

Matthew – The Tax Man

“How is it that your master eats with publicans and sinners?” Mark 2:16 (AV version, adapted). How often the Pharisees and religious leaders chided Jesus for the company he kept. After all, how low can you go! To chum around with tax collectors? Jesus did even more than that. He called a tax collector be one of his mighty apostles: Matthew. (Matthew means “gift of the Lord.”) Matthew is also known as “Levi.” (Levi means “joined.”) Matthew is the author of the Gospel by that name.

Biblical References to Matthew

Matthew 10:2-4; Mark 2:14; Mark 3:16-19; Luke 6:13-16, Acts 1:13

These are the listings of the 12, where Matthew is also mentioned. The additional reading, Mark 2:14, tells us that Matthew (Levi) was the son of Alphaeus. Because of this, many guess that Matthew was the brother of James the less, because James’ father had the same name. However, the name Alphaeus was rather common.

Matthew 9:9-13; Mark 2:13-17; Luke 5:27-32

Here is the account of Matthew’s call. It reminds us that Matthew was indeed a “publican,” a tax collector. He worked in Capernaum, the base of operations for Jesus when he was in Galilee.

For Discussion

What did it mean to be a tax collector in Judea at the time of the Savior?

When Jesus called Matthew, what did Matthew do right away? What does this teach us?

Shortly after his call to be an apostle, what did Matthew do for Jesus?

What did Jesus mean when he said, “It is not the healthy who need a doctor, but the sick.”

How can we apply these words to our own lives? (Personally, also as a congregation)

Matthew: In Tradition

Outside of his call into the ministry, and the banquet he held for the Savior, Scripture tells us nothing about Matthew. We might find this ironic. After all, the Lord used Matthew to write one of the Gospels! And we probably have so many questions about him! Yet, the man isn't important. The God-man he followed is.

Most traditions agree that Matthew worked in Judea for 8 years after the Savior's ascension into heaven. After that, it is believed he worked in Ethiopia and Arabia. Some traditions hold that he worked in Palmyra and even among cannibals who lived along the Black Sea. One ancient writer reports that Matthew was martyred in Ethiopia. Accounts differ on the manner of his death. Some maintain he was burned at the stake. Other insist that he was killed with a halberd (a long spear fitted with an ax head).

The most popular symbol for Matthew shows three money bags. This is a reminder that Matthew "left everything" to follow the Three-in-One who is our Greatest Treasure. You may come across a symbol of Matthew that shows an ax. Still another symbol features a book, reminding us that Matthew wrote a Gospel.

All in all, Matthew is a powerful reminder that "God has chosen the foolish things of the world to confound the wise!"

Matthew left everything to follow the Lord. What might that have included? What can we learn from this?