

Few things can be more exasperating than the burden of taxation. Many years ago Debby and I filled out our forms and wrote our check out for our tax payment for the year. Because we were considered self-employed, our first quarter estimated self-employment tax was also due at the same time. It seemed straight forward enough to us. The forms included big boxes where you input the calculations and included totals for each tax. Because our income was so small, an elementary student with good math skills could make the calculation. So, we filled in the boxes with perfectly legible handwriting and even enlarged the numbers a bit so that there would be no possibility that anyone could ever mistake the numbers for anything but what they were. Moreover, to make things simple, we added our income tax payment to our estimated self-employment payment and wrote one check for both with a note on the memo line of the check. If one could see, if one could add and if one could read the memo, it was perfectly obvious what we had done.

Several years later we received a huge bill from the IRS stating that we failed to pay our income taxes for that year. The IRS accused us of failing to pay our taxes, penalized us, and then added four years of interest to the tax amount and penalties. Those were the days of Jimmy Carter's presidency and interest rates were somewhere between 18% to 20%. We took our paper work to an accountant who concluded the IRS had made an obvious mistake assuring us we could straighten this out easily enough. Because our payment was combined in one check, the IRS applied our income tax payment to our estimate self-employment tax payment. So, according to their records we had not paid our income tax. When the accountant explained the error to the IRS agent, he could indeed see the error. The amount of our check added up to the amounts of our income tax plus our estimated self-employment tax. Sometimes math is a glorious thing. "This was a slam dunk." so I thought. However, then the agent said, "Well, we'll forgive the penalty and interest, but you are still going to have to pay the income tax." I said, "But you can see that we already paid it." He said, "I'm sorry that's the best I can do." I said to him, "You know this is your mistake and you know that we paid our taxes." I asked the accountant if he could do that. He told me that the agent knows it will cost more money, time, and effort than you are willing to give to fight this. He said, "I advise you just to pay it and never write one check again."

Well, I WAS LIVID! Everyone standing there knew that we paid our taxes. But the tax collector knew that I couldn't afford to fight this thing. What do you think of a person like that? Well, you despise them. Of course, I did so in a Christian sort of way.

Now, our story is really nothing compared to those who have experienced significant injustice with the IRS. And compared to what the people under Roman rule faced in the days of Jesus it doesn't really deserve to be mentioned. But, my momentary anger and frustration gave me a small idea of the way people in Jesus' day felt about tax collectors. In Jesus' day tax collectors were some of the most hated and despised people in the land.

Roman Taxes

To raise revenue, the Romans used a "Tax Farming" system of collecting taxes. First, they assessed or determined a fixed tax figure for each district. Then, they sold the right to collect the taxes in the district to the highest bidder. At the end of the year, the tax collector, who had won the bid, gave to Rome the assessed tax value. However, he was allowed to keep whatever he could collect above that amount. To make matters more difficult, the people were always kept in the dark about the amount they owed. That was only clear between Rome and the tax collector.

As you can imagine there were lots of taxes. There were fixed taxes like poll taxes that everyone between 14 and 65 paid for being alive and income taxes of 1%. There was a 10% tax on grains and 5% on

wines and fish. There were duties for using roads and harbors. There were sales taxes, import, export, and excise taxes. Carts were taxed by the number of wheels. If you did any business from one state to the next, say from Decapolis or Syria to Galilee, you paid a tax. Tax collectors could stop you on the road, make you unpack your cargo, and charge whatever they thought they could get from you. They were easily the most despised men in Hebrew society. First, because many were extortionists, but also and more deeply, because they collaborated with the pagan Roman occupiers of Israel who ruled their land. It was this collaboration with the enemy that was most despised.

Last Fall I took a bus trip to the Holocaust Museum in Washington, DC sponsored by the Princeton Synagogue. One of the presenters was a holocaust survivor from Hungary in the 1940's. As a teenager, when the Hungarian police began rounding up Jews, he hid in the woods and wherever he could to escape the deportation of to Auschwitz and Dachau. The Hungarians transported several hundred thousand Jews to the concentration camps in less than a month. After telling his story of starvation, despair, and learning that his entire family had been killed in the death camps, one of the students asked him if he hated the Germans? His answer surprised me. He said that if he hated anyone it was the Hungarians who were so eager to help the Nazis. He despised the collaborators and traitors more than the Nazis.

Although not guilty of genocide, Jewish tax collectors were considered traitors who collaborated with the enemy at the expense of their Jewish neighbors. They were hated by every pious Hebrew and were regularly excommunicated from the synagogues. Association with a tax collector was simply impossible for a pious Jew.

Today, I want us to consider this episode in the two pieces Mark gives us. First, he gives us Jesus and Levi: Jesus: The Friend of Sinners (13-14). Second, he gives us Jesus and the Religious Leaders: Jesus: The Enemy of the Self-righteous (15-17).

Jesus: Friend of Sinners

Let's look at Jesus and Levi. Jesus was walking beside the Sea of Galilee. He was most likely near to the harbor where commercial boats traveling across the lake would tie up. A large crowd gathered around Him and He began to teach them. As He walked along he saw Levi, in his tollbooth where he collected custom taxes and levies on commerce arriving outside of Galilee. Elsewhere Levi is called Matthew. All Mark gives us about Levi is that Jesus said, "Follow me" and that Levi "got up and followed Jesus." Luke adds that he "left everything" and followed Jesus. This is Mark's simple way of saying **two things** about the call to become a Christian. **One**, to receive Jesus means *to follow* Him. Any idea that we can be Christians and not follow Jesus or add Jesus to the pantheon of the other gods in our lives and still be a Christian is a distortion of the faith. Now, one would think this would be obvious. But many are nominal Christians or Christians in name only.

Christians are often criticized for the atrocities committed in the name of Christ. The emblem of the Pro Nazi party in Hungary in the 40's was a Christian cross. It displayed fishhooks on each end to symbolize that Christians were to become fishers of men. The party was called The Arrow Cross party, which was responsible for murdering thousands of Jews and helping Adolf Eichmann transport almost a half million Jews to the death camps. They carried their genocidal atrocities under the symbol of Christ's cross. But, even though many horrendous things have been done in the name of Christianity, Christ endorses none of them. Jesus said, to Levi or Matthew, "Follow me." He says the same to us today. To become a Christian is to follow Jesus. Any philosophy of the Christian life that doesn't follow Jesus should be rejected. One of the good moments for the church in Germany was in 1934. Karl Barth and other Evangelicals met in Barmen to declare that the final authority the church was the Word of God as revealed in Jesus Christ. They explicitly rejected Hitler's nationalism and his attempt to get the church to support his racism. Barmen called the church to follow Christ. Of course Barth was kicked out of Germany as a liberal traitor. But, not before a number of Evangelicals took a stand against a patriotism that conflicted with following Christ. We've said it many times, but because you have been authored/created and you have been made for authority. You will follow *something* or *someone* all

the time. Jesus claims to be the righteous authority over all of life. As such He calls us to follow Him. So, who are you following and what ambition are you following? Is that ambition consistent with who Christ is and what He calls you to be?

Years ago I met a man employed by Philip Morris Tobacco Company. Dave was very successful and that job made it possible for him to support his family well. But, as he moved up the corporate ladder the more uncomfortable he became. The idea of making his living by selling things that kill people just became too much for him. Dave wasn't yet a Christian, but he knew that his life had to be different. So, to the surprise of almost everyone, Dave left the tobacco business and bought a small paint store in New Mexico. Ironically, Dave was color blind. When our church was looking to buy paint for our first church building, we stopped by Dave's store. He asked what we were doing and so we told him. He asked us what our church was about. We told him it was about following the Lord Jesus who saves sinners like us from our sins and makes us whole and glad. He said, "You know that's what me and my family want. How can we start following Jesus?" Within a few weeks Dave, Caroline and the kids all trusted Jesus as their Lord and Savior and began to follow Jesus; they still are today. A man who once sold cigarettes and made lots of money doing it left all of that and soon after followed Jesus. Today, Dave is poorer—financially, but he is rich in God and in life. He and his family are following Jesus. Who are you following?

Second, Mark tells us this little story about Levi because the trademark of Jesus' ministry was to reach out the outcast, despised, and the marginalized whoever they were. These are the ones who have the least amount of social power. Tax collectors were the social equivalent of lepers. They were considered the enemies of Israel. And to collaborate with the enemy of Israel was just beyond redemption. You could not make a worse decision. It cut you off from everything loyal to the Jewish faith. It marked you as a hopeless case and a lost cause. How does one repent from betraying his country and faith? Yet, those everyone had written off as hopeless cases Jesus calls into His inner circle of friends. He seems to have no regard for the pain and injustice this man caused for his own personal profit. Now, we don't know if Levi was dishonest, but he certainly would have been perceived as dishonest by association and certainly he would have been viewed as a traitor by almost everyone. But here's the deal. Jesus can see what, by His grace, anyone can become when—no one else can.

Michelangelo's David

In the 16. c. some workers were seen dragging a marble block into the city of Florence. It was intended to be made into the statue of a great Old Testament prophet. On close examination, however, it contained imperfections. So when Donatello, the great sculptor, saw the stone, he rejected it at once. For a while it laid in the cathedral yard as a useless block of marble. Leonardo da Vinci, as did many others, concluded that it simply had no potential. However, one day another artist saw it and he saw something of extraordinary beauty that could come of it. For two years he worked on that flawed piece of marble. On Jan. 25, 1504, Michelangelo unveiled his work. He had taken that flawed piece of marble that everyone had rejected and he created a statue of David, which to this day is considered one of the greatest works of art ever sculpted. In Matthew, Jesus saw what, by His grace, no one else could see. Matthew would become Jesus' loyal disciple. Jesus sees in you what, by His grace, no one else can see. Paul would later say that you are God's workmanship created in Jesus Christ to do good works" (Eph.2:10). When you are feeling that you cannot amount to anything significant and all you see are your flaws, imperfections, and failures, remember how Jesus called Matthew to be on the receiving end of His workmanship. No matter what you have done or what you have become, anyone who follows Jesus will become the object of Jesus' care, love, purposes, righteousness, and significance. That may not end up looking like anything that many others value as significant, but it will be what God values as significant. And that will count for eternity. Jesus demonstrated that He is a friend of sinners. But He calls sinners like us to follow Him and to believe that He is committed to making us into good people. And that is a legacy worth leaving.

Jesus: The Enemy of the Self-Righteous

The second piece of the story now shifts to the religious leaders.

“When the teachers of the law who were Pharisees saw him eating with the ‘sinners’ and tax collectors, they asked his disciples: ‘Why does he eat with tax collectors and ‘sinners’?” (16)

We don’t know if Mathew was throwing a retirement party or if he just wanted his friends to meet Jesus. Notice that Mark says that the guests were eating with Jesus and His disciples. Matthew fades into the background while the fact that Jesus now eating with this group of “sinners” is the focus, which of course irritates this group of Pharisees.

The word “sinner” was given to those who didn’t follow the Mosaic Law as prescribed by the Pharisees. That Jesus would include a tax collector into His inner circle of disciples was just too much for these teachers. Jesus was consorting with those who had betrayed the core beliefs and values of Israel. So they want to know why He eats with them. Why does Jesus consort with traitors?

Two Paradigms of Faith in God

I think Mark is revealing that Jesus and the Pharisee offer two completely different paradigms of faith in God. These Pharisees believed that they were righteous unlike others they judged as unrighteous sinners. It’s an easy thing to fall into. To set up a list of sins we consider worthy of contempt like murder, immorality, and theft and then to judge that who commit these are “sinners”, while dismissing or rationalizing sins like greed, gossip, gluttony, jealousy, and envy. This false pride and selective definition of sin is what Jesus is after in His judgment against these Pharisees.

In Luke 18, Jesus told a parable about a Pharisee and a tax collector at prayer where the Pharisee gave thanks to God because he was not like sinners and tax collectors. He offered up to God a list of religious observances and he thought that his record of keeping these religious observances made him both acceptable to God and inherently better than others. The tax collector, on the other hand, could not even raise his eyes to heaven, instead beat his chest and asking God to be merciful to him a sinner. Jesus said that the tax collector went away justified *not the Pharisee*. We are told that Jesus gave this parable because there were those who *trusted in themselves that they were righteous and viewed others with contempt*. Even though the Pharisee gave lip service of thanks to God that he was not like the tax collector, in reality, he was trusting in himself for a judgment of righteousness. This is the path of faith the Pharisees were offering: Salvation before God by the record of your well earned and merited righteousness, which inevitably leads to contempt for others. However for Jesus, salvation or saving faith is not given on the basis of one’s past record of one’s righteousness or unrighteousness. For Jesus salvation is not something that can be merited. In fact, the moment you think you have merited it you have fallen into a Pharisaic illusion. Jesus’ gospel is only open to those who know that they don’t deserve it! Christianity is the only religion I know of that calls you not only to repent of your sins but also of your righteousness, at least that which you think will merit God’s favor and make you more deserving than others. Jesus and the Pharisees reveal two different paradigms or two different gospels. One says,

I give my obedience to God, I give my tithes, I give my Sundays, I give my effort, and therefore God will then love me, accept me, and owe me salvation. I will bring my righteousness to God and He will accept me for it. My righteousness merits God’s favor and those who live otherwise are the real sinners.

That’s one paradigm.

Jesus taught the only way to lay hold of God’s righteousness and favor is to humbly acknowledge that all have sinned and fallen short of the glory of God. And that *everyone needs a physician for the soul*. If a person perceives themselves as righteous in and of themselves, and therefore constitutionally better than others,

they have no need of a righteousness from God. In v. 17 Jesus said, “it’s not those who are healthy who need a physician, but those who are sick.” He said, “I didn’t come to call the righteous but sinners.”

The Pharisees were saying, “If you obey the law God will accept you.” Jesus’ Gospel is, “I’m fully accepted in Christ therefore I obey.” The Pharisee, said, “I give God something and in exchange He owes me something.” Jesus said, “Through faith in Me, the Father gives you full acceptance and salvation in Christ, a gift to be received by faith and then by that grace you can live gratefully and gladly for Him.” According to the Pharisees, those who keep the law are inherently better and deserve God’s favor more than those who don’t. According to Jesus, we’re all by nature far more alike than we are different in our hearts. And when we set up these two categories, (the sinner and the righteous) and begin to classify people into one of these two categories, we have become blind to the true nature of things.

I know some who despise conservative religious people. They say conservatives are always judging others and think they are better than others. Yet, as they judge religious conservatives, are they not attempting to prove that, in reality, *they* are better than their conservative counterparts? Jesus says, “Look why don’t you just stop all of that comparing, justifying, judging, condemning, and just admit that all have sinned and fallen short of God’s glory and in need of God’s grace for life and peace? Jesus said, “Blessed are the poor in spirit, for theirs is the kingdom of heaven.” Blessed are they who accept that they are needy for God’s grace and mercy. Blessed are the humble. Not the proud and self-congratulating spirit; it’s the humble and contrite of heart the Lord hears. Why does Jesus eat with tax collectors and “sinners?” He does so because the gospel is good news for everyone who is religious or non-religious, and those who are relatively moral and not so moral who will repent and believe on the Lord Jesus Christ.

Beloved, hear the gospel. Jesus said, “I have not come to call the righteous but sinners.” And all have sinned. Like Matthew, Jesus comes along and calls you to follow Him. Then He takes those who are flawed and imperfect and He sees what— through His workmanship of love and grace— we may become. And then He folds us up into the fellowship of the Father, Son, and Holy Spirit and commits to transform us to live for His glory and our joy. We become His workmanship and the planting of the Lord! He sees in us, what will become by his grace, a thing of beauty beyond human imagination. Beloved, no one can love you like Jesus. Believe in him, follow Him, Humble yourself before Him, yield to his craftsmanship, and believe that He is about transforming you everyday into His own image, and live.