

Matthew the Apostle: Tax collectors and Sinners and the Grace of God

Matthew the apostle appears in all four lists of the “twelve” in the New Testament. It is only in Matthew’s gospel, however, that two features obtain - one is that in the list of apostles in that gospel, Matthew is described as “Matthew the tax collector” (elsewhere he is just Matthew) and, it is only in Matthew’s gospel that the tax collector at the tax booth is named as “Matthew” – in Mark and Luke he is named as “Levi”. Thus, it is in Matthew’s gospel that we have the strongest tradition of there being at least one tax collector within Jesus’ close circle of disciples, who was called Matthew. And this is something which is surely significant, for it is one of the key markers of Jesus’ outreach of salvation and his offer of the Kingdom that it was open especially, even first and foremost, to “tax collectors and sinners”.

We know that the tax collectors were a particularly disdained, mistrusted group of people. They were quislings to the Romans, collecting tolls from travellers for their use of Roman roads, taxes from agricultural produce and on assets such as land and property. They also collected an annual poll tax in association with the Roman censuses, and an empire tax that was levied annually to support ostensibly the central Roman arrangements for worship of Jupiter. Each of these was equally unpopular, especially as those taxes were not levied on Roman citizens, but only on the subject Jewish peoples of Judea and Galilee. It is no surprise then, that the Jewish folk who chose to offer themselves for the role of tax collector were not liked.

As we know from Zacchaeus, tax collectors they stood to make a great deal of money. This may partly have been that they could choose to extort more from people than was required and pocket the difference - as per Zacchaeus who defrauded many. It is probably also that charging interest at their own rates, they would lend money as well, especially to farmers seeking loans that would be secured against a forthcoming harvest. The tax collectors therefore stood to benefit substantially from the daily toil and constraints under which people lived, especially the poorest.

What is critical about the tax collector, however, is not only their social standing, which was not at all good from a neighbourly perspective, or their economic standing, which was equally resented, but their religious standing. For almost by

definition, they were on the very edge of the faith community, in fact firmly outside it. They were among those who had turned their back on the covenant community and no longer sought to fulfil religious obligations, go to the temple or pay any attention to the Torah. It could be said that, in view of the fact that this may have contributed to them becoming tax collectors, that they made a virtue of necessity – they weren't part of the community of faith, so they might as well make a good living from their isolated position and endure the approbation of those around them.

What I think is particularly interesting, however, is that one of the reasons that tax collectors were lumped together with sinners in the accusations levelled against Jesus, "He consorts with tax collectors and sinners", is that they also were "sinners" themselves. And they were "sinners" in the strict sense of the word within the Jewish religious mindset of the day. "Sinners", in a sense quite different from our own usage of the term, very specifically, were those who either wilfully flouted the obligations and commitments of the covenant community or had turned away from it altogether. And within this category of "sinners", as well as there being ordinary, everyday sinners identifiable by their multiple oversights and transgressions about which they cared very little, there were also professional sinners, and these were groups of people who by virtue of their profession were very deliberately turning their back on the covenant. These included usurers for example, who lent money, who by doing so were in contravention directly of Leviticus 25 vv 36-38 "take no interest from your brother who becomes poor..." etc. Tax collectors, therefore were among this group of professional sinners. [If you are interested in who else was among the professional sinners, the scholar Joachim Jeremias, has produced a substantial list and I can point you towards it.]

My suspicion is that tax collectors were also deemed sinners even before they'd taken up position at the toll booth, because they'd already turned away from the covenant community. To gain a sense of how the sinners were viewed and how they themselves must have experienced their lot, it helps to look at language.

Interestingly, the Hebrew word 'reshaim', which stands behind the Greek word 'hamartaloi' (which in our translations is rendered as "sinners") is best translated as "the wicked". The sinners were viewed as not just errant but "the wicked", and this was because they had essentially transgressed in a very basic way, by breaking with the agreed norms of the community in terms of behaviour and religious obligations, and often had abandoned them altogether. And the label "the wicked" illustrates well, I think, the strength of feeling that communities can easily direct at those who, in their view, disrespect the community and break its codes. In some communities

this can be very intense, even to this day. For our purposes just now, however, the issue that we might want to engage with is that “the sinners”, or the tax collectors and sinners of the bible, were not at all people who’d misbehaved or done bad things or naughty things, and who needed only to say sorry and all would be forgiven – rather in the way, sometimes, sin and sinning is conceived in our own day. Rather, they were genuine outsiders who had either placed themselves outside often deliberately, or had been cast out by the majority. And because of this there was little they could do to change their status or that the community could do to re-integrate them. There was no easy way back.

We can perhaps see that when, therefore, Jesus comes along and associates with tax collectors and sinners, and offers them a place in the fellowship and at the table, and a place in the Kingdom, it’s an offer that’s well worth looking at, and is one that many accept. Suddenly there is a way back – or a way forward to a new sense of self, a belonging among others and a fresh start. And so it is that Matthew got up or “arose” and followed Jesus when the offer was made. This gesture is then followed by a meal in Matthew’s house. By all accounts it must have been quite a party.

And it’s here that we witness one of the many quite fierce gospel accusations against Jesus that he should associate with types like Matthew – “Why does your teacher eat with tax collectors and sinners?”, say some of the Pharisees, and given the intensity of the accusations, we have to ask, why was it that some people objected so much to this welcome that Jesus was making? After all shouldn’t others have been happy to see the sinners reinstated? What was so offensive? And the answer appears to lie in how Jesus handled their estranged status – the sinners and tax collectors, in the normal run of everyday life among the ordinary people, Jews leading everyday lives and attempting to live according to the Torah, going to the temple and keeping as closely as practicable the food laws and purity laws and suchlike; in this world, when something went wrong, either a significant transgression or a slip into ritual uncleanness, there were ample remedies available to achieve either forgiveness or ritual cleanliness. In the former case one could go to the priest and make a sacrifice, and in the latter case there were ritual baths one could wash in and by sun-down you were clean again and all was well – by these routes the individual could be reconciled to themselves and within the community. For both the priests and the Pharisees, this system for restoring wellbeing was the proper vehicle that people availed themselves of, and it allowed the community to cohere and to flourish. What it appears they objected to, and in particular the stricter Pharisees, was that Jesus was offering inclusion in his community or at the table or in his circle, without recourse to the normal channels for restoration and or restitution. At the end of our passage Jesus says famously, “I have come not to call the righteous but sinners!”- and he did!

What he doesn't do is first require them to repent or to go through the normal processes. And this of course is the meaning of grace. "If the son of man shall make you free you shall be free indeed." Jesus' offer of inclusion did not depend on any thought, intention or action of penitence – but only on the decision to "come and follow me" ...!

It is likely that the offensiveness of Jesus' attitude to sinners, lay principally in this radical offer of grace, freedom and wholeness that lay quite outside of the religious channels available, and thus could be said to call into question the normal channels for restitution. And we can perhaps understand that the representatives of that system the priests, and some of the Pharisees, would have found this both deeply offensive and quite threatening and undermining of the normal arrangements for which they had responsibility.

My guide in these thoughts, who is the outstanding American biblical scholar Ed Sanders, asserts that whilst there are indeed gospel traditions that suggest otherwise, the most fundamental and earliest traditions that relate to Jesus, indicate that he did not require either any ritual actions or any moral changes in people in order for them to be part of his band of followers, i.e. to be reconciled, and it is this that really roused some of the more narrow religious types of his day. It is true that for example Jesus asks the leper to go and show himself to the priest, thus he respected the normal channels under some circumstances. It is also true that in Luke's Gospel there is indeed a major emphasis on repentance before there can be forgiveness. However, these instances, Sanders says, either reflect other concerns, or are later layers of acquired moral teaching that don't actually come from Jesus himself. This we can of course argue.

This prompts also a very interesting next discussion which is to note that the early church did not hold with Jesus' position – it took up from the Lucan position that forgiveness must be preceded by repentance – i.e. penitence, penance and so forth, and this very basic religious issue is with us, and probably in us to this day. Do we really know that grace alone has set us free or do we actually feel we still have to earn it and behave for it! But from Jesus the offer is for free!

So what this thinking suggests, in the context of our consideration of Matthew the apostle - and in the context of the portrayal of tax collectors and sinners in Matthew's gospel – is that to be a follower of Jesus is indeed to be truly graced - because the God that sinners and tax collectors met in Jesus, was one of deepest compassion and welcome and acceptance – whose offer of salvation, irrespective of either social standing, dubious economic activity or religious estrangement, was open, genuine and unconditional. It was an offer beyond price.

What Jesus said to Matthew, his tax collector apostle, and says to us was and is simply this: “come and follow me, come and eat with me and my friends, and let’s see what grace can really do for you!” Hopefully some of us can testify to its glorious potential. Amen.

1992 Words

Reverend Julian Francis

21st September 2014