



ity, how often do we pull about us our cloaks of self-righteousness and go our way, not only despising the sin, but also forgetting the sinner for whom Christ died! (73).

Jesus did not turn a blind eye to those who needed his mercy, but He loved them, taught them, and led them to turn from their sin. May we have the love, courage, and faith to follow His example today.

* The use of the term “publican” in the KJV reflects the incorporation of the Latin *publicanus* into English with the generic meaning “tax-collector.” Properly speaking, the *telōnes* of the NT were not *publicani*. Donahue points out, “The literal Greek translation of the Latin *publicanus* is *dēmosiaōnēs*, a word which does not appear in the Gospels” (54).

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BULLETIN OF
THE OLSEN
PARK CHURCH
OF CHRIST

Faithful Sayings

September 13
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6:00 PM
Wednesday: 7:00 PM

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“Tax Collectors & Sinners”

by Kyle Pope

The Bible records that after the calling of Matthew (also named Levi) the tax collector, Jesus went to dinner at his house (Mark 2:15; Luke 5:29). Wayne Jackson, in his article entitled “The ‘Publican’ Factor” notes:

Jesus is forthrightly described as familiarly associating with the publicans. He let them “draw near” to him (Luke 15:1). Went into their homes (Luke 19:5), sat with them (Matt. 9:10), ate with them (Matt. 9:11), and was a “friend” to these despicable people (Matt. 11:19; Luke 7:34).

No generation has ever loved those who carry out civil taxation, but what made these men so “despicable?” The study

of ancient systems of taxation and tribute is a complicated matter. The challenge is to isolate conditions present in first century Palestine in order to interpret their effects as witnessed in Scripture. Brother Mike Willis gives a good summary of



the problem in writing, “Because of their extortion and position as agents of Rome, the publicans were socially rejected, religiously excommunicated and politically viewed as traitors” (130).

The environment of New Testament taxation was first set under the Ptolemaic control of Palestine (ca. 300 B. C.). Under this system the government contracted with *telōnai* (τελώναι) “tax-farmers” which purchased the right

to collect taxes in various regions. Donahue explains, “the lessee would pay the state in advance the sum to be collected so that the state would have workable capital for the coming year” (43). This continued until 63 B. C. when the Romans introduced the *publicani*, Roman agents who directly collected taxes for Rome. Julius Caesar removed the *publicani* in 44 B. C. and Palestine returned to various systems of tax-farming.*

On the death of Herod the Great, the division of his kingdom brought with it differences in the system of taxation in different regions of his former kingdom. Michel notes:

The ethnarch Archelaus and the tetrarch Herod Antipas had their own financial arrangements. The latter used the farming system. The dues collected in Capernaum at the time of Jesus flowed into his coffers. In NT times direct taxes were not farmed out in Judea. It seems as though the Sanhedrin, under the supervision of the procurator, had to see to the collection of taxes and was responsible for their payment (97).

This indicates that in Jesus’ day the perception of tax-collectors as agents of Rome and traitors may have differed from Galilee to Judea. Donahue writes, “In Galilee payment of taxes and tolls could not be construed as direct support of the Gentile in the same way as taxes paid to the Roman officials in Judea would have been” (45). Scholars generally draw a distinction between direct and indirect taxes, and between taxes and customs (or tolls). The latter were “minor taxes, sales taxes, customs taxes, taxes on transport” etc. (ibid. 42). It is generally believed that Matthew was this type of Galilean “customs” tax-farmer.

The problem was not only a matter of direct or indirect support of Rome. The system of tax farming itself was prone to abuse. Llewellyn notes, “If a tax-farmer collected more than the sum contracted to the state, it belonged to him. In other words, the tax-farmer received the surplus, if any, above the contracted sum and associated costs. This constituted his profit” (52). Michel adds, “Since the tax-farmer had paid or pledged to pay the state a specific sum he had to collect more than this if he was not to suffer financial loss or even incur severe penalties” (99).

What then did John the Baptist mean in teaching repentant tax-collectors, “Collect no more than what is appointed for you” (Luke 3:13)? To curb abuse, authorities in some cases set limits on how much tax-farmers could collect for their profit. Keener cites a number of recorded instances in which this abuse took the form of violence and intimidation (292-3). John was teaching the repentant to turn from all such abuse. There is no question that tax-collectors as a class were considered of questionable morality. Nine times the NT uses the phrase “tax-collectors and sinners” (9:10-11; 11:19; Mark 2:15-16; Luke 5:30; 7:34; 15:1). However, John’s teachings indicate that the simply being a tax-collector was not inherently considered a sinful occupation.

When Jesus called the tax collector Matthew, Rice, notes that Matthew does not add (as Luke does) that he “left all” observing that, “the Holy Spirit who inspired the



Gospels directed Matthew in modesty and truth” (141). The Evangelist does not conceal his background, nor does he boast of his own sacrifice. It is a wonderful demonstration of divine inspiration and a reflection of a humble spirit, that Matthew, does not avoid the historical fact of his former life among “tax collectors and sinners.” Root asks the heart-searching question:

How often do we have a pharisaical attitude! When in the gutters of life, we see the writing mass of sinning human-



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