

Luke and tax collectors

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I feel like I've heard a lot about tax collectors lately. This Sunday we will read about Zacchaeus, the chief tax collector and wee little man who climbed a tree to see Jesus in [Luke 19:1–10](#). Last Sunday, we heard the parable of the Pharisee and the tax collector and their revealing prayers in Luke 18:9–14. But it's more than that.

Jesus has been eating with tax collectors, inviting the ire of the religious elites. He called Matthew, a tax collector, to be one of his disciples. And the parables of the lost sheep and the lost coin and the two lost sons were told to those who grumbled because, again, Jesus kept company with tax collectors and other sinners. Perhaps it's time to stop and put the pieces together to see what sort of picture Luke paints of Jesus' interactions with some of the most hated people of his day.

Mark gives us a glimpse into this behavior with the calling of Levi and the dinner in his house (Mark 2), but that's pretty much all of the attention that tax collectors get in his Gospel account. Matthew mentions tax collectors more often, but the picture remains incomplete. Sometimes Jesus is eating with them, but other times he is critical of them (e.g. "let such a one be to you as a Gentile and a tax collector" in Matt. 18:17). John doesn't really mention them at all. Luke, however, takes the time to build his Gospel around them. Over and over they are featured. This repetition feels exhaustive. As I prepare for another sermon, I find myself wondering what more could possibly be said about how Jesus welcomes tax collectors, and the religious authorities don't like that.

Zacchaeus, however, is an opportunity to round out Jesus' ministry to tax collectors with a transformative encounter. Some people cite John 3:16 or the parable prodigal son as the gospel in miniature, but I think this story does a better job. In this story, we have sin, conviction, investigation, invitation, response, reconciliation, and salvation. In other cases, we have seen Jesus welcome tax collectors, defend tax collectors, invite tax collectors to follow him, and even proclaim the justification of a penitent tax collector, but the full conversion story has remained implicit. This one feels different. In a very clear way, this feels like the pinnacle of Luke's Gospel for tax collectors, and I don't think it's an accident that Zacchaeus is identified as a "chief" tax collector.

As I prepare for this week's sermon, I am drawn to two different aspects of Zacchaeus' story—his initiative and his response. One of the reasons we teach this story to children is the childlike way that this short man climbed a tree to get a better look at Jesus. What does it tell us that Zacchaeus sought out Jesus? What does it represent that he was willing to climb a tree? The other part I find interesting is the chief tax collector's response to Jesus' visit: "Look, half of my possessions, Lord, I will give to the poor; and if I have defrauded anyone of anything, I will pay back four times as much." I haven't cracked open a commentary yet, but that feels like an over-the-top, fully committed, all-in way of embracing Jesus' message. What is our response to Jesus' visit? Will we give up that which stands in the way of our full participation in God's kingdom?

Last Sunday, with the parable of the Pharisee and tax collector, I [reminded the congregation](#) that anyone who denies God's love and mercy to another cannot experience the fullness of that love. This week, I'm building on that message by asking them to consider what our response to that undeserved love must be. If Part One was "everyone gets it," then Part Two is "what will you do with it?"

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