

A Tax Collector Named Matthew

Matthew lived in the region of Galilee (which was predominantly rural, consisting of small towns and villages). Galilee's residents weren't an elite class of people – they were common folk, mostly farmers and fishermen. Yet Jesus chose all his disciples (except for Judas Iscariot) from Galilee. Christ deliberately passed over the religious and influential, and instead chose a group of common (and sinful) men to be His disciples.

Unfortunately, Matthew held one of the most despised positions in all of Israel – he was a tax collector – also called a publican. Tax collectors were hated by all of Jewish society, and were even more despised than the Roman soldiers who occupied Israel at that time. In fact, the Jewish Talmud taught that it was righteous to lie and deceive a tax collector, because that was what a professional extortioner deserved!

Publicans were men who bought tax franchises from the Roman emperor and then extorted money from the people of Israel – this money was added to the Roman treasury and also padded the pockets of the tax collector. Tax collectors had no moral integrity, and wouldn't hesitate to use force to get their pay. They were despicable lowlifes of society and were treated as such.

For a *Jewish* man like Matthew to be a tax collector was even worse. His occupation made him a traitor to the nation, a complete social outcast. He would also have been a *religious* outcast, forbidden to enter any synagogue, and forbidden to sacrifice and worship in the temple. He was in essence worse off religiously than a Gentile.

Note in the parable of the publican and the Pharisee in Luke 18:10-14, that the tax collector stood “afar off”. He had to – he wouldn't have been permitted past the court of the Gentiles in the temple. In fact, tax collectors had to keep their distance from any group, because they were so hated. Also note in the Gospels the term tax collector is always grouped with the word “sinners” in the same phrase.

There were two kinds of tax collectors, the *Gabbai* and the *Mokhes*. The *Gabbai* were general tax collectors. They collected property tax, income tax, and the poll tax. These taxes were set by official assessments, so not as much could be skimmed off the top from these. The *Mokhes*, however, collected on imports and exports, goods for domestic trade, and virtually anything that was moved by road. They set tolls on roads and bridges, taxed beasts of burden and axles on transport wagons, and charged tariffs on parcels, letters, or whatever else they could find to tax. Their assessments were often set at their discretion, and provided a way to really “stick it to ‘em”!

Mokhes consisted of the Great *Mokhes* and the Little *Mokhes*. A Great *Mokhes* stayed behind the scenes and hired others to collect taxes for him (Zaccheus was apparently a Great *Mokhes* – “a chief tax collector” – Luke 19:2). Matthew was evidently a Little *Mokhes*, because he manned a tax office where he dealt with people face to face. He was the one the people saw and resented most.

Yet, what a wonderful thing happened to this sinner! – “As Jesus passed on from there [Capernaum], He saw a man named Matthew sitting at the tax office. And He said to him, “Follow Me.” So he arose and followed Him.” (Matthew 9:9)

He instantly and without hesitation left his old life behind forever, and followed the Lord. Matthew's own humility is seen here. He did not disguise his past or make any excuse for it. In Matt. 10:3, Matthew lists himself among the twelve as: "Phillip and Bartholomew; Thomas and *Matthew the tax collector...*"

This is only a glimpse of Matthew we have from his own Gospel. He goes on in the next few verses of Matthew 9 to say, "*Now it happened, as Jesus sat at the table in the house, that behold, many tax collectors and sinners came and sat down with Him and His disciples.* (v. 10.)

What Matthew fails to mention, yet Luke does, is that this actually was an enormous banquet that Matthew himself held at his own house in Jesus' honor. And who was invited? People like himself – tax collectors and sinners... the dregs of society. Yet they were the only friends Matthew probably had, and he wanted his friends to hear about Jesus!

Luke 5:29-32 says:

"Then Levi gave Him a great feast in his own house. And there were a great number of tax collectors and others who sat down with them. And their scribes and the Pharisees complained against His disciples, saying, 'Why do You eat and drink with tax collectors and sinners?'" Jesus answered and said to them, "Those who are well have no need of a physician, but those who are sick. I have not come to call the righteous, but sinners, to repentance."

Take note that each time tax collectors are mentioned in the Gospels, the Pharisees are also mentioned – complaining! Jesus had come to save sinners, not the self-righteous – and Matthew was no exception. It is interesting to note that three tax collectors are specifically mentioned in the Gospels, and each one of them found forgiveness. There was Zaccheus, in Luke 19:1-10; the publican mentioned in the parable of Luke 18:9-14; and Matthew.

Luke 7:29 says after Jesus commended John the Baptist's ministry, that "*when all the people heard Him, even the tax collectors justified God, having been baptized with the baptism of John.*" Jesus admonished the religious leaders with these words: "*Assuredly, I say to you that tax collectors and harlots enter the kingdom of God before you. For John came to you in the way of righteousness, and you did not believe him; but tax collectors and harlots believed him; and when you saw it, you did not afterward relent and believe him*" (Matthew 21:31-32).

From Matthew's Gospel, we know that Matthew knew the Old Testament very well, because his Gospel quotes from the Old Testament more than 60 times – he quotes out of the Law, out of the Psalms, and out of the Prophets – every section of the Old Testament. Obviously as a tax collector, he couldn't hear the Word of God explained in any synagogue, so he must have studied the Scripture on his own.

He believed in the true God and through the study of God's revelation, understood the promises of the Messiah. He must have also heard about Jesus doing miracles, healing diseases, and casting out demons in that region.... So when Jesus showed up and called him to follow Him, he had enough faith to drop everything and follow. His faith is clearly shown not only in his immediately following Jesus, but also in the joy of his new-found relationship with Jesus, as he invited all his friends (tax collectors & sinners), to meet the Savior!

Deep down inside, Matthew was a Jew who knew and loved the Old Testament. He was spiritually hungry and at some point in his life, became a true seeker of God. Of course, God

was seeking and drawing *him*, and when Christ said “Follow Me”, he “arose and followed Him.”
And that is the true way of any sinner that turns from their sin to follow the Lord as Savior.