



The Parish Churches of S Philip and S Augustine and S Matthew with S Mary the Virgin Newcastle

Homily for Saint Matthew (21st September) 2021

In this country, tax officials are not reviled. They may be feared if you have filled in your tax return creatively - or, for some, simply out anxiety that they have made a mistake. However, most people accept that taxes have to be paid if you want a health service, schools, a safety-net for those who fall into hardship and all the other things, which the revenues fund and which we take for granted. We may feel that we pay too much tax or that others do not pay enough; we might think that some things should not be funded by tax that are or vice versa; but few would argue that the tax system in this country is intrinsically evil.

This was not the case in Palestine in the time of Saint Matthew. There an then, people saw very little return on the taxes they paid; the revenues, which came in were effectively the private property of those who received them. Technically, it all belonged to the Emperor in Rome, but a series of middlemen also took their cut as the collection of the money was organised and undertaken; and, as we know, there was a fair bit of excessive assessment of liability.

In these times, tax was almost viewed as a sort of a rent owed by the people to the monarch for living in her or his territory. It was pretty well taken for granted that financially exploiting the people of the realm or empire was a legitimate means of personal wealth creation - indeed, it was often called *Tax Farming*.

This engendered in the minds of those who operated the system a perspective on humanity that saw people as resources to be plundered; there was a cruel and sub-human element to the whole enterprise; and it was for this reason that the tax-gatherers were hated: both for their own venal part in the process, and also for the exploitative system they represented.

When we put a little bit of detail on the business of the tax-gatherers, we can begin to understand what a change it was for Saint Matthew to leave it all behind and, instead, follow Jesus, Whose philosophy of human dignity was completely at odds with what have guided our patron in his former life.

It was not simply a matter of giving up the greed and corruption, together with the wealth that went with it. In addition, Matthew would have to start viewing people differently - treating them differently. This must have been much more of a challenge than the few lines allocated to his call suggest. Habits and attitudes inculcated over years would not have been easily abandoned; and it is not difficult to imagine him frequently being confronted by the imperatives of his new life as the practices of the old broke through the developing dictates of the new. His sanctity inheres in the fact that he persevered and made this change: indeed, to such an extent that he surrendered his life for a philosophy of humanity he would once have derided.

This is the hard part of conversion of life: setting aside the habits and attitudes which characterised our former selves, but which have no part in the life of the Christian disciple. It can be difficult to appreciate quite how deeply they are embedded within us and the breadth of their influence in the way we think and act. It is not just a matter of abandoning them, but of replacing them with something better; otherwise they will simply creep back into the void.

It is for accomplishing this conversion of life that we honour Saint Matthew today; for without it he would never have become an Apostle, Evangelist and Martyr.