

## **The Broken Tax Collector** **Luke 19:1-10**

A few years ago, I submitted an article to a European theological journal—one of the most respected in the world. A professor I know read something I wrote and suggested I do it. He even sent an email to the editor as an introduction. Day after day I waited anxiously to hear and I admit I began to dream a little bit about the validation, the endorsement, the joy of having something I wrote published in such a prestigious journal. One day I received a letter in the mail from the editor and I can summarize the content in about three words, “Not even close.”

There was a mix-up when I asked out my wife for a second date. I had tickets to a Kansas City Chiefs game. We were living in Nashville at the time and they were playing the Titans. She said she was out of town with her parents. And I assumed that was just an excuse and that our brief courtship was over. But I also remember the joy of getting a message from her a couple weeks later asking me to a baseball game.

A few weeks ago I learned that I was uninvited from an event and although I put on a brave face, it still stings a little.

If I asked you to tell me about the first time you were rejected, I bet you could do it without even thinking about it. If I asked you to tell me about your most painful rejection, the most difficult part might be choosing from several candidates. If I asked you about a time you felt included, embraced and accepted, most of us could do that too.

There is a lot at stake in how the circle is drawn that includes some and excludes others. Naturally, we love to be placed inside the circle and we hate to be placed outside the circle. It is something deeply felt within all of us. And the question of who draws the circle, where do the lines fall and who is on the outside and who is on the inside drives nearly all of our laws, our relationships, economics, religion and determines a great deal of our well-being. Power is largely a matter of who draws the circle and who is inside and who falls outside.

But what happens when Jesus draws the circle?

We see what happens when Jesus met a man named Zacchaeus.

The Bible gives us a lot of information about Zacchaeus in a few short words. We are told two things about him immediately.

**He entered Jericho and was passing through. And behold, there was a man named Zacchaeus. He was a chief tax collector and was rich.**

**Luke 19:1-2**

This simple line of Scripture, for anyone who understands the historical context of Scripture, is explosive. I once someone who told me they worked for the IRS. He shared when we met that he didn't usually tell people what he did but because I was told him first I was a pastor he decided he could trust me. He said, “Telling people who I work for has ruined a lot of social occasions.”

As a pastor, I'm empathetic. Once, at a party, told someone what I do. They took one sip of their drink said, "Good for you," turned around and walked away!

But, for a first-century man like Zacchaeus, the consequences of his work went well beyond spoiling a party. Tax collectors and chief tax collectors like Zacchaeus may have been rich but they lost everything else in the process. They made the choice to become social pariahs. They were outcasts.

And for a reason we can understand.

Historians estimate that the people of Israel were among the most heavily taxed in the history of the world. It is likely they paid about 40% of their income in taxes—which we may say does not seem that out of line. But in theory our taxes are used to provide us with services—roads, police, fire, social services, schools, national defense, et cetera. For their 40% (and it was 40% across the board, wealthy and poor alike) they received almost nothing. All their taxes went overseas to Rome and then some of it was funneled back to their own leaders who used it to oppress them. They were literally paying the bill for their own subjugation.

Because tax collectors were inside the circle of Rome, they fell outside the circle of God's people.

The Roman Empire sold tax franchises where wealthy Roman citizens were given the right to collect taxes from the locals. They had to pay a certain amount to Rome and they got to keep everything they collected above that amount and they could use any means they wanted to collect—including the Roman military and mercenaries. The Roman citizens who owned the franchise hired locals to run the entire operation so they could just stay in their homes far away. You could be taxed anytime, anywhere for just about anything—your home, business, livestock, selling, buying, traveling, living. And if you paid the tax to one franchise operator another one could tax you for the same thing days, hours or even minutes later. And don't worry, if you couldn't pay the tax on demand, they were happy to loan you the money to pay at outrageous interest.

It was basically a giant, government-backed shakedown operation. And the local tax collectors were hated for it. They became pariahs. The rabbis excommunicated them from the synagogue. They were not allowed to exchange their money at the temple. The Babylonian Talmud, the Jewish lawbook, listed tax collectors along murderers and robbers. They couldn't be witnesses in court. They were ostracized by their own families. And the rabbis even taught it was lawful to lie in nearly an inconceivable way to a tax collector. And the reason they rabbis taught that is because tax collectors fell outside of the covenant with God. They were sub-human.

Zacchaeus was one of those men hired by Rome.

And when he heard that Jesus was in Jericho, he ran ahead of the crowd, which was substantial, because he just wanted to catch a glimpse of Jesus. He just wanted to see Him. Zacchaeus thought something good might happen if he could just see Jesus.

**And he was seeking to see who Jesus was, but on account of the crowd he could not, because he was small in stature. So he ran on ahead and climbed up into a sycamore tree to see him, for he was about to pass that way.**

**Luke 19:3-4**

The Bible tells us he was a small man, a wee little man, and we all know it from the song. The Greek word here, translated as small in stature, is actually the word, 'mikron' from where we get our word 'micro' so we might interpret that to say Zacchaeus was really small. And because he was small, he climbed a sycamore tree which has big, broad, flat branches, easy to scale.

We need to ask what did Zacchaeus hope to achieve by seeing Jesus?

Did he hope, like the blind man crying out by the side of the road to see, for Jesus to do something for Him? Did he seek like the unclean woman in Capernaum for Jesus to restore him to society? Did he want to be forgiven for his sin? Did Zacchaeus hope that if he could just see Jesus then somehow the circle might be redrawn with him inside it?

Did Zacchaeus even know or did something within him just command him to seek Jesus?

That may be where you are today. You may not even be able to put a name to your need. You just know you are missing something and you just want Jesus to do something about it. And this is ultimately where we need to be because nothing satisfies the longing of our heart like Jesus. The pastor John Newton put it like this:

**Bowed down beneath a load of sin, by Satan sorely pressed,  
by war without and fears within, I come to thee for rest.  
O wondrous love! to bleed and die, to bear the cross and shame,  
that guilty sinners, such as I, might plead thy gracious name.**

We pray for all kinds of things. We seek all kinds of things—healing, forgiveness, belonging, purpose, truth, discernment, relationships, money and those all are things that we need but none of those important things satisfy.

With Jesus we have everything. Without Jesus, even though we possess everything, we have nothing.

All Zacchaeus knew was that he had to see this man Jesus. So he climbed a tree. And the promise to God's people in exile from the prophet Jeremiah to proved true for a man who had been excommunicated:

**For I know the plans I have for you, declares the LORD, plans for welfare and not for evil, to give you a future and a hope. Then you will call upon me and come and pray to me, and I will hear you. You will seek me and find me, when you seek me with all your heart. I will be found by you, declares the LORD...**

**Jeremiah 29:11-14**

Jesus saw Zacchaeus high in that tree. The Word doesn't mention Zacchaeus saying anything or even waving Jesus over. Instead Jesus saw him. Jesus knew who this man was. He the most infamous, hated man in town, a man whose very name conjured up animosity and disdain, a man who was cursed by the religious leaders, the rabbis, banned from everything the people of Jericho did, Jesus went over to him and Jesus did something extraordinary. Jesus did something that would have shocked the crowd

**And when Jesus came to the place, he looked up and said to him, “Zacchaeus, hurry and come down, for I must stay at your house today.” So he hurried and came down and received him joyfully. And when they saw it, they all grumbled, “He has gone in to be the guest of a man who is a sinner.”**

**Luke 19:5-7**

If Jesus would have gone over to Zacchaeus and shaken the tree so he fell out and then stomped and spit on him, cursed him and then chased him out of town, humiliating him—the crowd would have loved that. The crowd would have called that justice. If Jesus had incited a mob to go over to Zacchaeus and robbed him, taking everything he had and passing it out to the poor and those whose money he had stolen, they would have cheered him every step of the way. In fact, it was like what they expected Jesus to do. Remember that the crowd, the mob believed that Jesus was headed to Jerusalem to overturn Roman rule and a stooge of the Roman Empire was the perfect target for the uprising to begin. You can almost see the mob rubbing their hands together, when they saw Jesus go over to the sycamore tree, saying “This is going to be good.”

But instead of inciting a revolt Jesus invited Himself to dinner. Jesus told Zacchaeus to come down from the tree and He was going over to his house. And this excited Zacchaeus and filled him with joy. And the mob didn’t like it—they grumbled and groused and groaned. And they were clear about their reason: Jesus made Himself the guest of a sinner.

Jesus didn’t reject Zacchaeus when He saw him in the tree. Jesus didn’t curse him or even just ignore him and move on down the road. Instead Jesus drew even closer to Him. Instead Jesus re-drew the circle and put Zacchaeus on the inside, when he had been far, far on the outside,

Jesus has a habit of loving those rejected by the world. Jesus’ practice is to embrace those who the mob excludes. The way of Jesus is to see the difference between a person and what they have done.

We have a hard time with that. We tend to think that people are the sum total of their actions, that what someone does is indistinguishable from who they are. And I even hear Christians say this. I hear preachers preach this—on the right and the left.

This idea takes two forms. First it takes the form of accepting the sin of sinners. It means that we must embrace what people do if we are going to love them. We see this a lot today. The movement to tear down every single sexual boundary and barrier given to us in Scripture is grounded in the idea that love mandates we applaud and praise everything people do and everything people say they are. We are told that love means you celebrate what I do, you bless how I define myself even it seems clinically insane. We are told that love means never saying no.

The Bible calls this kind of thing foolishness that leads to destructive idolatry:

**Claiming to be wise, they became fools, and exchanged the glory of the immortal God for images resembling mortal man and birds and animals and creeping things.**

**Romans 1:22-23**

The second form this takes is we value people by what they do, we place a worth and dignity and honor on someone by their level of achievement. We see people purely in terms of their good works. We see people in the light of their gifts, abilities, money, success and accomplishments. The Bible calls this evil.

**My brothers, show no partiality as you hold the faith in our Lord Jesus Christ, the Lord of glory. For if a man wearing a gold ring and fine clothing comes into your assembly, and a poor man in shabby clothing also comes in, and if you pay attention to the one who wears the fine clothing and say, "You sit here in a good place," while you say to the poor man, "You stand over there," or, "Sit down at my feet," have you not then made distinctions among yourselves and become judges with evil thoughts?**

**James 2:1-4**

Everyone draws their circle somewhere. Everyone draws the circle of who they can love and show grace. Everyone draws the circle of the people with whom they are willing to risk and be vulnerable and give.

What Jesus models for us and the Holy Spirit allows us to do is draw that circle ridiculously large. When we live by the power of the Holy Spirit and we live by Jesus' grace, we have unlimited, eternal reserves of grace to draw upon.

And Zacchaeus stood and said to the Lord, "Behold, Lord, the half of my goods I give to the poor. And if I have defrauded anyone of anything, I restore it fourfold." <sup>9</sup> And Jesus said to him, "Today salvation has come to this house, since he also is a son of Abraham. <sup>10</sup> For the Son of Man came to seek and to save the lost." <sup>1</sup>

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<sup>1</sup> [\*The Holy Bible: English Standard Version\*](#) (Wheaton, IL: Crossway Bibles, 2016), Lk 19:6–10.