

CGH: Aug. 2, 2026 - Tax Collectors

"Our new Constitution is now established and has an appearance that promises permanency; but in this world nothing can be said to be certain, except death and taxes." Benjamin Franklin, 1789

Q: What was one of the leading causes of the American Revolutionary War?

Q: In order to pay off Revolutionary War debt who designed a tax system for our new government and country?

Q: The first federal tax was on what product? What rebellion did it lead to?

In Roman occupied Israel during Jesus' time on earth, tax collectors were despised and looked down on by their Jewish brethren. The tax collectors had to buy their franchises from the Roman emperor and therefore they worked for the Roman government. This was seen as a betrayal by the people of Israel and a betrayal of their religion. The tax collectors would often extort money for their own wealth by overcharging the people, collecting what was owed to Rome and pocketing the rest for themselves. Consequently, they were considered legally and ceremonially unclean on the same level as a prostitute and the Israelites would not associate with them. The Jewish Talmud (teachings and opinions of thousands of rabbis and scholars) taught that it was righteous to lie and deceive a tax collector because that is what they deserved. Because they were considered "unclean", they were not allowed to go any further than the Court of the Gentiles in the Temple, a place where only foreigners and the ceremonially unclean could go to pray and gather. This is where Jesus overturned the money lenders and merchants' tables.

Table Time:

Luke 19:1-10 1) "Jesus entered Jericho and was passing through. 2) A man was there by the name of Zacchaeus; he was a chief tax collector and was wealthy. 3) He wanted to see who Jesus was, but being a short man he could not, because of the crowd. 4) So he ran ahead and climbed a sycamore fig tree to see him, since Jesus was coming that way. 5) When Jesus reached the spot, he looked up and said to him, 'Zacchaeus, come down immediately. I must stay at your house today.' 6) So he came down at once and welcomed him gladly. 7) All the people saw this and began to mutter, 'He has gone to be the guest of a sinner.' 8) But Zacchaeus stood up and said to the Lord, 'Look, Lord! Here and now I give half of my possessions to the poor, and if I have cheated anybody out of anything, I will pay back four times the amount.' 9) Jesus said to him, 'Today salvation has come to this house, because this man, too, is a son of Abraham. 10) For the Son of Man came to seek and to save what was lost.'"

Q: Although no mention of a meal is made in this account, what leads you to believe there was?

Q: Why do you think Jesus called Zacchaeus by name? Had they met before? Jesus could have said to him, "Hey, sinner come down from that tree!" Look at John 10:3, 14-16 & Isaiah 43:1

Q: What was the significance of Jesus saying that Zacchaeus was "a son of Abraham" in verse 9. See Gal. 3: 26-29

Q: For whose benefit did Jesus say that he was "a son of Abraham"?

Luke 5: 27-32 27) After this, Jesus went out and saw a tax collector by the name of Levi (Matthew) sitting at his tax booth. 'Follow me,' Jesus said to him, 28) and Levi got up, left everything and followed him. 29) Then Levi held a great banquet for Jesus at his house, and a large crowd of tax collectors and others were eating with them. 30) But the Pharisees and the teachers of the law who belonged to their sect complained to his disciples, 'Why do you eat and drink with tax collectors and sinners?' 31) Jesus answered them, 'It is not the healthy who need a doctor, but the sick. 32) I have not come to call the righteous, but sinners to repentance.'

Q: What are the similarities between the calling of Zacchaeus and Levi?

Q: What are the differences between these two callings?

Q: Who initiated both of these callings? Compare Zacchaeus and Levi's responses to Jesus.

Q: Other than the Pharisees and the teachers of the law in both accounts, who made up the other people in attendance in Zacchaeus and Levi's homes?

Q: How did Jesus' response to the Pharisees and the teachers in Luke 5 compare to him declaring that Zacchaeus was "a son of Abraham"?

Q: What significance do these two accounts have for us today?

Luke 18:9-14 9) "To some who were confident of their own righteousness and looked down on everybody else, Jesus told this parable: 10) 'Two men went up to the temple to pray, one a Pharisee and the other a tax collector. 11) The Pharisee stood up and prayed about himself: 'God, I thank you that I am not like other men – robbers, evildoers, adulterers – or even like this tax collector. 12) I fast twice a week and give a tenth of all I get.' 13) But the tax collector stood at a distance. He would not even look up to heaven, but beat his breast and said, 'God, have mercy on me, a sinner.' 14) I tell you that this man, rather than the other, went home justified before God. For everyone who exalts himself will be humbled, and he who humbles himself will be exalted.'"

Q: Unlike the home meals with Zacchaeus and Levi, where did this parable take place? (v. 10)

Q: In light of this, why did the tax collector stand "at a distance" (v. 13)?

Q: In all three of these accounts, what did each of the tax collectors ultimately find?

Group Time:

Matthew 21: 23, 31-32 23) "Jesus entered the temple courts, and while he was teaching, the chief priests and the elders of the people came to him. 'By what authority are you doing these things?' they asked. 'And who gave you this authority?'" 31) "Jesus said to them, 'I tell you the truth, the tax collectors and the prostitutes are entering the kingdom of God ahead of you. 32) For John came to you to show you the way of righteousness, and you did not believe him, but the tax collectors and the prostitutes did. And even after you saw this, you did not repent and believe him.'"

Q: What reason did Jesus give when he said that the tax collectors and prostitutes would enter the kingdom of God ahead of the chief priests and elders?

Q: What take aways did you get from these accounts?