

*Behold, now is the favorable time; behold, now is the day of salvation.* (2 Corinthians 6:2 ESV)

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THE TAX COLLECTORS & PHARISEES

LUKE'S GOSPEL

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**Luke 15:1** - *Now all the tax collectors and the <sup>l</sup>s sinners were coming near Him to listen to Him.*

The word tax collector, in general has a negative connotation. But as one goes through the scriptures it is found that God had very few bad things to say about tax collectors.

**Verse 2.** *<sup>2</sup> Both the Pharisees and the scribes began to grumble, saying, "This man receives sinners and eats with them."*

Tax collectors who were supposed to be the bad guys were rushing towards Jesus to listen to Him. The Pharisees who were supposed to be the religious people spent their time grumbling.

**Luke 3:12** - *<sup>12</sup> And some tax collectors also came to be baptized, and they said to him, "Teacher, what shall we do?"*

The Bible says, in Luke 3 verse 12, that the tax collectors were rushing to John the Baptist so that they could be baptized. .

Tax collectors were the ones who wanted to walk with God. Jesus had good things to say about tax collectors. Jesus said, "*Woe unto the Pharisees and scribes.*"

He said the kingdom of God is being taken by violence by the tax collectors and sinners. They had a desire to be hungry for Jesus. Everywhere the Pharisees were coming to check out the meetings or Jesus' words. But the tax collectors were always looking forward to see how they could be saved. They knew that they needed a saviour but the Pharisees did not know they needed a saviour. For the tax collectors, their need was really great and was easier to be reached but it was tougher to reach the Pharisees since they did not feel they needed a saviour.

In **Luke 5**, we see that one of His disciples was a tax collector. We do not see any of the Pharisees among the disciples of Jesus.

We see that there were different kinds of people amongst the disciples - John was one of the angriest people, Thomas was a doubter, Simon was a zealot, James was looking for recognition (right or left, one of the positions must be for me, was his thought), Peter was a fisherman, Judas was the treasurer and was easily lured by money. Some of the others we don't even know what they did.

We see that the people that Jesus called out to be with Him were mainly those whom the society wouldn't give much of a chance to. Jesus has come to save the sinners and not for the Pharisees.

**Luke 5:27** <sup>27</sup> *After that He went out and noticed a tax collector named [a]Levi sitting in the tax booth, and He said to him, "Follow Me."* <sup>28</sup> *And he left everything behind, and got up and began to follow Him.*

Levi was one of the first persons that Jesus called to follow him. He was a tax collector, in those days, the tax collectors were grouped along with sinners- swindlers, adulterers etc.

Jesus walked up to the tax collector and said, "I want you to follow me." He wants you just as you are; whether you are a mess or not. Christ knows what you have been through. He is calling you to follow Him as you are.

Levi left everything behind and rose and followed Him. For a tax collector to leave everything meant a lot. Levi then threw a party with all the tax collectors. He gave a big banquet to Jesus in his house and there were so many tax collectors there, but the Pharisees were not invited. It is amazing that all the tax collectors came to listen to Jesus. There was a hunger for following God. Tax collectors were not people who walked away giving excuses. There are many people who use others, or matters they have to do as an excuse not to follow Christ. Sometimes, people look at the others and say "They are Pharisees. I don't want to go with them." The tax collectors knew their need for God.

The emptiness in your life can be filled only by God.

Sometimes, especially if we are brought up in a Christian home, we get so familiar with God that we don't really bother about following God. We need to be able to discern each word that the Lord is sending our way, so we can follow Him.

### **Luke 5:29-32**

<sup>29</sup> *And Levi gave a big reception for Him in his house; and there was a great crowd of tax collectors and other people who were reclining at the table with them.* <sup>30</sup> *The Pharisees and their scribes began grumbling at His disciples, saying, "Why do you eat and drink with the tax collectors and [a]sinners?"* <sup>31</sup> *And Jesus answered and said to them, "It is not those who are well who need a physician, but those who are sick.* <sup>32</sup> *I have not come to call the righteous but sinners to repentance."*

Levi just organized a special gospel meeting, the Pharisees who were supposed to rejoice that others were coming to the Lord, were grumbling.

### **Luke 5:30**

*The Pharisees and their scribes began grumbling at His disciples, saying, "Why do you eat and drink with the tax collectors and [a]sinners?"*

Many places in the Bible we see that the Pharisees were grumbling. The tax collectors who were walking in sin knew they needed the Lord.

The Pharisee says, "I am not like the tax collector or the adulterer or swindler."

Growing up in Christian homes is a perfect place to grow up as a Pharisee. That is perfect ground to miss the power of God. We must stop playing religion and learn to sing the songs we sing from the bottom of our hearts, meaning every word. Stop playing religion. Sing those songs from the bottom of our hearts.

The Bible says the tax collectors and sinners were rushing to the kingdom of God. Another thing about the tax collectors was that if one of them was touched, he would go and tell the others.

If there is one Pharisee who got healed, he would be analyzing how it was done or what way he can refute it etc.

The same word that the tax collectors heard, the Pharisees also heard, but they were looking to see the correctness of the word, or execution - whether someone was healed on the Sabbath etc. It wasn't going well for the Pharisees.

It is possible that the tax collectors were sharing with each other how they were unhappy. And that could be a reason why as soon as one of them was healed or touched, they would call all the others and tell them about it.

When was the last time that the others heard about what the Lord has done in our lives?

For the tax collectors it would cost a lot, if they want to follow Jesus. They were rich people.

The Pharisees were asking Jesus why he was eating with the tax collectors. The Pharisees were not willing to follow Jesus. They didn't like others following Jesus. Neither did they like Jesus going after other people.

The pharisaic spirit is always checking out others. While the tax collectors' spirit, is always looking for help. Jesus told the Pharisees that it is not those who are well that need a physician, it is the sick who need the physician. The tax collectors' church had a convention so to say.

In **Luke 5**, they had the meeting in Levi's house.

In **Luke 7**, we have one of the Pharisees, Simon asking Jesus to have dinner with him. While he was at that house, a woman brought an alabaster box and broke it, poured it over His feet and wiped His feet with her hair.

### **Luke 7:36-39**

*<sup>36</sup> Now one of the Pharisees was requesting Him to <sup>[aa]</sup>dine with him, and He entered the Pharisee's house and reclined at the table. <sup>37</sup> And there was a woman in the city who was a <sup>[ab]</sup>sinner; and when she learned that He was reclining at the table in the Pharisee's house, she brought an alabaster vial of perfume, <sup>38</sup> and standing behind Him at His feet, weeping, she began to wet His feet with her tears, and kept wiping them with the hair of her head, and kissing His feet and anointing them with the perfume. <sup>39</sup> Now when the Pharisee who had invited Him saw this, he said to himself, "If this man were a prophet He would know who and what sort of person this woman is who is touching Him, that she is a <sup>[ac]</sup>sinner."*

The tax collectors were rushing to John the Baptist so they could be saved from their sins. But everywhere you see Pharisees, they are checking out the words, the situations. The tax collectors were accepted as they were. Why were the tax collectors not afraid of Jesus? Because He first went to them. To Levi, to Matthew.

At Simon's house, the woman wipes his feet, and Simon said, *"If you knew what kind of a woman she is."* Jesus told him, *I came to your home but you did not give me water for my feet. But this sinner has not stopped washing my feet.* Whoever is forgiven much loves much and whoever is forgiven little loves little. Jesus uses the parable of the two debtors to illustrate.

John Newton is the man who wrote the wonderful song "Amazing Grace". He was a slave trader and was carrying slaves in ship from Africa to America. In those ships the condition of the slaves were very pathetic or inhuman, many of them even died on the way. John Newton one day came to the Lord knowing that he is a total sinner. He began to serve the Lord. He could not get over the fact that hundreds had died at his hand while he was a slave trader. Out of his misery and realization how great his sins were came the wonderful song "Amazing Grace".

*"Amazing Grace, how sweet the sound,  
That saved a wretch like me.  
I once was lost but now am found,  
Was blind, but now I see."*

Simon was upset that Jesus had allowed the woman to touch Him. Jesus told him that though He did not give water for His feet she has since then been washing His feet. Then Jesus narrates the parable of the two debtors and asked Simon, which of the two debtors would love Him more. To this he answers, "I suppose the one who is forgiven more."

**Luke 7:40- 43** - *<sup>40</sup> And Jesus answered him, "Simon, I have something to say to you." And he <sup>[ad]</sup>replied, "Say it, Teacher." <sup>41</sup> "A moneylender had two debtors: one owed five hundred <sup>[ae]</sup>denarii, and the other fifty.<sup>42</sup> When they were unable to repay, he graciously forgave them both. So which of them will love him more?" <sup>43</sup> Simon answered and said, "I suppose the one whom he forgave more."*

He said, I suppose the one who was forgiven more. If he answered, the one who was forgiven more, he would have to accept that he was not a lover of God like that sinner woman.

The adulteress woman was brought to Jesus and was told, she was caught in the act of adultery, He wrote on the ground and said, "He who has not sinned shall throw the first stone." Jesus kept bringing up these catch 22 situations whenever He was questioned about His actions towards the sinners or those in need.

The tax collectors were not afraid to repent from their sins. They had some precious qualities in them.

#### **Luke 7:44-50**

*And He said to him, "You have judged correctly."*

*<sup>44</sup> Turning toward the woman, He said to Simon, "Do you see this woman? I entered your house; you gave Me no water for My feet, but she has wet My feet with her tears and wiped them with her hair. <sup>45</sup> You gave Me no kiss; but she, since the time I came in, has not ceased to kiss My feet. <sup>46</sup> You did not anoint*

*My head with oil, but she anointed My feet with perfume. <sup>47</sup> For this reason I say to you, her sins, which are many, have been forgiven, for she loved much; but he who is forgiven little, loves little.” <sup>48</sup> Then He said to her, “Your sins have been forgiven.” <sup>49</sup> Those who were reclining at the table with Him began to say <sup>[a]</sup>to themselves, “Who is this man who even forgives sins?” <sup>50</sup> And He said to the woman, “Your faith has saved you; go in peace.”*

Jesus said to Simon, “Yes, you have answered correctly.” These are the things that you have not done, though I am a guest at your house and these are the things that she has done for me. Then He told the woman that her sins were forgiven. Then the Pharisees were saying, “Who is this man who even forgives sins?” And He told her, “Your faith has saved you, go in peace.”

Tax collectors had something in them that wanted to seek after God. They were not afraid of standing up for the truth. They were not afraid to stand with Jesus. If you remember the time when you were just messed up and came to Jesus and wanted to follow Him, you had such a great desire to share the gospel.

After I came to the Lord and was attending some of the prayer groups, one of the priests came to me asking about it. So I asked him, “Why didn’t you tell me about Jesus when I was attempting suicide and trying to destroy my life?”

**Luke 19: 10** - *He entered Jericho and was passing through. <sup>2</sup> And there was a man called by the name of Zaccheus; he was a chief tax collector and he was rich. <sup>3</sup> Zaccheus was trying to see who Jesus was, and was unable because of the crowd, for he was small in stature. <sup>4</sup> So he ran on ahead and climbed up into <sup>[a]</sup>sycamore tree in order to see Him, for He was about to pass through that way. <sup>5</sup> When Jesus came to the place, He looked up and said to him, “Zaccheus, hurry and come down, for today I must stay at your house.” <sup>6</sup> And he hurried and came down and received Him <sup>[b]</sup>gladly. <sup>7</sup> When they saw it, they all began to grumble, saying, “He has gone <sup>[c]</sup>to be the guest of a man who is a sinner.” <sup>8</sup> Zaccheus stopped and said to the Lord, “Behold, Lord, half of my possessions I <sup>[d]</sup>will give to the poor, and if I have defrauded anyone of anything, I <sup>[e]</sup>will give back four times as much.” <sup>9</sup> And Jesus said to him, “Today salvation has come to this house, because he, too, is a son of Abraham. <sup>10</sup> For the Son of Man has come to seek and to save that which was lost.”*

Levi may have invited Zaccheus to the meeting at home, but he didn’t go. Somewhere along the way he heard that there were other tax collectors who were following Jesus. And something in his heart led him to go see Jesus. He was the chief tax collector and very rich. He could not see Jesus and he ran ahead and climbed a sycamore tree. He was not afraid of ruining his reputation.

Nicodemus came by night to see Jesus – seeing to it that his reputation was intact.

When Jesus came to the place where the tree was and said, “Zacchaeus, come down, for today I am to dine at your home.” Jesus was not afraid to go the house of tax collectors.”

2014 should be different in our lives; we are going to run after Jesus or run ahead and climb that tree to see Jesus.

He came down and received Jesus gladly and when they saw it they all began to grumble. Families grumble when you come to the Lord because they are concerned that your walk with God will bring judgement upon them.

On the way Zaccheus stops and says *if I have stolen from anybody, I am going to make restitution- I will give half of my belongings to the poor. And if I have taken extra I will pay four times what I have taken.* It would have been tonnes of money. It is hard for the rich to come to the Lord because they love money. In the case of Zaccheus, he loved the Lord more than the money.

In the parable, Jesus says, *“Go to the byways and alleys and call all...”*

Let 2014 be a year of going out to the nations. Rejoice in what God is doing in the nations. *“I want you to partner with us. Go back to your offices, or wherever, and tell them that Jesus has come not for the pharisees.*

In **Luke 18:10-14**, we see two people who went to the temple to pray.

*<sup>10</sup> “Two men went up into the temple to pray, one a Pharisee and the other a tax collector. <sup>11</sup> The Pharisee stood and was praying this to himself: ‘God, I thank You that I am not like other people: swindlers, unjust, adulterers, or even like this tax collector. <sup>12</sup> I fast twice a week; I pay tithes of all that I get.’ <sup>13</sup> But the tax collector, standing some distance away, was even unwilling to lift up his eyes to heaven, but was beating his breast, saying, ‘God, be merciful to me, the sinner!’ <sup>14</sup> I tell you, this man went to his house justified rather than the other; for everyone who exalts himself will be humbled, but he who humbles himself will be exalted.”*

One was a tax collector and the other was a Pharisee. The Pharisee says, *I thank you God that I am not like the other people, unjust, swindlers, adulterers, tax collectors who say, “I pay tithe, I fast twice a week etc.”*

The tax collector was so burdened with his sense of sin, that he was unwilling to even lift up his eyes to heaven and beating his breast sought forgiveness. He was not afraid to humble down before God.

**Everyman who exalts himself will be humbled and everyone who humbles themselves will be exalted.**