Exodus Chapter 30

11. The Lord spoke to Moses, saying:

When you take the sum of the children of Israel according to their numbers, let each one give to the Lord an atonement for his soul when they are counted; then there will be no plague among them when they are counted.

12. "When you take the sum of the children of Israel according to their numbers, let each one give to the Lord an atonement for his soul when they are counted; then there will be no plague among them when they are counted."

When you take: Heb. נשטף, נשתפף. [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.

then there will be no plague among them: for the evil eye has power over numbered things, and pestilence comes upon them, as we find in David's time (II Sam. 24).

13. This they shall give, everyone who goes through the counting: half a shekel according to the holy shekel. Twenty gerahs equal one shekel; half of [such] a shekel shall be an offering to the Lord.

This they shall give: He [God] showed him [Moses] a sort of coin of fire weighing half a shekel, and He said to him, "Like this one they shall give." - [from Tanchuma 9; Tanchuma Buber, Naso p. 35; Pesikta d'Rav Kahana 19a; Midrash Psalms 91:1; Yerushalmi, Shekalim 1:4]
Rashi Manuscript at Oxford’s Bodleian Library

MS Oppenheimer 34

Date: 1201-1225

Collection of Rabbi Dovid Oppenheimer, Chief Rabbi of Prague (1664-1736)
Midrash Tanchuma, Ki Tisa 10:1

(1) This they shall give, everyone that passeth among them that are numbered, half a shekel (Exod. 30:13). Because they had sinned at the sixth hour, word-play reading the word boshet ("shame, disgrace") as bo shish ("the sixth hour"); thus, "The sixth hour came, they erected the golden calf." which is the middle of the day, they shall give half a shekel, which is six grammata. R. Johanan declared: Because they had violated the Ten Commandments each one had to give ten gerah, which totals half a shekel. R. Simeon the son of Levi said: Because they sold Rachel's firstborn for twenty pieces of silver and each one took a coin for himself, each one had to give one coin.

Midrash Tanchuma, Ki Tisa 9:5

(5) This they shall give. R. Menahem said: The Holy One, blessed be He, removed from beneath His throne of glory a coin of fire (the size of a half-shekel coin) and showed it to Moses. Then He said to him: This they shall give. That is to say, everyone who passes by as the census is taken shall give something similar to them.