

## “Tax Collectors and Sinners”

Scripture: **Matthew 9: 9-13**

Rev. Lucy Baum

June 7, 2026



When Jesus called Matthew the tax collector, to become one of his disciples, he caused quite the uproar. Up until this point, Jesus had been fairly respectable about who he chose to be his followers. We don't get call stories for all 12 of the disciples, but Jesus called the first 4, the fishermen, Peter, Andrew, James, and John way back in chapter 4. He doesn't call Matthew until we get here to chapter 9. And sure, it was a little weird that Jesus had called a bunch of fishermen to be his disciples rather than the usual Torah scholars, but nobody really objected to them. But calling a tax collector? That's something completely different. And to add insult to injury, he goes to Matthew's house to eat dinner with a whole bunch of other tax collectors and sinners.

Does he have no shame? How can he go around preaching to crowds about the righteousness of God, and then sit down to eat with these low-lives? The pharisees are outraged, so they ask the disciples, why does your teacher eat with tax collectors and sinners? And Jesus famously responds, "It is not the healthy who need a doctor, but the sick. Go and learn what this means: 'I desire mercy, not sacrifice.' For I have not come to call the righteous, but sinners."

As per usual, the Pharisees are being judgmental and hypocritical and basically just kind of mean to these poor marginalized tax collectors and sinners, and Jesus is reminding them that God loves everybody, right? And while we're at it, maybe the Pharisees could afford to do a little bit of introspection to discover that they're also in need of God's redeeming grace. Right?

Well yes, sort of. Like the Pharisees, we *do* need to be reminded that God loves everybody and we all *can* afford to do some introspection to discover the ways that we're also in need of God's grace. But I think this story actually asks us to go waaay further. If we're willing to do what Jesus asks us to when he says, "Go and learn what this means, I desire

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mercy, not sacrifice,” this short little story can reshape how we think about mercy and justice from the ground up. Here’s what I mean:

We usually cast the Pharisees into a familiar role as uptight morality police who wield their social power to keep sinners in their place, and we cast the tax collectors into the role of unfairly excluded people on the margins. And it is definitely true that a large part of Jesus’s ministry, and a large part of what we are called to do as Christians, is to stand in solidarity with those on the margins and whenever possible to use whatever power and privilege we may have to include people rather than exclude them. But that’s not what’s happening in this story.

The tax collectors in Jesus’s day made a living by collecting taxes on behalf of the Roman Empire, and they were famous for collecting more money than was really required and keeping the extra for themselves. And Roman tax policy was notoriously burdensome for peoples who had been conquered by the Empire. So, for instance, if you were a Roman citizen in the first century, you might only pay about 5% of your income in taxes. But if you were a lowly subject of the Empire living in one of the conquered provinces like Judea, you might be required to pay as much as 60% of your income in taxes to Rome. And that money didn’t get used to make *your* life better, oh no. The tax system of the Empire funneled wealth to the aristocratic class, where it was primarily used to fund military conquests and to maintain the luxurious lifestyle of Roman elites. In other words, tax collectors like Matthew were colluding with the occupying military force that had subjugated their own people, extorting a heavy burden from people who had no say in how taxes got apportioned or used, and using the threat of imperial violence to line their own pockets on the backs of a population that was already poor and oppressed. So, you see, when Jesus was hanging out with tax collectors and sinners, he was not showing kindness to a group of misunderstood civil servants. He was partying

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with Nazi sympathizers in Vichy France. He was sitting down to dinner with blood diamond dealers. He was passing the bread and pouring wine for the man running a child labor sweatshop in Shenzhen. Imagine the last time you heard a news story about something that deeply upset you. Whoever was the bad guy in that story for you, that's who Jesus was inviting to become a member of his inner circle. In this story, it's the Pharisees who have been oppressed, and to them and everyone else who had suffered under the brutality and injustice of Roman rule, when Jesus called a tax collector to be his disciple, he was rewarding behavior that was so wrong and unfair it makes your blood boil just to think about it.

So of course the Pharisees were upset about it! Their question is not the petty finger wagging of a bunch of kill-joys, it is the very real outrage we feel when we witness something wrong. And Jesus's response is to tell them that he does what he does because he is showing mercy.

And this is the thing about the mercy of God—sometimes, it really feels wrong. I mean, it's one thing to say in the abstract that we believe the good news of the gospel is that God shows grace and mercy to sinners who don't deserve it. It's another thing entirely to be confronted with an actual sinner who really doesn't deserve it and to see God give them mercy. If you're like me, it can feel like God is letting them get away with it. Like God is just ignoring the suffering they've caused. When we get right down to it, in our heart of hearts, we often feel like there needs to be some kind of reckoning. Maybe we kind of want God to punish them. Someone should have to pay for all this injustice. We, a little bit, still desire sacrifice. Because don't we believe that God is not only a God of mercy, but also a God of justice?

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When Jesus says, “Go and learn what this means, I desire mercy, not sacrifice,” he is quoting from the prophet Hosea, who spoke with fiery passion about God’s justice and never minced words. In fact, just before the line that Jesus quotes, Hosea says “my judgment goes forth as the light, for I desire mercy and not sacrifice.” Judgment and mercy are right there next to each other. In some mysterious way, God’s mercy and God’s justice go hand in hand.

Frederick Beuchner describes the relationship between God’s mercy and God’s justice as being like a house. He says, “*Justice is the pitch of the roof and the structure of the walls. Mercy is the patter of rain on the roof and the life sheltered by the walls.*” In other words, from God’s perspective, Mercy and Justice are never opposed to each other. They belong together, forming one coherent whole. It is only from our limited human perspective that mercy for the tax collector looks like injustice to the Pharisee. And this morning I’d like to suggest two ways that we can move closer to seeing mercy and justice from God’s perspective.

*The first is to cultivate an attitude of humility and curiosity about others. From our normal human perspective, we tend to think that justice is a simple matter of making sure that people get what they deserve. The innocent deserve to be protected, the guilty deserve to be held to account—that’s just what’s fair. But when we start sorting people into categories of guilty and innocent, we miss the complexity of their stories and we tend to be wildly overconfident in our own judgments. But when we approach others with humility and curiosity, we begin to see that no one is ever all innocent or all guilty, and we rarely know enough about what another person is carrying to be able to say what they deserve. C. S. Lewis puts it this way:*

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*Human beings judge one another by their external actions. God judges them by their moral choices. When a man who has been mistreated from his youth and taught that cruelty is the right thing, does some tiny little kindness, or refrains from some cruelty he might have committed, and thereby, perhaps, risks being sneered at by his companions, he may, in God's eyes, be doing more than you and I would do if we gave up life itself for a friend. . . Put this the other way round. Some of us who seem quite nice people may, in fact, have made so little use of a good heredity and a good upbringing that we are really worse than those whom we regard as fiends.... That is why Christians are told not to judge.*

Inevitably, the better we get to know someone, when we stop to ask questions about why people make the choices they make, we begin to understand that we are all in need of healing from something. The tax collectors of Jesus's day were both victims of Roman brutality as well as perpetrators of it, and *only God knows what someone deserves.*

The second thing we can do is to try to shift from a retributive justice mindset to a restorative justice mindset. Retributive justice focuses on crime and punishment—you break a rule, you pay the price. But restorative justice focuses on reconciliation. It's more about healing damaged relationships than it is about settling a score, and in that way, it's much closer to the way that God's justice works. When Jesus calls Matthew to become one of his disciples, he is practicing restorative justice. Rather than continuing to punish the wrongdoer by excluding him, Jesus calls him into deeper relationship—come and be my disciple, come and see firsthand that another way of life is possible. And that kind of justice makes all the difference.

I read a story recently about a man named Christobal Kimmenez, a pastor in Philadelphia whose son was shot and killed by another boy when he was 14. The boy who

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pulled the trigger was just 12. Several years after the shooting, Rev. Kimmenez was invited to come lead a worship service in a juvenile detention center, and unbeknownst to him, it was the same facility where his son's killer was serving his sentence. On that day, he came face to face with the person who had caused him the greatest anguish of his life, and he says that his first impulse was to get revenge. But as that initial surge of anger passed, Rev. Kimmenez leaned on his faith and decided to try the path of mercy. Rev. Kimmenez forgave the boy and struck up a correspondence with him, and it changed both of their lives. Rev. Kimmenez has become a leader in the restorative justice movement in Philadelphia, and now serves as the executive director a faith-based prison reentry non-profit that advocates for those affected by crime and mass incarceration. When asked about his relationship with his son's killer, Rev. Kimmenez says, "As a result of the restorative justice process with me, he was released at 21 and never went back. He has a master's degree, his own family, and he works with a group in LA that gets kids out of gangs. Forgiveness for me is greater than just letting him off the hook. Not forgiving and resentment is allowing somebody to have power over you. Secondly, Forgiveness is a huge tenet of my faith. It's hard to say that I'm a practicing Christian if I can't forgive. It was the hardest thing I ever did. Don't ever think that forgiving someone for putting your little boy in the ground is ever going to be easy, but it sure was freeing."

That's what Jesus means when he says, "I desire mercy, not sacrifice." What good is it to anyone if the supposed "justice" for one boy's death is the total waste and sacrifice of another boy's life? What good is it for anyone if giving someone what they deserve also leaves you trapped in resentment? But restorative justice opens the door for something good to come out of what had previously only been tragic.

That's what Jesus was inviting Matthew to become a part of when he called him from his booth. A life that holds mercy and justice together, one that paves the way for

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transformation for all of us, Pharisees, tax collectors, and sinners alike. “Follow me,” he told him, and Matthew got up and followed him. May we also do the same. Amen.