

The Gospel According to

SAINT MATTHEW

SAINT MARK

SAINT LUKE

SAINT JOHN

CHAPTER 9, VERSES 9-13	CHAPTER 2, VERSES 13-17	CHAPTER 5, VERSES 27-32	NOTHING RECORDED
<p>9:9 - And as Jesus passed forth¹ from thence², he saw³ a man, named Matthew⁴, sitting⁵ at the receipt⁶ of custom⁷; and he saith unto him, Follow me⁸. And he arose⁹, and followed him¹⁰.</p> <p>9:10 - And it came to pass¹¹, as Jesus sat¹² at meat¹³ in the house¹⁴, behold, many publicans¹⁵ and sinners¹⁶ came¹⁷ and sat down¹⁸ with him and his disciples¹⁹.</p> <p>9:11 - And when the Pharisees²⁰ saw it²¹, they said unto his disciples¹⁹, Why eateth²² your Master²³ with²⁴ publicans¹⁵ and sinners¹⁶?</p> <p>9:12 - But when Jesus heard²⁵ that, he said unto them, They that be whole²⁶ need not²⁷ a physician²⁸, but they that are sick²⁹.</p> <p>9:13 - But go ye³⁰ and learn³¹ what that meaneth³², I will have mercy³³, and not sacrifice³⁴; for I am not come³⁵ to call the righteous³⁶, but sinners¹⁶ to repentance³⁷.</p>	<p>2:13 - And he went forth¹ again by the sea side³⁸; and all the multitude³⁹ resorted⁴⁰ unto him, and he taught⁴¹ them.</p> <p>2:14 - And as he passed by¹¹, he saw³ Levi⁴² the son of Alphæus⁴³ sitting⁵ at the receipt⁶ of custom⁷, and said unto him, Follow me⁸. And he arose⁹ and followed him¹⁰.</p> <p>2:15 - And it came to pass⁴⁴, that, as Jesus sat¹² at meat¹³ in his house¹⁴, many publicans¹⁵ and sinners¹⁶ sat also together⁴⁵ with Jesus and his disciples¹⁹; for there were many, and they followed him¹⁰.</p> <p>2:16 - And when the scribes⁴⁶ and Pharisees²⁰ saw him eat⁴⁷ with publicans¹⁵ and sinners¹⁶, they said unto his disciples¹⁹, How is it that he eateth²² and drinketh⁴⁸ with publicans¹⁵ and sinners¹⁶?</p> <p>2:17 - When Jesus heard it, he saith unto them, They that are whole⁴⁹ have no need⁵⁰ of the physician²⁸, but they that are sick²⁹: I came not to call the righteous³⁶, but sinners²⁶ to repentance³⁷.</p>	<p>5:27 - And after these things⁵¹ he went forth¹, and saw a publican¹⁵, named Levi⁴³, sitting⁵ at the receipt⁶ of custom⁷; and he said unto him, Follow me⁸.</p> <p>5:28 - And he left all⁵², rose up⁵³, and followed him¹⁰.</p> <p>5:29 - And Levi⁴³ made⁵⁴ him a great feast⁵⁵ in his own house¹⁴; and there was a great company⁵⁶ of publicans¹⁵ and of others⁵⁷ that sat down with them.</p> <p>5:30 - But their scribes⁴⁷ and Pharisees²⁰ murmured⁵⁸ against his disciples¹⁹, saying, Why do ye eat⁴⁸ and drink⁵⁹ with publicans¹⁵ and sinners¹⁶?</p> <p>5:31 - And Jesus answering said unto them, They that are whole⁴⁹ need not²⁷ a physician²⁸; but they that are sick²⁹.</p> <p>5:32 - I came not to call the righteous³⁶, but sinners²⁶ to repentance³⁷.</p>	

CHRONOLOGY: Spring of 28CE (After the blooming of the lilies, between March and April] and prior to the Feast of the Passover on 27 March 28CE).

LOCATION: By the Seaside of Capernaum, and then retiring to a house in Capernaum, most probably the home of Matthew the son of Alphaeus.

COMMENTARY: Jesus has recently delivered the Sermon on the Mount, followed by the healing of a leper and a paralytic. Leaving Peter's home in Capernaum, He walks to the shore of the Sea of Galilee. When crowds were large, He would, from time to time, resort to the seashore where He could preach from a boat slightly off the shore. This appeared to be His plan for those that followed. Surely there were deeper reasons. In no matter of coincidence, Jesus walked to the toll house where the sanctioned tax gatherer collected tolls from the various ships and fisherman that ported in Capernaum. Such a place was despised of the Jews. They viewed tax collectors as unclean sinners. Taxes represented the oppression of pagan powers, primarily using coins inscribed with pagan gods. It was here that Jesus journeyed. Sitting in the tollhouse, collecting taxes, was a man employed by the chief tax collector to gather taxes. A junior tax collector, if you will, whose life would have been made prosperous through his occupation. Such an occupation was commonly associated with greed, theft, fraud, and embezzlement. The man was none other than Levi Matthew, probably a Levite by lineage. Matthew would have been the exception to his occupation. He was either an honest tax collector, or one who had repented and subsequently lived an honest and pure life. We deduce this because when Jesus came to the tollhouse He called Matthew to the ministry. Matthew exhibited great faith, as he immediately forsook his job and followed Jesus. Some time thereafter, Matthew holds a great feast at his home. He invites his fellow tax collectors to come and dine with Jesus and Jesus' disciples. This would have been a natural consequence to his new call; that is to share the good news of Jesus with those he knew. The home is presumed to be large, and would have contained a typical open courtyard where a feast like this one would have been held. This lent itself to outsiders being able to peer in and observe. Such was the case as a group of Pharisees and scribes came to judge Jesus' actions. They murmured as the condemned Jesus for eating with sinners and tax collectors. Jesus' response was quick and clear. He tells the learned men to study the scripture found in Hosea 6:6, which explains that God would rather have mercy than sacrifice. Such mercy was to be extended to the sinners. Jesus then explained that He was sent to the earth to heal the spiritually sick and just like a doctor He would attend to the sick rather than spend His time with the healthy.

FOOTNOTES:

1- **passed forth** – The phrase “passed forth” is translated from the Greek word “παράγω” or “paragō”. It means to pass by, to lead past, or lead by. The Codex Sinaiticus translates the passage “And as Jesus passed forth from thence, he saw” as “And Jesus passing by thence saw a man”. (Codex Sinaiticus: The H.T. Anderson New Testament, Translated by Henry Tompkins Anderson, Matthew, Chapter 9, Verse 9, page 23). The Lucan translation of the passage is “**he went out. I.E. probably from the house implied in Luke 5:19; but it could also mean from one of the towns’ (Luke 5:12).**” (The Gospel according to Luke I-IX: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joseph A. Fitzmyer, page 589).

Jesus was a Rabbi! When we picture a Rabbi, we tend to see a pious man teaching in a synagogue. Unfortunately, this was not the most common view of ancient Rabbi's. They were indeed great teachers, but they tended to teach among the people and amidst nature. Speaking of Jesus, Barclay records, “**He was walking by the lakeside and**



teaching. That was one of the commonest ways for a Rabbi to teach. As the Jewish Rabbis walked the roads from one place to another, or as they strolled in the open air, their disciples grouped themselves around and walked with them and listened as they talked. Jesus was doing what any Rabbi might have done.” (The Gospel of Mark, The Daily Study Bible Series - Revised Edition, William Barclay, page 52).

Jesus had a large crowd gathered at Peter’s home in Capernaum. This would not have been surprising given His fame, and the fact that Capernaum was at least one of the fourth largest cities in Galilee at the time of Jesus. **“Capernaum was the last town in Herod Antipas’s territory before one crossed the Jordan, about two miles to the east, into Herod Philip’s territory.”** (The Four Gospels - Verse by verse, D. Kelly Ogden and Andrew C. Skinner, page 248).

Since Capernaum was a border town, it would have served as a major customs point for taxing people entering or exiting Galilee. **“It would therefore have been a toll place, or a collection point of custom or tax. Matthew Levi, one of the publican, or publicans, sat at receipt of custom, or at the tax office, and collected taxes, at the same time drawing reproach from some of his fellow Jews.”** (The Four Gospels - Verse by verse, D. Kelly Ogden and Andrew C. Skinner, page 248).

- 2- **from thence** – The phrase “from thence” is translated from the Greek word “ἐκεῖθεν” or “ekeithen”. It means from thence or from that place.

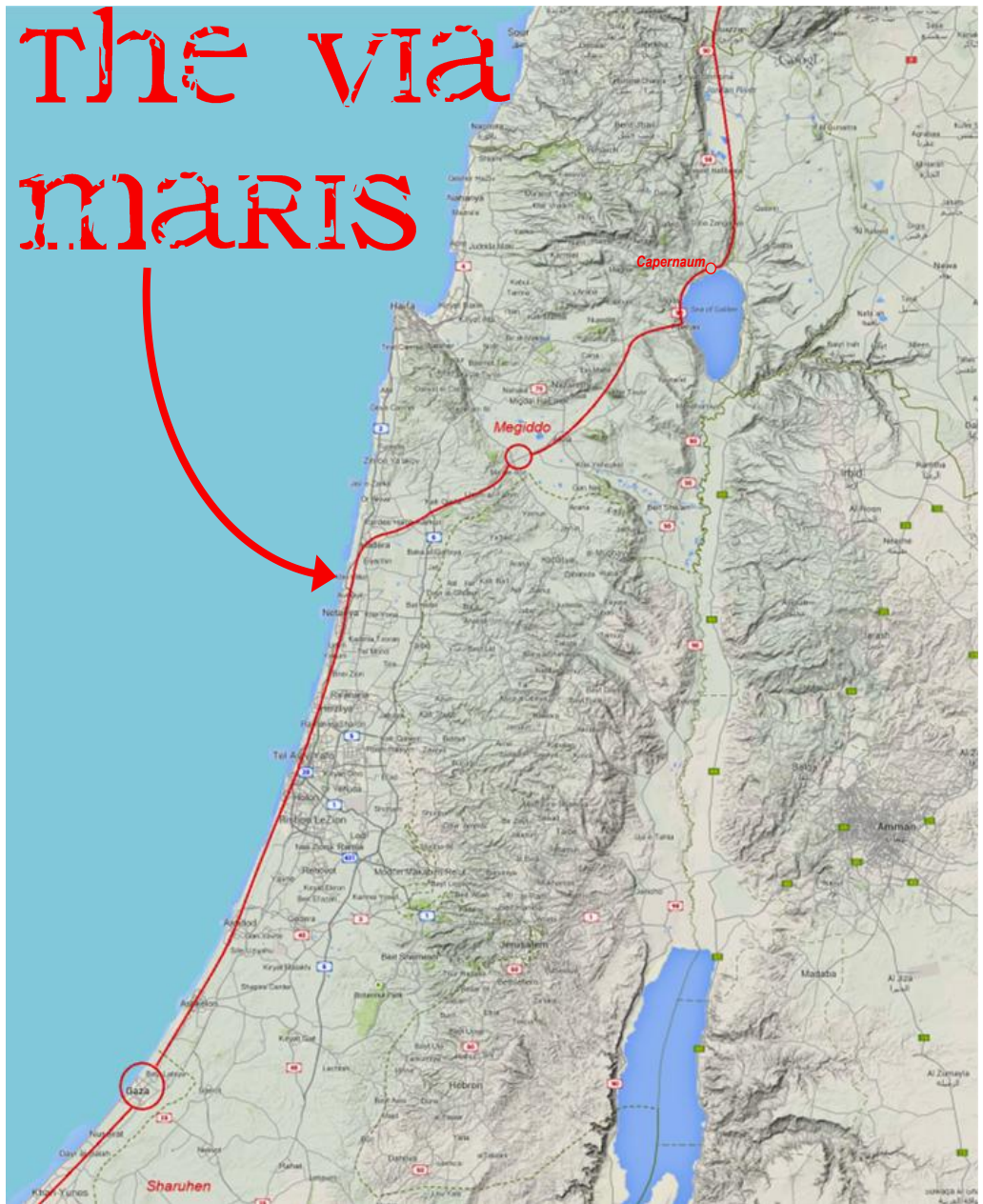
Neither the Gospel of Matthew, Mark or Luke specifically name Capernaum as the town associated with this chapter. They all indicate that He “passed forth”, or “went forth” with Mark indicating that Jesus went to the sea side. We assume that the city Jesus left is Capernaum because the chronology of events has Jesus in a private home healing a paralytic man prior to this chapter. It is believed that the miracle took place in Peter’s house. **“From the house Jesus repaired to the seaside, whither the people followed Him; there He taught them again.”** (Jesus the Christ, James E. Talmage, page 155).

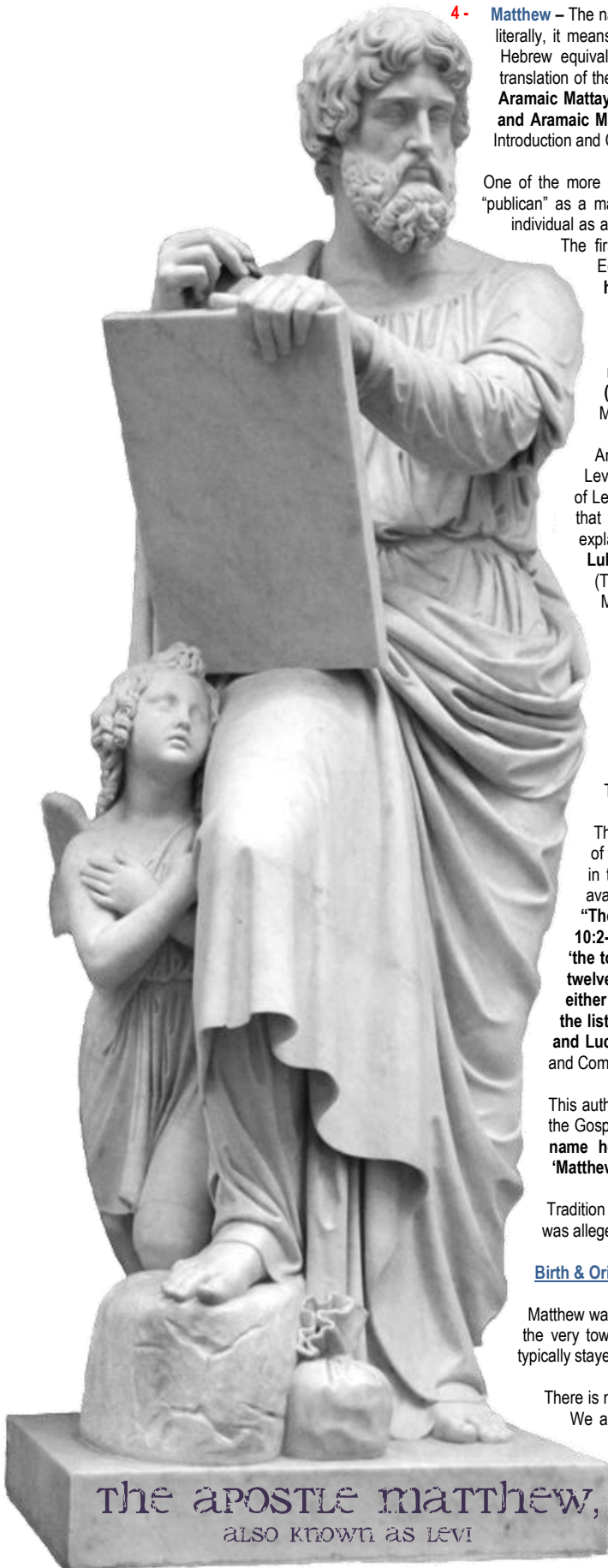
The sea shore would have been an import location for the collection of toll taxes. A toll is a charge extracted for permission to use a particular bridge or road, or in this case the Sea of Galilee. Fisherman would have had to pay Herod Antipas for the right to use the lake for fishing, and those using it to transport goods would have paid a toll as well. **“Here was the landing-place for the many ships which traversed the Lake, or coasted from town to town. And this not only for them who had business in Capernaum or that neighborhood, but also for those who would then strike the great road of Eastern commerce, which led from Damascus to the harbours of the West. Touching the Lake in that very neighbourhood, it turned thence, northwards and westwards, to join what was termed the Upper Galilean road.”** (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 515).

Jesus left from “thence”, arguably the city of Capernaum, to the sea shore where the toll booth of the lake would have been located.

- 3- **he saw** – The word “saw” is translated from the Greek word “εἶδω” or “eidō”. It means to see or perceive with the eyes. It can also be used to mean to perceive by any of the senses.

Many believe that Jesus went to the Sea shore to teach. **“At the close of His discourse He walked farther and saw a man named Levi, one of the publicans or official collectors of taxes, sitting at the custom-house where the tariff levied under Roman law had to be paid.”** (Jesus the Christ, James E. Talmage, page 155). Some have questioned if this was the first time Jesus had seen Matthew and vice versa. Edersheim believes that Jesus’ fame and frequency in Capernaum would have surely expose Matthew to Jesus on multiple occasions. He wrote, **“Sitting before his custom-house, as on that day when Jesus called him, Matthew must have frequently heard Him as He taught by the sea-shore.”** (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 514). Matthew must have developed faith in and a testimony of Jesus before they met on the sea shore that day. This was not a chance meeting. Jesus specifically sought out Matthew with the intention of calling him to the ministry. **“Jesus’ choice of human material would be amazing to first-century readers, especially in remote parts of the empire where the tax collector was often perceived as a corrupt toady of a hated imperial presence.”** (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, page 229). Fortunately, Jesus saw and sees us for who we really are, rather than just our outward appearance.





4- **Matthew** – The name “Matthew” is translated from the Greek word “Ματθαῖος” or “Matthaios”. Translated literally, it means “gift of Jehovah”. The shorter form of the name is “Ματθαίος” or “Mattathias”. The Hebrew equivalent of the name is “מַתְתִּיָּהוּ” or “Mattithyah”. Like its Greek counterpart, the literal translation of the Hebrew name is “gift of Jehovah”. **“Matthew. Greek Matthaïos reflects Hebrew and Aramaic Mattay, a shortened form of Mattathias (Mattatyahu). Greek Matthias represents Hebrew and Aramaic Matya, another shortened form of the same name.”** (Matthew: A New translation with Introduction and Commentary, The Anchor Yale Bible, W.F. Albright and C.S. Mann, page 105).

One of the more confusing aspects of this chapter is the fact that the Gospel of Matthew refers to the “publican” as a man named Matthew, while the Gospel of Mark and Luke refer to the seemingly same individual as a man named “Levi”. There are several theories used to explain the differences in name.

The first is that Jews of the time were known, on occasion, to have two Hebrew names. Edersheim explains, **“Levi-Matthew. There is no occasion for speculating which was his original, or whether the second name was added after his conversion, since in Galilee it was common to have two names – one the strictly Jewish, the other the Galilean. Nor do we wonder, that in the sequel the first or purely Jewish name of Levi was dropped, and only that of Matthew (Matti, Mattai, Matteya, Mattithyah), retained. The latter which is the equivalent of Nathanael, or of the Greek Theodore (gift of God), seems to have been frequent.”** (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 514).

Another theory is that Matthew was his given name, but his tribal designation was that of Levi. Levites were typically designated for religious occupation. A tax collector from the tribe of Levi must have been an oddity. It would be like that of a Mormon bartender. The theory is that people referred to him as Levi or the Levite to emphasize his origins. Another author explains, **“He is named Matthew in Matthew 9:9, and the name Levi in Mark 2:14 and Luke 5:27 may be a tribal designation rather than a name, hence ‘Matthew the Levite’.”** (The Life and Teachings of Jesus Christ: From Bethlehem through the Sermon on the Mount, Volume 1, Edited by Richard Neitzel Holzapfel and Thomas A. Wayment, , page 223).

Finally, it is suggested that Matthew simply had two names. That happens even today. Examples of people who go by two names are Mary-sue, or Don-paul. Fitzmyer expounds, **“Rare instances of two Semitic names are found... Hence it is theoretically possible that the toll collector was called Levi Matthew. But writers as early as the patristic period have insisted on the distinction of these persons.”** (The Gospel according to Luke I-IX: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joseph A. Fitzmyer, page 590).

The name Levi has caused confusion for the story. Scholars firmly believe that the Matthew of the story is the same Matthew called to be one of the twelve apostles later called by Jesus in the months that follow. The name Levi is never again associated with him in presently available scripture. Both Mark and Luke do not refer to the name Levi again. Fitzmyer wrote, **“The name ‘Matthew’ is found in the four lists of the Twelve (Mark 3:16-19; Matthew 10:2-3; Luke 6:14-16; Acts 1:13), but only in Matthew 10:3 is he identified as ho telones, ‘the toll-collector’. That addition provides the only link between the traditional list of the twelve and the call of the toll-collector in the first Gospel (Matthew 9:9), a link not made in either Mark or Luke. Were the Levi of this episode in Mark and Luke and the Matthew of the list of the Twelve the same person? We would never know, if we had only the Markan and Lucan Gospels.”** (The Gospel according to Luke I-IX: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joseph A. Fitzmyer, page 590).

This author maintains that Levi Matthew was indeed the future apostle Matthew and the author of the Gospel of Matthew. **“Since Matthew was speaking of himself, we assume that this is the name he preferred, and even Mark and Luke subsequently refer to this disciple as ‘Matthew’.”** (The Days of the Living Christ, Volume 1, W. Cleon Skousen, page 200).

Tradition says that Matthew had a Greek name, which was common at the time. His Greek name was allegedly Theodorus.

Birth & Origin

Matthew was presumably born in Galilee. Tradition says that he was born in the town of Capernaum, the very town he served as a tax collector as an adult. This would not be abnormal, as families typically stayed together through generations. Family homes were often multigenerational houses.

There is no recorded birth date or birth year for Matthew. Tradition says that he was killed in 60CE. We also assume that Matthew was of legal adult age when Jesus invited him to become a disciple. These two pieces of information would lead us to speculate that Matthew was born around 3BCE.

Regardless of the date of his birth, Matthew’s call to be an Apostle of the Lord Jesus Christ occurred long before birth. **“From tax collector to apostle of Jesus Christ – the Lord Omnipotent knew him and had foreordained him before he ever came to earth.”** (The Four Gospels - Verse by verse, D. Kelly Ogden and Andrew C. Skinner, page 248).

Parents & Siblings

Matthew's record makes no reference to Matthew's parents, and neither does Luke. Mark, however, uses the name Levi and says that he is the son of Alphaeus. Alphaeus is a common name, and gives us no further insight into Matthew. It does however give cause for speculation and questions. **"James is expressly named as the son of Alphaeus or Clopas. This we know to have been also the name of Matthew-Levi's father. But, as the name was a common one, no inference can be drawn from it, and it does not seem likely that the father of Matthew was also that of James, Judas, and Simon, for these three seem to have been brothers."** (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, pages 521-522). Even so, the question can be posed as to James and Matthew being brothers. Fitzmyer attributes the identification of "Levi's" father to scribal error. He records, **"The Itala identifies the toll-collector as 'James, son of Alphaeus' (Iakoban). This is obvious scribal change, influenced by Mark 3:18, where the second James in the list of the Twelve is identified as 'son of Alphaeus'. But 'Levi' is the better reading in the Marcan passage."** (The Gospel according to Luke I-IX: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joseph A. Fitzmyer, page 590).

Another point of speculation is that Matthew and Thomas were brothers. **"Thomas, who is called Didymus (which means 'twin'), is closely connected with Matthew, both in St. Luke's Gospel and in that of St. Matthew himself."** (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, pages 521-522). Again, there is no definitive proof supporting this theory.

Occupation

"Matthew is a publican, and publicans, as a group, are a vile, corrupt, and evil lot. They are classed with sinners and harlots." (The Mortal Messiah: Volume 2, Collector's Edition, Bruce R. McConkie, page 36). Of course, this is a widely accepted stereotype by the mass population at the time of Jesus throughout Palestine. Tax collectors generally performed their job duties under the direction of heathen rulers and evil aristocrats. The taxes were used to expand pagan cultures and practices. The taxes also supported the domination and oppression of the Jews. **"No doubt it was particularly offensive to the Jews for one of their own race, such as Matthew, to accept such employment."** (The Doctrinal New Testament Commentary - The Gospels, Volume 1, Bruce R. McConkie, page 181). Nevertheless, this was Matthew's chosen profession.

We do not know how Matthew came to be a tax collector. It was a very lucrative profession. Even without the typical extortion and fraud associated with the profession, tax collectors were among the wealthy. **"Levi-Matthew was not only a 'publican', but of the worst kind: a 'Mokhes' or 'douanier'; 'a little Mokhes', who himself stood at his custom-house; one of the class to whom, as we are told, repentance offered special difficulties. And, of all such officials, those who had to take toll from ships were perhaps the worst, if we are to judge by the proverb: 'Woe to the ship which sails without having paid the dues'."** (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, pages 517-518).



"Matthew was the very type of official whom Peter and Andrew had moved from Bethsaida to avoid." (The Life and Teachings of Jesus Christ: From Bethlehem through the Sermon on the Mount, Volume 1, Edited by Richard Neitzel Holzapfel and Thomas A. Wayment, , page 223). Bethsaida was on the east side of the Galilee, opposite the Decapolis, near the Galilaean city of Capernaum. Bethsaida was controlled by Herod Phillip. His toll collectors were presumably worse than those of Herod Antipas in Galilee. Regardless of what side of the border you were on, tax collectors were considered the worse of mankind. **"It is to this class of people that Matthew belonged. Manifestly the claims made against them are exaggerated and do not apply to all individual tax collectors. And we know nothing of Matthew's way of life before he forsook all to follow Jesus. It is assumed that he forsook great wealth, even as Levi and his family did when they went out from Jerusalem to be led of the Lord to their promised land."** (The Mortal Messiah: Volume 2, Collector's Edition, Bruce R. McConkie, page 36).

Worthiness

In spite of Matthew's occupation, we assume that Matthew was a good and righteous man at the time Jesus invited him to become a disciple. Whether he maintained a state of righteous all his life, or he repented of any wrong doing, we know that Matthew was worthy of his call. **"Matthew may have been a bright light among associates, most of whom were greedy and extortionate, or, if there were faults in his character, we must assume he repented in sackcloth and ashes before his call to the ministry."** (The Mortal Messiah: Volume 2, Collector's Edition, Bruce R. McConkie, page 36). The Savior called His servants on account of their great faith and obedience to His laws and covenants.

Faith

"Matthew was the man who staked everything on Christ; and he was not wrong." (The Gospel of Mark, The Daily Study Bible Series - Revised Edition, William Barclay, page 54). He was a man who enjoyed the wealth of the world. Even so, he had apparently listened to the words of Jesus, and gained a testimony of their truthfulness. He had managed to keep himself unspotted from the sins of the word. When the call came to follow, the response was immediate. There seemed to be no hesitation or question in his mind. He must have already made the decision to follow, long before it was extended. **"Of all the disciples Matthew gave up most. He literally left all to follow Jesus. Peter and Andrew, James and John could go back to the boats. There were always fish to catch and always the old trade to which to return; but Matthew burned his bridges completely. With one action, in one moment of time, by one swift decision he had put himself out of his job forever, for having left his tax-collector's job, he would never get it back. It takes a big man to make a big decision, and yet some time in every life there comes the moment to decide."** (The Gospel of Mark, The Daily



[View by the Public](#)

Traditional iconography often shows Saint Matthew with a money sack and accounting books, to signify his old life as a tax collector, and an angel above or behind him, to signify his new life as a messenger of Christ. Prior to his call to follow Jesus, **“Matthew was a well-hated man. Tax-gatherers can never be a popular section of the community, but in the ancient world they were hated. People never knew just how much they had to pay; the tax-collectors extracted from them as much as they could possibly get and lined their own pockets with the surplus that remained after the demands of the law had been met. Even a Greek writer like Lucian ranks tax-gatherers with “adulterers, panderers, flatterers and sycophants.” Jesus wanted the man no one else wanted. He offered his friendship to the man whom all others would have scorned to call friend.”** (The Gospel of Mark, The Daily Study Bible Series - Revised Edition, William Barclay, page 53).

This would have been the public’s view of him. After his call, Matthew was a faithful follower. He sacrificed all in the cause of salvation. He gave up all to help the same people that despised him. If he were present at the Sermon on the Mount, and chances are that he was, he listened well to the Savior’s instruction to love your enemies, and to pray for those that despitefully use you.

[How Matthew viewed himself](#)

There is a sense of humility that surrounds the man named Matthew. As such, he probably viewed himself as unworthy and inadequate. **“Matthew must have been a man at that moment with an ache in his heart. He must have heard about Jesus; he must have listened often on the outskirts of the crowds to his message; and something must have stirred in his heart. Now he could not possibly have gone to the orthodox good people of his day; to them he was unclean and they would have refused to have anything to do with him.”** (The Gospel of Mark, The Daily Study Bible Series - Revised Edition, William Barclay, page 53). The call to serve the Savior of mankind must have been a thrilling and joyous opportunity.

[History](#)

After being called as a disciple, Matthew was called to be a special witness of

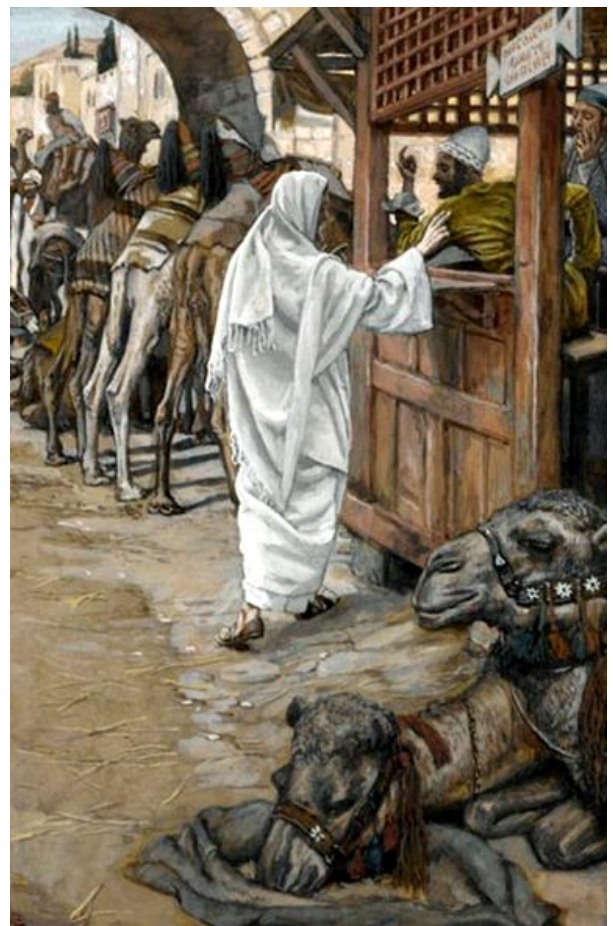
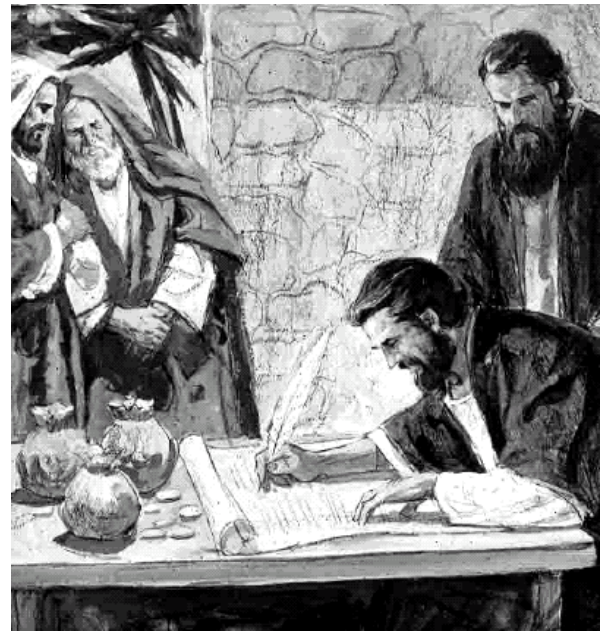
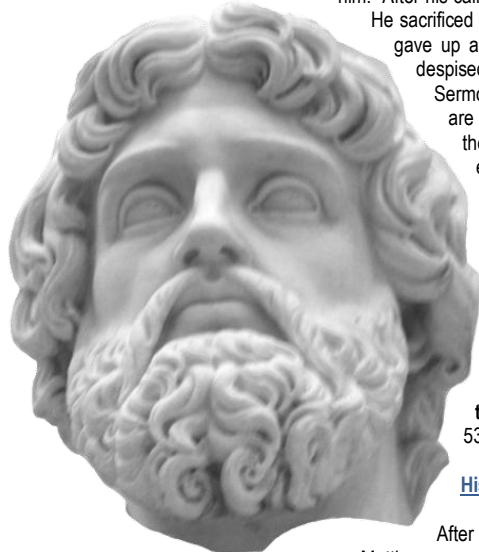
Jesus Christ. He was called to be one of the 12 Apostles, a position he would faithfully hold throughout his life.

Tradition says that Matthew lived among the Jews for 15 years after the death of Jesus. During which time he is said to have composed the Gospel according to Saint Matthew. The original transcript is said to have been written in Aramaic. It is believed that he wrote his Gospel to a Jewish audience. He is said to have ministered and taught throughout Judæa during these 15 years, which would have concluded around 45cE. His gospel was later translated by Christian scribes into Greek around 85 cE. The Greek is the origin of the Gospel as we have it today. It is intended for a Jewish Christian audience. One of Matthew’s major literary purposes appears to present Jesus as the fulfillment of the Hebrew Scriptures. His book contains twenty-eight chapters which makes it the longest of the four gospels, and for centuries it has been considered the best textbook for teaching about Jesus and His doctrine.

After spending 15 years in Judæa, Matthew is said to have gone on a mission throughout Asia, specifically preaching in Persia and Ethiopia. Some say Matthew’s mission included Syria, Europe, and possibly as far as Ireland. His final destination was most likely Ethiopia where tradition says he was martyred. There are varying traditions surrounding Matthew’s death. Some say that he was first crucified on a T-shape cross and then beheaded with an axe. In Sanhedrin 43a, Matthew is recorded as being condemned to death by a Jewish court. According to the Gnostic Heracleon, quoted by Clement of Alexandria, Matthew died a natural death. The tradition is attributed to his ascetic diet which may be confused with Matthias, a totally different individual. The Greek Orthodox Church and Roman Catholic Church claim that Matthew died a martyr in Ethiopia on the 16 of November and the 21 of September respectively. Matthew was killed with a spear, according to Foxes’ Book of Martyrs: **“Matthew, otherwise named levi, first of a publican made an apostle, wrote his Gospel to the Jews in the Hebrew tongue. After he had converted to the faith Æthiopia and all Egypt, Hircanus, their king, sent one to run him through with a spear.”** (Foxe’s Book of Martyrs, John Foxe, Prepared by W. Grinton Berry, page 9).

Matthew is represented by a number of symbols in Christian art. As a money collector, he is represented by a coin purse, a treasure chest, one or three money bags, or a scale which was used to weigh gold. As a gospel writer, he is represented by a quill pen, a scroll, or a book; as an author guided by the inspiration of the Holy Spirit, there may be a dove or an angel. As a martyr, he is sometimes represented by a spear or a sword, but more often by a battle axe, the weapon used to behead him Ethiopia. The symbol for Matthew’s gospel is a human being with wings, “the divine man,” because his gospel includes Jesus’ genealogy (Matthew 1) and gives special attention to Jesus’ human nature. The image is also drawn from Ezekiel’s vision of the four living creatures (Ezekiel 1:9-10).

BUST OF MATTHEW BY THORVALDSEN





ST. MATTHEW
THE APOSTLE

- 5- **sitting** – The word “sitting” is translated from the Greek word “κάθημαι” or “kathēmai”. It means to sit down, be seated, a fixed abode, or to dwell. **“Sitting at the receipt of custom accurately expresses the posture which is occupied in the East by all who transact business. The merchant sits when he sells, and even carpenters and washerwomen sit at their work. No one stands when at work unless it is entirely unavoidable.”** (Manners and Customs of the Bible, James M. Freeman, page 412).

Matthew was sitting because he was working. Undoubtedly, Matthew sat with parchments or scrolls recording the collection of toll taxes while evaluation the various travelers hoping to pass by. Edersheim wrote, **“And so Matthew sat before his custom-house, and hearkened and hoped. Those white-sailed ships would bring crowds of listeners; the busy caravan on that highway would stop, and its wayfarers turn aside to join the eager multitude – to hear the Word or see the Word. Surely, it was not ‘a time for buying and selling’, and Levi would have little work, and less heart for it at his custom-house. Perhaps he may have witnessed the call of the first Apostles; he certainly must have known the fisherman and ship owners of Capernaum.”** (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 518).

- 6- **receipt** – The term “receipt of custom” is translated from the Greek word “τελώνιον” or “telōnion”. It means toll house, place of toll, or tax office. It is the place in which a tax collector sat to collect taxes. We might refer to such a place as a “custom’s office”

It was such a place that we find Matthew. **“Matthew was a publican who had his customs office not far from Capernaum on the road from Damascus to Acre, where he could examine the goods of travelers along this highway, and could collect the required taxes. Holding this office he had of necessity to violate the Pharisaical Sabbath observances, and would therefore cause wrath to be upon him.”** (Manners and Customs in the Bible, Victor H. Matthews, page 304).

Scholars give varying descriptions and explanations of the ancient tax system of Rome and Palestine. Though there are documented facts that give us insight into the ancient world, the fact is, we do not know exactly what taxation looked like in Galilee at the time of Jesus. Generalities give us a good view of the overall system, but most probably ignores the specific details of a tax collector on the shore of the Sea of Galilee near Capernaum.

The Roman tax system was quite complicated. The equivalent of income tax in ancient Roman provinces was about 1%. That doesn't seem outrageous compared to modern standards. In fact, I would love to limit my taxes to 1%. The Roman tax burden became heavy when one considers all of the additional taxes that were added. Edersheim explained, **“But the Roman taxation, which bore upon Israel with such crushing weight, was quite of its own kind—systematic, cruel, relentless, and utterly regardless. In general, the provinces of the Roman Empire, and what of Palestine belonged to them, were subject to two great taxes—poll-tax (or rather income-tax) and ground-tax. All property and income that fell not under the ground-tax was subject to poll-tax; which amounted, for Syria and Cilicia, to one per cent. The “poll-tax” was really twofold, consisting of income-tax and head-money, the latter, of course, the same in all cases, and levied on all persons (bond or free) up to the age of sixty-five—women being liable from the age of twelve and men from that of fourteen. Landed property was subject to a tax of one-tenth of all grain, and one-fifth of the wine and fruit grown, partly paid in product and partly commuted into money. Besides these, there was tax and duty on all imports and exports, levied on the great public highways and in the seaports. Then there was bridge-money and road-money, and duty on all that was bought and sold in the towns. These, which may be called the regular taxes, were irrespective of any forced contributions, and of the support which had to be furnished to the Roman procurator and his household and court at Caesarea. To avoid all possible loss to the treasury, the proconsul of Syria, Quirinus (Cyrenius), had taken a regular census to show the number of the population and their means. This was a terrible crime in the eyes of the Rabbis, who remembers that, if numbering the people had been reckoned such great sin of old, the evil must be an hundredfold increased, if done by heathens and for their own purposes. Another offence lay in the thought, that tribute, hitherto only given to Jehovah, was now to be paid to a heathen emperor, ‘Is it lawful to pay tribute unto Caesar?’ was a sore question, which many an Israelite put to himself as he placed the emperor’s poll-tax beside the half-shekel of the sanctuary, and the tithe of his field, vineyard, and orchard, claimed by the tax-gatherer, along with that which he had hitherto only given unto the Lord. Even the purpose with which this inquiry was brought before Christ—to entrap Him in a political denunciation—shows, how much it was agitated among patriotic Jews; and it cost rivers of blood before it was not answered, but silenced.”** (Sketches of Jewish Social Life, Alfred Edersheim, page 32). The Romans found a way to tax just about everything. In the ancient world, human urine was collected and sold as a vital ingredient to tanning leather and as a cleaning agent. The Roman’s quickly established a urine tax. There was nearly no action one could take without being taxed. Additionally, taxes didn't end with Rome. Each Roman province has a local ruler or governor who was entitle to add taxes. Then there was religious taxation and taxes established by the city elders. Many people were living in poverty under the burden of taxes.



The list of taxes were long and quite frankly could become rather confusing. Sometimes simplification helps us see the picture more clearly. Basically, **“there were two types of taxes. First, there were stated taxes. There was a poll tax which all men from 14 to 65, and all women from 12 to 65, had to pay simply for the privilege of existing. There was a ground tax which consisted of one-tenth of all grain grown, and one-fifth of wine and oil. This could be paid in kind or commuted into money. There was income tax, which was one per cent. of a man’s income. In these taxes there was not a great deal of room for extortion. Second, there were all kinds of duties. A tax was payable for using the main roads, the harbours, the markets. A tax was payable on a**



cart, on each wheel of it, and on the animal which drew it. There was purchase tax on certain articles, and there were import and export duties. A tax-collector could bid a man stop on the road and unpack his bundles and charge him well nigh what he liked. If a man could not pay, sometimes the tax-collector would offer to lend him money at an exorbitant rate of interest and so get him further into his clutches." (The Gospel of Luke, The Daily Study Bible Series - Revised Edition, William Barclay, page 64).

The diversity and sheer extent of taxation on ancient Palestine would have required thousands of tax collectors. Each town, of any size, would have required at least one tax collector and most probably several. Capernaum was no small town, by ancient standards, and would have undoubtedly had numerous tax collectors. They would have had tax offices at various locations, for various purposes. "There were houses or booths built at the foot of bridges, at the gates of cities, at the mouths of rivers, and by the sea-side, where the tax-gatherers transacted their business. Such a place was the *τελώνιον*, or 'receipt of custom'." (Manners and Customs of the Bible, James M. Freeman, page 412).

How much Matthew was extracting in taxes, and upon who is unsure. We speculate on the type of taxes, and ultimately who he collected for. "We know much, and yet, as regarding details, perhaps too little about those 'tolls, dues, and customs,' which made the Roman administration such sore and vexations exacting to all 'Provincials,' and which in Judaea loaded the very name of publican with contempt and hatred. They who cherished the gravest religious doubts as to the lawfulness of paying any tribute to Caesar, as involving in principle recognition of a bondage to which they would fain have closed their eyes, and the substitution of heathen kingship for that of Jehovah, must have looked on the publican as the very embodiment of anti-nationalism." (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 515).



7- custom – The Codex Sinaiticus translates the term "receipt of custom" as "customhouse". (Codex Sinaiticus: The H.T. Anderson New Testament, Translated by Henry Tompkins Anderson, Matthew, Chapter 9, Verse 9, page 23). The word "custom" or "customs" is used to refer to the official location that administers and collects the duties levied by a government on imported goods. Palestine was dotted with custom houses and tax offices. "Particularly humiliating to them was the system of compulsory taxation, by which they, the people of Israel, had to pay tribute to an alien nation, which in their estimation was wholly pagan and heathen." (Jesus the Christ, James E. Talmage, page 155). It was as though they were funding the behaviors that they despised the most. "Naturally, the collectors of these taxes were abhorred; and they, known as publicans, probably resented the discourteous treatment by inconsiderate enforcement of the tax requirements, and, as affirmed by historians, often inflicted unlawful extortion upon the people. If publicans in general were detested, we can readily understand how bitter would be the contempt in which the Jews would hold one of their own nation who had accepted appointment as such an official. In this unenviable status was Matthew when Jesus called him. The publicans formed a distinct social class, for from the community in general they were practically ostracized." (Jesus the Christ, James E. Talmage, page 155).

Matthew may have collected for Herod Antipas as Antipas was permitted to levy local taxes. He may also have been commissioned by a "publican" from Rome. We refer to Matthew as a "publican"; however, it is unlikely that Matthew was an actual publican. The word publican, as used in the Bible, is often misunderstood. Freeman explained, "The publicans were the Roman tax-gatherers, of whom there were several classes. The Roman senate farmed the taxes to rich capitalists, who agreed to pay a certain sum into the public treasury, and reimburse themselves with the taxes they collected. These capitalists were called publicani, and often formed themselves into a joint-stock company, appointing one of their number as general manager. He usually resided at Rome, and was called *magister*. The publicani were an influential section of the Roman knights, an ancient order who occupied a kind of middle rank between the senators and the people. These, however, are not mentioned in the New Testament. The 'publicans' so frequently referred to there were the *portitores*, or men who were employed by the publicani to collect the taxes in the provinces. They were the actual custom-house officers, and were commonly natives of the provinces where they were stationed. They were supervised by the sub-magistri, who made the returns to the magister at Rome. Zaccheus was a sub-magister, or 'chief of the publicans.' Luke xix, 2. Levi, or Matthew, was one of the *portitores*, or tax-gatherers. The publicans, of whatever class, were looked upon with disfavor by the masses of the people. The complimentary reference of Cicero to the publicani, which has sometimes been cited as an evidence of their high respectability, is thought to have been merely the flattery of an orator who sought to accomplish political purposes thereby. The *portitores*, however, were especially detested. Their duty, if honestly discharged, would have made them unpopular enough; but when, as was often the case, they went beyond their legal rights and levied exorbitant taxes, using all the machinery of the law to help them, their unpopularity greatly increased. Many of them were Jews, and were regarded by their Jewish brethren as no better than the heathen, with whom publicans were often classed. See Matt, xviii, 17. It is said that the Jews would not associate with them, nor allow them in the temple or in the synagogue; nor would they permit them to give testimony in Jewish courts. Even the presents which they brought to the temple are said to have been rejected. They were completely excluded from their fellows." (Manners and Customs of the Bible, James M. Freeman, page 411-412). So, Matthew was more likely a "portitores" than a "publican".



It was unthinkable for a great Rabbi to accept a sinner, or even worse, a publican to study as a disciple. Even the Pharisees, who were more lenient in their selection of disciples than the Sadducees, would have rejected a publican. Nevertheless, Jesus, who was accepted as a great Rabbi, specifically sought out Matthew and invited him to discipleship. "Of all people in Palestine the tax-collectors were the most hated. Palestine was a country subject to the Romans; tax-collectors had taken service under the Roman government; therefore they were regarded as renegades and traitors. The taxation system lent itself to abuse. The Roman custom had been to farm out the taxes. They assessed a district at a certain figure and then sold the right to collect that figure to the highest bidder. So long as the buyer handed over the assessed figure at the end of the year he was entitled to retain whatever else he could extract from the people; and since there were no newspapers, radio or television, and no ways of making public announcements that would reach everyone, the common people had no real idea of what they had to pay." (The Gospel of Luke, The Daily Study Bible Series - Revised Edition, William Barclay, page 64). Jesus, much to the surprise of the Jewish establishment, walked to the customs house. Such a location must have been viewed like a house of sin. He then stopped at such a place. To make matters worse He spoke to the publican, an action that would never been done by a Pharisee or a Sadducee. Finally, He extended the invitation for a publican to study under Him as a disciple.

- 8- **follow me** – The word “follow” is translated from the Greek word “ἀκολουθέω” or “akoloutheō”. It means to follow one who precedes, join him as his attendant, or to accompany. This word implies a call to discipleship. In the ancient Jewish culture, great Rabbis were often petitioned by individuals who wanted to study the law hoping to be accepted as a student. These student followed the master, and served under him. They were called disciples.

One might ask what is the spiritual significance to Matthew being called as a disciple or pupil? Even in Matthew’s own Gospel, he pauses amidst incredible miracles to tell of his call. Ogden and Skinner record, **“In the middle of reporting a series of miracles that Jesus performed, Matthew stops and tells us about the one he personally considered the greatest: his own change of heart.”** (The Four Gospels - Verse by verse, D. Kelly Ogden and Andrew C. Skinner, page 248). Every conversions, true conversion, is a gift of the spirit. We cannot be truly converted to Christ without the miracle of the spirit.



- 9- **arose** – The word “arose” is translated from the Greek word “ἀνίστημι” or “anistēmi”. It means by to cause to rise up, raise from the dead, stand up, or stand forth. Matthew **“arose and followed. This idiom is common in the Hebrew of the Old Testament.”** (Matthew: A New translation with Introduction and Commentary, The Anchor Yale Bible, W.F. Albright and C.S. Mann, page 105). It carries the idea of action, or acting upon that which was taught or commanded.

- 10- **followed him** – The word “followed” is translated from the Greek word “ἀκολουθέω” or “akoloutheō”. It means to follow one who precedes, join him as his attendant, or to accompany. **“The verb is in the imperfect tense, literally ‘was following him’, to stress the continuous nature of the act.”** (The Gospel according to Luke I-IX: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joseph A. Fitzmyer, page 590). In other words, he followed Jesus from then on.

Mark indicated that Matthew’s commitment to follow Jesus was followed by a feast at Matthew’s house where “many” publicans and sinners joined the festivities. The question might be asked, was Matthew the only publican that chose to follow Jesus that day? **“It is unclear whether the ‘many’ who followed Jesus are the tax collectors and sinners mentioned at the start of the verse or the disciples mentioned near the end.”** (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, page 226).

As far as Matthew goes, his faith in Jesus was clearly displayed by his following Jesus. It should be stressed that this was not an impulsive decision made without thought. The spirit had obviously worked on Matthew for some time. He must have listened to Jesus’ sermons and developed a personal testimony of the truth. **“And so, we take it, long before that eventful day which for ever decided his life, Matthew had, in heart, become the disciple of Jesus.”** (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 519).

- 11- **And it came to pass** – The phrase “And it came to pass” is translated from the Greek word “γίνομαι” or “ginomai”. It means to become, come into existence, begin to be or to happen. This is derived from a Hebrew idiom used to declare a period of time or a new thought. It is an indication that the writer is moving on to a new idea or a new part of the story. It is believed that the time between Matthew’s call to follow Jesus and the feast that Matthew held thereafter was relatively short. Edersheim wrote, **“It could not have been long after this – probably almost immediately – that the memorable gathering took place in the house of Matthew, which gave occasion to that cavil of the Pharisaic Scribes, which served further to bring out the meaning of Levi’s call.”** (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 519).

- 12- **sat** – The phrase “sat at meat” is translated from the Greek word “ἀνάκειμαι” or “anakeimai”. It means to lie at a table, eat together, or dine. In our modern western culture, we typically dine while sitting on a chair at a table of about 3 feet tall. Ancient Palestine typically dined while reclining on the floor or upon couches only inches off the floor. Marcus translates and clarifies this passage as **“reclining at table. Gk katakeisthai, lit. ‘to lie’.** This was the usual posture for dining at feasts in the Greco-Roman world, including among the Jews; guests reclined on banqueting-couches arranged around low tables. At regular meals, however, poor Jews generally sat at table rather than reclining on luxurious dining couches.” (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, page 225).



- 13- **meat** – The Codex Sinaiticus translates the term “sat at meat” as “reclined as tables”. (Codex Sinaiticus: The H.T. Anderson New Testament, Translated by Henry Tompkins Anderson, Matthew, Chapter 9, Verse 10, page 23).

Meals, at the time of Jesus, were important times of celebration, gathering and socializing. **“It was natural that all the publicans around should, after the call of Matthew, have come to his house to meet Jesus.”** (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 519).

14- **house** – The word “house” is translated from the Greek word “oikía” or “oikia”. It means a house. The house symbolizes a world center, shelter, protection, and the universe. (An Illustrated Encyclopedia of Traditional Symbols, J.C. Cooper, page 86).

Matthew or “Levi is depicted as an agent at work for a ‘chief toll-collector’, seated at his post, probably in a town like Capernaum, one of the toll-posts in Galilee. Luke, however, does not localize the house.” (The Gospel according to Luke I-IX: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joseph A. Fitzmyer, page 590). Even so, we assume that the house was in Capernaum. This conclusion is reached by the fact that a feast was held in the house right after Matthew’s call to follow Jesus.

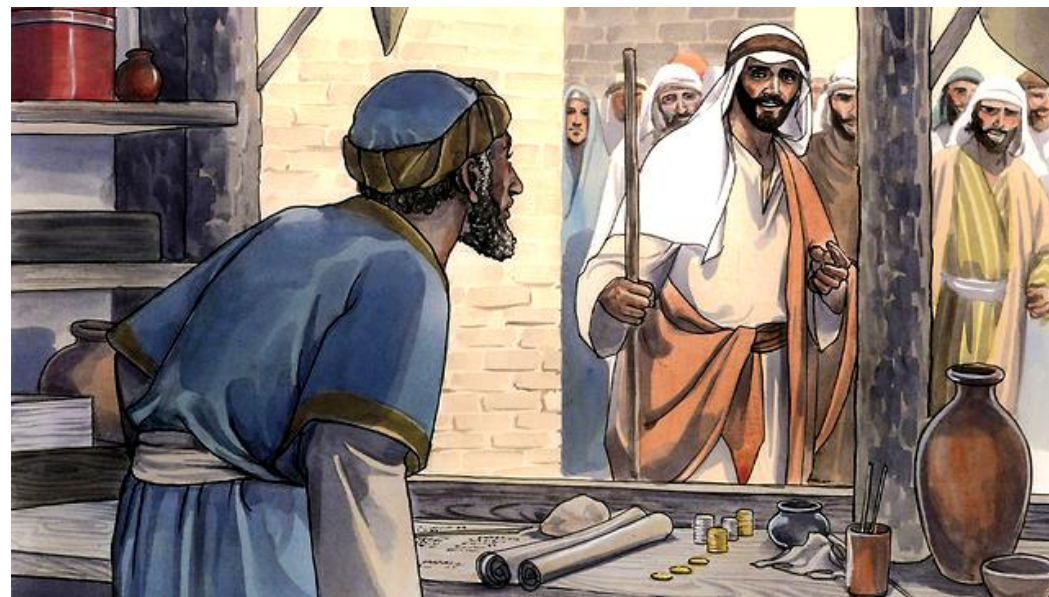
Many scholars debate as to who owner of the house was. Marcus translates this passage as ‘in his house’. Gk en te oikia autou. Malbon (‘Mark 2:15’) argues that this is a reference to Jesus’ house, pointing out that Jesus has just commanded Levi to follow him; Levi, therefore, probably follows him to his (Jesus’) house, and the ‘calling’ imagery of 2:17 confirms the impression that Jesus is the host. But there is no other evidence. Marcan or otherwise, for Jesus’ possessing a house in Capernaum; the house he stays in is Peter’s, not his own.” (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, page 225). Even so, most agree that the house was Matthew’s, “I.E. at Levi’s house.” (The Gospel according to Luke I-IX: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joseph A. Fitzmyer, page 591). The Gospel of Luke seems to confirm that it was Matthew’s house. “It is only Luke who definitely says that the meal is in the house of Matthew or Levi (compare Matthew 9:10-13; Mark 2:14-17; Luke 5:27-32). As far as the narrative in Matthew and Mark goes, it could well have been in Jesus’ house, or in the house where Jesus was staying. If the meal was in Jesus’ house, Jesus’ saying becomes even more pointed. Jesus said, ‘I came not to call the righteous, but sinners.’” (The Gospel of Matthew, Volume 1, The Daily Study Bible Series - Revised Edition, William Barclay, page 340).



A tax collector would have been a profession of wealth. As such, Matthew’s house would have been larger than normal, and definitely more upscale. It would have been a rich man’s house for the time.

15- **publicans** – The word “publicans” is translated from the Greek word “τελώνης” or “telōnēs”. It means a tax gatherer, a collector of taxes or tolls, or one employed by a publican. The word “publican” is also translated from the Greek word “ἀρχιτελώνης” or “architelones”, which means the chief tax collector. It should be noted that none of the Gospels use the later Greek word, but refer to Matthew as a tax gatherer employed by a publican. The English translation is misleading in this matter. Talmage explains that a publican is “a word originally meaning a contractor for public works or supplies, or a farmer of public lands, but later applied to Romans who bought from the government the right to collect taxes in a given territory. These buyers, always knights (senators were excluded by their rank), became capitalists and formed powerful stock companies, whose members received a percentage on the capital invested. Provincial capitalists could not buy taxes, which were sold in Rome to the highest bidders, who to recoup themselves sublet their territory (at a great advance on the price paid the government) to the native (local) publicans, who in their turn had to make a profit on their purchase money, and being assessors of property as well as collectors of taxes, had abundant opportunities for oppressing the people, who hated them both for that reason and also because the tax itself was the mark of their subjection to foreigners.”--J. R. Sterrett in Stand. Bible Dict.” (Jesus the Christ, James E. Talmage, page 159).

The name Publicani is formed from the word publicum, which signifies all that belongs to the state. The revenues which Rome derived from conquered countries, consisting chiefly of tolls, tithes, harbor duties, the scriptura or the tax which was paid for the use of the public pasture lands, and the duties paid for the use of mines and salt-works (salinae), were let out, or, as the Romans expressed it, were sold by the censors in Rome itself to the highest bidder. It should be noted that Roman Citizens were free from most taxes. The sale of Rome’s taxes generally took place in the month of Quinctilis, which is equivalent to our month of July. The terms on which the revenues were sold were fixed by the censors in the so called ‘leges censoriae’. The people of the senate, however, sometimes modified the terms fixed by the censors in order to raise the credit of the publicani, and in some

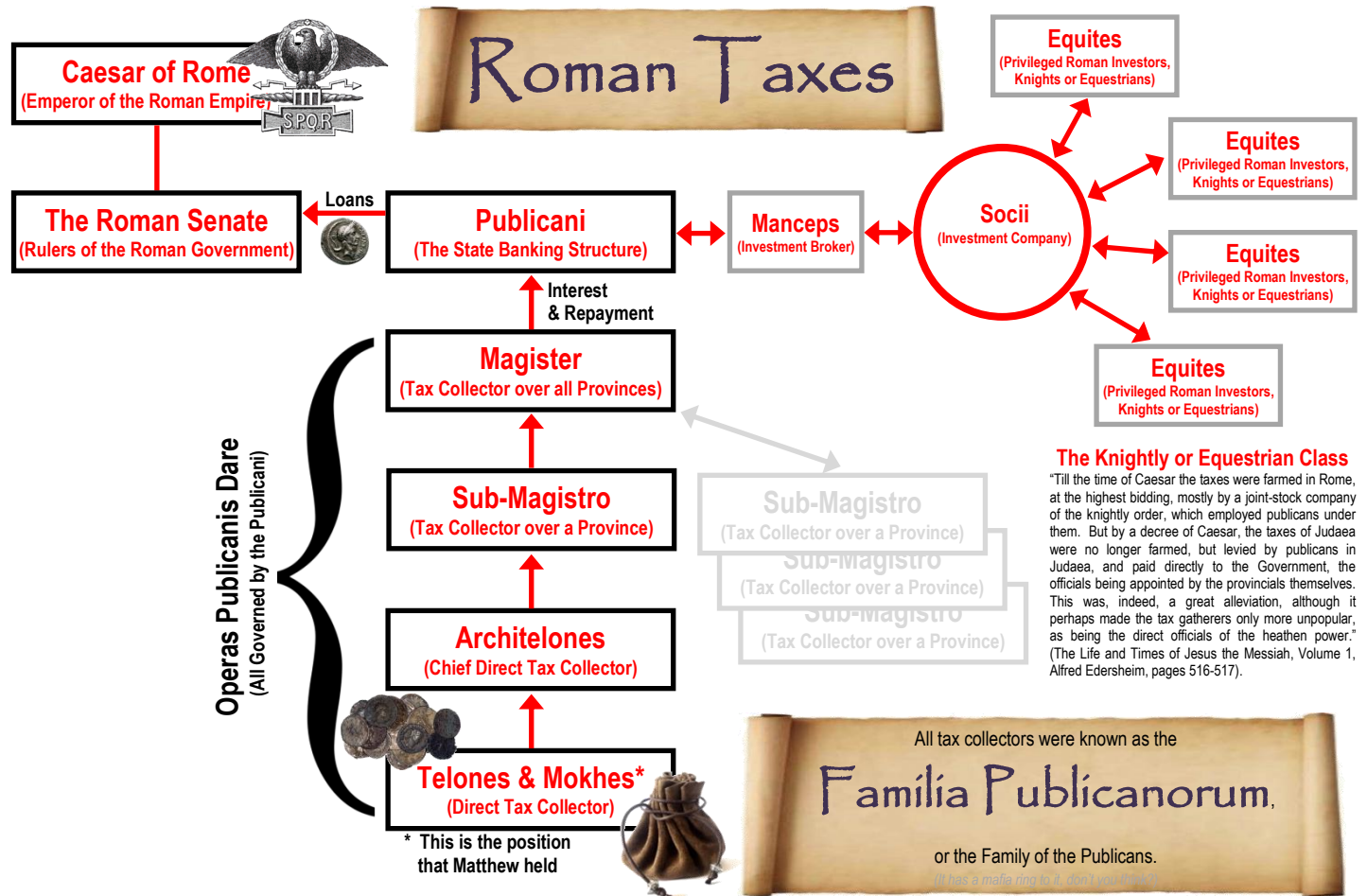


cases even the tribunes of the people interfered in the process. The persons who undertook the farming of the public revenue of course belonged to the wealthiest Romans. Their wealth and consequent influence was so large that there were times when Rome itself lacked funds and the publicani advanced large sums of money to the state.

The publicani had to pay the state the sum at which they bought one or more tax revenue streams in a province. In many cases the net worth of even the wealthiest individual must have been inadequate and a number of equites generally united together and formed a company (socii, societas or corpus), which was recognized by the state, and by which they were enabled to carry on their undertakings upon a large scale. The shares which each partner of such a company took in the business, were called “partes”, and if they were small they were called “particulae”. The

responsible person in each company, and the one who contracted with the state, was called manceps. There was also a magister to manage the business of each society, who resided at Rome, and kept an extensive correspondence with the agents in the provinces. He seems to have held his office only for one year. The Magister had a representative in each province called submagistro, who had to travel about and superintend the actual business of collecting the revenues. The ἀρχιτελώνης in St. Luke (xix.2) was probably such a submagistro. The magister at Rome had also to keep the accounts which were sent in to him (tabulae accepti et expensi). The credit of these companies of publicani and the flourishing state of their finances were of the utmost importance to the state. The publicani acted as a kind of public bank and advanced sums of money to the state, which therefore thought them worthy of its special protection. But they abused their power at an early period, in the provinces as well as at Rome itself. The bottom tier of this entire system was the telonai. There were other words used for this position, but they were basically the front line "tax collectors. Gk telonai. This term denotes collectors of indirect taxes, especially on the transport of goods; hence it is sometimes translated 'toll collectors'. Indirect taxes were farmed out to the highest bidder, who was then at liberty to charge as much as he wished; the system bred abuse, and Luke 3:13 implies that overcharging was usual. The dishonesty and general unsavoriness of tax collectors became proverbial... This dishonesty is probably one of the reasons they were considered to be ritually impure by the Pharisees and their successors, the rabbis... Other reasons might include their associations with Gentiles, who were deemed impure, and their direct contact with Roman coins, some of which carried the idolatrous image of the emperor" (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, pages 225-226).

The basic structure of the Roman tax system is as follows;



Nobody but a Roman citizen was allowed to become a member of a company of publicani; freedmen and slaves were excluded. No Roman magistrate, however, or governor of a province, was allowed to take any share whatever in a company of publican. This was considered a conflict of interest. During the later period of the empire, various changes were introduced in the farming of the public revenues. Although it was, on the whole, a rule that no person should be compelled to take any share in a company of publicani, yet such cases sometimes occurred. From the time of Constantine the leases of the publicani were generally not longer than for three years. Several parts of the revenue which had before been let to publicani, were now raised by especial officers appointed by the emperor.

All the persons hitherto mentioned as members of these companies, whether they held any office in such a company or not, and merely investing in shares and receiving their portions of the profit. They did not themselves take any part in the actual levying or collecting of the taxes in the provinces. This part of the business was performed by an inferior class of men, who were called "operas publicanis dare", or "esse in operis societatis". They were engaged by the publicani, and consisted of freedmen as well as slaves, Romans as well as provincials. This body of men is called familia publicanorum, and comprehended, according to the praetor's edict, all persons who assisted the publicani in collecting the vectigal. Various laws were enacted, in the course of time, which were partly intended to support the servants of the publicani in the performance of their duty, and partly to prevent them from acts of oppression. Here is the confusion in the word publican. The publican is actually a large tax collecting, banking company in Rome. Matthew was not a publican, but he did work for one and therefore belonged to the family of the publicans. To the Jews, all tax collectors are publicans and "publicans are tax collectors; they represent Rome and are a symbol of the tyranny and oppression of the Gentile yoke. Partiality, avarice, greed, exacting more than is lawful, and petty oppression are deemed, in the public mind, to be a way of life with them. 'The rabbis ranked them as cutthroats and robbers, as social outcast, as religiously half-excommunicated.' It is assumed their wealth comes from rapine and their business is the business of extortioners." (The Mortal Messiah: Volume 2, Collector's Edition, Bruce R. McConkie, page 36).

It should also be noted that there were multiple Publicani; each institution or company making deals with the Roman Senate for various taxation streams. The separate branches of the public revenue in the provinces were mostly leased to separate companies of publicani; whence they were distinguished by names derived from that particular branch which they had taken in the farming of taxes; e.g. decumani, pecuarii or scripturarii, salinarii or mancipes salinarum. On some occasions, however, one company of publicani farmed two or more branches at once; thus we have an instance of a societas farming the portorium and the scriptura at the same time.

The Roman Senate



Two predominate Biblical Scholars summarize the Roman Tax system as follows;

“In the days when the Turkish government controlled Palestine, a system of farming out import and export duties, excise taxes, and government produce tithes, was in force. A company would guarantee the government a certain sum for a tax, and then, having the monopoly of this, would charge the public enough to make sure a good profit for the deal. Much oppression and injustice was fostered by such a system, but it was continued so long that the public finally accepted it as a necessary evil. Tax collection under the Roman Empire. A somewhat similar system to the Turkish system was in operation in the Roman Empire in New Testament times. The office of publican, or tax collector, was in itself legitimate enough, as it was necessary to have government taxes, and important to collect them. But there was resentment on the part of the Jews against paying taxes to a Gentile government. This resentment was increased all the more because among these tax collectors there was much graft and oppression.” (Manners and Customs in the Bible, Victor H. Matthews, page 304).

“The Romans had a peculiar way of levying these taxes—not directly, but indirectly—which kept the treasury quite safe, whatever harm it might inflict on the taxpayer, while at the same time it threw upon him the whole cost of the collection. Senators and magistrates were prohibited from engaging in business or trade; but the highest order, the equestrian, was largely composed of great capitalists. These Roman knights formed joint-stock companies, which bought at public auction the revenues of a province at a fixed price, generally for five years. The board had its chairman, or magister, and its offices at Rome. These were the real Publicani, or publicans, who often underlet certain of the taxes. The Publicani, or those who held from them, employed either slaves or some of the lower classes in the country as tax gatherers—the publicans of the New Testament. Similarly, all other imposts were farmed and collected; some of them being very onerous, and amounting to an ad valorem duty of two and a half, of five, and in articles of luxury even of twelve and a half per cent. Harbourdues were higher than ordinary tolls, and smuggling or a false declaration was punished by confiscation of the goods. Thus the publicans also levied import and export dues, bridge toll, road-money, town-dues, etc.; and, if the peaceable inhabitant, the tiller of the soil, the tradesman, or manufacturer was constantly exposed to their exactions, the traveler, the caravan, or the peddler encountered their vexatious presence at every bridge, along the road, and at the entrance to cities. Every bale had to be unloaded, and all its contents tumbled about and searched; even letters were opened; and it must have taken more than Eastern patience to bear their insolence and to submit to their “unjust accusations” in arbitrarily fixing the return from land or income, or the value of goods, etc. For there was no use appealing against them, although the law allowed this, since the judges themselves were the direct beneficiaries by the revenue; for they before whom accusations on this score would have to be laid, belonged to the order of knights, who were the very persons implicated in the farming of the revenue. Of course, the joint-stock company of Publicani at Rome expected its handsome dividends; so did the tax-gatherers in the provinces, and those to whom they on occasions sublet the imposts. All wanted to make money of the poor people; and the cost of the collection had of course to be added to the taxation.” (Sketches of Jewish Social Life, Alfred Edersheim, pages 32-33).

As much as we try to understand the Roman Tax system and the Publicani, we must remember that the Jews had their own perspective. Right or wrong, the Jewish attitude and view of the "publicans" is the perspective most probably contained in New Testament Scripture. "It is of importance to notice, that the Talmud distinguishes two classes of 'publicans': the tax-gatherer in general (gabbai), and the Mokhes, or Mokhsa, who was specially the douanier or custom-house official. Although both classes fall under the Rabbinic ban, the douanier – such as Matthew was – is the object of chief execration. And this, because his exactions were more vexations, and gave more scope to rapacity. The Gabbai, or tax gatherer, collected the regular dues, which consisted of ground-, income-, and poll tax. The ground-tax amounted to one-tenth of all the grain and one-fifth of the wine and fruit grown; partly paid in kind, and partly commuted into money. The income tax amounted to 1 per cent.; while the head money, or poll tax, was levied on all persons, bond or free, in the case of men from the age of fourteen, in that of women from the age of twelve, up to that of sixty-five." (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, pages 515-516).



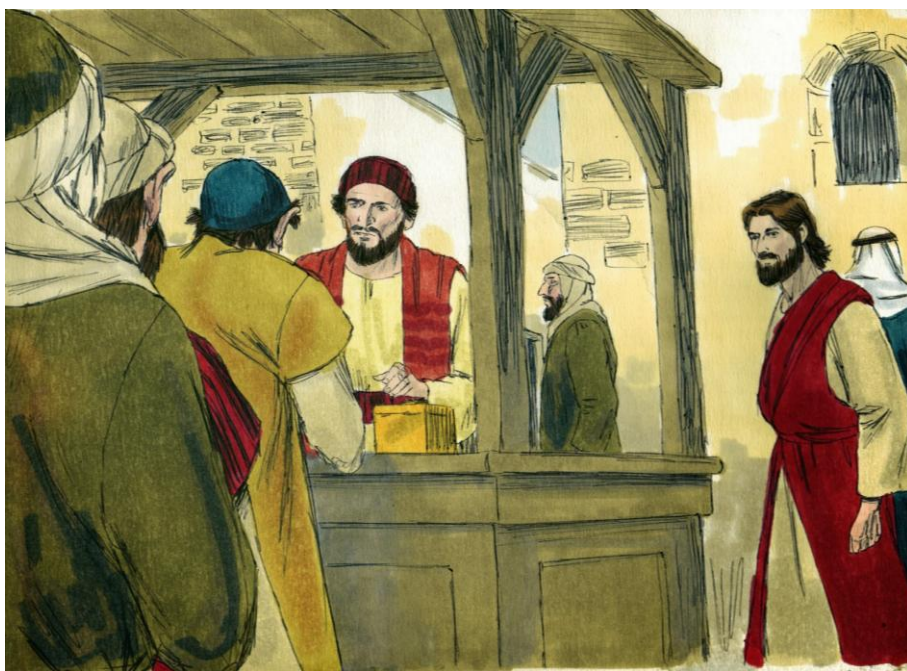
After paying the regular and customary taxes, the average Jew felt the sting of taxes. He was most likely barely making ends meet. Then came the Mokhes.

The Mokhes inflicted even greater hardship, especially upon the poor. They collected "tax and duty upon all imports and exports; on all that was bought and sold; bridge-money, road-money, harbor-dues, town-dues, &c. The classical reader knows the ingenuity which could invent a tax, and find a name for every kind of exaction, such as on axels, wheels, pack-animals, pedestrians, roads, highways, on admission to markets; on carriers, bridges, ships, and quays; on crossing rivers, on dams, on licenses, in short, on such a variety of objects, that even the research of modern scholars has not been able to identify all the names. On goods the as valorem duty amounted to for 2 ½ to 5, and on articles of luxury to even 12 ½ per cent." (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 516). The name Mokhes seems to be a nick name rather than an official Roman title. "The very word Mokhes seems, in its root-meaning, associated with the idea of oppression and injustice. He was literally, and really, an oppressor. The Talmud charges them with gross partiality, remitting in the case of those to whom they wished to show favour, and exacting from those who were not their favourites. They were a criminal race, to which Lev. Xx. 5 applied." (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 516).

The Romans had a Chief Tax Collector (archtelones) who employed regular Tax Collectors (telones). This was just the Roman structure. The Jews wrote that "the Mokhes was called 'great' if he employed substitutes and 'small' if he stood himself at the receipt of custom...." (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 516). Matthew would therefore have been a "small" Mokhes. Speaking of Mokhes "the Mishnah forbids..." a man "who would volunteer for the service, in the hope of making profit on their own account." (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 517). Even in his "small" position, the Jews considered Matthew occupying a forbidden occupation.

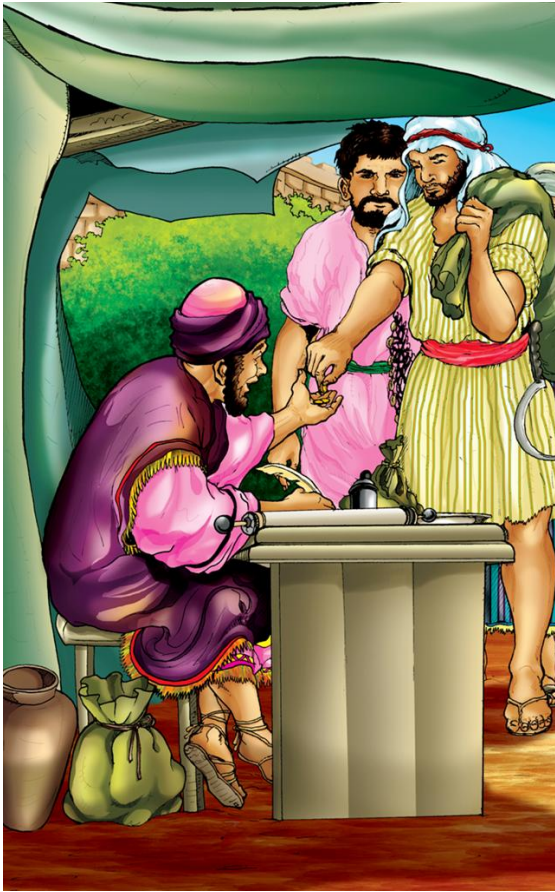
It should also be noted that the suppressive tax system was not limited to Rome. Caesar allowed local governments, under his rule, to collect taxes above and beyond the tax requirements of Rome. Though many Roman provinces were ruled by procurators appointed by Rome, others were ruled by individuals who had earned Caesar's favor. "Palestine at this time was divided up. Judaea was a Roman province under a Roman procurator; Galilee was ruled by Herod Antipas, a son of Herod the Great; to the east the territory which included Gaulonitis, Trachonitis and Batanaea was ruled by Philip, another of Herod's sons. On the way from Philip's territory to Herod's domains, Capernaum was the first town to which the traveler came." (The Gospel of Mark, The Daily Study Bible Series - Revised Edition, William Barclay, page 53). Here they would confront tax collectors of Rome and or Herod. The tax collectors are referred to in the Bible incorrectly as "publicans". The King James Version calls the tax-collectors, publicans; that is because the Latin word was publicanus; the translation publican which is, of course, nowadays quite misleading, actually goes back to Wycliffe." (The Gospel of Mark, The Daily Study Bible Series - Revised Edition, William Barclay, page 53). Wycliffe is charged with the translation error that remains today.

Tax collectors were so hated that "Robbers, murderers and tax-collectors were classed together. A tax-collector was barred from the synagogue. A Roman writer tells us that he once saw a monument to an honest tax-collector. An honest specimen of this renegade profession was so rare that he received a monument." (The Gospel of Luke, The Daily Study Bible Series - Revised Edition, William Barclay, pages 64-65).



Matthew must have found it refreshing to listen to the sermons of Jesus as he would have been barred from the other Rabbis and the synagogues. By the sheer fact that he was a tax collector, he would have been classified as a man of poor character. "Characteristically, linguistic custom associates 'tax-collectors and thieves, publicans and robbers'; 'tax-collectors, robbers, money-changers and publicans'; 'publicans and sinners'; 'publicans and Gentiles'; 'publicans and harlots'; 'extortioners, impostors, adulterers and publicans'; 'murderers, robbers and tax gatherers'; indeed 'publican' was generally almost a synonym for 'sinner'. It was forbidden to accept alms for the poor or to use money for exchange, from 'the counter of excisemen or from the wallet of tax-gatherers', for such money was tainted. If tax-collectors and publicans had belonged to a Pharisaic community before taking on the office, they were expelled and could not be reinstated until they had given up the posts." (Jerusalem in the Time of Jesus: An investigation into Economic and Social Conditions during the New Testament period, Joachim Jeremias, pages 311).

Jewish fathers even taught their daughters not to marry a man that was even associated with a tax collector. "The Jews had a proverb: 'Take not a wife out of the family where there is a publican, for they are all publicans'."



(The Mortal Messiah: Volume 2, Collector's Edition, Bruce R. McConkie, page 36).

Additionally, tax collectors were barred from participation in common civil matters. Their character was considered so questionable that no one would believe their testimony or their word. Their offenses were considered so bad that Matthew would have had a difficult time convincing people that he was a righteous man, and even more so a repentant one. Edersheim explains, "If 'publicans' were disqualified from being judges or witnesses, it was, at least so far as regarded witness bearing, because 'they exacted more than was due.' Hence also it was said, that repentance was specially difficult for tax-gatherers and custom-house officers." (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 515).

Being a tax collector, at the time of Jesus, must have been a lonely occupation. No respectable Jew would have had any associations with a tax collector. Shunned from the places of worship, public gatherings, and events, a tax collector would have had no choice but to associate with fellow tax collectors. This may explain why Matthew's feast with Jesus was laden with other tax collectors. In fact, he may have been forced to conduct all of his dealings with such a circle of friends. Again Edersheim explains, "A religious man who becomes a publican, is to be driven out of the society of religion. It is not lawful to use the riches of such men, of whom it is presumed that all their wealth was gotten by rapine, and that all their business was the business of extortioners, such as publicans and robbers are." (The Doctrinal New Testament Commentary - The Gospels, Volume 1, Bruce R. McConkie, page 181).

The call of Matthew as a disciple of Jesus, and his subsequent call to be an Apostle, show the depth of Jesus' power to save and the extent of his compassion and love. Jesus looks beyond the stigmas of society and gazes upon our very souls. The Jews, generally speaking, could not look beyond their own circumstances. "The Jews were smarting under Roman occupation and domination, and they considered the payment of taxes as a tribute to Caesar. Jews who made such collections for the Romans were regarded as traitors and as despicable for selling their services to a foreign conqueror. Publicans and members of their families were considered so contemptible that they were not allowed to hold public office or give testimony in a Jewish court. We remember that Matthew was a publican, a gatherer of taxes, until his calling to be a disciple, and, of course, he too was despised by the Jews, as were the others who followed that occupation." (General Conference, "The Pharisee and the Publican", Howard W. Hunter, April, 1984). Like Matthew, Jesus is capable of raising us from any circumstance in life, and fixing our situations. He can heal the mar of dysfunctional families. He can heal past mistakes and poor choices. There is no limit to Jesus' power to fix and rectify the ailments of mortality.

16- sinners – The word "sinners" is translated from the Greek word "ἁμαρτωλός" or "hamartōlos". It means one devoted to sin, a sinner, someone not free from sin, or wicked. It is used to refer to tax collectors, heathens and sinners. Marcus explains the term "and sinners. Gk kai hamartoloi. It is possible that this is simply hendiadys and that the two terms designate the same group... that 'tax collectors and sinners' was a fixed phrase and that the groups were distinct (cf. the pairing in the Q passage with 'a glutton and a drunkard', which are distinct but related categories." (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, page 226). In other words, a tax collector was sinner and the Gospel writer is not speaking of two groups but rather one. So what was the sin of a tax collector? Was it theft? Those these were common sins associated with the profession. They were most likely considered sinners for another reason. "According to Jeremias and many other exegetes, they are the 'people of the land' ('amme ha'ares), the ritually impure common people with whom the members of Pharisaic eating fellowships would not eat meals." (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, page 226). Any Jew who did not adhere to the ordinances and rites of the law would have been considered unclean. This alone made one a sinner. Sinners were those Jews who were "non-observant. The more usual 'sinners' obscures the issue, here and in vs. 13. The tax collector was regarded by Jews of that time as a sinner not so much because he was the tool of the occupying power, or because he was regarded by the more rigorous as being a servant of the Herodian house, but more because he had to handle currency with pagan inscriptions and pagan iconography. And since many of those tax collectors were corrupt and regularly accepted bribes, the whole profession had come to have a bad reputation." (Matthew: A New translation with Introduction and Commentary, The Anchor Yale Bible, W.F. Albright and C.S. Mann, page 105). The handling of pagan money required a man to undergo ceremonial washing, which often took 7 days. Due to the nature of the tax collector's job, he would have been inherently unclean.

17- came – The word "came" is translated from the Greek word "ἔρχομαι" or "erchomai". It means to come from one place to another.

18- sat down – The phrase "sat down" is translated from the Greek word "συνάκειμαι" or "synanakeimai". It means to recline together, or feast together. The Codex Sinaiticus translates "sat down" as "reclined at tables". (Codex Sinaiticus: The H.T. Anderson New Testament, Translated by Henry Tompkins Anderson, Matthew, Chapter 9, Verse 10, page 23). "Those visiting in the circumstances depicted here would sit on rugs or mats on the floor, with legs crossed, while others would stand. It would be possible to accommodate some thirty to forty people in the small house of a tax collector." (Matthew: A New translation with Introduction and Commentary, The Anchor Yale Bible, W.F. Albright and C.S. Mann, pages 105-106).

The ancient feast of Jesus' time and culture differs greatly from our society. Feasts were special events. The daily diet generally lacked meat; however, a feast included meats like lamb, beef, and ritually clean fowl. Feasts were attended only by those specifically invited. To attend without invitation was socially unacceptable.

Guests at a feast brought lamps with them. "Ancient banquets were usually held at night in rooms which were brilliantly lighted, and anybody who was excluded from the feast was said to be cast out of the lighted room into 'the outer darkness' of the night. In the teachings of Jesus, such exclusion is likened unto the day of judgment. 'The children of the kingdom shall be cast out into outer darkness' (Matt. 8:12). 'Bind him hand and foot, and take him away, and cast him into outer darkness' (Matt. 22:13). 'And cast ye the unprofitable servant into outer darkness: there shall be weeping and gnashing of teeth' (Matt. 25:30). This



expression 'outer darkness' takes on new meaning, when it is realized what a dread the Oriental has for the darkness of the night. In the East a lamp is usually kept burning all night. To sleep in the dark as the Westerner usually does would be a terrible experience to the Oriental. Because of this fear of the darkness, the Saviour could have chosen no more appropriate words than 'outer darkness' to represent the future punishment of the unrighteous." (Manners and Customs in the Bible, Victor H. Matthews, page 78).

- 19 - **his disciples** – The word "disciples" is translated from the Greek word "μαθητής" or "mathētēs". It means a learner, pupil, or disciple. In the days that Jesus walked the earth, great rabbi's accepted disciples to learn under their tutelage. Some Rabbi's were very selective; taking only the brightest individuals from the most noble pedigrees. Others were less selective. Jesus' appears to invite all to come and follow Him; an invitation to become a disciple. His criteria appears to be a willing heart, and a desire to change. A disciple of Jesus is a student of thing eternal.
- 20 - **Pharisees** – The name "Pharisees" is translated from the Greek word "Φαρισαῖος" or "Pharisaios". It is a transliteration of the Hebrew word "פְּרָשִׁי" or "parash" which means to separate or distinguish. "The very term 'Pharisee', or 'separated one', implied the exclusion of sinners. With this the whole character of Pharisaism accorded; perhaps, we should have said, that of Rabbinism, since the Sadducean would here agree with the Pharisaic Rabbi." (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 508).



The Sadducees were the ancient aristocracy of Jewish leaders. They had long since controlled the Temple and the religious rites of the Jews. Around 150BCE, the Jews accepted many of the concepts and practices of the Greek culture under Sadducean control. This resulted in a Jewish revolt that placed Simon Maccabean in the office of High Priest and started the Hasmonean Dynasty. The Maccabees lacked pedigree, and therefore caused much concern and debate. It was during this time period that a new religious party arose; the Pharisees. They started out as a reformation party. They claimed that the Jews had lost their way, and that they were living in a state of apostasy. Initially, they proposed a separation from the wicked influences of the world, and a return to the basic principles of the Torah. They were right; however, like the early reformers they knew not where to find the truth only that the current structure was corrupt. Consequently, the Pharisees looked for the answers of reformation in their own wisdom and understanding. This led to a belief system that was still apostate, but different than that of the Sadducees. They rejected anyone who did not measure up to their belief and understanding. "The Pharisaic religion was one of ritualistic forms, of rules and ceremonies, of rites and sacrifices; it was

a religion that held them aloof from publicans and sinners." (The Mortal Messiah: Volume 2, Collector's Edition, Bruce R. McConkie, page 37). Sinners were rejected by the Pharisees even if they were Jewish. "The Pharisees, who formed themselves into pure-eating fellowships in order to avoid such ritual contagion, and whose very name may mean 'those who have separated from sin', would have seen Jesus' courting of impurity issues, for 'sinners' were not only people who were careless about ritual matters but also people who were actively involved in breaking the laws of God and human beings by fraud, treachery, prostitution, etc. Some of these traitors to the covenant, such as the tax collectors, were also traitors in a literal sense, since the collaborated with the Romans in fleecing their own people, and in general the 'sinners' style of life reflected in destructive ways the societal breakdown caused by the impact of foreign ways on Jews in the Greco-Roman period." (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, page 230).

The Pharisees developed a religious structure that centered around their own intellect. They were so prideful that they believed that when the promised Messiah came, He would come as a saving King who would consult them for religious direction. The Essenes were a break off of the Pharisees with even greater emphasis on ritual cleanliness and separation from the unclean world. "The Dead Sea community expected the King-Messiah to defer to the priests in all legal matters." (Judaism: Practice and Belief 63BCE-66CE, E.P. Sanders, page 171).

Barclay gives us good insight into the way that the Pharisees looked at religion during the days of Jesus. He said, "Those Scribes and Pharisees had a view of religion which is by no means dead.

(i) They were more concerned with the preservation of their own holiness than with the helping of another's sin. They were like doctors who refused to visit the sick lest they should be injured by some infection. They shrank away in fastidious disgust from the sinner; they did not want anything to do with people like that. Essentially their religion was selfish; they were much more concerned to save their own souls than to save the souls of others. And they had forgotten that that was the surest way to lose their own souls.

(ii) They were more concerned with criticism than with encouragement. They were far more concerned to point out the faults of other people than to help them conquer these faults. When a doctor sees some particularly loathsome disease, which would turn the stomach of anyone else to look at, he is not filled with disgust; he is filled with the desire to help. Our first instinct should never be to condemn the sinner; our first instinct should be to help him.

(iii) They practiced a goodness which issued in condemnation rather than in forgiveness and in sympathy. They would rather leave a man in the gutter than give him a hand to get out of it. They were like doctors who were very much concerned to diagnose disease, but not in the least concerned to help cure it.

(iv) They practiced a religion which consisted in outward orthodoxy rather than in practical help. Jesus loved that saying from Hosea 6:6 which said that God desired mercy and not sacrifice, for he quoted it more than once (compare Matthew 12:7). A man may diligently go through all the motions of orthodox piety, but if his hand is never stretched out to help the man in need, he is not a religious man." (The Gospel of Matthew, Volume 1, The Daily Study Bible Series - Revised Edition, William Barclay, pages 341-342).



21 - **saw it** – The word “was” is translated from the Greek word “εἶδω” or “eidō”. It means to see or perceive with the eyes. It can also be used to mean to perceive by any of the senses.

News that Jesus was dining with tax collectors must have spread like wild fire through a dry field. Whether you liked Jesus or not, the Jewish culture of the time taught that tax collectors were to be avoided at all cost. The Jewish leaders “**would not even let the skirt of their robe touch the like of Matthew.**” (The Gospel of Luke, The Daily Study Bible Series - Revised Edition, William Barclay, page 65). Tax collectors were unclean. Hearing that Jesus had not only entered the unclean home of tax collector, but was dining with him would have been flabbergasting to most Jews. You can almost imagine people rushing to tell their friends.

As some point, the local Pharisees and Scribes must have been told that Jesus was eating with tax collectors. Since they were the self proclaimed protectors of the faith, they must have rushed to see what this new Rabbi, Jesus, was doing.

Seeing into someone’s home was not difficult in Jesus’ time. Homes were constructed with open courtyards where dining often occurred. The Pharisees and Scribes need only approach the home to see who was dining inside. They did not need to actually enter the home, which by their own law would have made them unclean. They saw what they needed to see, and they were not happy.



Joseph Smith clarifies this passage as it related to the account in Mark. He wrote, “**And then came certain men unto him, accusing him, saying, Why do ye receive sinners, seeing thou makest thyself the Son of God. But he answered them and said, Verily I say unto you, All sins which men have committed, when they repent, shall be forgiven them; for I came to preach repentance unto the sons of men. And blasphemies, wherewith soever they shall blaspheme, shall be forgiven them that come unto me, and do the works which they see me do. But there is a sin which shall not be forgiven. He that shall blaspheme against the Holy Ghost, hath never forgiveness; but is in danger of being cut down out of the world. And they shall inherit eternal damnation. And this he said unto them because they said, He hath an unclean spirit.**” (The Joseph Smith Translation of Mark 3:21-25).

22 - **eateth** – The word “eateth” is translated from the Greek word “ἐσθίω” or “esthiō”. It means to eat, to consume by eating, or devour. Eating a meal in the ancient middle east was quite different than our modern customs. “**In many cases the Arab custom would seem to indicate to the Westerner that they use no table at all, when serving a meal. Actually, a mat spread upon the ground serves the purpose of a table. This is especially true of the tent Arab. This was the early Semitic table of Old Testament times, for the Hebrew word ‘Shool-khawn,’ usually translated ‘table,’ has as its root meaning, ‘a skin or leather mat spread on the ground.’ With this sort of a table in view, the Psalmist can be understood when he said concerning his enemies, ‘Let their table become a snare before them.’ David’s meaning would be, ‘Let their feet become entangled in it, as it is spread on the ground.’ If the Arabs use more of a table than this mat, then it is likely to be a polygon stool, no higher than about fourteen inches, and those eating would sit on the floor around this Stool.**” (Manners and Customs in the Bible, Victor H. Matthews, page 72).

23 - **Master** – The word “Master” is translated from the Greek word “διδάσκαλος” or “didaskalos”. It means a teacher. The Codex Sinaiticus translates the word “Master” as “teacher”. (Codex Sinaiticus: The H.T. Anderson New Testament, Translated by Henry Tompkins Anderson, Matthew, Chapter 9, Verse 11, page 23). The Hebrew equivalent of this word is “Rabbi”.

The Pharisees and Scribes question the disciples as to why their master teacher would eat with unclean tax collectors. They were disgusted by the act. They sat passing judgment on Jesus feeling as though they were the righteous authority on everything related to God. Many believe that this fulfills the prophecy in Isaiah 65. It reads, “**Which say, Stand by thyself, come not near to me; for I am holier than thou. These are a smoke in my nose, a fire that burneth all the day.**” (Isaiah 65:5). The Pharisees and Scribes definitely acted the part of the prideful, holier than thou, who were spiritually far from God.

Jesus, on the other hand, did not present himself in the way the Pharisees and scribes would have anticipated the Messiah to be. They expected a Savior King, who would save them from their enemies by commanding a great army. The Messiah would be like King David. He would come in glory and in splendor. What they didn’t expect was a humble Messiah that came to save all mankind from the greatest enemy of all; sin. He would conquer sin by eating with tax collectors, harlots, and sinners of all types. Consequently, He was rejected by the establishment. They saw no splendor in Him. Truly, He fulfilled the prophecy of Isaiah regarding the Messiah. Isaiah wrote, “**Who hath believed our report? and to whom is the arm of the Lord revealed? For he shall grow up before him as a tender plant, and as a root out of a dry ground: he hath no form nor comeliness; and when we shall see him, there is no beauty that we should desire him. He is despised and rejected of men; a man of sorrows, and acquainted with grief: and we hid as it were our faces from him; he was despised, and we esteemed him not.**” (Isaiah 53:1-3).



24 - **with** – The word “with” is translated from the Greek word “μετά” or “meta”. It means with, after, or behind. Here it implies an association between Jesus and the perceived spiritually ignorant. “**The contempt and avoidance of the unlearned, which was so characteristic of the system, arose not from mere pride of knowledge, but from the thought that, as ‘the Law’ was the glory and privilege of Israel – indeed, the object for which the world was created and preserved – ‘the ignorant cannot be pious’.**” (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 508).

The Mishnah is a collection of Oral Law written by the Pharisees and Scribes just after the time of Jesus the Sadducees did not prescribe to the Oral Law. It is useful in understanding exactly how they viewed tax collectors. It reads, **“TOHOROT 7:6 A. The Tax collectors who entered the house – B. the house is unclean. C. If there is a gentile with them, D. if there is a gentile with them, they are believed to state, ‘We did not enter.’ E. But they are not believed to state, ‘We entered, but we did not touch [anything].’ F. The thieves who entered the house – G. unclean is only the place [trodden by] the feet of the thieves. H. And what do they render unclean? I. The foods, and the liquids, and clay utensils which are sealed with a tight seal are clean. K. If there is a gentile with them, or a woman, L. everything is unclean.”** (The Mishnah: A New Translation, Translated by Jacob Neusner, The Sixth Division: Purities, page 1051).



25 - heard – The word “heard” is translated from the Greek word “ἀκούω” or “akouō”. It means to be endowed with the faculty of hearing, not deaf. It also means to hear.

26 - be whole – The word “whole” is translated from the Greek word “ἰσχύω” or “ischyō”. It means to be strong, to be of sound health, or to have power. The Codex Sinaiticus translated the term “be whole” as “in health”. (Codex Sinaiticus: The H.T. Anderson New Testament, Translated by Henry Tompkins Anderson, Matthew, Chapter 9, Verse 12, page 23).

Many scholars feel that Jesus is using Old Testament scriptures in His response to the Pharisees and Scribes. This is the common pattern followed by Jesus. The Pharisees and Scribes were very familiar with the scriptures, and this provided a perfect foundation for Jesus to teach. It is believed that Jesus is referencing Exodus 15, which reads, **“And said, If thou wilt diligently hearken to the voice of the Lord thy God, and wilt do that which is right in his sight, and wilt give ear to his commandments, and keep all his statutes, I will put none of these diseases upon thee, which I have brought upon the Egyptians: for I am the Lord that healeth thee.”** (Exodus 15:26). **“The Hebrew text actually reads, ‘I am your physician.’”** (The Four Gospels - Verse by verse, D. Kelly Ogden and Andrew C. Skinner, page 249). Jesus’ response is perfect, and aligns with the scriptures that they called the Law.

27 - need not – The word “need” is translated from the Greek word “χρεία” or “chreia”. It means necessity, need, duty or business. We all need a redeemer. The proud reject this notion. They feel that they are adequate and righteous. The reason Jesus came into mortality was to redeem mankind from sin. The Book of Mormon prophet taught, **“Listen to the words of Christ, your Redeemer, your Lord and your God. Behold, I came into the world not to call the righteous but sinners to repentance; the whole need no physician, but they that are sick; wherefore, little children are whole, for they are not capable of committing sin; wherefore the curse of Adam is taken from them in me, that it hath no power over them; and the law of circumcision is done away in me.”** (Moroni 8:8).

28 - physician – The word “” is translated from the Greek word “ἰατρός” or “iatros”. It means a physician. A human physician works to cure mankind of mortal illnesses. Jesus is speaking of a much more deadly illness; spiritual illness. **“As has been suggested in modern terms, the Church is not a country club for Saints but a hospital for sinners (Douglas, Ensign, April 1989, page 15).”** (The Four Gospels - Verse by verse, D. Kelly Ogden and Andrew C. Skinner, page 248), and Jesus is the head physician.

29 - sick – The word “sick” is translated from the Greek word “κακῶς” or “kakōs”. It means miserable, to be ill, improperly, wrongly or to revile. **“The contrast of the ‘healthy’ and the ‘sick’ prepares for the ‘upright’ and the ‘sinners’ of verse 32. Again, there is the implied association of sin and sickness. More important, however, is the figurative use of the ‘sick’ for outcasts and a despised element of contemporary Palestinian society.”** (The Gospel according to Luke I-IX: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joseph A. Fitzmyer, page 592). So, what is the medicine for spiritual illness? The medicine is the doctrine of Christ. **“Once Epictetus called his teaching ‘the medicine of salvation’.”** (The Gospel of Luke, The Daily Study Bible Series - Revised Edition, William Barclay, page 65)

30 - go ye – The term “go ye” is translated from the Greek word “πορεύω” or “poreuō”. It means to lead over, carry over, or transfer.

31 - learn – The word “learn” is translated from the Greek word “μανθάνω” or “manthanō”. It means to learn or to be apprised. **“Learn what? What their own Scriptures meant; what was implied in the further prophetic teaching, as correction of a one-sided literalism and externalism that misinterpreted the doctrine of sacrifices – learn that fundamental principle of the spiritual meaning of the Law as explanatory of its mere letter, ‘I will have mercy and not sacrifice.’”** (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 520).

32 - meaneth – The word “meaneth” is implied in the translation.

The Pharisees and Scribes were judging Jesus by the Oral Law. The Oral Law was law they created. Their claim was that the Oral Law was based on the Law of Moses contained in scripture. Unfortunately, the Oral Law was not the Law of God. Jesus quickly redirected their judgment to the scriptures which were God’s Laws as delivered through living prophets.

The Pharisees and scribes believed tax collectors and sinners to be unclean. According to the Pharisees and scribes, their uncleanliness could only be removed through the sacrificial rites in the temple. Jesus directs them to an Old Testament scripture which reads, **“For I desired mercy, and not sacrifice; and the knowledge of God more than burnt offerings.”** (Hosea 6:6). He then tasks them to learn what the scripture means.

Understanding doctrine is the first step in removing sin and apostasy from our life. President Boyd K. Packer stated, **“True doctrine, understood, changes attitudes and behavior. The study of the doctrines of the gospel will improve behavior quicker than a study of behavior will improve behavior. . . . That is why we stress so forcefully the study of the doctrines of the gospel.”** (Ensign, “Little Children,” Boyd K. Packer. November 1986, page 17).

33 - mercy – The word “mercy” is translated from the Greek word “ἔλεος” or “eleos”. It means mercy, kindness or good will towards the miserable and the afflicted. **“Jesus is here telling them that if they knew that mercy, love, charity, and all the attributes of godliness were more important than their ritualistic performances, they too would eat and drink with sinners and seek to do good to all men.”** (The Mortal Messiah: Volume 2, Collector’s Edition, Bruce R. McConkie, page 37).

Mercy is defined as compassion or forgiveness shown toward someone whom one has desire or power to punish, harm or hold hard feelings towards. **“He admonished the scribes and Pharisees to follow his example in showing compassion.”**



They were too focused on the rigid observance of the law and exacting justice; these 'publicans and sinners' were the very people who needed the loving kindness of a merciful God. The Savior came to save; he 'came into the world to save sinners' (1 Timothy 1:15)." (The Four Gospels - Verse by verse, D. Kelly Ogden and Andrew C. Skinner, page 249).

The Pharisees had written off groups of people as unredeemable. They were unclean, and sinful. They lacked the understanding of the extent and depth of Jesus' ability to save. "President J. Reuben Clark, Jr., testified: 'You know, I believe that the Lord will help us. I believe if we go to him, he will give us wisdom, if we are living righteously. I believe he will answer our prayers. I believe that our Heavenly Father wants to save every one of his children. I do not think he intends to shut any of us off because of some slight transgression, some slight failure to observe some rule or regulation. There are the great elementals that we must observe, but he is not going to be captious about the lesser things. I believe that his juridical concept of his dealings with his children could be expressed in this way: I believe that in his justice and mercy, he will give us the maximum reward for our acts, give us all that he can give, and in the reverse, I believe that he will impose upon us the minimum penalty which it is possible for him to impose.'" (General Conference, "Mercy – The Divine Gift", Thomas S. Monson, April 1995). Jesus' mercy led Him to dine with sinners so that He could teach them and then invite them to partake of His great and infinite mercy. Such is the mission of Jesus.

- 34 - **not sacrifice** – The word "sacrifice" is translated from the Greek word "θυσία" or "thysia". It means a sacrifice or a victim.

The Law of Moses required animal sacrifice as a key element in the process of obtaining redemption from sin. The process was symbolic of the atonement that would be offered by the promised Messiah. In a figurative way, God was teaching His children that the sacrifice of His Son would extend Mercy to all mankind. The Jews looked to animal sacrifice as the "end all" to salvation; when it is only the beginning. Jesus atoned for our sins so that mercy could be extended. The rite of sacrifice ended with the death of the animal. The sacrifice of Jesus ended with His resurrection and consequently the extending of physical and spiritual mercy.

To properly partake of Jesus' mercy, we must become students of mercy. Like Jesus, we must extend mercy to those who are offensive or sinful. Jesus dined with the sinners because He was merciful. He desired that they receive all the happiness that Heaven had to offer. So, with compassion Jesus did what the Jewish hierarchy could never conceive; He compassionately loved the sinner. As we emulate Him, as inferior as our efforts might be, we qualify for His mercy. Joseph Smith taught, "Nothing is so much calculated to lead people to forsake sin as to take them by the hand, and watch over them with tenderness. When persons manifest the least kindness and love to me, O what power it has over my mind, while the opposite course has a tendency to harrow up all the harsh feelings and depress the human mind." (Teachings of the Prophet Joseph Smith, Selected and arranged by the Historian of the Church of Jesus Christ of Latter Day Saints - Joseph Fielding Smith, page 269). This is the mercy of Jesus.



- 35 - **I am not come** – The word "come" is translated from the Greek word "ἐρχομαι" or "erchomai". It means to come. "Luke uses the pf. Elelytha to depict Jesus' mission as already in progress." (The Gospel according to Luke I-IX: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joseph A. Fitzmyer, page 592).

- 36 - **call he righteous** – The word "righteous" is translated from the Greek word "δίκαιος" or "dikaios". It means righteous or observing divine laws. Righteousness is defined by God. His laws and statutes are the framework of all righteousness. Sin is the opposite of righteousness. Sin is the violation of God's law and statutes.

The Jewish religion at the time of Jesus was focused on rituals and rites that defined the sinner and the righteous, or so they thought. "The contrast is common in the Qumran literature, where the words ar saddiq and rasha, both singular, both generic. Here the Greek word dikaioi (righteous) does not connote the rejection of the righteous in the sense of those devoted to the Law, but rather the rejection of the self-designated righteous." (Matthew: A New translation with Introduction and Commentary, The Anchor Yale Bible, W.F. Albright and C.S. Mann, page 106).

Righteousness is neither self proclaimed, nor is it obtained without help. The scriptures teach that "all have sinned, and come short of the glory of God." (Romans 3:23). "To gain forgiveness through repentance a person must have a conviction of guilt, a godly sorrow for sin, and a contrite spirit. He must desire to be relieved of the burden of sin, have a fixed determination to forsake his evil ways, be willing to confess his sins, and forgive those who have trespassed against him; he must accept the cleaning power of the blood of Christ as such is offered through the waters of baptism and the conferral of the Holy Ghost." (The Doctrinal New Testament Commentary - The Gospels, Volume 1, Bruce R. McConkie, page 183). A sinner requires the mercy of the Master in order to obtain a state of righteousness. To this end was Jesus' born. Timothy wrote, "Christ Jesus came into the world to save sinners; of whom I am chief." (1st Timothy 1:15).

It is somewhat ironic that Jesus tells the Pharisees that He was not come to call the righteous to repentance, but rather the sinner. The irony lies in the fact that there are no mortals, except that of Jesus Himself, who could correctly call themselves righteous. The Pharisees considered themselves righteous, a self proclaimed false status. The interesting fact is that the Pharisees needed Jesus as much as anyone else, if not more.

- 37 - **repentance** – The word "" is translated from the Greek word "μετάνοια" or "metanoia". It means a change of mind, as it appears to one who repents, of a purpose he has formed or for something he has done. The Codex Sinaiticus omits the term "to repentance" from the end of Matthew 9:13. (Codex Sinaiticus: The H.T. Anderson New Testament, Translated by Henry Tompkins Anderson, Matthew, Chapter 9, Verse 13, page 24). Edersheim teaches that the repentance Jesus taught was much more than a change of habits. He wrote, "The introduction of the words 'to repentance' in some manuscripts of St. Matthew and St. Mark shows how early the full meaning of Christ's words was misinterpreted by prosaic apologetic attempts, that failed to fathom their depth. For, Christ called sinners to better and higher than repentance, even to Himself and His Kingdom; and to 'emendate' the original record by introducing these words from another Gospel marks a purpose, indicative of retrogressing." (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 516). Edersheim rewords this passage stating, "And so Christ came not to call the righteous but sinners – not to repentance, as our common, text erroneously puts it in St. Matthew ix. 13, and St. Mark ii. 17, but to Himself, to the Kingdom; and this is the beginning of repentance." (The Life and Times of Jesus the Messiah, Volume 1, Alfred Edersheim, page 507).

Many of the people classified as sinners at the time of Jesus were banned from society. Certain classes and types of sinners, tax collectors appearing to be at the top of the list, were given little hope that they could repent and receive forgiveness based on the Jewish hierarchy of the time. Even today, Satan often teaches the false doctrine that certain sins are so heinous that they cannot be forgiven. The truth is Jesus is mighty to save, and is capable of forgiving all sins. "The Lord loves us and wants us to understand His

willingness to forgive... All of us, including those struggling to overcome addictive behaviors such as substance abuse or pornography and those close to them, can know that the Lord will recognize our righteous efforts and will lovingly forgive when repentance is complete.” (Ensign, “The Savior Wants to Forgive,” Elder Craig A. Cardon, May 2013, page 16).

38 - sea side – The term “sea side” is translated from the Greek word “θάλασσα” or “thalassa”. It means the sea. The Codex Sinaiticus translates the term “by the sea side” as “to the sea”. (Codex Sinaiticus: The H.T. Anderson New Testament, Translated by Henry Tompkins Anderson, Mark, Chapter 2, Verse 13, page 68). The symbol of the sea is associated with that of the ocean. It symbolizes material existence, chaos, and endless motion. (An Illustrated Encyclopedia of Traditional Symbols, J.C. Cooper, page 121).

Only the Gospel according to Mark mentions the sea side. We assume that Jesus has left the city of Capernaum, though we cannot say for sure it was Capernaum, and walked to the sea shore of Galilee. Most of us, in our modern western culture, imagine the shores of Galilee as quiet and free from crowds. This was not so. The shores of Galilee were places of industry, especially around Capernaum. Capernaum sat on the shore, and the Via Maris went through Galilee. Therefore Capernaum had great water traffic and road traffic. It would have been a busy place. Surely there were places of solitude,

but that is not where Jesus was headed. Barclay supports this notion as he wrote, “Galilee was one of the great road centres of the ancient world. It has been said that, ‘Judaea is on the way to nowhere; Galilee is on the way to everywhere.’ Palestine was the land bridge between Europe and Africa; all land traffic must go through her. The great Road of the Sea led from Damascus, by way of Galilee, through Capernaum, down past Carmel, along the Plain of Sharon, through Gaza and on to Egypt. It was one of the great roads of the world. Another road led from Acre on the coast away across the Jordan out to Arabia and the frontiers of the empire, a road that was trodden by the regiments and the caravans.” (The Gospel of Mark, The Daily Study Bible Series - Revised Edition, William Barclay, pages 52-53).

The Via Maris was “the very busiest road in Palestine, on which the publican Levi Matthew sat at the receipt of ‘custom’...For, it was the only truly international road of all those which passed through Palestine; indeed, it formed one of the great highways of the world’s commerce.” (Sketches of Jewish Social Life, Alfred Edersheim, page 26). The sea shore would have been no less crowded. Jesus didn’t leave Capernaum to escape the crowds. Rather, He left to find a more appropriate place to teach a crowd. Skousen wrote, “Jesus was being surrounded by such crowds that Mark says he decided to go to the seashore. It was his custom to get in a small boat and push out from shore a few yards so he could teach the whole crowd and not just a few clusters around him.” (The Days of the Living Christ, Volume 1, W. Cleon Skousen, page 199).

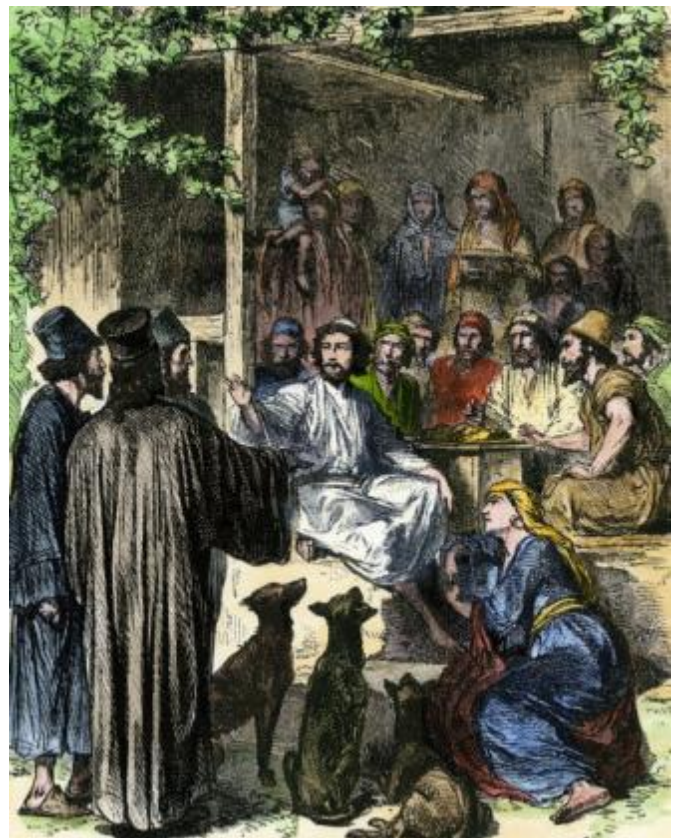
Another reason that Jesus left to the sea shore was to specifically reach out to the tax collector named Matthew. Matthew was collecting taxes by the sea shore. He was most likely collecting taxes for the use of the sea, the transportation of goods, entrance fees for crossing the province boundary or a litany of creative and burdensome taxes. Most of the fees that Matthew collected taxes were for Herod Antipas. One scholar wrote, “As a Herodian tax collector for Antipas (not, as often presumed, one of the publicans like the Zacchaeus of Luke 19:1-10 who was employed by the Roman administration of Judea), Matthew collected tolls in Capernaum on goods crossing between Antipas’s territories and those of his brother, Herod Philip.” (The Life and Teachings of Jesus Christ: From Bethlehem through the Sermon on the Mount, Volume 1, Edited by Richard Neitzel Holzapfel and Thomas A. Wayment, , page 223).

The sea shore was a spiritual place this spring day in 28ce.

39 - multitude – The word “multitude” is translated from the Greek word “ὄχλος” or “ochlos”. It means a crowd, typically collection of common people as opposed to the rulers or leading men.

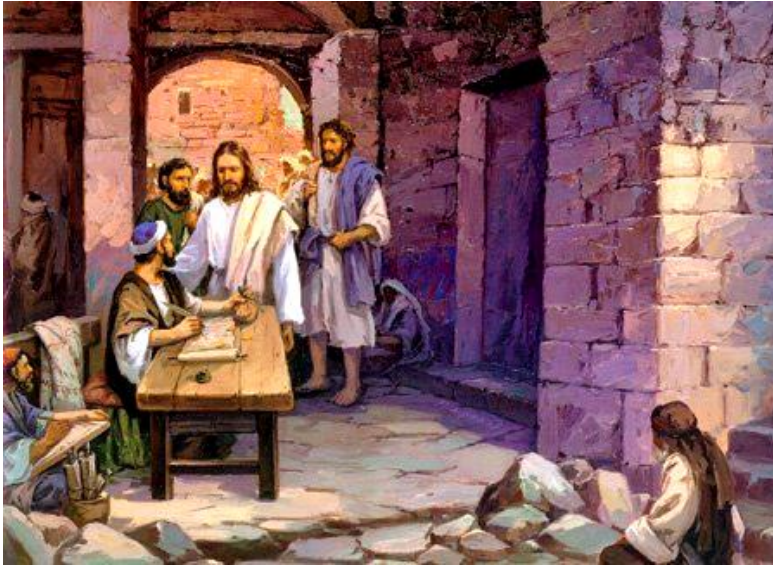
40 - resorted – The word “resorted” is translated from the Greek word “ἐρχομαι” or “erchomai”. It means to come from one place to another. The Codex Sinaiticus translates the term “resorted unto him” as “came to him”. (Codex Sinaiticus: The H.T. Anderson New Testament, Translated by Henry Tompkins Anderson, Mark, Chapter 2, Verse 13, page 68).

41 - taught – The word “taught” is translated from the Greek word “διδάσκω” or “didaskō”. It means to teach, or deliver a didactic discourse. “On this occasion, Mark says that he taught the multitude, but he does not indicate what Jesus said.” (The Days of the Living Christ, Volume 1, W. Cleon Skousen, page 199). We know that Jesus taught the pure doctrines of salvation. He taught with love and at the same time boldness.



42 - **passed by** – The phrase “passed by” is translated from the Greek word “παράγω” or “paragō”. It means to pass by, to lead past, or lead by. It is the same Greek word used to translate “pass forth” in footnote #1.

43 - **Levi** – The name “Levi” is translated from the Greek word “Λεβίς” or “Leuis”. Translated literally it means “joined”. The name is a transliteration of the Hebrew word “לֵוִי” or “Leviy” meaning “joined to”. **“In the first century most people named Levi were Levites, i.e. people who were presumed to be descended from the biblical Levi, the third son of Jacob, and whose hereditary job was service in the Temple.”** (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, page 225).



The name Levi may have been a surname. Matthew may have answered to the name Matthew-Levi. If Matthew was a Levite by birthright, why would he be working as a tax collector when his occupation is perceived to be one of temple work? One scholar taught, **“Because there were more Levites in this period than could be afforded regular employment in the temple, this theory proposes that well-educated Levites like Matthew may have been forced to find occupations elsewhere where their skills would be useful.”** (The Life and Teachings of Jesus Christ: From Bethlehem through the Sermon on the Mount, Volume 1, Edited by Richard Neitzel Holzzapfel and Thomas A. Wayment, , page 223). Such speculation can be insightful, however, we just don’t know how “Levi” came to be a Tax collector.

The Gospel of Mark and Luke relate this entire chapter to the man named Levi. The Gospel of Matthew relates the chapter Matthew. We assume the three accountings to be the same story and therefore we assume Matthew and Levi to be one and the same person. As for Levi, **“this is a cameo appearance, since Levi never reappears in Mark or, apart from the**

Lucan parallel (Luke 5:27-29), in the rest of the New Testament. But James son of Alphaeus, who was perhaps his brother, included in the list of the Twelve in Mark 3:16-19. The Matthean parallel to our passage changes Levi’s name to Matthew and thus identifies him with one of the twelve.” (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, page 225).

44 - **Alphaeus** – The name “Alphaeus” is translated from the Greek word “Ἀλφαιῶς” or “Alphaios”. Translated literally it means “changing”. It is derived from the Hebrew name “אַלְפֵי” or “Cheleph” which means “exchange”. Alphaeus was a common Greek name during the time of Christ in Palestine. We have no details about Matthew-Levi’s father. We may speculate that he was a Levite. Otherwise, we have no facts to present regarding Matthew’s father.

45 - **together** – The word “together” is translated from the Greek word “συνανάκειμαι” or “synanakeimai”. It means to recline together or feast together.

46 - **scribes** – The word “scribes” is translated from the Greek word “γραμματεὺς” or “grammateus”. It means a clerk, scribe, public servant, secretary, or recorder. In the Bible, a scribe was a man learned in the Mosaic Law and in the sacred writings, an interpreter, or teacher. Scribes examined the more difficult and subtle questions of the Law; added to the Mosaic Law decisions with various kinds of interpretation to clarify its meaning and scope, and in the end did this to the detriment of their religion. Since the advice of men skilled in the law was thought to be needed in the examination in the causes and the solution of the difficult questions, they were employed by the Sanhedrin; and are mentioned in connection with the priests and elders of the people.



Scribes were employed throughout Palestine and served everywhere, from the Great Sanhedrin to the small village sanhedrins and village councils. They worked throughout the land as copyist and legal counsel. They were everywhere. Determining the actual number of scribes at the time of Jesus is difficult, if not impossible. Sanders records, **“We shall not be able to arrive at definite numbers, but we may assume that there were some thousands of scribes in Jewish Palestine in our period: legal advisors in each locality, people who could draft documents, and legal experts and copyist in the employ of the temple. At the time of Herod, according to Josephus, there were about 6,000 Pharisees. We have seen that there were 18,000 to 20,000 priests and Levites.”** (Judaism: Practice and Belief 63BCE-66CE, E.P. Sanders, page 181). It is suggested that every city and village would have been required to have several scribes, with larger cities have dozens. **“If every community had its own scribe or scribes (who may also have been legal experts), how many were there altogether? According to Josephus,**



there were 204 towns and villages in Galilee alone. Dio Cassius claimed that during the second revolt the Romans destroyed 50 forts and 985 of 'their most famous villages.'" (Judaism: Practice and Belief 63BCE-66CE, E.P. Sanders, page 180). If Dio Cassius is correct, then 1 or 2 thousand scribes would be nothing less than a very conservative number.

So, who was a scribe and what were the qualifications? Historically, "Priests and Levites were often scribes, a title that covers a range of activities: copying texts, drawing up legal documents and serving as experts on the law." (Judaism: Practice and Belief 63BCE-66CE, E.P. Sanders, pages 170-171). A scribe was typically a man of priestly pedigree. Laymen were restricted from such an occupation. Largely because of societal rules and customs, but also because of economic restrictions. Scribes were men of letters, meaning that they had been provided with an exceptional education, which was an investment that the layman could seldom afford.

By the Time of Jesus, it would appear that there were indeed laymen that had broken the seeming restrictive barrier which prevented them from become scribes. This may be attributed to the Pharisaic movement. The Sadducees were aristocrats and required that their scribes came from an elite class. The Pharisees were often common men of great learning. It is suspected that the Pharisees encouraged lay scribes, and in fact, had nearly taken over the profession with lay scribes. "As Ben Sira wrote, in a passage that some believe to prove that ordinary lay people were taking over scribal tasks in his day, 'The wisdom of the scribe depends on the opportunity of leisure; and he who has little business may become wise. How can he become wise who handles the plow...?' (Ben Sira 38.24f)." (Judaism: Practice and Belief 63BCE-66CE, E.P. Sanders, page 181). Of course, Sanders disputes this fact saying that "Ben Sira is describing himself, a sage and a biblical expert. To be a scribe in that one must be rich or a priest or Levite, living off the tithes and offerings. Ben Sira was rich, and he may have been a priest. He hardly proves that ordinary lay people, the assumed ancestors of the Pharisees, were taking over." (Judaism: Practice and Belief 63BCE-66CE, E.P. Sanders, page 181). Even so, he does admit that the Pharisees did employ lay scribes. Sanders says, "There are of course a lot of passages about priests and laymen of high rank. Subsequently Jeremias states that 'Pharisaic scribes were by far the most numerous.'" (Judaism: Practice and Belief 63BCE-66CE, E.P. Sanders, page 174).

It is apparent that there were lay scribes and priestly scribes at the time of Jesus. Even so, the community always seemed to prefer the latter. "When a community was faced with a choice between a layman and a scribe for nomination to the office of elder to the community, of 'ruler of the synagogue', or of judge, it invariably preferred the scribe. This means that a large number of important posts hitherto held by priests and laymen of high rank, had, in the first century AD passed entirely, or predominantly into the hands of scribes." (Judaism: Practice and Belief 63BCE-66CE, E.P. Sanders, page 174).

Like a lawyer of our day, a scribe's school said a lot about the scribe's abilities. These schools, in some ways, resembled the ivy league schools of the modern era. They were large synagogues run by great Rabbis. The great schools at the time of Jesus were, the school of Hillel and the school of Shammai. These schools prided themselves in producing the most elite Scribes and Rabbis.

The scribes were instrumental in writing the Oral Law, though it was mostly dictated by the great Rabbis of the time. "We now note that the Mishnah largely legislates for small farmers, and it gives very few rules that would govern the actual work of scribes." (Judaism: Practice and Belief 63BCE-66CE, E.P. Sanders, page 181). This is not surprising. The lawyers of our day often create laws that are favorable for the lawyers. It makes sense that the scribes would offer few restrictions of their profession. This allowed them the most latitude in their operations. That translated into tremendous power.

Hearing that Jesus, who was accepted as a great Rabbi, was dining in the home of a tax collector, the local Pharisees and scribes would have naturally gone to investigate. They were self proclaimed protectors of the religion. Upon arriving at Matthew's house, it is unclear what the Pharisees and scribes did. Entering the home of a tax collector was prohibited by Oral Law and would have resulted in their own uncleanness. If they didn't enter, how did they approach the diner party? "Given their subsequent objection to Jesus' eating with the tax collectors and sinners, the scribes' own presence at the meal is difficult to explain; are they...spying through the window?" (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, page 227). What they saw would have been offensive. Barclay writes, "It was to the orthodox Scribes and Pharisees a most shocking proceeding. Broadly speaking, in Palestine people were divided into two sections. There were the orthodox who rigidly kept the Law in every petty detail; and there were those who did not keep its petty regulations. The second were classed as the people of the land; and it was forbidden to the orthodox to go on a journey with them, to do any business with them, to give anything to them or to receive anything from them, to entertain them as guests or to be guests in their houses. By companying with people like this Jesus was doing something which the pious people of his day would never have done." (The Gospel of Matthew, Volume 1, The Daily Study Bible Series - Revised Edition, William Barclay, pages 340-341). The scribes and Pharisees would never have condoned Jesus' dining with tax collectors.

47 - eat – The word "eat" is translated from the Greek word "ἐσθίω" or "esthiō". It means to eat. Symbolically, the act of eating symbolizes imparting the quality of that which is being eaten. Eating the food of the unclean would impart uncleanness to the partaker. (An Illustrated Encyclopedia of Traditional Symbols, J.C. Cooper, page 59).

The Jews adhered to a life style that was riddled with rules and regulations about ritual purity and cleanliness. "Part of the problem with Jesus' table fellowship with sinners would have been that his ritual purity might be compromised. He might be offered non-kosher food or food that had not been properly tithed, or he might be defiled by contact with the clothes of ritually unclean people in the close quarters of a meal situation or by contact with their dishes or furniture. Table fellowship with such people may also have been avoided because of fear of their negative influence, for example, says that a scholar should not recline in the company of ritually impure people, 'lest he be drawn into their ways.'" (Mark 1-8: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joel Marcus, page 227).

The scribes and Pharisees are the primary authors of the Oral Law: The Mishnah. The Mishnah offers legal interpretation



about the consequences of ritually clean Jews entering unclean houses. Hereafter are two passages from the Mishnah;

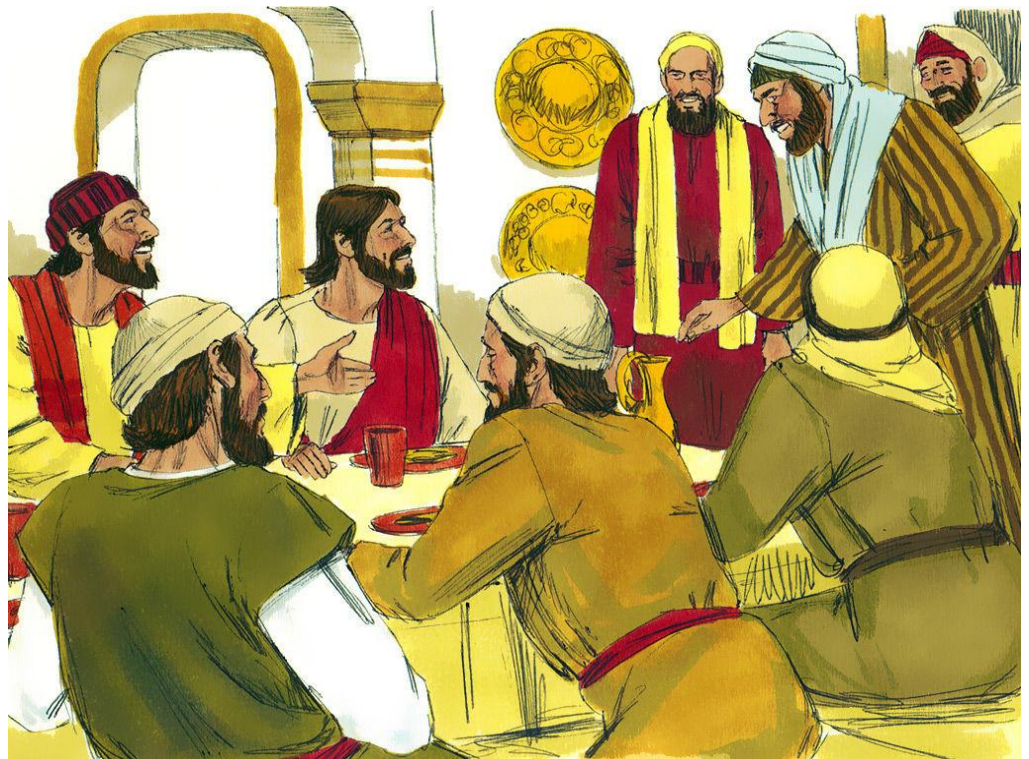
“NEGAIM 13:8 A. A clean person who put his head and the greater part of his body inside an unclean house is made unclean. B. And an unclean person who put his head and the greater part of his body inside a clean house has made it unclean. C. A clean cloak, three-by-three fingerbreadths of which one put inside an unclean house, is made unclean. D. And an unclean [cloak], and [size] piece, even an olive’s bulk, of which one put inside a clean house – it [the cloak] has rendered it [the house] unclean.” (The Mishnah: A New Translation, Translated by Jacob Neusner, The Sixth Division: Purities, page 1008).

“NEGAIM 13:10 A. He was standing inside [an unclean house] but put his hand outside, with his rings on his fingers, B. if he remained for a time sufficient to eat a piece of bread, C. they are unclean. D. He was standing outside [an unclean house], and put his hand inside, with his rings on his fingers – E. Rabbi Judah declares [them] unclean forthwith. F. And sages say, ‘[They are clean] until he will remain for a time sufficient for eating a piece of bread. G. They said to Rabbi Judah, ‘If, when his entire body is unclean, he has not rendered unclean that which is on him until he remain for a time sufficient to eat a piece of bread, when his entire body is not unclean, is it not logical that he should not render what is on him unclean until he remains for a time sufficient to eat a piece of bread’” (The Mishnah: A New Translation, Translated by Jacob Neusner, The Sixth Division: Purities, page 1008).

- 48 - **drinketh** – The word “drinketh” is translated from the Greek word “πίνω” or “pinō”. It means to drink. Figuratively, it means to receive into the soul what serves to refresh, strengthen, or nourish unto eternal life. Drinking together was seen symbolically as joining together in union, commitment or covenant. (An Illustrated Encyclopedia of Traditional Symbols, J.C. Cooper, page 56).
- 49 - **they that are whole** – The word “whole” is translated from the Greek word “ἰσχύω” or “ischyō”. It means to be strong, to be of sound health, or to have power.
- 50 - **no need** – The word “need” is translated from the Greek word “χρεία” or “chreia”. It means necessity, need, duty or business.
- 51 - **after these things** – The term “these things” is translated from the Greek word “ταῦτα” or “tauta”. It means these.
- 52 - **he left all** – The word “left” is translated from the Greek word “καταλείπω” or “kataleipō”. It means to leave behind, abandon, or forsake. The Codex Sinaiticus translates the phrase “he left all” as “leaving all”. (Codex Sinaiticus: The H.T. Anderson New Testament, Translated by Henry Tompkins Anderson, Luke, Chapter 5, Verse 28, page 113). The word “all” is translated from the Greek word “ἅπας” or “hapas”. It means quite, all, the whole, or all together. **“Being part of the introductory verses of the episode, it obviously means left ‘everything’ in the tollhouse behind; Levi leaves one occupation to take up another. Having read that, one is immediately struck by the mention of a ‘sumptuous banquet’ that Levi gives in Jesus’ honor in his own house.”** (The Gospel according to Luke I-IX: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joseph A. Fitzmyer, page 590).
- 53 - **rose up** – The term “rose up” is translated from the Greek word “ἀνίστημι” or “anistēmi”. It means to cause to rise, or stand up.
- 54 - **made** – The word “made” is translated from the Greek word “ποιέω” or “poieō”. It means to make, prepare, produce, or acquire.






















Matthew was obviously pleased with his invitation to follow Jesus. His excitement can be seen by the fact that he left everything to follow Jesus. Furthermore, it can be seen by the fact that he “made” or “prepared” a great feast. He invited Jesus and His disciples to come and dine with all his friends. Like most converts, Matthew’s heart immediately turns to his non-converted friends. Barclay wrote, **“The first thing Matthew did was to invite Jesus to a feast—he could well afford it—and to invite his fellow tax-collectors and their outcast friends to meet him. Matthew’s first instinct was to share the wonder he had found. John Wesley once said, ‘No man ever went to Heaven alone; he must either find friends or make them.’ It is a Christian duty to share the blessedness that we have found.”** (The Gospel of Luke, The Daily Study Bible Series - Revised Edition, William Barclay, page 65).

Why would Matthew invite tax collectors, who were considered sinners, to dine with the Savior? **“It is clear from the scriptures that public officials of this profession were looked upon as ‘sinners’, and no doubt many of them were.”** (The Days of the Living Christ, Volume 1, W. Cleon Skousen, page 200). Matthew knew that, and yet he recognized that they needed Jesus in a desperate way. His fellow tax collectors were also his colleagues and friends. The answer to the initial question is probably answered by this question. “If you knew your friends were in need of a cure for something that was causing them great pain, and you had access to the cure, wouldn’t you bring the cure to them?” This is exactly what Matthew did.



- 55 - **great feast** – The word “feast” is translated from the Greek word “δοχή” or “doche”. It means a feast or a banquet. **“Sometime after his call, Matthew appoints a great feast in his house in honor of Jesus; perhaps also it is a farewell feast for his fellow publicans, for they are there in great numbers.”** (The Mortal Messiah: Volume 2, Collector’s Edition, Bruce R. McConkie, pages 36-37).

A feast at the time of Jesus was far more than a normal meal. It was even more than the Sabbath meal, which was the most special meal of the week. A feast was typically a multi day gathering of invited only guests who dined on courses of foods. Meat was not eaten by the Jews of the time on a daily basis, but a feast typically consisted of meat; beef, lamb, goat and or chicken. The host provided all the staples of Palestinian life. Common foods provided at a Jewish feast were;

Olives 	Figs 	Grapes 	Lamb 	Legumes/Lentils 	Melons 	Pomegranates 
Dates 	Nuts 	Raisins 	Milk 	Cheese 	Eggs 	Cucumbers 
Fish 	Bread 	Honey 	Grain (called Corn) 	Peaches 	Wine/Grape Juice 	Apples 

The Lucan translation of “great feast” might be better translated as “sumptuous banquet.” (The Gospel according to Luke I-IX: A New translation with Introduction and Commentary, The Anchor Yale Bible, Joseph A. Fitzmyer, page 591). Undoubtedly, Matthew used his wealth to celebrate the end of a worldly lifestyle and the start of a spiritual one. It was a joyous occasion. In the midst of the celebratory feast, came party crashers. The visit of Pharisees and scribes must have hampered the joyous atmosphere. They condemned Jesus for associating with the spiritually ill tax collectors. **“At Matthew’s feast, however, Jesus speaks the proverb in irony, with a veiled sarcasm. It is as though he said: ‘You self-righteous Pharisees think you have no need of my healing doctrine, and so I go to these publicans and sinners to make them whole.’ Actually, of course, no one needed a physician more than the spiritually sick Pharisees.”** (The Doctrinal New Testament Commentary - The Gospels, Volume 1, Bruce R. McConkie, page 182).

56 - a great company – The word “company” is translated from the Greek word “ὄχλος” or “ochlos”. It means a crowd. It is the same word used to translate “multitude” in footnote #39 of this chapter. The Codex Sinaiticus translates the term “great company” as “great multitude”. (Codex Sinaiticus: The H.T. Anderson New Testament, Translated by Henry Tompkins Anderson, Luke, Chapter 5, Verse 29, page 113). A multitude is typically used in Jewish writing to describe thousands. It is highly unlikely that thousands attended the feast. One might envision scores of people attending. Forty to eighty people would not have been an unreasonable number attending Matthew’s feast.

It is likely that they gathered in a sizable home in Capernaum. As a tax collector, Matthew was most likely a man of prosperous means. He would have been financially capable of a large home with servants and all the luxuries of the time. **“Capernaum was on the side of the lake, and the tax office was presumably on the outskirts of the town.”** (Matthew: A New translation with Introduction and Commentary, The Anchor Yale Bible, W.F. Albright and C.S. Mann, page 105). The various tax offices of Capernaum would have provided Matthew with plenty of tax collector friends.

57 - others – The word “others” is translated from the Greek word “ἄλλος” or “allos”. It means another or other.

58 - murmured – The word “murmured” is translated from the Greek word “γογγύζω” or “goggyzō”. It means to murmur, mutter, grumble, or to say something in a low tone. It refers to conferring secretly together, or to discontent complain. It is also used to refer to the cooing of doves.

Murmuring is one of the most destructive behaviors common to mortality and it **“seems to come so naturally to the natural man.”** (General Conference, “Murmur Not”, Neal A. Maxwell, October 1989). When trials and hardships enter into our lives, our first instinct seems to be to murmur. **“Murmuring is defined as a half-suppressed resentment or muttered complaint.”** (General Conference, “Murmur Not”, Neal A. Maxwell, October 1989). It is though our physical body is resisting the molding and shaping that God is performing on our soul. If we recognized God’s hand in our trials, and had faith in Him, we would be submissive rather than resistant. **“A basic cause of murmuring is that too many of us seem to expect that life will flow ever smoothly, featuring an unbroken chain of green lights with empty parking places just in front of our destinations!”** (General Conference, “Murmur Not”, Neal A. Maxwell, October 1989).

Most of us would welcome the idea of being more like God. The idea of having perfect intellect and characteristics seems welcoming. Unfortunately, **“We want to be accepted of the Lord—but on our terms, not His!”** (General Conference, “Murmur Not”, Neal A. Maxwell, October 1989). This generally leads to great heartache and despair. **“Perhaps when we murmur we are unconsciously complaining over not being able to cut a special deal with the Lord. We want full blessings but without full obedience to the laws upon which those blessings are predicated.”** (General Conference, “Murmur Not”, Neal A. Maxwell, October 1989). Murmuring is simply a sign of an uncommitted soul. A soul that is unwilling to do what is necessary to receive God’s blessings. Rather than submission to God’s will, we often choose to look for loopholes and shortcuts. The unfortunate fact is, God’s blessing can only be achieved on His terms. **“The power is His to delegate, not ours to manipulate!”** (General Conference, “Murmur Not”, Neal A. Maxwell, October 1989). Faithful souls trust that God’s plan for them, even if not fully understood, is the best course to pursue. In contrast, **“Murmuring can be another form of mocking God’s plan of salvation”** (General Conference, “Murmur Not”, Neal A. Maxwell, October 1989) for us individually.

When we find ourselves murmuring, it should be a red flag to us that our will is not properly aligning with heaven. It should warn us that we are spiritually ill and need to humbly turn to the Master Healer for help. His treatment might involve painful change on our part, and the unpleasant process of seeing ourselves for what we really are. Elder Maxwell taught, the **“Cutting truth does hurt, but its lancing can drain off pride”** (General Conference, “Murmur Not”, Neal A. Maxwell, October 1989) that stands in the way of eternal happiness.

Elder Maxwell taught that there are some characteristics common to murmurers. It would be good for us to recognize these so when they surface in our thoughts and behaviors we can quickly eliminate them from our souls. The characteristics he mentioned are as follows;

1. Murmurers are often afraid to voice their complaints through proper channels. It is though they know deep down that their complaints lack merit and correctness. **“The murmurer often lacks the courage to express openly his concerns.”** (General

Conference, "Murmur Not", Neal A. Maxwell, October 1989). Consequently, the murmurer often complains to improper and often inappropriate souls who may be struggling themselves.

2. Murmurers tend to imagine their rebellious behaviors, but fear their consequences. Accordingly, they like to incite others to do the dirty work as though they have no responsibility in the matter. Elder Maxwell said, **"Murmurers make good conversational cloak holders. Though picking up no stones themselves, they provoke others to do so."** (General Conference, "Murmur Not", Neal A. Maxwell, October 1989). Murmurers tend to gather crowds to rally around their frustrations and complaints. Satan is a master of murmuring and contention. When we murmur we invite his influence into our life, and those we complain to. **"No one knows how to work a crowd better than the adversary."** (General Conference, "Murmur Not", Neal A. Maxwell, October 1989).
3. **"Murmurers seldom take into account the bearing capacity of their audiences."** (General Conference, "Murmur Not", Neal A. Maxwell, October 1989). They complain and criticize not knowing or caring if the recipient of their actions might face serious consequences from their actions. **"Murmuring over the weight of our crosses not only takes energy otherwise needed to carry them but might cause another to put down his cross altogether."** (General Conference, "Murmur Not", Neal A. Maxwell, October 1989). Hence, murmuring is a selfish act.
4. **"Murmurers have short memories."** (General Conference, "Murmur Not", Neal A. Maxwell, October 1989). They can enjoy the blessings of God in great degree, and then at the first sign of trouble seemingly forget all that God has done for them. **"Strange, isn't it, brothers and sisters, how those with the shortest memories have the longest lists of demands!"** (General Conference, "Murmur Not", Neal A. Maxwell, October 1989).
5. Murmurers lack spiritual understanding and testimony in God, our Father. In the Book of Mormon, we find that the prophet Nephi struggled with the murmuring of his brother's Laman and Lemuel. They did continually **"murmur against their father. And they did murmur because they knew not the dealings of that God who had created them."** (1st Nephi 2:12). When we murmur, we must turn to God for understanding. Divine understanding is the remedy for murmuring. **"Those of deep faith do not murmur. They are generously disposed, and they are reluctant to murmur, even while in deep difficulties."** (General Conference, "Murmur Not", Neal A. Maxwell, October 1989).
6. Murmuring diminishes the spirit. The spirit of the Lord cannot reside in a murmuring soul. Hence, murmuring leads to spiritual darkness and death. **"Damage to ourselves is sufficient reason to resist murmuring."** (General Conference, "Murmur Not", Neal A. Maxwell, October 1989). As we murmur, we diminish our spiritual capabilities. While worrying about the things that we feel we are entitled to we fail to recognize that we are forfeiting the endless blessings of eternity. Elder Maxwell explained. **"We beggars are so concerned with our entitlements."** (General Conference, "Murmur Not", Neal A. Maxwell, October 1989). When we abandon murmuring, the opposite occurs; the spirit can again bless our lives. **"If our lips are closed to murmuring, then our eyes can be opened."** (General Conference, "Murmur Not", Neal A. Maxwell, October 1989).



"Laborers in the Lord's vineyard who murmur over life's inequities, declared Jesus, murmur "against the goodman of the house." (Matt. 20:11.)" (General Conference, "Murmur Not", Neal A. Maxwell, October 1989).

59 - drink – The word "drink" is translated from the Greek word "πίνω" or "pinō". It means to drink. Figuratively, it means to receive into the soul what serves to refresh, strengthen, or nourish unto eternal life.