

Teacher's Guide

Matthew: From Tax Collector to Gospel Writer

Study Summary

Who Was Matthew?

Matthew was a Jewish tax collector working for Rome in Capernaum, strategically positioned on the major trade route through Galilee. He had bid for the right to collect taxes in his district, paid Rome its cut, and kept whatever extra he could squeeze from the people. The system was designed for corruption, and Matthew had learned to profit from it. He was wealthy, successful by the world's standards, and utterly despised. Tax collectors were considered traitors, collaborators, sinners of the worst kind (Matthew 9:10-11). They were lumped together with prostitutes and criminals, barred from giving testimony in court, excluded from polite society. Matthew had money but no friends, success but no respect, security but no soul.

Matthew's Call

One day Jesus walked past Matthew's tax booth and spoke two words that changed everything: "Follow me" (Matthew 9:9). No lengthy explanation. No job offer. No discussion of salary or benefits. Just "Follow me." Matthew stood up, left everything, and followed Him (Luke 5:28). Unlike the fishermen disciples who could return to their boats, Matthew burned his bridges completely. Someone else would immediately take over his tax franchise. The Roman system didn't hold positions for people who wandered off with itinerant preachers. Matthew's obedience was total, immediate, and irreversible.

Matthew's First Response

After following Jesus, Matthew threw a great banquet at his house and invited all his friends—tax collectors, sinners, people excluded from religious society (Luke 5:29). He used his resources to create an opportunity for others to meet Jesus. When the Pharisees criticized Jesus for eating with such people, Jesus responded: "It is not the healthy who need a doctor, but the sick. I have not come to call the righteous, but sinners" (Matthew 9:12-13). Matthew understood this personally—he had been sick with greed, loneliness, and meaninglessness. Jesus, the Great Physician, had called him.

Matthew's Transformation

For three years, Matthew followed Jesus everywhere. He heard the Sermon on the Mount (Matthew 5-7), witnessed miracles, and absorbed teachings that challenged everything he had lived for. "You cannot serve both God and money" (Matthew 6:24)

must have cut deep for a man who had served money completely. He watched Jesus demonstrate sovereignty over money (Matthew 17:24-27) and saw a rich young ruler walk away sad because he loved his wealth (Matthew 19:22). Matthew learned that with God, even the impossible becomes possible—freedom from money's grip, transformation of the heart, redemption of the past.

Matthew's Legacy

Sometime after Jesus's resurrection and ascension, Matthew wrote his Gospel—the longest of the four, organized with an accountant's precision around five major teaching sections echoing the five books of Moses. Writing primarily for Jewish readers, Matthew built a systematic case that Jesus was the promised Messiah, the fulfillment of Old Testament prophecy. His Gospel preserves the Sermon on the Mount, the Lord's Prayer, the Beatitudes, the Golden Rule, and the Great Commission. The skills he developed serving greed—attention to detail, organizational ability, systematic thinking—were redeemed to serve the gospel. Matthew never hid his past; he identified himself as "Matthew the tax collector" (Matthew 10:3), making his shameful history part of his testimony to grace.

Key Scriptures

Matthew 9:9-13 • Matthew 10:3 • Luke 5:27-32 • Matthew 6:19-24 • Matthew 17:24-27 • Matthew 19:23-26 • Matthew 26:14-16 • Matthew 28:18-20

Discussion Questions

Q1: Matthew was wealthy and successful by the world's standards, yet profoundly isolated and despised. Have you ever achieved something the world calls "success" only to find it empty? What does Matthew's story reveal about the difference between worldly success and genuine fulfillment?

Possible Answers:

- Matthew had money, status, and security—everything the world says should bring happiness—yet he was utterly alone. His profession made him untouchable. Success without significance is a peculiar kind of poverty.
- Participants may share experiences of career achievements, financial goals reached, or social status gained that felt hollow. The promotion that cost family time. The wealth that couldn't buy real friendship. The recognition that didn't satisfy.
- Matthew's story reveals that what we sacrifice to gain success often matters more than the success itself. He had traded belonging for profit, community for coins, relationships for revenue.

Q2: Jesus said only two words to Matthew: "Follow me." He offered no details, no guarantees, no explanation of what following would involve. Why do you think Jesus often calls people without providing complete information? How does this challenge our desire to have everything figured out before we obey?

Possible Answers:

- Jesus calls us to trust Him, not a plan. If we had all the details, we might follow the plan rather than the Person. Faith requires stepping into uncertainty with confidence in who is leading us.
- Complete information would make obedience a calculation rather than trust. We'd weigh costs and benefits, negotiate terms, and follow only if the deal looked favorable. That's not discipleship—that's a business transaction.
- Our desire to have everything figured out is often a desire to stay in control. We want to know the outcome before we commit. But faith means trusting God with outcomes we can't see or predict.

Q3: Unlike the fishermen disciples who could return to their boats, Matthew burned his bridges completely when he left his tax booth. What areas of your life might God be calling you to leave without a backup plan? What makes "bridge-burning" obedience both terrifying and liberating?

Possible Answers:

- Bridge-burning obedience is terrifying because it removes the safety net. There's no going back, no Plan B, no escape route if things don't work out. It requires total dependence on God.
- But it's also liberating because divided hearts rarely arrive at transformation. When return is impossible, we're free to move forward wholeheartedly. The option to go back often keeps us from going fully forward.
- Areas God might call us to leave without backup: careers that compromise our integrity, relationships that pull us from God, comfort zones that keep us from growth, financial security we've made into an idol, identities built on things other than Christ.

Q4: Matthew's first response after following Jesus was to throw a party and invite all his tax collector friends to meet Jesus. How do you respond to the fact that Matthew used his resources and relationships to create opportunities for others to encounter Christ? What resources or relationships might you use similarly?

Possible Answers:

- Matthew understood instinctively what many believers forget over time: resources exist not for our comfort but for His purposes. He had a house—he used it. He had money—he spent it. He had friends who were far from God—he invited them.
- New believers often have the most natural opportunities for evangelism because their relationships haven't yet been sanitized into Christian-only circles. The longer we follow Jesus, the easier it becomes to lose touch with people who need Him.
- Resources we might use: homes for hospitality, meals for conversation, hobbies for connection, professional networks for relationships, finances for generosity, skills for service. The question is whether we see these as ours to protect or His to deploy.

Q5: Simon the Zealot (who hated Rome) and Matthew (who worked for Rome) were placed together among the twelve disciples. What does their unlikely brotherhood reveal about the gospel's power to create unity across seemingly impossible divisions? Where do you see the church failing or succeeding in demonstrating this kind of unity today?

Possible Answers:

- Simon and Matthew were natural enemies—one dedicated to overthrowing Rome, the other enriching himself by serving Rome. If they had met anywhere else, violence might have followed. But Jesus called them both and made them brothers.
- The gospel doesn't eliminate differences—it creates a greater identity that supersedes them. Simon and Matthew remained different people with different backgrounds. But they were now united by something more fundamental than politics: shared allegiance to Jesus.
- Where the church fails: when we divide along the same lines as the world—political parties, economic classes, racial groups, generational preferences. When our tribal identities are stronger than our identity in Christ.

Q6: Jesus taught extensively about money during the years Matthew followed Him. Given Matthew's background as someone who had served money completely, how do you think these teachings affected him? What is your own relationship with money—is it a tool that serves your purposes, or a master that controls your decisions?

Possible Answers:

- Every teaching about money must have hit Matthew personally: "You cannot serve both God and money." "Where your treasure is, there your heart will be." "It is easier for a camel to go through the eye of a needle than for someone who is rich to enter the kingdom of God." He had lived the consequences of serving money.
- Signs that money is a tool: generosity comes naturally, financial decisions are submitted to God's purposes, contentment regardless of circumstances, willingness to sacrifice financially for kingdom priorities.
- Matthew's transformation wasn't instant—three years of exposure to Jesus's teachings and example gradually reshaped his relationship with wealth. Freedom from money's grip is usually a process, not an event.

Q7: On the Friday of Jesus's crucifixion, Matthew must have thought he had made the worst decision of his life—giving up everything to follow someone who was now dead. Have you ever experienced a "Friday" in your faith journey when following Jesus seemed like a mistake? How did you persevere through that season?

Possible Answers:

- "Friday" experiences in faith: when obedience leads to loss rather than blessing, when prayers go unanswered, when serving God seems to backfire, when the cost of following Jesus feels impossibly high, when everything we believed seems to have died.
- Examples participants might share: financial hardship after tithing faithfully, relationship loss after choosing integrity, career setback after standing for truth, continued suffering despite fervent prayer, losing a loved one we believed God would heal.
- What helps us persevere: community that reminds us of truth, Scripture that anchors us to God's character, remembering past faithfulness, choosing to trust God's goodness even when we can't see it, holding loosely to our timeline and tightly to His promises.

Q8: Matthew's skills as an accountant—his attention to detail, organizational ability, and systematic thinking—were redeemed and used to write a Gospel that has influenced billions of people. What skills, experiences, or even painful parts of your past might God want to redeem and use for kingdom purposes?

Possible Answers:

- God didn't tell Matthew to forget his tax-collecting skills—He redeemed them. The precision, organization, and attention to detail that once served greed now served the gospel. Nothing was wasted.
- Skills that can be redeemed: business acumen for church administration, sales ability for sharing faith, teaching skills for discipleship, creative gifts for worship, technical skills for ministry platforms, relational gifts for pastoral care.
- Even painful experiences can be redeemed: addiction recovery equips us to help others struggling, grief gives us compassion for the grieving, failure teaches us grace for those who fail, doubt helps us walk with doubters.



"As Jesus went on from there, he saw a man named Matthew sitting at the tax collector's booth. 'Follow me,' he told him, and Matthew got up and followed him."

— Matthew 9:9



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