**Tax Collectors Welcome**

Matthew 9:9-13

June 8, 2025

**Introduction**

 If you were trying to build successful business, innovative, cutting edge, hi tech…

 What kind of ppl would you need?

 Where would you find those people?

 How would you choose?

 *Indeed* is job find company - hv an ad on TV now of a yng woman intervu for a hotel job

 Job requires a college degree, she doesn’t have one but lots of job related exper.

 She asks th interviewer if a degree in Dutch poetry would be enuf, he says yes

 Zoology

 Metal smithing

 Poultry science

 Finally she asks him what his degree is in and he says – modern dance

 Bill Gates never graduated from college!!!

 Jesus Christ wanted to build a successful organization, reach around the world, change

lives, influence society for good, give people hope and future and last 2K years

 What kind of ppl would He need?

 Where would He find those people?

How would He choose?

 In Matthew 4 Jesus called His first D’s. Peter, Andrew, James, John

 No colleg degree, fishermn, no professional skills – world changers? Most say no

 Today in Mt 9:9-13 Jesus calls someone to join Him

Another unlikely choice a tax collector

**Parallel Accounts**

 Mark 2:13-17 152 words

 Luke 5:27-32 121 words

 Matthew 9:9-13 132 words

 Differences

 1. Matthew the tax collector is called Matthew 9:1, Mark and Luke he is called

Levi [Lk5:27] or Levi the son of Alphaeus [Mk2:14]

 2. Only Matthew cites Hosea 6:6

 3. Mark and Luke identify the house as belonging to Levi

 4. minor wording

 Matthews uniqueness: Matthew by name and the addition of Hosea 6:6 to Jesus answer

 **I. Jesus Called Matthew To Follow Him 9**

 A. Tax office

 Romans taxed people they ruled – income tax and trade/custom tax

 Taxes often hard to pay

 Tax collectors bid for the job, often much corruption and overcharging,

 Two kinds of tax collectors

 Publican – street level tax collector i.e. the face people assoc w Rome!

 Chief tax collector – Zacheus in Lk19:2

 Jews particularly disliked taxes because paid for occupation power and control

 And because often extortion and extra charges charged

 B. Matthew

 Name means ‘gift of God’, Levi in Mark and Luke means ‘attached’

 Used 5X’s in NT Mt9:9 10:3, Mk3:18, Lk6:15, Ac1:13 – all but first list of apostles

 Levi used in parallel passages in Mk2:14 and Lk5:27,29

 Speculation – JS gave Levi the name Matthew: ff Christ new start new name1618

 C. Following

 Jesus said to him: follow Me

 He arose and followed Him, Lk adds 5:28 he left *all* when he followed

 Note that Matthew himself does not tell us that in his gospel, modest

 Perhaps he had heard JS or seen something JS did or command of JS voice

 Totally committed compare with Mt8:18-22 type of followers, Ph3:7

 Amy Carmichael wrote:

 I hear Him call, Come, follow

 That was all

 My gold grew dim

 Hy heart went after Him

 I rose and followed

 That was all

 Would you not follow

 If you heard Him call?

Lesson-JS looking 4world changers, ppl follow Him when He smply said follow Me

**II. Matthew Invites Other Tax Collectors To Meet Jesus 10**

 A. Matthew’s guests

 Jesus and His disciples

 Other tax collectors

 And sinners – this is just added with ‘tax collectors’ association was common

 Matthew invites people he knows and perhaps cares about, Matthew wanted to

leave his old life as fast as possible, but he also did not want to leave the

people behind, this is the mark of a follower of Jesus to care for people

 B. Sat down with Him

 Meal [Lk5:29 a great feast] , fellowship at a meal

You don’t eat w people you hate, you do eat with people you like

 Christ ate with tax collectors and sinners – Jesus was not put off by them Lk5:29

 Lesson – When U follow JS, U still need to connect w others to reach them

 Every new believer lives with this tension: ff JS and desire for nu life & desire to

be away from old life and friends BUT Matt. has it right he cares for his friends

**III. Critics Criticize Jesus 11**

 A. Critics

 Pharisees – religious group largely critical of Jesus, seen in Mt3:7, 5:20

 Self righteous, judging others, non-spiritual people, thr standard=God’s

 Scribes 9:3 just before this

 B. Criticism

 To JS D’s Why does your Teacher eat with tax collectors and sinners?

 Indirect, put D’s on the spot, afraid to confront JS directly

**IV. Why Jesus Chose Tax Collectors and Sinners to Follow Him 12-13**

 A. Because He is like a physician

 Who needs a physician? Sick people need a physician not well people

 He is a physician who cares, going to people who are soul sick, note P’s not going

 B. Because of the Scriptures

 Jesus uses a rabbinic expression: go and learn what this means

 Scripture He cites is Ho6:6, Hosea prophetic ministry symbolic of God and Israel

 What God desires is compassion more than sacrifice [religion]

 Other prophet to Israel Amos said in 5:21-24

 C. Because this was His purpose

 I did not come to call the righteous but sinners to repentance

 The righteous – the Pharisees see themselves this way, JS is not agreeing Lk1910

 But sinners – like tax collectors and sinners, like Matthew, like all Lk18:10-14

 To repentance [not in some texts] teach them and show them what the

word of God says then they change their mind about some area of sin Lk15:1ff … over one sinner who repents, lost then found [the way]

 Lesson – Jesus wants to change the world – not outwardly but inwardly first and then

outwardly. Thos who follow Him hv come 2grips with His purpose inwardly first.

 Lesson – Who are you like in the passage? Jesus…Matthew…TC&S…Pharisees…?

 JS was/is building His church – calls TC&S to follow