

Matt Henry  
Matthew 9:9-17  
28 Feb 2018

“Taxman”

Grace and peace...

You probably expect me to talk about Matthew at this point. But I’m going to start with another disciple. He’s not on my list for Lent but I have to fit him in somewhere. That disciple is Simon the Zealot (not Simon Peter). We know so little about Simon the Zealot personally (frankly, that’s why he didn’t make the list!) but we do know a thing or two about the Zealots. There are four Jewish groups. We hear of the first two all the time—Pharisees, Sadducees, Essenes and Zealots.

So what’s a Zealot? Zealots fought against foreign domination and interference. They were against the Roman occupation. They were fanatics, extremists and terrorists who supported resistance efforts, up to and including assassination of Roman soldiers, political leaders and anyone else. They took this action because they believed only God Himself had the right to rule over the Jews so they were fighting for their liberation. They thought they were doing God’s work. They couldn’t be more anti-Rome than this! And yet, Jesus called Simon the Zealot to follow him.

The same Jesus also called Matthew to follow him. Matthew is Jewish, but as a tax collector he represents Rome. He embodies the enemy. He was the one they people saw and resented the most. You don't have to work in HR to see a potential conflict here!

Here we have a hated tax collector and a reckless political zealot! These are no fishermen who are in the mainstream (pun intended). What I want you to appreciate tonight is how Jesus called both **a taxman and an axeman** to follow him, even though they came from opposite ends of the political spectrum! That is stunning to me! How would that even work? How could they be on the same team? It would be like having those protesters from Westboro Baptist Church team up with GLAAD! How could it ever work that two men with completely opposing viewpoints could spend their life together?

It worked because both Simon and Matthew were called by a Jesus who transcended and overrode all of their viewpoints and agendas. Their politics yielded to a Jesus who claimed lordship over their entire lives. They found a new shared passion and calling in following Him. I think their calling has implications for us today. Christ's claim on us is greater than any political affiliation or platform. What mattered to us before is no longer definitive. All that really

matters is Jesus is Lord. That means anyone can join this team even when there are opposing backgrounds or experiences.

Jesus doesn't ask the other disciples before He calls someone, "Does everyone approve of this person? Do their views align with yours? Is this going to make following me easier for you?" He knows exactly what He's doing. And you might just think about that the next time you bump into someone with a different view than yours. He put you on Team Jesus for a reason—not to change the other person's mind and to operate in human and political terms, but that each of you would claim the name of Jesus as the highest devotion in life. He forges relationships where there would otherwise be separation and hostility. If we start there, all the other positions can fall in line accordingly. Jesus intentionally chose Simon and Matthew so both of their lives would conform to Christ.

OK, to Matthew now...I gotta say, what a wonderful name, first of all! It means "gift of God". It stands in contrast to how he was treated. You already know tax collectors are despised. They were on the same level socially as prostitutes. But you may not know of this line from the Talmud (which is a collection of rabbinical interpretation of the law). This was new to me. "Jewish Talmud taught that it was righteous to lie and deceive a tax collector, because that was what a professional extortioner deserved" (p. 154).

Contrast that treatment with how Jesus treated Matthew. Jesus approaches the booth along the road. We need a soundtrack for this moment. Maybe Matthew had the Beatles song “Taxman” already playing. “Cause I’m the taxman, yeah, I’m the taxman.” Such a great song! Not only because of its groove but because of its message. There’s nothing that we have or do for which a tax does not already exist.

But I want you to appreciate the finer details. Not all taxes are the same—even in biblical times. This insight is from the book, *Twelve Ordinary Men* by John MacArthur. He writes, “There are actually two kinds of tax collectors: the *Gabbai* and the *Mokhes*. The *Gabbai* were the general tax collectors. They collected property tax, income tax and the poll tax.” These taxes were pretty much set. Not much extra profit or variance here. “The *Mokhes*, however, collected a duty on imports and exports, whatever was traded, virtually anything that moved along the roads. They set tolls on roads and bridges, they taxed beasts of burden and axles on transport wagons, and they charged a tariff on parcels, letters, and whatever else they could find to tax. Their assessments were often arbitrary” (p. 154). So what kind of tax collector is Matthew—*Gabbai* or *Mokhes*? He’s *Mokhes*, but the distinction goes even further!

Again, MacArthur, “There were two kinds of Mokhes—the Great Mokhes and the Little Mokhes. Great Mokhes stayed behind the scenes and hired others to collect taxes for them. They didn’t deal with people face to face. (Zacchaeus, although he was a wee little man, was apparently a Great Mokhes—a chief tax collector [Luke 19:2]). Matthew was probably a Little Mokhes because he manned a roadside tax booth so he had to deal with people face to face....No self-respecting Jew in his right mind would ever choose tax collecting as a career! In doing so, Matthew had effectively cut himself off not only from his own people, but also from God. He was banned from the synagogue, forbidden to sacrifice and worship in the temple. He was in essence worse off religiously than a Gentile. Therefore, it must have been a stunning choice on Jesus’ part to choose Matthew” (p. 155).

And yet, when Jesus called him, Matthew upped and went. He left his whole profession behind. He’s not going to get that job back. It’s an irreversible decision. He literally may have left money on the table. And yet, he didn’t hesitate. Why? I think he knew all about Jesus because Matthew was at the crossroads of society. He overheard what people were talking about. He wanted that for himself. Yet, as an outsider, Matthew couldn’t practice his faith. He couldn’t do anything with it because he wasn’t allowed to. As a Jewish man, “His

occupation made him a traitor to the nation, a social pariah, the rankest of the rank” (p. 153). He’s an outsider. Jesus loves to bring the outsider in and throw the insiders out. Since there wasn’t a place for Matthew, here comes Jesus who gives him the opportunity for spiritual expression and inclusion. He invites and includes Matthew and he can’t just pass that up.

I think Matthew may have recognized in that command, “Follow me,” there was along with it a promise of the forgiveness of sins. He knew he needed forgiveness and that’s what he wanted. Before you know it, Matthew is the host to a party where Jesus is the guest of honor. More tax collectors and sinners are reclining at the table. They are all eating together! Why did Matthew invite tax collectors and other lowlifes? Because those were the only kind of people he knew! They were the only ones who were willing to associate with Matthew.

I don’t know if you’ve noticed this, but the people that tend to come to church are pretty similar socioeconomically. We don’t really reach into all walks of life. Does that bother you? There may be an assumption, that people have to think or vote a certain way or attain to a certain societal position before they would ever be welcomed or accepted in church. That sentiment is something we must wholeheartedly reject and work to disprove. As had been said before, but worth repeating again here, the church is not a club for saints, but a hospital for

sinners. We have to make sure there is always room for people in the church regardless of their views, politics or experiences in life. That's not a call to change any of our doctrine. Far from it! Rather, it is a call to make sure our practice *reflects* our doctrine. Because our doctrine is centered on a God who loves and forgives. He desires mercy, not sacrifice. People don't have to have their lives together in order to belong. And for anyone who calls out to God for forgiveness, God wants them to experience not only his mercy, but also the grace of being in community with each other.

That's what is so great about Matthew. Once invited, he wanted other people to get in on it too. He writes a Gospel especially from a Jewish perspective. Matthew knew the Old Testament so well, he quotes from it 99 times. That's right, *Ninety-nine Old Testament references in Matthew, 99 Old Testament references...* That's more than Mark, Luke and John combined! What that tells me is Matthew had tremendous heart for people and pride for his nation. So even though his own people rejected him, he went out of his way to present the Gospel in a way they could receive it.

It's rather amazing that for someone who wrote an entire Gospel, we know so little of Matthew. This tells us he was humble, grateful. He was not into himself. He was more interested in making sure everyone on the outside knew

they were invited in. He wanted them to know forgiveness was for them too.

And every time we get together to celebrate friendship, thanks to Matthew, now

we know what the party should look like!

In Jesus' name, Amen.