Simon*, not Peter. That is like a parent using your full name, pay attention to what comes next.)

And Jesus' point is this. The kings of the earth do not tax their own children. They tax *the strangers* in their kingdom. *The children of the king are exempt.* And by analogy, what is the temple tax? It is a tax for the upkeep of the dwelling place of God. *Whose dwelling place is the temple of God? It is the dwelling place of the King.* And the King has children. *Those children*

are exempt. They are not strangers in the kingdom. They are not customers paying for a service. *They are family.*

And then Jesus does something beautifully revealing. *So as not to offend* (that is, so as not to create an unnecessary stumbling block for the temple-tax collectors) Jesus tells Peter to go down to the sea, throw in a hook, and the *first fish that comes up* will have a coin in its mouth, exactly enough for the temple tax for both of them. *Chickens out of the sky stuff*, my old preacher used to call it. The kingdom of God does not need taxes from its citizens. *God is the provider*. He pulls the silver out of the mouth of a fish if he needs to. The temple of God is not built on the offerings of strangers; *it is built by the King who provides for his own house*.

Why I Cannot Preach a Mandatory Tithe

Now this lands a hard word on the contemporary church. *The kingdom of God is not built on extracted offerings.* We can build buildings on extracted offerings, but we cannot build the kingdom that way. We do not have to *pay to play* in this kingdom. We do not have to buy our standing. The children of the King are exempt.

And let me be honest about my own conviction here. *I cannot, with a clear conscience, preach mandatory tithing.* What the New Testament asks for is *cheerful, willing, free giving*, not a contractual ten percent extracted under spiritual pressure. Paul tells the Corinthians:

"So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver" (2 Corinthians 9:7).

Not grudgingly. Not of necessity. In our own assembly, do not give a tenth of what you make if doing so means you cannot feed your family. Keep what you need to live. If you have extra and your heart is moved to share, share. But do not let any preacher, including me, tell you

that God will not bless you unless you write a check. *That is the language of strangers paying taxes, not children at the Father's table.*

Someone sent me a video recently from a very popular American preacher's ministry. His adult daughter was standing in front of a congregation in another country, *wrecking them*, that is the only word, for not giving more. And in the background of the video you could see the preacher himself sitting in the second row of his own ministry's chairs, nodding along. *Amen. Preach it. Come on, sister.* As his own daughter shamed people in a country where most of them had less in their household than the family on the stage was spending on the stage's lighting rig.

I wonder if the children of *that* household paid tithes and taxes. Or whether it was only the *strangers* in the congregation who did. I purposely do not mention names. But I am telling you that people of God can get caught up in the same acquisitive instincts that drove the Egyptians to enslave the Israelites. *They inappropriately equate large with the validation of God.* They count their own kingdom and conclude they must be on the right path. They build bigger barns. *And the people whose offerings built those barns are the strangers, not the sons.*

The Body That Provides for Itself

Now contrast that picture with what Paul actually describes about how the early church handled need. He is writing to the Corinthians about an offering being collected for the saints in Jerusalem, and watch the principle he invokes:

> . . . that now at this time your abundance may supply their lack, that their abundance also may supply your lack, that there may be equality. As it is written, "He who gathered much had nothing left over, and he who gathered little had no lack." (2 Corinthians 8:14–15)

The quotation Paul uses is from Exodus 16: the *manna* passage. *He who gathered much had nothing left over; he who gathered little had no lack.* Paul is saying: *the New Covenant body of Christ runs on the same principle that the manna ran on in the wilderness.* When one member of the body has plenty and another has need, the abundance flows toward the lack. The body finds its equilibrium. And the gathering and distribution is not coerced by a tax. It is moved by the Spirit through the natural compassion of those who have toward those who do not.

That is how the kingdom funds itself. *The body ministers to itself.* If there is a need in this assembly, the people of this assembly meet it. If there is a need across the country, the people across the country who have abundance flow toward the need. *There is no need to extract tithes by spiritual pressure when the Spirit himself is moving the abundance toward the lack.*

"Who Then Is the Greatest?"

And here is what I find sobering. The very next chapter, Matthew 18:1, opens with the disciples asking Jesus:

"Who then is greatest in the kingdom of heaven?" (Matthew 18:1).

They have just learned that *the sons of the king are exempt from taxes*. They have just witnessed the coin-in-the-fish miracle. And what is their immediate instinct? *Who is the greatest among us?* They have heard *sons of the king are exempt* and concluded *we must be especially great*. Power has just been promised to them, and they are already jockeying for position within it.

That is the move Jesus has to head off. The privilege of the kingdom is real. *But the privilege is not an entitlement.* It is a vocation. The sons are exempt from the tax, *not so they can lord it over the strangers, but so they can serve the strangers without expecting anything in return*. Jesus answers the *who is the greatest?* question by calling a child into the middle:

"Assuredly, I say to you, unless you are converted and become as little children, you will by no means enter the kingdom of heaven" (Matthew 18:3).

And then he immediately turns to the stumbling blocks: whoever causes one of these little ones who believes in Me to sin, it would be better for him if a millstone were hung around his neck, and he were drowned in the depths of the sea (Matthew 18:6). The connection is exact. The privilege of being a child of the king is hedged by the warning that the children of the king must never become stumbling blocks to others. The sons are exempt, but the moment a son uses his exempt status to crush a stranger, the millstone is being prepared.

"The Son of Man Came to Save"

And then Jesus seals it with a phrase that ought to govern every kingdom claim we ever make:

"For the Son of Man has come to save that which was lost" (Matthew 18:11).

That is the manifesto. The Son of Man, the title from Daniel 7 in which the figure receives the kingdom and all dominion and authority from the Ancient of Days, *did not come to dominate*. He came to *save*. And the kingdom he received from the Ancient of Days is a kingdom whose business is the *recovery of the lost*, not the *protection of the privileged*.

When the Son of Man's followers reflect his actual character, the nations see and are moved. Recall Micah 7:16–17, *the nations shall see and be ashamed of all their might . . . they shall be afraid of the Lord our God*. The same Greek word that describes the disciples' awe at the Transfiguration (*they were greatly afraid*, Matthew 17:6) is the word that describes the centurion's reaction at the cross (*they feared greatly*, Matthew 27:54, NKJV *they feared greatly* / *Truly this was the Son of God*). *The same awe*: once at the mountain of glory, once at the cross of shame. The watching pagan sees the Son of God in his radiance and in his death, and the same

word names what overtakes them. *That is the awe the world will feel when the people of God look like the Son who came to save.*

The Two Witnesses and the Kingdom That Comes Up

And here I want to take you all the way out to Revelation 11, because the same pattern crystallizes there in apocalyptic form. The two witnesses prophesy. The beast of the city makes war with them and kills them. Their bodies are left in the street of the great city, which Revelation 11:8 calls *spiritually Sodom and Egypt*. (Why those two cities? Because *two angels* went into Sodom to witness, and *two men*, Moses and Aaron, went into Egypt to witness. The witness-pair of two going into the corrupt city is the recurring pattern.) The peoples and tribes and tongues and nations look on the dead witnesses for three and a half days and refuse to allow them to be buried. They send gifts to one another, celebrating that the troublesome prophets are silent at last:

"And those who dwell on the earth will rejoice over them, make merry, and send gifts to one another, because these two prophets tormented those who dwell on the earth" (Revelation 11:10).

And then:

"Now after the three-and-a-half days the breath of life from God entered them, and they stood on their feet, and great fear fell on those who saw them" (Revelation 11:11).

Great fear. The same Greek word again. *Awe.* The witnesses are raised, and the watching world is overtaken by the same awe Micah promised. And then the chapter does something extraordinary:

"In the same hour there was a great earthquake, and a tenth of the city fell. In the earthquake seven thousand people were killed, and the rest were afraid and gave glory to the God of heaven" (Revelation 11:13).

Read those numbers carefully, because they are *quoting* the Old Testament. *A tenth of the city.* In Isaiah 6, the chapter where Isaiah is commissioned, God tells Isaiah that *a tenth* will be preserved out of the destruction (Isaiah 6:13). In Revelation 11, the *tenth* is *the only part that falls*. The remaining *nine-tenths* are preserved. *Seven thousand.* When Elijah complained that he was the only faithful one left, God told him *I have reserved seven thousand who have not bowed the knee to Baal* (1 Kings 19:18). In Revelation 11, the *seven thousand* are the only ones who refuse to be moved by the witnesses' resurrection. *The seven thousand are reversed.* What was once the remnant who refused to apostatize is now the remnant who refuses to repent. *And the rest of the city, the vast majority, give glory to the God of heaven.*

Hear what that says. The popular evangelical imagination has often pictured the end as *God barely winning*: pulling a small, faithful remnant out of a vast and lost world that perishes in flames. But Revelation 11:13 paints a different picture. *Most of the city repents.* Only the hardened seven thousand do not. *Nine-tenths of the city is preserved.* This is not a near-defeat for the kingdom of God. This is *a sweeping vindication* in which the witness of the kingdom, even unto death, finally wakes up the city the kingdom has been calling all along.

And the next two verses confirm it:

"Then the seventh angel sounded: And there were loud voices in heaven, saying, 'The kingdoms of this world have become the kingdoms of our Lord and of His Christ, and He shall reign forever and ever!'" (Revelation 11:15).

The kingdoms of this world have become the kingdoms of our Lord. The mechanism by which that becoming happens is not the church seizing political power. The mechanism is the church bearing witness through suffering and resurrection until the watching city is overtaken by awe and gives glory to the God of heaven.

Better Scattered Than Powerful

So what does that tell me about how we are to live as the church in this present age? *I would rather be scattered in little homes around this country than consolidated into a mega-global church.* I would rather be fractional and faithful than dominant and corrupt. *The people of God work best from underneath.* They are not at their best when they set the laws, control the agenda, fix the tax, or stack the courts. They are at their best when they live as the exempt sons who choose not to claim their exemption, who give up their rights for the sake of the strangers, and trust the King to provide what the household needs.

I do not know this for fact, but I will submit it to you. In places where the church gathers in homes under government suspicion, where assembly above twenty-five people is illegal and believers risk arrest to meet, *I would guess the faith of those believers is more authentic than ours is*. They are not building their lives on the platform of social acceptability. They are not assuming the support of the powerful. They are *the sons who have nothing the king has given them except his presence,* and they have learned that his presence is more than enough.

And the sons who learn that lesson, the ones who give up the right to retain their two days' wages, the ones who choose not to offend rather than insist on their entitlement, the ones who fish for the silver coin rather than levy the tax; *those* are the ones the Father makes great in his kingdom. *We give up our rights to draw people in.* That is the manner of the King we serve.

That is the manner of the kingdom that does not need a tithe to fund itself, because *the storehouse of the King is already enough*.

The Storehouse

David, in Psalm 61, prayed from the storehouses he could see only by the Spirit, the storehouses of the benefits of God ready to be opened in the time of need. And David's confidence was not misplaced. In the wilderness, the storehouse opened. The chicken fell out of the sky. The water came from the rock. The manna fell every morning. *And it does so still.*

If you need strength today, go to the storehouse. If you need provision, go to the storehouse. If you need forgiveness, go to the storehouse, *cast your iniquities into the depths of the sea*, as Micah promised, and walk forward into the dawn of the day's manna. We have come, the writer of Hebrews tells us:

> . . . not to the mountain that may be touched and that burned with fire, and to blackness and darkness and tempest . . . But you have come to Mount Zion and to the city of the living God, the heavenly Jerusalem, to an innumerable company of angels, to the general assembly and church of the firstborn who are registered in heaven . . . (Hebrews 12:18, 22–23)

That is the assembly we have come to. *The church of the firstborn.* The ones who have been ransomed. The ones whose names are written in heaven. The ones who have been told *you are sons; you are exempt*. And the response to that gift is not entitlement but vocation. The sons are free: free to serve, free to give, free to scatter rather than consolidate, free to wash feet rather than collect tolls, free to be small and faithful in a world that prizes large and impressive. That is the kingdom Jesus is building. That is the church Babylon cannot recognize as a threat, until the dead bodies stand up and the city looks on in awe.

So go to the storehouse. Open it daily. Take the day's bread. *And walk forward.*