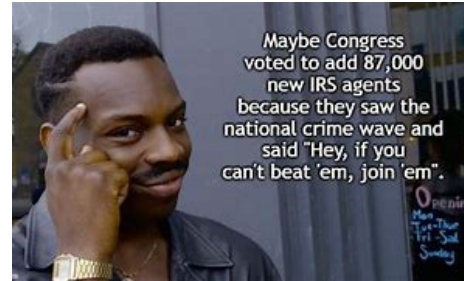


The IRS Agents - Jesus through the Eyes of the Unlikely

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This week, the brand new congress accomplished it's first passing of a bill. They repealed funding for 87,000 IRS Agents. Saving us \$72 Billion in funding. The bill was lauded as being two pages, with one subject, and no earmarks! But it makes you ask, "How did we get 87,000 new IRS agents anyway?"



Now, I know there are politics on both sides of this and I am not trying to make a political statement here. Just point out that IRS agents are not the height of popularity. How many people, if they got a call from an IRS agent would consider it to be a happy day?

Why do we hate IRS agents? They take our money, throw it in a big pot, waste half of it and give us nothing in return. They create massive administrative hassles and make your life miserable if you get behind.

Well, some things never change. You go back to Jesus' day and they hated IRS agents then too. Simpler name... Tax collectors. But they were universally hated because whether you were for Rome or against, liberal or conservative, Jew or Greek, you like money... and they take it away.

Tax collectors were Jewish citizens. It is hard for romans to relate, to share the language, to know the systems of the day. But Jews could pull it off. Especially if they showed up with a squad of Roman Soldiers. In Jesus' day, tax collectors would bid on contracts – "I can get 3% out of people – do I hear 5%?"

Now, some of you may say, wait... I pay 24% federal tax, 7% state tax, 5.5% sales tax, 2% property tax, wheel tax and vehicle tax for a total of about 45% taxation in the US! (and in case you did not know, this is true for people making over 100K!) 5% is nothing... but roll with me here, whether you are paying 5% or 45%, you still hate the guy who comes knocking for your cash! In Israel, it was worse because you were considered a traitor – and somebody who is getting rich off of his or her countrymen without doing honest work. Tax collectors only friends were other tax collectors, outcasts and their cronies.

But how did Jesus see them... and how did they see Jesus. That is the subject of today's Jesus through the eyes of the unlikely.

We see a half dozen or so interactions on taxes or tax collectors with Jesus, so let's take a look at them.

The first one comes early in Jesus' ministry. Jesus is still picking his team to follow him around and learn from him.

Hilarious scene from Monte Python – What have the Romans ever done for us? They took our money and our Father's money! What have they done for us? Theres the Aqueduct... fresh water. Oh, and sanitation... remember what the city was like before that? Oh and the roads, they have given us roads.

And irrigation, education, medicine? And the public baths. And...Peace. It's safe to walk in the roads at night now.... Even with all that, they still hated the tax collectors.

Luke 5:27-32

²⁷ After this, Jesus went out and saw a tax collector by the name of Levi sitting at his tax booth. "Follow me," Jesus said to him, ²⁸ and Levi got up, left everything and followed him.

Stop there a minute. How would this moment feel? You are the reject. You never get invited to a party. You are low on the love meter. You have money, but lack meaning. And then this guy comes up to the table. Now, I would guess that this is not Levi's first encounter with Jesus. Capernaum was Jesus' ministry headquarters and lots of teaching happened there. Miracles were common in two cities – Capernaum – and Jerusalem. But most common was this dinky town on the shores of the sea of Galilee – 14 miracles that we know of happened here. So maybe Levi had seen one. Maybe he heard a sermon. Maybe he always wanted to be called to ministry, but never thought he would be worthy of a rabbi... Let alone a miracle working rabbi! You know this was special... because he just left it all – booth, records, change... and he just followed him! It was the best day of his life! Like the day you get accepted into Princeton, or get a full ride football scholarship to the University of Illinois!

One more comment. Jesus must have been so amazing to Levi. Truly. So amazing. Jesus accepted him right where he was – AT THE BOOTH. He didn't say 'straighten up and then follow me.' There was no 'when you have arrived' qualifier. Jesus knew... you become like Jesus by following Jesus! This is why he just says 'follow me'. Without him, you can't just "BE BETTER". And Matthew felt this unconditional acceptance and told his friends OH my gosh... you have to meet this guy! It is not just amazing that Jesus went to the party, but that the partyers came, even though a rabbi would be there.

Quick note: Levi is the same person as Matthew – who wrote the book of Matthew. Why the difference? We don't know, but a likely scenario is that Jesus renamed him. Levi means 'attached' or 'joined'. Not a terrible name... for Velcro. But Jesus was in the habit of changing people's names. Simon-Peter, Saul-Paul. Matthew means "Gift of God". So in his own book, he calls himself "Matthew." Wouldn't you?

²⁹ Then Levi held a great banquet for Jesus at his house, and a large crowd of tax collectors and others were eating with them. ³⁰ But the Pharisees and the teachers of the law who belonged to their sect complained to his disciples, "Why do you eat and drink with tax collectors and sinners?"

³¹ Jesus answered them, "It is not the healthy who need a doctor, but the sick. ³² I have not come to call the righteous, but sinners to repentance."

So the Pharisees ask: Why do you eat with tax collectors and sinners? It was the obvious question. I mean, religious people didn't show up at THOSE parties. But Jesus isn't religious people. Jesus is setting new standard. I – and my followers – DO show up at those parties. So, do a self-evaluation test right now. Are you more like the religious people or more like Jesus? And here is the plumb line. When was the last time you were at a party with THOSE people? People who were getting drunk. People who are prostitutes. People who may have done some illegal things. People whose sexuality you find offensive. When was the last time?

Here is my confession. It has been way too long. It sickens me that I have become more religious and less Jesus over the past few years. And I am convicted to be like Jesus I need to get to a few parties. How about you?

Now, Jesus wanted tax collectors to be honest, but he was not opposed to taxes. Remember this story?

Luke 20:20-26

²⁰ Keeping a close watch on him, they sent spies, who pretended to be sincere. They hoped to catch Jesus in something he said, so that they might hand him over to the power and authority of the governor. ²¹ So the spies questioned him: “Teacher, we know that you speak and teach what is right, and that you do not show partiality but teach the way of God in accordance with the truth. ²² Is it right for us to pay taxes to Caesar or not?”

²³ He saw through their duplicity and said to them, ²⁴ “Show me a denarius. Whose image and inscription are on it?”

“Caesar’s,” they replied.

²⁵ He said to them, “Then give back to Caesar what is Caesar’s, and to God what is God’s.”

²⁶ They were unable to trap him in what he had said there in public. And astonished by his answer, they became silent.

I don’t have to say here that Jesus is a total genius, do I? They think they have the catch 22 on him. If he says “Pay Taxes”, the Pharisees will say – “See, he is not the messiah! He is not faithful to Israel!” If he say “Don’t pay taxes”, the Romans could arrest him for subversion. But Jesus weaves through the trap.

Here is a [picture of a denarius](#) “Tiberius Caesar, son of the Divine Augustus” Notice, the coin has the image of Tiberius and claims he is a son of God. On the backside it calls him “Pontiff Maximus” Or Pope to the max. Funny, the real son of God looking at a coin from a guy who claims to be son of God. Whose Image is on it? Is the key question...Caesars. So, he says... give to Caesars. But give to God what is God’s. Which makes that wise person ask “If Caesar’s image is stamped on a coin, where is God’s image stamped?



On you and me! We were made in God’s image. Jesus is contrasting... this stuff will burn. It is metal with a stamp. Don’t sweat the small stuff. Pay your 5%. What matters is you... and you... and you... Give the thing that matters to God. Your thoughts. Your time. Your body. Your priorities. Your morality. YOU matter to God! So give that to him. Taxes? Eh, don’t worry.

Jesus used IRS agents in his stories too.

Luke 18:9-14

⁹ To some who were confident of their own righteousness and looked down on everyone else, Jesus told this parable: ¹⁰ “Two men went up to the temple to pray, one a Pharisee and the other a tax

collector. ¹¹The Pharisee stood by himself and prayed: 'God, I thank you that I am not like other people—robbers, evildoers, adulterers—or even like this tax collector. ¹²I fast twice a week and give a tenth of all I get.'

¹³“But the tax collector stood at a distance. He would not even look up to heaven, but beat his breast and said, ‘God, have mercy on me, a sinner.’

¹⁴“I tell you that this man, rather than the other, went home justified before God. For all those who exalt themselves will be humbled, and those who humble themselves will be exalted.”

Guys, I don't have to explain this one much. Here is the bottom line. **Humility matters more than morality.** Do you want to be justified before God? Don't brag about how much you know, about how much experience you have, or about how many good things you have done.

University of Texas McCombs School of business study showed that 50% of business people thought they were in the top ten percent ethically! We are likely to compare ourselves to others and think we are pretty darn good. But that tax collector wasn't looking around at other people. He was just looking at God. And he estimated himself as a pathetic failure – and asked for mercy. Simple principle at work here. Those who are humble ask for mercy. Those who are arrogant don't think they need it. And those who ask for it get it.

Let me ask this. Do you like people who are humble when they mess up?? I do. I find it easy to forgive people, to work with people, to love and collaborate if people admit their shortcomings, mistakes and problems. I think God likes that too.

I had a boss once who never admitted he was wrong. He pretended he knew more than he did and postured with overconfidence. I didn't like to go to meetings with him. One of the secretaries in our ministries nicknamed him BFL – short for Big Fat Liar. And whether it is a boss or a family member or a staff member, nobody likes arrogance. Think if you are God! And you really know the facts. And you really know about that Pharisees lust... and his selfishness... and the way he treats his wife behind closed doors... and his laziness and pride... and then he comes before you to brag about his righteous deeds for all to see!

When you have your life straight before God, humility flows through your system. **Humility is the rare quality found in one who surrenders personal ambition to champion the significance of others.**

Chuck Swindoll

Over the years, I have found that the greatest leaders I know all have two things in common. Deep personal humility and a passion for their cause. They take their MISSION seriously, but they don't take THEMSELVES seriously. For the Christian leader, this takes the form first in humility before God. “Lord, have mercy on me, a sinner.” The mature follower of Jesus does a regular inventory of their soul to root out sin and arrogance. They sweep it clean. Humility before God means you leave justified and with his blessing. It also breeds humility in human interactions. Easily admitting wrong. Asking for forgiveness... and the irony of this is that people like you more and your leadership quotient goes up! And, if you don't pretend like you know everything, you actually learn something – and get smarter and better. And it all starts with “Lord, have mercy on me a sinner.”

Jesus says... we can learn something from that IRS agent.

Last story – Zacchaeus was a wee little man and a wee little man was he. OK – only funny if you grew up going to Sunday School. Short dude, and not just a tax collector – he was a chief tax collector. He trained them. He recruited them. He oversaw them. But when Jesus came to Jericho, he was desperate. He knew that Jesus was something special. So he climbed the sycamore tree to see him walk by. And Jesus saw him. He didn't just see him... he SAW him. He saw the life, the pain, the motivation, the regret. And he said "Dinner at your place tonight!!" His disciples are like "yeah, rich dude, good meal."

⁸ But Zacchaeus stood up and said to the Lord, "Look, Lord! Here and now I give half of my possessions to the poor, and if I have cheated anybody out of anything, I will pay back four times the amount."

⁹ Jesus said to him, "Today salvation has come to this house, because this man, too, is a son of Abraham. ¹⁰ For the Son of Man came to seek and to save the lost."

OK you remember when John the Baptist challenged tax collectors to repent, turn to God and stop cheating people? Well this IRS agent goes a step further. Half my possessions to the poor and payback 4x. That is real repentance. It is change. It is a turnaround. From rich to repentant, from thief to theologian.

Start Music Here And Jesus response is "Today salvation has come to this house." It is because Zach paid his way into heaven? Nope! His external response is evidence of his internal change. When you come face to face with Jesus and he says "lets have dinner", you have a choice. You can walk the same path you were on and grow further from him. Stay your own boss, keep the same course, live the same life. OR, you can let his spirit and power drip into you.

Maybe you are here like Zacchaeus. You are craning your neck, climbing a tree, hoping to hear from Jesus. And Jesus is talking straight to you. It is like reading your mail. You are saying "I know I screwed up... I know I need mercy... I am LOOKING for a revolution." And Jesus is waiting. He wants to give you mercy. He wants to give you salvation. Relief. And power to change.

And did you notice that last phrase. "The son of Man has come to seek and save the lost." Have you ever wondered... what was Jesus' mission? This is the place that he said it most clearly. If you feel like you are unworthy, like you have not arrived, like you are lost. Then Jesus CAME for you! "I am coming to your place for dinner." I have been looking for you, I gave my life for you. Trust in me. I died for you.

Maybe you are like the pharisee...but you want to change.

Jesus wants to instill humility in you.

Maybe you are like me... realizing – I am not partying with sinners much. I want to be like Jesus, but I am just not reaching people like he does!

I want to pray for all those groups. But especially for those who are ready to say "Lord have mercy on me." People who have been looking for Jesus. People who are ready for change. People who want his power in their lives. The power to forgive you. The power for you to forgive others. The power to make wrongs you have done right. The power to live forever! If you want that today, let's pray.

Pray for all three groups.

