

# Why does the Bible speak so negatively about tax collectors?

Probably in every culture, in every part of history, from the tax collectors of ancient Israel to the IRS agents of today, the tax man has received more than his share of scorn and contumely. The New Testament indicates that the occupation of “tax collector” (or “publican”) was looked down upon by the general populace.

The Pharisees communicated their disdain for tax collectors in one of their early confrontations with Jesus. The Lord was eating a meal with “many tax collectors and sinners . . . , for there were many who followed him.” When the Pharisees noticed this, “they asked his disciples: ‘Why does he eat with tax collectors and sinners?’” (Mark 2:15-16). A “sinner,” to a Pharisee, was a Jew who did not follow the Law (plus the Pharisees’ own rules). And a “tax collector” was—well, a tax collector.

Jesus used the commonly held opinion of tax collectors as an illustration of the final stage of church discipline: when a person is excommunicated, Jesus said to “treat them as you would a pagan or a tax collector” (Matthew 18:17). In other words, the excommunicant is to be considered an outsider and a candidate for evangelism.

There are a few reasons for the low view of tax collectors in the New Testament era. First, no one likes to pay money to the government, especially when the government is an oppressive regime like the Roman Empire of the 1st century. Those who collected the taxes for such a government bore the brunt of much public displeasure.

Second, the tax collectors in the Bible were Jews who were working for the hated Romans. These individuals were seen as turncoats, traitors to their own countrymen. Rather than

fighting the Roman oppressors, the publicans were helping them—and enriching themselves at the expense of their fellow Jews.

Third, it was common knowledge that the tax collectors cheated the people they collected from. By hook or by crook, they would collect more than required and keep the extra for themselves. Everyone just understood that was how it worked. The tax collector Zacchaeus, in his confession to the Lord, mentioned his past dishonesty (Luke 19:8).

Fourth, because of their skimming off the top, the tax collectors were well-to-do. This further separated them from the lower classes, who resented the injustice of their having to support the publicans' lavish lifestyle. The tax collectors, ostracized as they were from society, formed their own clique, further separating themselves from the rest of society.

Jesus taught that we should love our enemies. To emphasize the point, He said, "If you love those who love you, what reward will you get? Are not even the tax collectors doing that?" (Matthew 5:46). The word even is significant. Jesus was telling the crowd they needed to rise above the level of publican behavior. If our love is only reciprocal, then we're no better than a tax collector! Such a comparison must have left its mark on Jesus' hearers.

Given the low esteem people had for tax collectors, it is noteworthy that Jesus spent so much time with them. The reason He was eating that meal in Mark 2 with "many tax collectors" is that He had just called Matthew, a tax collector, to be one of His twelve disciples. Matthew was throwing a feast because he wanted his circle of friends to meet the Lord. Many believed in Jesus (verse 15). Jesus responded to the Pharisees'

indignation by stating His ministry purpose: “It is not the healthy who need a doctor, but the sick. I have not come to call the righteous, but sinners” (Mark 2:17).

The Pharisees saw tax collectors as enemies to be shunned. Jesus saw them as the spiritually sick to be healed. The Pharisees could offer nothing to the tax collectors except a list of rules. Jesus offered forgiveness of sins and the hope of a new life. No wonder the publicans liked to spend time with Jesus (Luke 15:1). And tax collectors like Matthew and Zacchaeus were transformed by the gospel and followed the Lord.

John the Baptist’s message was that all need to repent, not just tax collectors and other obvious sinners. The Pharisees couldn’t see their need and refused to be categorized with publicans. To the self-righteous, Jesus said, “Truly I tell you, the tax collectors and the prostitutes are entering the kingdom of God ahead of you. For John came to you to show you the way of righteousness, and you did not believe him, but the tax collectors and the prostitutes did. And even after you saw this, you did not repent and believe him” (Matthew 21:31-32).