

## ~TAX COLLECTOR (205)

- In the Roman Empire, poll and land taxes were collected by imperial officers as part of their official function. But the authority to collect taxes on exports, imports, and goods taken through a country by merchants was purchased at public auction.
- Thus the right to collect such taxes went to the highest bidders. When they collected taxes, they made a profit from tax receipts that exceeded the amount of their bid.
- These men, known as publicans, farmed out to subcontractors the right to collect taxes in certain portions of their territory. The subcontractors, in turn, were in charge of other men who personally collected the taxes.
- Zacchaeus, for example, appears to have been the chief over the tax collectors in and around Jericho.
- And he entered Jericho and was going through. ([Luke 19:1](#))
- Now here there was a man called by the name Zacchaeus, and he was a chief **tax** collector, and he was rich. ([Luke 19:2](#))
- And Matthew, whom Jesus called to be an apostle, was one who did the actual work of collecting **taxes**, apparently having his **tax** office in or near Capernaum.
- Philip and Bartholomew, Thomas and Matthew the **tax** collector, James the son of Alphaeus, and Thaddaeus. ([Matthew 10:3](#))
- However, after some days he again entered into Capernaum and he was reported to be at home. ([Mark 2:1](#))
- But as he was passing along, he caught sight of Levi the son of Alphaeus sitting at the **tax** office, and he said to him; Be my follower. And rising up he followed him. ([Mark 2:14](#))
- Thus, in Palestine many Jewish **tax** collectors were active. They were held in low esteem by their fellow countrymen, since they often exacted more than the **tax** rate.

- For if you love those loving you, what reward do you have? Are not also the **tax** collectors doing the same thing? (**Matthew 5:46**)
- But even **tax** collectors came to be baptized, and they said to him; Teacher, what shall we do? (**Luke 3:12**)
- He said to them; Do not demand anything more than the **tax** rate. (**Luke 3:13**)
- But when they saw it, they all fell to muttering, saying; With a man that is a sinner he went in to lodge. (**Luke 19:7**)
- But Zacchaeus stood up and said to the Lord; Look! The half of my belongings, Lord, I am giving to the poor, and whatever I extorted from anyone by false accusation I am restoring fourfold. (**Luke 19:8**)
- The other Jews generally avoided voluntary association with **tax** collectors and classified them with persons known to be sinners, including harlots.
- But on seeing this the Pharisees began to say to his disciples; Why is it that your teacher eats with **tax** collectors and sinners? (**Matthew 9:11**)
- The Son of man did come eating and drinking, still people say; Look! A man gluttonous and given to drinking wine, a friend of **tax** collectors and sinners. All the same, wisdom is proved righteous by its works. (**Matthew 11:19**)
- For John came to you in a way of righteousness, but you did not believe him. However, the **tax** collectors and the harlots believed him, and you, although you saw this, did not feel regret afterwards so as to believe him. (**Matthew 21:32**)
- Later he happened to be reclining at the table in his house, and many **tax** collectors and sinners were reclining with Jesus and his disciples, for there were many of them and they began following him. (**Mark 2:15**)
- At this the Pharisees and their scribes began murmuring to his disciples, saying; Why is it you eat and drink with **tax** collectors and sinners? (**Luke 5:30**)

- The Son of man has come eating and drinking, but you say; Look! A man gluttonous and given to drinking wine, a friend of **tax** collectors and sinners! (Luke 7:34)
- They also resented **tax** collectors because of their being in the service of a foreign power, Rome, and in close contact with **unclean** Gentiles. Hence, to treat a **brother** who proved to be an unrepentant wrongdoer like a **tax collector** meant having no voluntary association with him.
- Moreover, if your brother commits a sin, go lay bare his fault between you and him alone. If he listens to you, you have gained your brother. (Matthew 18:15)
- But if he does not listen, take along with you one or two more, in order, that at the mouth of two or three witnesses every matter may be established. (Matthew 18:16)
- If he does not listen to them, speak to the congregation. If he does not listen even to the congregation, let him be to you just as a man of the nations and as a **tax** collector. (Matthew 18:17)
- Christ Jesus did not condone the corruption prevalent among **tax** collectors. Though criticized for doing so, he was willing to help spiritually those who manifested a desire to hear him.
- Next, while passing along from there, Jesus caught sight of a man named Matthew seated at the **tax** office, and he said to him; Be my follower. Thereupon he did rise up and follow him. (Matthew 9:9)
- Later, while he was reclining at the table in the house, look! Many **tax** collectors and sinners came and began reclining with Jesus and his disciples. (Matthew 9:10)
- But on seeing this the Pharisees began to say to his disciples; Why is it that your teacher eats with **tax** collectors and sinners? (Matthew 9:11)
- Hearing them, he said; Persons in health do not need a physician, but the ailing do. (Matthew 9:12)
- Go, then, and learn what this means; I want mercy, and not sacrifice. For I came to call, not righteous people, but sinners.

**(Matthew 9:13)**

- Now all the **tax** collectors and the sinners kept drawing near to him to hear him. (**Luke 15:1**)
- Consequently both the Pharisees and the scribes kept muttering, saying; This man welcomes sinners and eats with them. (**Luke 15:2**)
- Then he spoke this illustration to them, saying; (**Luke 15:3**)
- What man of you with a hundred sheep, on losing one of them, will not leave the ninety-nine behind in the wilderness and go for the lost one until he finds it? (**Luke 15:4**)
- And when he has found it he puts it upon his shoulders and rejoices. (**Luke 15:5**)
- And when he gets home he calls his friends and his neighbors together, saying to them, Rejoice with me, because I have found my sheep that was lost. (**Luke 15:6**)
- I tell you that thus there will be more joy in heaven over one sinner that repents than over ninety-nine righteous ones who have no need of repentance. (**Luke 15:7**)
- In one of his illustrations, Jesus showed that the **tax** collector who humbly recognized himself as a sinner and repented was more righteous than the Pharisee who proudly viewed himself as righteous.
- But he spoke this illustration also to some who trusted in themselves that they were righteous and who considered the rest as nothing. (**Luke 18:9**)
- Two men went up into the temple to pray, the one a Pharisee and the other a **tax** collector. (**Luke 18:10**)
- The Pharisee stood and began to pray these things to himself, O God, I thank you I am not as the rest of men, extortioners, unrighteous, adulterers, or even as this **tax** collector. (**Luke 18:11**)
- I fast twice a week, I give the tenth of all things I acquire. (**Luke 18:12**)

- But the **tax** collector standing at a distance was not willing even to raise his eyes heavenward, but kept beating his breast, saying; O God, be gracious to me a sinner. (**Luke 18:13**)
- I tell you, This man went down to his home proved more righteous than that man, because everyone that exalts himself will be humiliated, but he that humbles himself will be exalted. (**Luke 18:14**)
- And humble, repentant **tax** collectors, like Matthew and Zacchaeus, came in line for membership in the Kingdom of the heavens.
- Which of the two did the will of his father? They said; The latter. Jesus said to them; Truly I say to you that the **tax** collectors and the harlots are going ahead of you into the kingdom of God. (**Matthew 21:31**)
- For John came to you in a way of righteousness, but you did not believe him. However, the **tax** collectors and the harlots believed him, and you, although you saw this, did not feel regret afterwards so as to believe him. (**Matthew 21:32**)