

MATTHEW

THE TAX COLLECTOR

ANDY SNOKE

I have often been intrigued with the story of Matthew, the apostle. Before he was Matthew the apostle, he was Levi, the tax collector.

There are only two times that the word “church” is used in the four gospels (Matthew, Mark, Luke and John). Both occurrences were penned only by Matthew. Matthew must have had a comprehensive glimpse of the formation of the church that was to come after Pentecost.

“And I tell you, you are Peter, and on this rock I will build my church, and the gates of hell shall not prevail against it” (Matthew 16:18, ESV).

“If your brother sins against you, go and tell him his fault, between you and him alone. If he listens to you, you have gained your brother. But if he does not listen, take one or two others along with you, that every charge may be established by the evidence of two or three witnesses. If he refuses to listen to them, tell it to the church. And if he refuses to listen even to the church, let him be to you as a Gentile and a tax collector” (Matthew 18:15-17, ESV).

There are many details of Matthew’s life that are left untold and unknown. We can only attempt to fill in the details based on what we know of Matthew.

Matthew’s parents, as most parents, must have wanted the best for Levi. They named their new baby boy Levi. It was a holy name, a regal name; the name of Aaron’s brother, the father and patriarch of the tribe of Levi, the beginning of the Levitical tribe of priests. The tribe of Levi was not given an allotment of land in the promised land. God had promised to be their inheritance.

“Therefore Levi has no portion or inheritance with his brothers. The Lord is his inheritance, as the Lord your God said to him” (Deuteronomy 10:9, ESV).

The parents of Levi (also called Matthew) must have desired that Levi’s inheritance would be from the Lord. As most people were in that hour, Matthew’s parents were very poor. But they had hope for the best for their son.

Somewhere in the life of Levi, he chose the life of a tax collector. Tax collectors, in the days of Jesus, were a disreputable lot.

Their job required that they collect the heavy tax of Rome imposed on the people of Israel. Rome ruled the Jews and Israel and occupied their homeland. To add insult to injury, the Jews were expected to pay high taxes to the occupying Romans.

This job of collecting taxes fell to fellow Jews. It was a business. Most tax collectors made additional money by adding their own fees on top of what was required by Rome. Many were greedy and dishonest. Some were fair as Levi most likely was.

Even Jesus equated tax collectors on the same level as prostitutes when He said that tax collectors and prostitutes would enter the kingdom of heaven before the Pharisees.

“Which of the two did the will of his father?” They said, “The first.” Jesus said to them, “Truly, I say to you, the tax collectors and the prostitutes go into the kingdom of God before you. For John came to you in the way of righteousness, and you did not believe him, but the tax collectors and the prostitutes believed him. And even when you saw it, you did not afterward change your minds and believe him” (Matthew 21:31-32, ESV).

The tax collectors were so hated by their own brethren that they were not allowed to enter the Holy temple. Jewish tax collectors were cut off from their own brothers, their own temple, their own religion.

One will never know how Levi became a tax collector. It may have been for the most basic reason of all, to simply make a living.

I can only imagine the loneliness that Matthew felt day in and day out with no fellowship of his fellow brethren and no right to enter the temple and worship God. Levi must have heard the story of a fellow tax collector named Zacchaeus.

Zacchaeus was another honest tax collector. Zacchaeus had heard of the wonderful things that this man called Jesus had done. He had heard of how He healed the blind, healed the lame and the deaf and brought healing to the woman stricken with an issue of blood simply by this lady touching the hem of His garment. Zacchaeus must have prayed that he one day would get just a glimpse of this one called Jesus.

Zacchaeus must have felt that because of who he was, a tax collector, Jesus would never find him. The only friends that tax collectors had were other tax collectors.

Zacchaeus had heard that Jesus was coming his way. He hurriedly made his way to the streets of Jerusalem to see this Jesus, the compassionate miracle-worker. As Jesus made his way down the crowded streets, Zacchaeus was surrounded by giants that blocked his view of the Christ. Zacchaeus found the nearest sycamore tree near the street and climbed up high enough to peer over the crowd, hoping to catch a glimpse of this Jesus.

A glimpse, that is all Zacchaeus had expected he would get. He never expected this Jesus to meet him, or to call him by his name. A glimpse is all he had hoped he would get. When a man's heart is turned towards Jesus, we will never be satisfied

with just a glimpse, and neither will Jesus be satisfied with giving only a glimpse to the one who seeks Him.

As Jesus approached, He saw Zacchaeus up in the tree. It must have been quite a sight. Zacchaeus' heart must have leaped as he saw Jesus drawing nearer, and nearer. And then the impossible happened. Jesus met Zacchaeus while he was still literally up in the tree. “Come down,” said Jesus, “Come down. I want to have fellowship with you, Zacchaeus.”

Zacchaeus' life was forever changed in the brief encounter with the Lord. Zacchaeus met Jesus. Jesus met Zacchaeus.

For context, Wikipedia briefly describes Zacchaeus as follows:

“Zakkhaios; Hebrew: “pure”, “innocent”, was a chief tax-collector at Jericho, mentioned only in the Gospel of Luke. A descendant of Abraham, he was an example of Jesus's personal, earthly mission to bring salvation to the lost. Tax collectors were despised as traitors (working for the Roman Empire, not for their Jewish community), and as being corrupt.

Because the lucrative production and export of balsam was centered in Jericho, his position would have carried both importance and wealth. In the account, he arrived before the crowd who were later to meet with Jesus, who was passing through Jericho on his way to Jerusalem. He was short in stature and so was unable to see Jesus through the crowd (Luke 19:3). Zacchaeus then ran ahead and climbed a sycamore tree along Jesus' path. When Jesus reached the spot he looked up at the sycamore tree (actually a sycamore-fig *ficus sycomorus*), addressed Zacchaeus by name, and told him to come down, for he intended to visit his house. The crowd was shocked that Jesus, a religious teacher/prophet, would sully himself by being a guest of a sinner.”

“He entered Jericho and was passing through. And behold, there was a man named Zacchaeus. He was a chief tax collector and was rich. And he was seeking to see who Jesus was, but on account of the crowd he could not, because he was small in stature. So he ran on ahead and climbed up into a sycamore tree to see him, for he was about to pass that way. And when Jesus came to the place, he looked up and said to him, “Zacchaeus, hurry and come down, for I must stay at your house today.” So he hurried and came down and received him joyfully. And when they saw it, they all grumbled, “He has gone in to be the guest of a man who is a sinner.” And Zacchaeus stood and said to the Lord, “Behold, Lord, the half of my goods I give to the poor. And if I have defrauded anyone of anything, I restore it fourfold.” And Jesus said to him, “Today salvation has come to this house, since he also is a son of Abraham” (Luke 19:1-9, ESV).

Matthew must have heard this wonderful testimony of his friend Zacchaeus. His heart must have swelled with hope. Would this Jesus who met Zacchaeus also someday fellowship with Matthew? Was there hope for those with the hated profession of tax collectors? Would this Jesus come to the lowest of the low? Matthew felt so unworthy, yet his heart was filled with hope. If Jesus would open His heart of love and forgiveness to

Zacchaeus, would he do it again for Levi?

Little is made known to us concerning the day that Matthew met Jesus. Once again, we have to imagine some of the detail that escapes the pages of the Scriptures. I imagine it went something like this:

Matthew went to work as he had always done. He would never know the cheerful expression of “good morning” as he started his workday. He knew only the scorn of his brethren, from sunrise to sunset.

Levi sat at his little table collecting taxes from unhappy Jews in the name of Rome. There was a long line of busy, unhappy people that paid their mandatory tax to Matthew. Levi would record the tax collection in his ledger made of papyrus. Shekels were stacked up on the table. Money was probably kept in a basket near himself. As Mathew sat there doing his work, he may have felt something in the air. Levi probably could not describe it, but those that have been filled with the Spirit would best describe it as an anointing.

There was an anointing in the air. There was a Presence that Matthew could sense in every cell of his body. Matthew might have had the hair on the back of his neck tingle. He instinctively knew that his life was about to change. As we all do, Matthew was about to be charged to make a life-changing decision that would affect his eternity, as well as those that Matthew would ultimately reach with the pages of the gospel that bears his name.

He turned, I imagine, and Levi saw Him. There He was, this Man, dressed in a robe of humility. There was nothing physical that would attract attention. Isaiah 53 (ESV) had reminded us that, *“he had no form or majesty that we should look at him, and no beauty that we should desire him”* (verse 2). There was no physical attraction. But there was an anointing that could transform lives with only His words; with only His presence.

Jesus peered at Matthew, straight in the eye. There was no doubt that Jesus was about to speak directly to Matthew. The table that Matthew sat at was surrounded by many who stood ready to do business. Suddenly Matthew was oblivious to all that surrounded him. He saw only Jesus.

Jesus then spoke a two-word sermon. I often marvel at how people use many words. How we expound the gospel with many words of enthusiasm to move the hearts of the congregation. And here stood Jesus and spoke only two words to Matthew.

“As Jesus passed on from there, he saw a man called Matthew sitting at the tax booth, and he said to him, “Follow me.” And he rose and followed him” (Matthew 9:9, ESV).

Jesus said, *“Follow me.”* That was it. That was all that was necessary to convince Matthew. All of the years of the life of Levi, before this moment, was simply preparation for a future that would hinge on the response of Matthew.

“Follow me” Jesus said. Jesus did not explain to Matthew

where He would lead him. He did not reveal to Levi that his name would forever be named as one of the twelve. He did not reveal to Matthew that the gospel that bears his would someday reach the multitudes of all ages. He did not reveal to Matthew the violent death that he would experience because of his witness. There was much that Jesus did not reveal in that two-word invitation to Levi. The words of Jesus replayed over and over in the mind of Levi. *“Follow me. Follow me.”*

The day of visitation had come to Matthew. It was decision time. The Lord often moves in waves and times of visitation. We are all given opportunities to make life-changing decisions when the spiritual waters are moving and we are admonished to not harden our hearts during these times when the Lord speaks to us.

“As it is said, “Today, if you hear his voice, do not harden your hearts as in the rebellion” (Hebrews 3:15, ESV).

The Bible tells us that Levi immediately got up and left all. I can imagine a table stacked with money surrounded by disgruntled Jews. I can see Matthew walking away from his table, from his profession and from who he once was, to become what Jesus wanted him to be.

The world’s goods no longer had influence over Matthew’s decisions. He was now a follower of Christ. Nothing would ever be the same again.

Much later, when Matthew wrote the gospel that bears his name, he had the opportunity to redeem his reputation for the ages to come. The infamous title “tax collector” could have been replaced with the noble title of “apostle” penned by Matthew’s own hand. But as Matthew recorded the names of the twelve apostles, he reminds his readers of who he once was. He was Matthew the tax collector.

“The names of the twelve apostles are these: first, Simon, who is called Peter; and Andrew his brother; James the son of Zebedee, and John his brother; Philip and Bartholomew; Thomas and Matthew the tax collector; James the son of Alphaeus, and Thaddaeus; Simon the Zealot, and Judas Iscariot, who betrayed him” (Matthew 10:2-4, ESV).

Matthew made no boast in his gospel that he was an apostle. He reminded us all of the grace that was extended to him as “Matthew the tax collector.” Matthew reminds us all that no matter who we are. No matter who we were. No matter what we have done, grace, mercy, truth and forgiveness are available freely by the one who calls, *“Follow me.”*

“And you were dead in the trespasses and sins in which you once walked, following the course of this world, following the prince of the power of the air, the spirit that is now at work in the sons of disobedience - among whom we all once lived in the passions of our flesh, carrying out the desires of the body and the mind, and were by nature children of wrath, like the rest of mankind. But God, being rich in mercy, because of the great love with which he loved us, even when we were dead in our trespasses, made us alive together with Christ—by grace you

have been saved - and raised us up with him and seated us with him in the heavenly places in Christ Jesus, so that in the coming ages he might show the immeasurable riches of his grace in kindness toward us in Christ Jesus. For by grace you have been saved through faith. And this is not your own doing; it is the gift of God, not a result of works, so that no one may boast” (Ephesians 2:1-9, ESV).

“Therefore if any man be in Christ, he is a new creature: old things are passed away; behold, all things are become new” (2 Corinthians 5:17, KJV).

The story of Matthew is the story of us today. Jesus calls to us all, “Follow me.” There is much that is not known when we answer that call. There is much to be revealed. In the beginning of the 1948 revival, God moved mightily on many men and women and prepared their hearts for the ushering in of something wonderful. Though no one of that hour could fully understand the completeness of God’s calling, there were hints, shadows and grand silhouettes of a call to “sonship.” It was a calling to His kingdom, both in the hour to come in the kingdom age, and in the hour in which we live so temporarily now.

How could anyone of that day understand this concept? But Jesus said, “Follow me.” Just as Matthew answered His call, and left all, God has called His children in every dispensation to leave all and to “follow Him.”

Abraham answered that same call long ago. He did not know where the call would lead him. Abraham could not humanly comprehend the enormity of God’s plan for him, but he followed. “Follow me,” God said to Abraham.

“By faith Abraham obeyed when he was called to go out to a place that he was to receive as an inheritance. And he went out, not knowing where he was going. By faith he went to live in the land of promise, as in a foreign land, living in tents with Isaac and Jacob, heirs with him of the same promise. For he was looking forward to the city that has foundations, whose designer and builder is God” (Hebrews 11:8-10, ESV).

The call to follow Jesus, is given to us all in our hour. It is given to all men, women and children. The promise and invitation is given without reservation, to the Jew, the Gentile, the Hindu, the Muslim, to all. Jesus is the way to heaven. Jesus is not just one “way” to heaven, He is the only way.

“Let not your hearts be troubled. Believe in God; believe also in me. In my Father’s house are many rooms. If it were not so, would I have told you that I go to prepare a place for you? And if I go and prepare a place for you, I will come again and will take you to myself, that where I am you may be also. And you know the way to where I am going.” Thomas said to him, “Lord, we do not know where you are going. How can we know the way?” Jesus said to him, “I am the way, and the truth, and the life. No one comes to the Father except through me” (John 14:1-6, ESV).

For God So Loved the World

“For God so loved the world, that he gave his only Son, that whoever believes in him should not perish but have eternal life. For God did not send his Son into the world to condemn the world, but in order that the world might be saved through him” (John 3:16-17, ESV).

If you feel the presence of the Lord calling to follow Him, as you read the words of this article, by all means follow Him. Leave the “tax collector’s table” of your past, and launch out into the future with Jesus. He will lead you. Jesus will guide you.✝

GLOBAL MISSIONS INC.

Global Missions Inc. was founded in 1944, as a Christian mission to promote and encourage the preaching of the gospel to every creature.

Global Missions reaches into many countries in Africa, India, the Caribbean, the United States of America, South America and the Philippines. These local churches are established on the foundational truths revealed in God’s word and through His unfolding revelation. Local churches are governed by local residents who are referred to as elders.

Global Missions is a nondenominational Christian church.

Headquarters:
802 Airport Road
North Battleford, SK S9A 2Z3 Canada

Mailing Address:
P.O. Box 934
North Battleford, SK S9A 2Z3 Canada

Telephone:
(306) 445-2733

Email:
info@globalmissionsinc.org

Online:
www.globalmissionsinc.org

Traveling Ministry Contact List:
www.globalmissionsinc.org/about

SHARON STAR

The Sharon Star is a monthly publication and mailed as a free-will offering plan. The articles within are intended for inspiration and information to those who are interested in the unfolding revelation of the Word of God.

Published by:
Global Missions Inc. in North Battleford,
Saskatchewan, Canada.

The Sharon Star is found online at:
www.globalmissionsinc.org/sharon-star

Publications Mail Agreement 40012206

Subscribe by mail or online.