**Death and Taxes**

A sermon based on Matthew 9:9-13, 18-26

for the Second Sunday after Pentecost

Preached by Steve Schumacher on 6/11/2023

**Introduction:**

 Grace to you and peace from God our Father and the Lord Jesus Christ. We live in an imperfect world. Sin has entered the world that God created to be good. God will not automatically make things work out for us. The separation we choose from God has also separated us from the perfect world God intended. We have to come back to God and reconcile ourselves to him if we want to live with him in his kingdom again. In today’s Gospel we see God showing us the way back, the way to live in a love that can fill our lives.

 To do that we can look at a familiar saying from our time. “Nothing is certain except for death and taxes.” This quote is attributed to Benjamin Franklin. When our nation was being founded Benjamin Franklin is said to have declared, “Our new Constitution is now established, and has an appearance that promises permanency; but in this world nothing can be said to be certain, except death and taxes.” He recognized that to run any country the people would have to be willing to pay for the services the government provided. That payment we call taxes. Whatever the form of government that cannot be avoided. The other thing that will happen is that people and even institutions will someday die. Nothing but God lasts forever. He just hoped that as someone died there will be someone as good or better to take their place. The same thing for institutions. As they eventually failed we hope there will be something better to take their place. Benjamin Franklin was optimistic about this new country he helped form.

 God offers us hope in this regard. He is the only thing that is eternal and does not change. It is through God that we can go beyond death. It is through God that all our needs can be provided without any tax on us. He has already paid all our debts with his death on the cross.

 Our Gospel today gives us stories about the effect of death and taxes and what God can do to overcome their finality. The first example is what God can do with a tax collector. The second part is what God can do with death. They are stories with a great lesson that we can learn a lot from. Listen to what the stories say.

**Matthew, Tax Collector**

 One day early in his ministry Jesus passed by a tax booth manned by Matthew. Even in Roman times taxes were a part of daily life. The Romans were very efficient administrators. They had the financing of the empire down to a science. There were a number of taxes. William Barclay tells us there was a ground tax where each man paid a tenth of his grain harvest and a fifth of his fruit harvest each year. There was an income tax where each man paid one per cent of his annual income. There was a poll tax. That is a tax that each adult pays regardless of possessions or income. Periodically the Roman empire conducted a census so they would know how many people lived in an area and how much they then could collect from the adults. The Romans defined adults as each male from age 14 to 65 and each female from age 12 to 65. These were statutory taxes that the tax collectors had to pass on directly to the Roman government. He could take no profit from those. But there were a number of other taxes that the tax collector could keep a share. There was an import duty ranging from 2 ½ per cent to 12 ½ per cent. There were various travel taxes and tolls. You had to pay to travel on main roads, to cross bridges, to enter a market, a town or a harbor. There were taxes on pack animals and the number of axles on an ox cart. There were also sales taxes on sales and purchases. We have nothing on the Romans when it comes to a complex tax system. A tax collector had only to provide a reasonable income for the empire and any extra he could keep. He also had the option of having the Roman army help him to collect. This made it hard to refuse to pay taxes. If Rome wanted it, they took it. The local tax collector was usually the richest and most hated man in town.

 And as Jesus was walking by the tax booth what did he do? Did he renounce Matthew? Did he condemn him? No! Jesus invited Matthew to follow him and had dinner with him. In fact, Matthew became one of Jesus’ apostles. We don’t hear anything more about him collecting taxes. We just hear of Matthew serving Jesus.

 And Jesus did not just eat with Matthew, he ate with other tax collectors and sinners. When asked about this Jesus said, “Those who are well have no need of a physician, but those who are sick. Go and learn what this means, ‘I desire mercy, not sacrifice.’ For I have come to call not the righteous but sinners.”

 Jesus was more interested in the person, not the taxes they paid. Jesus came to save sinners and heal the sick. That is what he wants us to be concerned about. We should care for our fellow man. We need to show the love that God showed us through Jesus.

**Sickness and Death**

 Now let’s look at the other stories in our Gospel reading today. We first hear of a leader of the synagogue coming to Jesus with word that his daughter had just died. He pleaded with Jesus for help. Now, this would have been unusual. The leaders of the temple and synagogues were not Jesus’ friends. They were the ones opposing Jesus’ preaching. For the leader to not only come to Jesus but to kneel before him would have been quite humbling. Yet, here he was, begging Jesus to help. And Jesus went with him. Jesus went with one of his sworn enemies.

 On the way a women who had been sick for twelve years saw him in the crowd. We don’t know if this woman was a regular follower of Jesus or perhaps she had only heard of his miracles. In some ways her hope seemed to be based more on superstition than on deep faith. This was like when people have a good luck charm or medieval pilgrims who visited relics of the saints. Just touching the relic would give you power of some sort that could heal you or give you good luck. The women felt that just touching the hem of Jesus’ cloak would somehow heal her. Jesus noticed her efforts and turned and spoke to her. He said, “Take heart, daughter, your faith has made you well.” Jesus recognized the faith behind the superstition and healed her. It was not touching the cloak, but the word from Jesus that healed her.

 After this interruption Jesus continued on to the house of the leader of the synagogue. There he saw flute players and noisy crowd. Now this was not unusual. Jewish funeral customs required a simple, quick burial but there should be mourners leading a funeral procession. One early rabbi stated that “even the poorest in Israel should hire not less than two flutes and one wailing woman” to lead the procession. So music and loudly wailing mourners were expected at a funeral. But Jesus, seeing the crowd, sent them out of the house. They mourners went but they had seen the girl. She was dead! They laughed at him as they went out. Jesus then approached the girl, took her by the hand and the girl got up. She was alive again! This astounded the crowd and word of what happened quickly spread all over the surrounding area.

 Now here was an example of Jesus overcoming death. Of course, all the people that Jesus raised from the dead did eventually die again. They were not resurrected to eternal life. This is what Jesus rose to after his crucifixion. This is what he offers us who have faith in him.

**What Can We Learn?**

 These stories offer us a chance to learn and strengthen our faith. We have one calling and two healings. The calling of Matthew is an example of the power of God. He can take whatever he wants and use it to his purpose. Matthew was a tax collector. One of the most reviled professions in Israel. Yet God could make this hated sinner an apostle of his Gospel. Matthew would be one of the faithful apostles who would record his experiences with Jesus in a book that became part of our Bible. He was chosen not because he was a good man, but he was chosen because Jesus was a good man. Jesus could bring Matthew to God. Matthew was one of God’s hands in our world.

 The healings also have much to teach us about faith. The sick woman came with a poor faith. It may have been superstition as much as true faith. She was at the end of her hope for healing. She had been sick for twelve years! That would have been much of her life. Since her illness caused bleeding she would have been considered ritually unclean. This would have limited her social and religious contacts. No good Jew would risk getting close to her less they became unclean also. That would have meant being barred from the temple until she was clean again and unfortunately, for her, here bleeding never gave her time to become purified. Socially she would have been cut off also. No man would approach her, let alone marry her. She was doomed to be a beggar on the streets.

 But then along came Jesus. He did not care if she was unclean or not. Jesus saw that little grain of faith that brought her to him. For Jesus that was enough. She was healed!

 The leader of the synagogue also came to Jesus out of desperation. He had no doubt tried every other means he could think of. He probably offered sacrifices in the temple. He probably had tried every doctor and healer he knew. Now his efforts came to nothing. His daughter had died. Who could help him? As a last resort, he sought out Jesus in the hope that maybe he could succeed where all others had failed. The leaders motive was not trust or faith, it was resignation. He probably thought, “What do I have to lose?” But Jesus had mercy on him. His daughter was raised! What joy would have filled the father’s heart.

 Each of these people had tried to solve their problem themselves. They had followed the law and custom to seek healing, but it hadn’t worked. There was no way, through their own efforts, that they could earn healing. Because of that they were forced to try something by faith. Their faith may have been based of superstition or desperation but it was enough for them to seek out Jesus and see if what they had heard was true. Could Jesus really do the miracles they had heard of? Could Jesus help them?

 Well, not only could Jesus do miracles, he also had love and mercy. Jesus was willing to show God’s power if it might be a means of bringing people closer to God. If it might strengthen their faith and the faith of those around them, Jesus could offer hope. News of the deeds that Jesus could do spread throughout Judea. People came to him. Many where brought to God and joined in a relationship of love and trust through his mercy.

**Conclusion:**

 Benjamin Franklin said that the only things that are certain in this life are death and taxes. In our lessons today we see a different point of view. God is the creator. He has absolute power over life and death. He can raise up a young girl who was dead. Most important, he raised up Jesus Christ from death and so overcame death for us all. God offers eternal life in his kingdom forever.

 And in God’s kingdom there are no taxes. We don’t have to earn anything. Everything is a gift from God. God does not need our taxes or sacrifices. He created everything. He owns everything. He owns every wild animal of the forest. He owns every head of cattle grazing on the hills, he owns every bird in the air. What does God need from us? We can offer him no material thing. If God was hungry he wouldn’t need to tell us. He is perfectly capable of taking care of himself. What God asks of us is our love and faith. He wants us to approach him with thanksgiving and joy in our hearts. God loves us, we need to welcome him into our hearts and lives.

 Amen!