

Pop quiz. Three questions. First question: Which one of Jesus' apostles was wealthy? (he waits a beat) Answer: Me. Second Question: How did I acquire my wealth? Answer: Tax collector! At Capernaum, one of the best spots in the Roman Empire for a tax collector to become wealthy. Tax collectors were despised by the Jews because they caused great hardship for the benefit of Rome. The term "tax collector" was about the same as saying...(catches himself) a curse word.

You know me best by my Roman name, Matthew, but you might also know me by my Jewish name, Levi. Which bring us to the... third question: Of the New Testament writers, who called me "Matthew, the Tax Collector" and who called me "Levi"? Answer: Mark and Luke called me Levi. Pah, details, schmetails, no?!

I called myself Matthew the Tax Collector because I never wanted to forget my sinful beginning or the forgiveness of Jesus.<sup>1</sup> It's been more than thirty years since I held that job, but I continue to call myself by that name so I always remember what I was before I met Jesus.

You may know of me because I wrote the book of *Matthew*, the first book of the New Testament. If you have ever read the New Testament, you will be struck by the similarities of my book and the Gospel books of *Mark* and *Luke*. Some people attribute the similarities to the Holy Spirit inspiring Mark, Luke and me to write the same things. Others attribute them to the idea that we all used some of the same written resources and talked to many of the same people. It is well known that I was the only one of the three that lived with Jesus during the three years that he preached.

Rather than spoil the suspense, I will not give you the answer of why our writings have similarity. However, I do think it interesting that people today always want one single right answer, rather than considering that several answers could be true. Another point to keep in mind is that the three of us probably had different target audiences in mind. Mark was interested in having a middle-of-the-road version that would tell the basics of the story of Jesus. I targeted the Jews as my audience, so I used a lot of quotes from the Old Testament and leaned my commentary toward people familiar with the Scriptures. Luke specifically wrote his book to be non-Jewish, and angled his commentary and style toward non-Jews.

Bonus quiz! Question: What is the most famous quotation of my actual words in the New Testament? Answer: It's a trick question! Nothing I actually said is quoted in the New Testament. Isn't that interesting?! Too bad I wasn't living today, when the wealthy and all kinds

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<sup>1</sup> Matthew 10:3

of celebrities are often quoted only because riches and fame are deemed to make a person worth listening to. Drat, I missed that.

My tax station was in Capernaum which was located on one spur of the Via Maris trade route. The topography was such that none of the trade caravans could avoid my little tax station. I took tax on the goods coming from Egypt to Damascus, the expensive luxury goods coming in from Damascus, the fish from the Sea of Galilee, and the volcanic grinding rocks manufactured in Capernaum. Everyone detested the Jewish tax collectors who worked for the Romans, but I had a reputation for treating everyone as fairly as was possible under the system. And that means I was only slightly less detested than other tax collectors.

The first time I met Jesus was when he was traveling from Cana to Capernaum. Accompanied by some of my fishermen acquaintances from the northern part of the Sea of Galilee, I could tell by his clothing that Jesus was a poor man, and I knew the others with him didn't have any money either. They were carrying a few wineskins from Cana, but that region is known for poor wine, I didn't even bother tasting it, I just waved them on through. Little did I know the experience I missed by not at least sampling *that* wine.

Over the next few months, I got acquainted with Jesus better. Every time he traveled in the area he had to go through my tax station, and every time I just waved him on through. But here is the odd thing – he was the first person who stopped to visit with me. I could tell he didn't want anything from me except just to know me better.

Sometimes we would talk about religion, I was surprised to learn that he knew the Scriptures much better than I, and I had been the star pupil in our synagogue. From my name, Levi, you can infer I was from the tribe of Levi, and could have qualified to be a priest...if I hadn't have become a tax collector. Jesus not only knew the Scriptures better than I, but he had interpretations that showed he truly understood the heart of God.

One morning, I was at my tax station and noticed a commotion not far away. I left the table in charge of my most trusted assistant, and went to check it out. There was a crowd gathering around Jesus. It got so big he was getting pushed into the water of the lake. Nearby was a boat owned by Simon, and Jesus got in it. He asked Simon to push a little way out. Now, I knew Simon, and I could tell he had fished all night with little to show for it. I fully expected him to explode, he's got a temper. But he did as Jesus asked, and sat quietly while Jesus taught the crowd. Keeping Simon in check was the first miracle I saw Jesus do!

When Jesus finished speaking, he told Simon to push out into deeper water and let down his nets. Once again, Simon miraculously did as he was told without lashing out. He caught so many fish that his nets started breaking! He had to call his fishing partners to come help. They brought in so many fish that their boats started to sink.

Then, I saw a miracle to end all miracles. Simon went down on his knees and confessed to being a sinner. From all the way across the water, I heard Jesus say, "Don't be afraid; from now on

you will fish for people.” Simon and his partners went to shore, left everything with their helpers, and followed Jesus. When I saw Simon, Andrew, James, and John start a new life, I couldn’t help but be envious.

Over the next few weeks, I continued to see and hear about the many healings and miracles of Jesus. The healing of a leper, that was the first one that caught everybody’s attention. It wasn’t just that he healed him, that’s not what got everyone’s attention, but the fact that Jesus actually touched the man while he was still a leper. Talk about faith! As soon as Jesus touched him, he was healed. Not only was this a miracle that had never been seen, but Jesus showed himself to be willing to break man-made rules in order to be compassionate to others. However, he did command the man to follow the law of Moses by showing himself to a priest and offer a sacrifice.

News of this miracle spread through the region faster than a tax collector can grab a bribe. People came from all over to be healed of their sicknesses. Jesus often worked so hard that he was fatigued beyond any endurance. He would sometimes simply disappear so he could spend time with God and recharge his mental and physical well-being.

His reputation was spreading so widely that the religious leaders came from far away to watch him. They could not deny his miraculous powers, he healed people in front of everybody. But they were hoping to catch him in a blasphemous teaching. I’ve always wondered why they were not willing to accept him instead of wanting to disprove him. It would have been so much better for everyone.

One day, Jesus was teaching from the doorway of a house, I think it was the house of Simon’s mother-in-law, and the crowds were so thick that nobody could get through. There were these men, a group of them, who were carrying a paralyzed man on a mat in the hopes that Jesus would heal him. They had come from far away, and were not going to give up easily.

You know what struck me about the men carrying the paralytic? They didn’t appear to be his relatives. In my time, the paralytic’s relatives would have been responsible for him. These guys were definitely not relatives. It was obvious. Maybe he offended his relatives in such a way that they no longer took care of him or even allowed him to live with them? I had no idea how he might have enticed this group of men to bring him to Jesus.

Anyway, the men carried him around the back of the crowd, walked behind the house, quietly climbed up on top of the roof, removed some of the roof tiles, then, they gently lowered the man directly in front of Jesus. I bet some of the crowd thought the paralytic was descending from Heaven.

When Jesus saw them, he saw their faith, he said to the paralytic man, “Friend, your sins are forgiven.” I bet the men were bewildered and at least mildly disappointed. They had come all this way hoping for a healing, and all they got was a blessing from Jesus. Jesus wasn’t through

though, he was just setting a trap for the jealous religious leaders who thought they had finally caught him blaspheming God by saying he could forgive sins.

Jesus said, "Which is easier, to forgive sins or heal a paralyzed man? But I want you to know I have authority to forgive sins." Turning to the paralyzed man, he said, "Get up, take your mat, and go home." The religious leaders must have been shocked the man got up... immediately, he took his mat and left. The people in the crowd rejoiced and praised God, but the leaders were furious.

Did you catch what Luke wrote about the paralytic? He went home! The miracle of the healing not only meant the man was healed physically, but that he was on his way to having healed relationships with his family. He went home!

Only a few days later, I was sitting at my tax booth waiting for the day to start. I saw Jesus walking toward me and I began looking forward to our conversation. The healings he had been doing fascinated me, and I wondered how his four fishermen were doing as disciples. I really had a hard time seeing Simon as a patient follower.

Jesus walked straight toward me, stopped and looked me in the eye with a seriousness I had never seen. "Follow me," he said and then turned and started walking. How envious I had been of the four fishermen who left everything to follow Jesus! I quickly decided to do the same! To the astonishment of my helpers, I got up, left everything and began following Jesus. As the saying goes, "It was the first day of the rest of my life."

I arranged to hold a giant banquet for Jesus in my house. No well-behaved Jews considered me *their* friend, so I invited *my* friends, tax collectors and other social outcasts. Jesus was the focal point of the party, but his disciples chose to stay outside where they visited with the Pharisees and other religious do-gooders. They were plainly embarrassed to be seen inside with obvious sinners, and they were also embarrassed that they couldn't explain why Jesus behaved that way.

At the next opportunity, his disciples asked Jesus why he didn't behave like the Jewish religious leaders. Jesus told them plainly that he had come to serve the sinners, not the people who appeared to be righteous. He went on to tell them that they should behave the same way as him, because their goal was different from that of the Jews. They were here to bring people into the kingdom of God, not keep them out. New game, new rules.

The disciples of Jesus had to adjust to an entirely new way of thinking. I suspect many of them thought of me just as an object lesson. I was the rich sinner who they had to put up with. I certainly wasn't blessed with a quick wit or snappy retorts. Other than my calling and the banquet, I am never mentioned again except as part of a listing of disciples.

It wasn't long after Jesus called me that he disappeared one night. He had been on the mountainside praying to his Father. He called twelve of his followers together and told us that

he was naming us as his apostles. We weren't exactly sure what he meant by that name, but nobody, even Simon, wanted to ask. We assumed that it meant we were special disciples who had extra responsibility and extra privileges. What those were to be, we were to learn over the next couple of years.

You can only imagine how excited I was to be part of the special group, and not just an object lesson. I realized that the reward of walking away from being a tax collector was getting an infinitely more valuable position. I was going to be spending additional time with Jesus as he trained me to be what he wanted me to be. I wasn't witty or charming, but I did have something unique that Jesus wanted, that he valued.

What the other apostles were to learn about me was that I had a nearly photographic memory. For the next three years, I watched and listened with the intention of never forgetting anything that Jesus said or did. Many years later, when I wrote a biography of Jesus, I knew details that all of them had long forgotten. So, when you read the *Gospel of Matthew* next time, don't think of the writer as a dull tax collector, but as a dedicated follower of Jesus who was uniquely gifted to serve his Lord.

I bring all this up not to toot my own horn, but to explain something about the *Gospel of Luke*. Both Luke and I wrote our Gospels at least three decades after the death of Jesus. Both of us had access to witnesses and written documents that could help us complete our writings accurately. Both of us had limited amounts of space in which to write about the things we thought most important. Both of us were inspired by the Holy Spirit to accomplish his eternal purpose.

But Luke and I had many differences. Final question of our Quiz! Name one of our differences. Answer: you know this already, I was an eye-witness to the three-year ministry of Jesus. I remembered details that only an eye-witness could know. Plus, my primary audience was the Jews...Why I quoted the Old Testament.

Luke, however, was not an eyewitness to the life of Jesus. Further, his audience was Theophilus and the rest of the non-Jewish people of the world. In his Gospel, he does not try to give a travelogue with geographic details of an accurate time line. If you want to see him do that, you should read his other scroll called the *Book of Acts*, in which he was an eyewitness to many of his accounts. So, when you read our two writings, keep those important things in mind. And of all the things we were trying to do, making them match in tiny details was not a goal.

So, I got to have the last laugh. Nothing I say is recorded in any of the gospels, but I got to write the first gospel in the New Testament. That's a pretty good trade when you add it all up.