

St. Matthew, Apostle and Evangelist, 2008

Gospel: Matthew 9:9-13

Old Testament: Ezekiel 2:8 – 3:11

Epistle: Ephesians 4:7-16

Title: Matthew the Tax Man

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Matthew would have fit right in here in Chicago. Matthew was a tax man. But you wouldn't find Matthew in an office building downtown- the Dirksen Federal Building, the Daley Center or the Chicago Board of Trade. Matthew was a tax man. But you wouldn't find Matthew working for the IRS. And you wouldn't find Matthew at the local H & R Block. And Matthew was not someone you'd call if you needed help preparing your tax returns.

Matthew was a tax man, but this meant something different in Jesus' day. You see, the Romans ran the show. They had run the show in Israel for about 100 years now. Some parts they ruled directly through one of their own- like Pontius Pilate who was the governor in Jerusalem. Other parts they ruled through a puppet- like Herod Antipas in Galilee, you remember, the one who beheaded John the Baptist.

The Roman Empire was huge, and they needed a huge amount of money to keep it running. They needed money for public works projects like roads and aqueducts, they needed money for supplying the army, and they needed money for keeping the government running. And so, much like today, they paid for these things with tax money.

The Romans, however, didn't have many people to spare to collect all these taxes. And they didn't have any withholding, and they didn't mail out 1040 forms every year, so the taxes had to be collected in person. But they just didn't have the people to collect all the taxes.

So what the Romans did, like the Greek and Egyptians before them, was what was called "tax-farming." This is how it worked: The Romans would bid out a contract to collect taxes in an area. They would sell the rights to collect taxes. And the people who were bidding were locals, bidding on the rights to collect their neighbor's taxes. The highest bidder would have to front the money to the Romans, and he got his money back through collecting taxes. If he wanted to make any money on the deal, then he would have to collect more money than he had paid for the contract.

The chief tax collector in each town would then hire workers to collect the taxes from the people. This is what Matthew did. His job would be to sit at a booth along the highway, a toll booth, and collect tolls from people who were moving goods through the area. And you thought toll roads were something new.

Matthew would have fit right in here in Chicago. Matthew was not so much a businessman as a shake-down artist, a mobster, a hired goon. His job would be collect money for his boss, using whatever means necessary, and chances are he would pocket a reasonable share for himself in the process. This was everyday life in Galilee.

But today day was different. Today had started out like any other. Matthew got up and went to work. While he was in the middle of his work day, a strange man came up to him. "Follow me," he said. Matthew was used to being in charge. Matthew was used to telling other people what to do. He did have to answer to his boss, but when he was here at work behind his

desk, he was in charge. He was the one with all the power. He was in control. He gave the orders. People had to do what he said. Pay up, or else. Matthew would have fit right in here in Chicago.

But now this man comes up to him and tells him what to do. "Follow me," he says. His words are not so much a command as an invitation. "Thus far you've been living your life for yourself. You're only interested in lining your own pockets and gaining things for yourself. And you've been taking advantage of other people. Come with me. I'll show you a better life."

And amazing, Matthew does. Our text is very matter of fact. "Jesus says to him, 'Follow me.' And he got up and followed him." There's no huge drama. No fantastic conversion story. Jesus' words accomplish what they say. Jesus says, "Follow me." And those words create faith, and faith obeys Jesus. Just like that.

Faith comes as a gift from the Lord, and faith is just saying "yes" to Jesus. "Yes, I'll follow you. You are the Lord, and I'm your disciple. I trust that you know what's best for me. So I'm happy to do what you ask of me." That's faith.

Matthew leaves behind his job, his prospects, and his future ambitions. He was making good money, and even though he wasn't very popular with the religious types, he had plenty of friends in low places. But Matthew leaves it all behind- his job, his money, his books, even his stapler, to follow Jesus. And he does so willingly and happily. He's overjoyed with the new freedom that he's found. Matthew throws a party and invites all his friends.

Matthew's life was changed. He would spend the next three years learning from Jesus and witnessing all that Jesus said and did. Matthew was there at the Last Supper. He was there in the garden when Jesus was arrested. He was there in the upper room on Easter Sunday when Jesus appeared to the disciples. He was there at the ascension when Jesus returned to heaven. He was there on Pentecost filled with the Holy Spirit.

After that we don't hear too much about Matthew. There are several legends that attempt to fill in the gaps. According to many accounts he stayed in Israel for a considerable time, before heading north through Syria and east through Persia and beyond. Most stories end with Matthew becoming a martyr, following Jesus even to his death.

What we do know about Matthew is that he wrote a gospel account that was given the first place in the New Testament. Jesus took a man who wrote receipts and filled out tax forms, and used him to write the good news of salvation, still read to this day.

He began as Matthew, the tax man. Matthew, the mobster. Today we give thanks for Matthew, apostle and evangelist. The Lord took Matthew and transformed his life. Matthew does fit right in, here at Faith Lutheran Church. Matthew is one of us.

The Lord has called you as well. You are here today because the Lord has called you and brought you to faith. He has called you to leave behind your life of sin, to give up your control, and to follow him. You are the sinner whom Jesus has come to call. You are the sick one whom Jesus has come to heal. The Lord has a better life for you, and He calls you to follow Him.

It's not easy to leave your old, comfortable life behind. Sin is always the easy choice. Staying seated is always easier than getting up and following Jesus. Saving your life is always easier than losing it. Yet this was the message last week on Holy Cross Day. The Lord calls you to come after him, to take up your cross, and to die.

That day at the toll booth, the old Matthew died, and the new Matthew was raised to follow Jesus. In your baptism, your old self died, and a new person was raised to new life. In the words of confession and absolution spoken just moments ago, you died and were given new life.

Now is the time to celebrate. Now is the time to feast. This is the feast of victory for our God! So come to the sinners' banquet. Join with your fellow tax men and sinners. Jesus is here to have fellowship with you. The disciples are here also, along with the whole company of heaven. Jesus eats with you and drinks with you, and makes you part of His group, His body, His "mob." It's a motley crew, to be sure. You are gathered here with Noah, the drunk, Moses, the murderer, Rahab, the prostitute, David, the adulterer, Matthew the tax man, all of whom have been made saints of God. And you, too. Matthew fits right in, here at the Lord's Table, and so do you.