

# Matthew

## *From Tax Collector to Gospel Writer*

The coins clinked as Matthew counted them into neat stacks. Gold. Silver. Bronze. Each one represented someone's hard-earned wages, someone's sweat, someone's sacrifice. And each one represented Matthew's profit. He sat in his tax collector's booth at Capernaum, strategically positioned on the major trade route that ran through Galilee. Merchants, fishermen, farmers, they all had to pass by his booth. They all had to pay.

Matthew worked for Rome. More specifically, he worked for Herod Antipas, the puppet ruler who collected taxes for the Roman Empire. Matthew bid for the right to collect taxes in this 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. But profit came at a price. When Matthew walked through the marketplace, conversations stopped. Mothers pulled their children closer. Men turned their backs. In the synagogue, when he dared to attend, people wouldn't sit near him.

Tax collectors were considered traitors, collaborators, sinners of the worst kind. They were lumped together with prostitutes and criminals, barred from giving testimony in court, excluded from polite society. Matthew had money, lots of it, but he had no friends. No respect. No honor. He was the most successful man in Capernaum, and the most despised.

It started like any other day. Matthew arrived at his tax booth early, spread out his scrolls and accounting records, arranged his coins and weights. The morning sun glinted off the Sea of Galilee in the distance. Fishing boats were already returning with their catch. Matthew watched them approach, he recognized most of them. There was Peter and Andrew, James and John, sons of Zebedee. Good fishermen. They paid their taxes without too much complaint, though they clearly hated him.

But this morning, there was someone new with them. A Rabbi. The one everyone had been talking about. Jesus of Nazareth. Matthew had heard the stories about the healings, the teachings, the crowds that followed Him everywhere. Just yesterday, Jesus had healed a paralyzed man who had been lowered through a roof. The whole town was buzzing about it.

The group walked past the tax booth. Matthew prepared to call out the tax rates, to begin the familiar negotiation, but then Jesus stopped. He turned. Looked directly at Matthew. *Into* Matthew. *Through* Matthew. For a moment, neither spoke. Matthew felt exposed, seen in a way he'd never been seen before. Not with contempt. Not with disgust, but with something else. Something Matthew couldn't name.

Then Jesus spoke two words that would change Matthew's life forever:

*"Follow me" (Matthew 9:9).*

That was it. No lengthy explanation. No job offer. No discussion of salary or benefits or career prospects. Just "Follow me." Matthew stared at Jesus. His mind raced. Follow Him? Follow a traveling Rabbi with no home, no income, no security? Give up his lucrative tax business? Walk away from the booth that had made him wealthy? This was insane. Matthew had invested years building this business. He'd paid bribes to get this position. He'd endured the hatred, the isolation, the contempt and all for financial security. All for wealth. And this Rabbi wanted him to walk away? Just like that?

There was something in Jesus's eyes, something in His voice and Matthew felt it. A pull. A longing. A sense that this moment was the hinge on which his entire life would turn. He had money, but no meaning. He had wealth, but no worth. He had security, but no soul. Matthew looked at his coins, his scrolls, his accounting ledgers. The tax booth that had defined him for so long. Then he looked at Jesus. And he stood up. Left everything. And followed Him (Luke 5:28).

Just like that. He didn't ask for time to think it over. Didn't negotiate terms. Didn't even close out his accounts or count the coins one last time. He simply walked away from it all. The other fishermen. Peter, James and John could go back to their boats if following Jesus didn't work out, but when Matthew left his tax booth, that was it. Someone else would immediately take over the franchise. The Roman system didn't hold positions for people who wandered off with rambling preachers. Matthew burned his bridges. Completely. He couldn't go back even if he wanted to. And he never wanted to.

After leaving everything to follow Jesus, Matthew did something that might seem strange. He threw a party. A big party. A feast.

*"Levi (Matthew) held a great banquet for Jesus at his house, and a large crowd of tax collectors and others were eating with them" (Luke 5:29).*

This wasn't a small gathering. It was a "great banquet" with "a large crowd" of Matthew's friends, tax collectors, sinners, people excluded from religious society. He invited everyone he knew who needed to meet Jesus.

Matthew had just experienced the most life-changing moment of his existence, and he wanted everyone to experience what he'd found. He'd been given a second chance. He'd been called by the Messiah. He'd left his old life behind and started a new one. Matthew knew his friends, the other tax collectors, other outcasts, other sinners, needed that same opportunity. Matthew still had his house. He still had his money, at least for now. So, he used it for something meaningful: he invited everyone he knew to meet the Rabbi who had called him.

The house was packed with the most despised people in Jewish society having a feast with a Rabbi. It was unthinkable. Scandalous. Rabbis didn't do this. Religious teachers avoided sinners to maintain their purity, their reputation. Association with tax collectors and sinners would contaminate them. Jesus, reclining at the table, eating and drinking with people the religious establishment had written off. Laughing. Talking. Welcoming. Not keeping His distance. Not maintaining His reputation. Not worried about what people would think. Just being with them. Accepting them. Loving them.

The religious leaders noticed. The Pharisees; the pure, the separated, the righteous, were scandalized. They pulled Jesus's disciples aside and demanded,

*"Why does your teacher eat with tax collectors and sinners?" (Matthew 9:11).*

Jesus overheard the question, and His answer cut to the heart of everything:

*"It is not the healthy who need a doctor, but the sick. But go and learn what this means: 'I desire mercy, not sacrifice.' For I have not come to call the righteous, but sinners" (Matthew 9:12-13).*

Matthew, sitting at the table, absorbed these words. He had been sick, sick with greed, sick with loneliness, sick with meaninglessness. Yet Jesus, the Great Physician, had called him. Not because Matthew had cleaned up his life first. Not because he had proven himself worthy, but precisely because he was a sinner who needed mercy.

Jesus chose twelve men to be His apostles, His "sent ones," and Matthew was among them. When Jesus appointed the twelve, Matthew is identified in a unique way. While other disciples are identified by their father, hometown, or brother, Matthew is identified by his former occupation: *"Matthew the tax collector"* (Matthew 10:3). Even in the list of the chosen twelve, Matthew's shameful past is right there. He never tried to hide it. Perhaps because it reminded him (and everyone else) of what Jesus had saved him from. It was a testimony to grace.

The twelve disciples were diverse, unlikely, and sometimes incompatible. There were fishermen: Peter, Andrew, James, and John. Working-class men who knew hard work. There was Simon the Zealot, who had been part of a revolutionary group that hated Rome and wanted violent overthrow, and there was Matthew, who had worked for Rome and profited from the occupation. Simon and Matthew were natural enemies. One wanted to destroy Rome; the other had enriched himself by serving Rome. These two men should have hated each other. Yet Jesus brought them together as brothers. This is what the gospel does, it takes enemies and makes them family.

For approximately three years, Matthew followed Jesus everywhere. He heard the Sermon on the Mount, Jesus's longest and most comprehensive teaching. He sat on

that mountainside and absorbed teachings that would revolutionize how people understood God's kingdom:

*"Blessed are the poor in spirit, for theirs is the kingdom of heaven"* (Matthew 5:3).

Matthew had been far from poor in spirit as a tax collector. He'd been proud, self-sufficient, living for money and status, but Jesus was offering a different kind of kingdom with different values.

He watched Jesus heal lepers, give sight to the blind, cast out demons, calm storms. He witnessed Jesus feed five thousand people with five loaves and two fish, then four thousand people with seven loaves and a few fish. He saw Jesus walk on water. He heard the parables; the sower, the wheat and weeds, the mustard seed, the hidden treasure, the pearl of great price. Stories that revealed the kingdom of heaven.

One incident particularly shows Matthew's background at work. Temple tax collectors approached Peter and asked, *"Doesn't your teacher pay the temple tax?"* (Matthew 17:24). This must have been awkward for Matthew. He knew all about tax collection - the schemes, the questions, the legal requirements. He'd probably collected this very tax before his conversion. Jesus didn't argue about whether He should pay. Instead, He performed a miracle: He told Peter to go fishing, and the first fish he caught would have a coin in its mouth, enough to pay the tax for both Jesus and Peter. Matthew observed this and saw something profound: Jesus had sovereignty over money. Money served Jesus. Jesus didn't serve money. What a contrast to Matthew's old life, where he had served money completely.

Throughout his time with Jesus, Matthew heard teachings that must have cut him to the heart:

*"Do not store up for yourselves treasures on earth, where moths and vermin destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven... For where your treasure is, there your heart will be also"* (Matthew 6:19-21).

Matthew had stored up plenty of earthly treasure. It had cost him his soul. Now he was learning to store up heavenly treasure instead.

*"No one can serve two masters. Either you will hate the one and love the other, or you will be devoted to the one and despise the other. You cannot serve both God and money"* (Matthew 6:24).

Matthew had tried to serve money. It had made him wealthy and miserable. Now he served God, and he was finally finding peace.

When a rich young ruler came to Jesus asking about eternal life, Matthew watched the man walk away sad because *"he had great wealth"* (Matthew 19:22). Jesus said to His disciples,

*"Truly I tell you, it is hard for someone who is rich to enter the kingdom of heaven. Again I tell you, 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." The disciples were astonished and asked, "Who then can be saved?" Jesus looked at them and said, "With man this is impossible, but with God all things are possible" (Matthew 19:23-26).*

Matthew, sitting there, knew the truth of that statement. He had been rich. He had been enslaved to money, and humanly speaking, it had been impossible for him to leave it all behind. But with God, it had become possible.

Jesus and His disciples made their way to Jerusalem for Passover. The city was packed with pilgrims. Tension filled the air. Then Jesus rode into Jerusalem on a donkey, and the crowds went wild. They spread cloaks and palm branches on the road, shouting,

*"Hosanna to the Son of David! Blessed is he who comes in the name of the Lord! Hosanna in the highest heaven!" (Matthew 21:9).*

Matthew watched this royal procession and recognized what was happening. This was the fulfillment of Zechariah's prophecy: *"See, your king comes to you, gentle and riding on a donkey" (Matthew 21:5; Zechariah 9:9).* This was the Messiah. The King of kings, riding on a donkey, not a warhorse. Coming in humility, not military might.

The next day, Jesus went to the temple and did something shocking. He overturned the tables of the money changers and the benches of those selling sacrificial animals. Coins scattered everywhere. Doves flew in all directions.

*"It is written," Jesus declared, "'My house will be called a house of prayer,' but you are making it 'a den of robbers'" (Matthew 21:13).*

Matthew watched this and understood the irony. The religious leaders had turned God's house into a marketplace, a place of profit and exploitation. They were doing religiously what Matthew had done, using their position to take advantage of people.

One of the twelve, Judas Iscariot, went to the chief priests and asked, *"What are you willing to give me if I deliver him over to you?" (Matthew 26:15).* They counted out thirty pieces of silver, the price of a slave (Exodus 21:32). Matthew watched this transaction with horror. One of their own, selling Jesus for money. Matthew had once sold out his own people for money, but he had repented, left it all behind, followed Jesus. Judas was doing something far worse, betraying the Son of God Himself for a handful of coins.

On Thursday night, Jesus gathered the twelve for the Passover meal. During the meal, He did something extraordinary. He took bread, gave thanks, broke it, and said,

*"Take and eat; this is my body" (Matthew 26:26). Then He took a cup and said, "Drink from it, all of you. This is my blood of the covenant, which is poured out for many for the forgiveness of sins" (Matthew 26:27-28).*

Forgiveness of sins. Matthew needed that. Desperately. He had cheated people. Extorted them. Stolen from his own nation. And Jesus, his Jesus, whose body would be broken, whose blood would be poured out, was offering complete forgiveness.

After the meal, they went to the Garden of Gethsemane. Jesus was in agony:

*"My Father, if it is possible, may this cup be taken from me. Yet not as I will, but as you will" (Matthew 26:39).*

Then Judas arrived with a large crowd armed with swords and clubs. He kissed Jesus, the prearranged signal. The disciples panicked. Peter drew a sword and cut off the ear of the high priest's servant. Then Jesus said,

*"Put your sword back in its place... Do you think I cannot call on my Father, and he will at once put at my disposal more than twelve legions of angels?" (Matthew 26:52-53).*

Then Jesus was arrested. *"Then all the disciples deserted him and fled" (Matthew 26:56).* All of them. Including Matthew. The man who had left everything to follow Jesus now ran away in fear.

From a distance, Matthew learned what happened next. Jesus was taken to the high priest's house. False witnesses testified against Him. The Sanhedrin charged Him with blasphemy. Guards beat Him, spit on Him, mocked Him (Matthew 26:57-68). In the morning, they took Him to Pilate, the Roman governor. The crowd—the same crowd that had shouted "Hosanna" days earlier—now screamed, *"Crucify him!"* Pilate washed his hands but ordered Jesus crucified anyway. led Jesus to Golgotha, "the place of the skull," and nailed Him to a cross. Above His head they placed a sign:

*"THIS IS JESUS, THE KING OF THE JEWS" (Matthew 27:37).*

From noon until three in the afternoon, darkness covered the land. At three o'clock, Jesus cried out in a loud voice,

*"My God, my God, why have you forsaken me?" (Matthew 27:46).*

Then He gave up His spirit. At that moment, the temple curtain tore in two from top to bottom. The earth shook and rocks split. Tombs broke open. The centurion and those with him, terrified, said, *"Surely he was the Son of God!"* Matthew had followed Jesus believing He was the Messiah, the King, the Savior. Now He was dead, sealed in a tomb, guarded by Roman soldiers. Everything seemed finished. Everything seemed lost.

Early on the first day of the week, just after sunrise on Sunday morning, Mary Magdalene and "the other Mary" went to look at the tomb. Suddenly there was a violent earthquake. An angel of the Lord came down from heaven, rolled back the stone, and sat on it. His appearance was like lightning, and his clothes were white as snow. The guards shook with terror and became like dead men (Matthew 28:2-4). The angel spoke to the women:

*"Do not be afraid, for I know that you are looking for Jesus, who was crucified. He is not here; he has risen, just as he said. Come and see the place where he lay"* (Matthew 28:5-6).

The women hurried away, *"afraid yet filled with joy"* (Matthew 28:8). Suddenly Jesus met them. *"Greetings,"* He said. They came to Him, clasped His feet, and worshiped Him. For Matthew, this changed everything. Friday had seemed like the end. It had looked like following Jesus was the biggest mistake of his life. He'd given up everything, his career, wealth, security, all for nothing. Sunday proved that God had been doing something far greater than Matthew could have imagined. Jesus wasn't dead. He was alive. Everything He had taught, everything He had promised, everything He had claimed about Himself was all true. The tax collector who had left his booth three years ago to follow the rambling Rabbi now stood face to face with the resurrected Son of God.

The eleven disciples went to Galilee, to the mountain where Jesus had told them to go. When they saw Him, they worshiped Him, *"but some doubted"* (Matthew 28:17). Even Matthew, the honest historian, includes this detail: some doubted, even when seeing the risen Jesus with their own eyes. Then Jesus came to them and spoke words that would define the mission of the church for the next two thousand years:

*"All authority in heaven and on earth has been given to me. Therefore, go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I am with you always, to the very end of the age"* (Matthew 28:18-20).

This commission would have been especially meaningful to Matthew. He had been excluded from "respectable" Jewish society as a tax collector. Now he was commissioned to bring the gospel to all nations, no one excluded! He had been taught by Jesus for three years. Now he was commanded to teach others to obey everything Jesus taught. He had left everything to follow Jesus. Now he had a mission that would require everything he had.

Sometime after Jesus ascended to heaven, probably in the 50s or 60s AD, Matthew sat down to write. He was an accountant by training. He knew how to keep records. He knew how to organize information. He had an eye for detail and a mind for structure. More importantly, he had been an eyewitness. He had heard Jesus teach. He had seen Jesus perform miracles. He had watched Jesus die and saw Him alive again.

Matthew wrote his Gospel primarily for Jewish readers to show them that Jesus was the fulfillment of all the Old Testament prophecies about the Messiah. He was the King they had been waiting for. The Prophet like Moses. The Son of David. The Suffering Servant. The Savior of the world. Matthew organized his Gospel carefully, like a skilled accountant organizing ledgers. He built his case methodically, beginning with Jesus's family tree, tracing His lineage back through David to Abraham (Matthew 1:1-17). He told of the virgin birth, fulfilling Isaiah's prophecy. Again and again, Matthew used the formula: "This took place to fulfill what the Lord had said through the prophet..." He was building a case. Jesus wasn't just another teacher. He was THE Teacher, the one Moses and the prophets had foretold.

Matthew structured his Gospel around five major teaching sections—perhaps echoing the five books of Moses: the Sermon on the Mount (Matthew 5-7), the Mission Discourse (Matthew 10), the Parables Discourse (Matthew 13), the Church Discourse (Matthew 18), and the Olivet Discourse (Matthew 24-25). Throughout his Gospel, you can see Matthew's background coming through. He's the only one who records the temple tax story. He uses numbers and figures more than the other Gospel writers. He includes the parable of the unforgiving servant (Matthew 18:23-35) who owed "ten thousand bags of gold", an impossibly huge debt. The accountant in Matthew knew exactly how massive that debt was. It represented the debt of sin we owe to God, a debt we could never repay. God forgives it all.

Matthew preserved Jesus's longest and most comprehensive teaching, the Sermon on the Mount. This sermon would have impacted Matthew deeply because it challenged everything he had lived for as a tax collector. He had stored up earthly treasure. It had cost him his soul. Now he was telling others to store up heavenly treasure instead. He ends his Gospel with the Great Commission, the mission statement for the church (Matthew 28:18-20). This was personal for Matthew. He had been excluded. Now he was commissioned to bring the gospel to everyone. He had been taught by Jesus. Now he was commanded to teach others. He had left everything. Now he had a mission that would require everything.

The Bible doesn't tell us much about Matthew's later life. Early church tradition says he ministered in Judea for some years after Pentecost, then traveled to other lands—possibly Ethiopia, Persia, or Macedonia. Most traditions agree that he was eventually martyred for his faith. What we know for certain is that he gave the rest of his life to sharing the good news of Jesus. And two thousand years later, his Gospel still introduces people to Jesus. Still teaches disciples how to follow. Still preserves Jesus's words for new generations.

Because Matthew answered Jesus's call and wrote his Gospel, we have the Sermon on the Mount—the greatest sermon ever preached. We have the Lord's Prayer: "*Our Father in heaven, hallowed be your name...*" (Matthew 6:9-13). We have the Beatitudes: "*Blessed are the poor in spirit, for theirs is the kingdom of heaven*" (Matthew 5:3). We have the Golden Rule: "*So in everything, do to others what you would have them do to you*" (Matthew 7:12).

We have Jesus's invitation: *"Come to me, all you who are weary and burdened, and I will give you rest"* (Matthew 11:28).

All of this, and so much more. Because a tax collector named Matthew answered Jesus's call to "Follow me," then spent the rest of his life making sure others could follow Him too.

## **Reflections on Redemption**

### **The Despised Who Are Called**

Matthew had everything the world says should bring happiness, wealth, success, a secure career, yet he was utterly alone. His profession made him untouchable. When he walked through Capernaum, he moved in an invisible bubble of contempt. He had traded belonging for profit, community for coins, and the exchange had left him hollow. Success without significance is a peculiar kind of poverty.

What Jesus saw in Matthew was not what everyone else saw. The crowds saw a traitor, a collaborator, a sinner beyond redemption. Jesus saw a future apostle, a Gospel writer, a man whose meticulous record-keeping would one day preserve the Sermon on the Mount for billions of people. This is the nature of grace—it sees potential where everyone else sees only failure. It calls out the person we could become rather than condemning the person we have been.

Perhaps you have felt the weight of being despised, by others, by yourself, by the voice in your head that catalogs your failures. Matthew's story whispers that Jesus specializes in calling the despised. He doesn't wait for us to become respectable. He calls us in our mess, at our tax booths of shame, in the middle of our compromised lives. The call comes not because we deserve it but because He desires it.

### **The Costly Nature of Immediate Obedience**

When Jesus said "Follow me," Matthew didn't ask for a business plan, a timeline, or a guarantee of outcomes. He stood up and walked away from everything that had defined him. This was not impulsive foolishness, it was calculated surrender. Matthew understood that the moment would never come again, that hesitation would harden into refusal, that opportunities for transformation don't wait for convenient timing.

The other disciples could return to fishing if things didn't work out. Matthew had no such safety net. His tax franchise would be reassigned within hours. His bridges weren't just burned, they were demolished, scattered, irretrievable. This was the costliest kind of obedience: the kind with no backup plan, no exit strategy, no negotiated terms. Just "Follow me" and a man walking away from everything.

We often want to follow Jesus on layaway. Making small payments over time, maintaining our options, keeping one foot in the old life. Matthew's story challenges this approach. Sometimes following Jesus requires the decisive break, the unambiguous departure, the obedience that makes return impossible. Not because Jesus is cruel, but because divided hearts rarely arrive at transformation.

## **Using What We Have for Kingdom Purposes**

Matthew's first act after following Jesus was to throw a party. He had a house, he used it. He had money, he spent it. He had friends who were far from God and he invited them. Matthew understood instinctively what many believers forget over time: the resources we have are meant to be bridges, not fortresses. They exist not for our comfort but for His purposes.

New believers often have the most natural opportunities for evangelism because their relationships haven't yet been sanitized into Christian-only circles. Matthew's tax collector friends would never set foot in a synagogue, but they would come to Matthew's dinner party. And there, reclining at table, they encountered Jesus but not in a religious setting but in the warmth of hospitality and friendship.

The longer we follow Jesus, the easier it becomes to construct entirely Christian ecosystems where we rarely encounter anyone who needs the gospel. Matthew challenges us to keep the doors open, to use our homes and resources and relationships as spaces where the sacred meets the searching. Not programs but dinner tables. Not events but friendships. Not sermons but presence.

## **Unlikely Unity in the Kingdom**

Simon the Zealot and Matthew the tax collector should have been mortal enemies. One had dedicated his life to overthrowing Rome; the other had enriched himself by serving Rome. If they had met anywhere else, violence might have followed, but Jesus called them both, placed them in the same small band of followers, and somehow transformed their hatred into brotherhood.

This is the gospel community: it brings together people who have no business being together. The barriers that seem insurmountable; political, economic, ethnic, social - become irrelevant in the presence of Jesus. Not because the differences disappear but because a greater identity supersedes them. Simon and Matthew remained different, but they were now brothers with a shared Lord and a shared mission.

The church often mirrors the world's divisions rather than demonstrating the gospel's unifying power. Whenever believers from opposing camps discover their common identity in Christ, something powerful happens. The watching world sees what they cannot produce on their own: genuine unity across genuine difference. This is what Matthew experienced, former enemies becoming family.

## **Learning Freedom from Money's Grip**

Matthew had served money with complete devotion. Every decision, every relationship, every moral compromise had been filtered through one question: Will this make me richer? Money had been his master, and it had proven a cruel one, demanding everything, delivering emptiness, promising security while stealing his soul.

For three years, Matthew listened to Jesus teach about money more than almost any other topic. "You cannot serve both God and money." "Where your treasure is, there your heart will be also." "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." Each teaching was a scalpel, cutting away Matthew's old allegiances, exposing the lie that wealth equals worth.

The temple tax miracle must have particularly struck Matthew. Jesus demonstrated sovereignty over money, it served Him rather than the reverse. This was a completely different relationship with wealth than Matthew had ever known. Money as tool rather than master. Resources as means rather than ends. Provision without obsession. Matthew's transformation in this area was gradual, shaped by years of exposure to Jesus's teachings and example. Freedom from money's grip rarely comes quickly; it must be learned.

## **When Following Jesus Looks Like Failure**

On Friday afternoon, with Jesus dead on a cross, Matthew must have wondered if he had made a catastrophic mistake.

Every follower of Jesus will face "Friday" moments, times when obedience seems to have led nowhere but loss, when the promise looks dead, when continuing to believe requires trusting what we cannot see or understand. These are the crucibles of faith, the moments when we discover whether we follow Jesus for what He gives us or simply because He is worthy.

Matthew's story doesn't end on Friday. Sunday comes, and with it the revelation that God was doing something far greater than any disciple had imagined. The apparent failure was actually victory. The seeming end was actually beginning. This is the pattern of the gospel: death gives way to resurrection, loss becomes gain, and the Friday despair transforms into Sunday joy. We have to hold on through Saturday, the day of not knowing, the day of waiting, the day when everything looks lost.

## **Redeeming Our Past for His Purposes**

God didn't tell Matthew to forget his tax collecting skills. Instead, He redeemed them. Matthew's attention to detail, his ability to organize complex information, his comfort with numbers and records - all of it was transformed from serving greed to serving the gospel. The Gospel of Matthew bears the unmistakable marks of an accountant's mind: systematic, organized, thorough, precise.

This is how God works. He doesn't erase our histories; He redeems them. The skills developed in our pre-Christian lives, even the painful experiences we would rather forget, become raw material for kingdom purposes. What we learned serving the wrong master can become powerful when redirected toward the right one.

Matthew never hid his past. He identified himself as "Matthew the tax collector" even in his own Gospel. His shameful history became part of his testimony, proof that Jesus truly does call sinners, not the righteous. The very thing that should have disqualified Matthew became evidence of the gospel's transforming power. What we're most ashamed of can become our most powerful witness to grace.

## Discussion Questions

1. 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?
2. 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?
3. 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?
4. 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?
5. 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?

6. 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?
7. 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?
8. 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?



*"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

### **Closing Prayer:**

*"Jesus, thank You for Matthew's story. Thank You for showing me that no one is too sinful or too far gone to be called by You. Thank You that You call tax collectors and sinners—people like me. Like Matthew, I hear Your call: 'Follow me.' And like Matthew, I want to respond immediately. Help me leave my 'tax booth'—whatever I'm clinging to for security—and follow You completely. Use my background, my skills, my experiences for Your kingdom. Don't let anything in my past be wasted. Redeem it all for Your glory. Help me introduce others to You. Give me the courage Matthew had to throw a 'party' and invite my friends to meet You. Make me a bridge that brings people into Your kingdom. Transform me over time like You Transformed Matthew. Give me patience with the process. Help me learn from You daily, follow You faithfully, and finish well. When my life is done, let it be said: This person heard Jesus call, immediately followed, and spent their life pointing others to Him. From tax booth to Gospel. From sinner to saint. From selfish to servant. That's what You did for Matthew. Do it for me too. In Your name I pray, Amen."*



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