

## The Tax Gatherer

To understand the accounts of Matthew and others in the NT, we need to understand the political nature of tax collecting in Palestine at the time.

Approximately two hundred years before the time of Jesus, the Romans decided that for convenience sake the gathering of taxes was best franchised out to entrepreneurs. Since the large sums of money required by the Romans was beyond the reach of individuals, stock companies known as *societas* were formed among groups of investors. Contracts were let to the highest bidder. Sub-contractors called *submagistri* were engaged to do the actual work within the provinces. These sub-contractors would have been referred to in the Bible as a “Chief Tax Collector”. Those who sat in the customhouse were known as *portitores* and they carried out the day to day activity of collection. Matthew would have been of this lowest level, a tax collector.

The nature of the arrangement would naturally lead to abuse. The Roman contract was demanding and everyone in the chain wanted to make a profit. Therefore, extortion became the standard way of doing business, ala Al Capone! The franchise holder would add his percentage, the Chief Tax Collector his, and finally the tax collector made sure he got his share. To insure that all costs were covered and a profit had by all everything was taxed. The tax collector would generally set up operation near a port and he was free to tax just about anything: axles, wheels, pack animals, pedestrians, roads, and highways. He could charge admission for entering markets; as well as crossing bridges and dams. He could also create and charge for licenses. Increasing the common man’s frustration was the inconvenience of being frequently stopped while traveling and told to unload all the pack animals. Each bale, package, and personal letter was examined to find opportunities for taxation. A remedy for this kind of abuse was unheard of within the Roman system.

Adding pressure to everyday life was the Jewish hatred for the paying of tribute. Anyone seen as helping the Romans in the practice was viewed as a traitor and was practically excommunicated for their willingly participating in the oppression.<sup>1</sup>

Is there any wonder why the Pharisees didn’t understand Jesus spending time with the tax collectors and sinners?

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<sup>1</sup> *The Life and Times of Jesus the Messiah*, Edersheim, 1:515ff