

WHICH MATTHEW WAS THAT?¹

**A sermon preached by Associate Professor Michael Horsburgh
AM at Choral Evensong in St James' Church, King Street,
Sydney, on the 18th Sunday after Pentecost, 26 September 2021,
being a celebration of the Feast of St Matthew (21 September)**

Today we celebrate St Matthew, whose feast day was last Tuesday, 21 September. Which Matthew was that, I hear you ask? Actually, I don't hear you ask because the church is empty and this is an online service. If you were here, would you have asked? Most probably not, but you could have.

The question is this. We have two claimants to the title "St Matthew". The first is the former tax collector, or *publicanus* in Latin,² and apostle, called Matthew. The second is the author, or rather, the editor of the gospel known by his name. Tradition has assumed that they are the same person, but are they?

What do we know about the apostle? His call is recorded in Matthew 9:9 as happening in Capernaum:

As Jesus was walking along, he saw a man called Matthew sitting at the tax booth; and he said to him, 'Follow me.' And he got up and followed him.

A similar story is in both Mark and Luke.³ In those gospels, however, the tax collector is called Levi. In general, the commentators accept that Levi and Matthew refer to the same person. In all three gospels the calling is followed by a dinner in which tax collectors and other sinners are present, causing Jesus to suffer considerable criticism. Mark has it happening in Levi's own house. It seems, therefore, that a tax-collector was called to follow Jesus and he had two names, Matthew and Levi. Matthew appears in the lists of the apostles in Matthew, Mark, Luke

¹ Readings: Psalm 49; 1 Chronicles 29:9-18; 1 Timothy 6:6-19

² [Publican - Wikipedia](#)

³ Mark 2:14, Luke 5:27

and Acts.⁴ John does not have a full list of the apostles, referring only to some specific apostles and to “the Twelve” as a group.

Tax collectors have always had a bad name. I once had an accountant who told me about the recent visit of a tax inspector to his office. He said to me, “He was sitting right where you are, and I looked at him and said, ‘Does your mother know what you do for a living?’”

Taxation is a necessary function of government. Money must be found to support its activities, whatever they may be. The Roman empire covered a large area and needed considerable and reliable funds. Since 123 BCE, the Romans had used a system known as “tax farming”.⁵ In essence, they privatised the tax system by assigning its collection from a defined area to private individuals. Often the right to collect taxes was settled by auction and the successful bidder would pay the taxes in advance and then collect them from the residents of their area. The benefit for the authorities was clear. The taxes were collected without the need for a large bureaucracy.

The problem for the residents was that the tax farmers needed to make a profit. They extorted as much as they thought that they could get away with. Not only that, they were collaborators with the occupying power to benefit themselves. Herod, the local king, also used tax farming for his revenue. No wonder that tax collectors were exceedingly unpopular.

Matthew is described as sitting at the tax booth or, in older versions, “the receipt of custom”. This has led to the speculation that he was collecting customs duties. Capernaum was on a trade route and thus a likely place to collect taxes on goods passing through.

By calling Matthew, Jesus was not only selecting an individual. As Brother James Koester SSJE says:

Matthew was a collaborator with the oppressive imperial Roman occupation. He represented everything that was wrong and evil during the dark days of the Roman occupation of Palestine. Yet it was to this man that Jesus said, “Follow me,” and, amazingly,

⁴ Matthew 10:3, Mark 3:18, Luke 6:15, and Acts 1:13

⁵ [123 BC – Tax Farming | Blog \(taxfitness.com.au\)](https://taxfitness.com.au/blog/123-bc-tax-farming/)

Matthew got up and followed him. The call of Matthew was not simply an invitation to one individual to become a follower of Jesus. It was a sign given by Jesus to the world, of what the reign of God actually looks like. It is a kingdom of sinners, outcasts, and misfits.⁶

By responding to the call of Jesus, Matthew the tax collector left the security of his well-paying occupation for the uncertainty of life with a wandering prophet. In return he gained at least his self-respect.

Our lectionary describes Matthew as a martyr. There is, however, no record of his death. One tradition says that he was killed in Ethiopia, another that he died at Hierapolis, now Pamukkale in Turkey

Not surprisingly, Matthew is the patron saint of accountants, bankers, bookkeepers, public servants, security guards, and stockbrokers. Surprisingly, and for no discoverable reason, he is also, along with Mary Magdalene, a patron saint of perfumers.

That's the apostle; what about the evangelist, the gospel author? Most commentators say that the author of the gospel was not Matthew the apostle. In the first place, the book is not from a single source. It contains almost all of Mark, a feature that he shares with Luke. Matthew also shares with Luke material coming from a now lost earlier source, known as "Q". Because early sources record that the apostle Matthew wrote an account of the life of Jesus, some commentators speculate that he might have been the author of Q.

Matthew was compiled by a Jew, one who was familiar with the Hebrew scriptures and saw Jesus as the fulfilment of prophecy. For this reason, the gospel was probably written for a Jewish Christian community. This community needed to come to terms with its Jewish heritage, not denying its origins but seeking to form its own identity. Matthew is the earliest to refer to the new community as "church" rather than synagogue. The taking of a distinctive title was part of the search for a new group identity.

⁶ Brother James Koester SSJE [Pulling Strings – Br. James Koester – SSJE](#)

Some speculate that Mathew's community lived in Syrian Antioch,⁷ a city on the eastern coast of the Mediterranean in what is now Turkey. Other options include cities where there was a significant Jewish and Christian presence. Much of Matthew is directed towards building up the unity of his community. He emphasises forgiveness⁸, an important binding activity. He seeks to keep his Jewish heritage while welcoming the increasing number of gentile converts. In this, he was successful. Matthew became an accepted gospel for both heritages. That it comes first in the New Testament is a witness to this acceptance.

Which Matthew, I hear you ask? My answer is that it doesn't matter. Whether one or two, we celebrate Matthew today.

But, given my discussion, I should point out that our two possibilities emphasise two different aspects of the Christian life. The first is personal commitment. Just like Matthew the one-time tax collector and apostle, each of us must make a commitment of our own. We cannot follow Christ by proxy. Whether on a special occasion or not, each of us must own our faith.

Just like Matthew the Evangelist, each of us must belong to a community, our local manifestation of the body of Christ. Communities don't just happen. They must be maintained, as our pandemic lockdown experience has shown us. Matthew wrote his gospel precisely to build up his part of that body. We can learn from that gospel how to maintain the community of which we are apart.

⁷ [Antioch - Wikipedia](#) not to be confused by Pisidian Antioch visited by Paul: [Antioch of Pisidia - Wikipedia](#)

⁸ Matthew 18:22

Matthew the Tax Collector and Apostle



Bernardo Strozzi (1581-1644)

The Calling of Matthew

Worcester Art Museum, Worcester, MA, USA

Matthew the Evangelist



El Greco (Doménikos Theotokópoulos) (1541-1614)

St Matthew

El Greco Museum, Toledo, Spain



Carravagio (Michelangelo Merisi da Caravaggio) (1571-1610)

The Martyrdom of Saint Matthew (1599-1600)

San Luigi dei Francesi, Rome



Symbol of St Matthew

Saint Bernard Catholic Church, Corning, Ohio, USA