










Matthew The Tax Collector

ACTIVITY	MINUTES	GRADE LEVEL	FOCUS	PITstops	*OTHER SUPPLIES
<input checked="" type="checkbox"/> OPENING ACTIVITY Tax Time!	5	1-6			pennies (other objects to represent currency), two banks
<input checked="" type="checkbox"/> LESSON Matthew The Tax Collector	10	1-6			Bibles, pennies (other objects to represent currency)
<input checked="" type="checkbox"/> MEMORY VERSE	5	1-6		 A-D	
REINFORCEMENT ACTIVITY (Choose One Option)					
<input type="checkbox"/> OPTION 1 Follow Me	5	1-6			
<input checked="" type="checkbox"/> OPTION 2 Collecting "Tax" For Jesus	10	1-6		 E	
<input type="checkbox"/> WORSHIP PROGRAM Before And After	10	1-6		 F-H	baby picture, current picture
<input checked="" type="checkbox"/> LET'S DO IT! (LDI)					
Dinner Party	5	1-2			
Facts About Matthew	5	3-4			
Fact Or Fiction	5	5-6			
<input checked="" type="checkbox"/> DIALOGUE FOLDER					
iSPEAK	5	1-2			
iSPEAK	5	3-4			
iSPEAK	5	5-6			

INTENDED LEARNING OUTCOME

This lesson will show junior soldiers the drastic change that happened in Matthew's life because of Jesus Christ. By learning about the change in Matthew's life, junior soldiers will better understand the power of Jesus in their lives.

YOU ARE HERE!



Place the timeline marker on **26 A.D.** on the **New Testament** timeline.

*In addition to materials listed in this chart, you need Basic Classroom Supplies.

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BACKGROUND INFORMATION FOR THE LEADER

BIBLE REFERENCES:

This lesson is based on the following Bible references:

Matthew 9:9-13

Mark 2:13-17

Luke 5:27-32

UNIT AIM:

This unit will show, through the example of New Testament people, that dynamic changes take place when Jesus comes into a person's life. Junior soldiers will learn that Jesus forgives people from all sin if they believe in Him and He helps them minister to others.



MATERIALS NEEDED:

- pennies or other objects to represent currency
- two banks

THE CALLING OF MATTHEW

as a disciple of Jesus is recorded in Matthew 9:9-13; Mark 2:13-17; and Luke 5:27-32 (NIRV). Matthew, the son of Alphaeus, was also known as Levi. "Levi" referred to the priestly tribe of Levi in the Old Testament; it means, "joined with God." However, this Levi wasn't doing God's work. Matthew was a tax collector for the Roman government.

Working as a tax collector, Matthew was responsible for collecting money from the Jewish people to give to the Roman government. Many tax collectors charged people more than was required and kept the difference. Zaccheus was another tax collector who cheated the people (Luke 9:1-10 NIRV). Most tax collectors participated in this practice.

One day when Matthew was collecting taxes, Jesus called him by name. Jesus knew what Matthew was doing. When Matthew heard Jesus call his name, he got up, left everything behind, and followed Jesus. Matthew reconsidered his devious activities after meeting Jesus; he became one of the twelve disciples.

Matthew held a feast in his home, with Jesus as the honored guest. The Pharisees criticized Jesus for eating with Matthew and the other tax collectors. They asked the disciples, "Why does your teacher eat with tax collectors and 'sinners'?" (Matthew 9:11 NIRV). "Jesus heard that. So he said, 'Those who are healthy don't need a doctor. Sick people do. Go and learn what this means, 'I want mercy and not sacrifice.' I have not come to get those who think they are right with God to follow me. I have come to get sinners to follow me'" (Matthew 9:12-13 NIRV). Matthew was a changed person because of Jesus. He left his old lifestyle to follow Jesus. Jesus used Matthew's strengths and abilities to reach out to the Jewish people. He used his skills to expand the kingdom of God. Matthew gave his eyewitness account of Jesus' ministry in the New Testament book that bears his name.

OPENING ACTIVITY

Tax Time!

Give each junior soldier a roll of pennies as they enter the room. You can substitute play money, marbles, or another small object to represent currency. Give each junior soldier an equal amount of currency. Place two empty boxes, banks, or cans in the front of the classroom. Label one "The Government" and label the other one with your name.



LESSON 1

Say: **Today I'm a tax collector. It's my job to collect taxes from you and give them to my boss. First, everyone is taxed \$.02 for being in class today.**

Take two pieces of currency from each junior soldier. Place one in your bank, and the other in the government's bank.

Say: **Let's see, everyone who's wearing black shoes must give me \$.05.**

Take currency from junior soldiers. Always place more money in your bank than in the bank of the government. Choose several more reasons to tax junior soldiers. Some examples include:

- Pay \$.03 for using a pencil
- Pay \$.01 for each letter in your first name
- Pay \$.04 if wearing a watch
- Pay \$.02 for each pet you own
- Pay \$.01 for each brother or sister you have
- Pay \$.05 if you are 10 years old

Eventually the junior soldiers will realize that this way of collecting taxes is unfair.

Say: **How do you feel about my bank getting so full?** (Allow response.)
Do you like paying taxes? (Allow response.) **Does this seem like a good way to collect taxes?** (Allow response.)

Say: **Today we're going to learn about a man who was a tax collector. He was unfair to the people in his town. He collected more money than required, and kept the extra money for himself.**

LESSON

Matthew The Tax Collector 🗨️👂

Before class, make sure you have several NIV Bibles. Junior soldiers will be asked to read from them throughout the lesson.

Say: **Do people ever call you by a name other than your first name?** (Allow response.) **Some people are called by their "nick name," and others are called by their middle name.**

It was common for people in the Bible to be called several different names. Some people, like Paul, were born with one name, but when they became Christians, they were called by a different name. When Paul was born, his name was Saul. When he became a Christian, his name was changed to Paul.



MATERIALS NEEDED:

- Bibles (NIV)
- currency from opening activity



Matthew was called “Levi”— the name of the tribe of priests from the Old Testament. Matthew was a tax collector for the Roman government. He was the kind of tax collector who collected extra money and kept some for himself. Do you think people liked Matthew? (Allow response.) Matthew wasn’t a popular person with the Jewish people.

Ask a junior soldier to read Mark 2:13-14 (NirV).

Say: Jesus called Matthew to follow Him. Jesus knew that Matthew could be a better person than a greedy tax collector. Jesus was right! Matthew stood up and followed Jesus.

Ask a junior soldier to read Mark 2:15-16 (NirV).

Say: Matthew invited all of his friends over for dinner and Jesus was the guest of honor. The Pharisees, the religious leaders, didn’t like the idea of Jesus eating with the tax collectors and other sinners. They asked the disciples, “Why does he eat with tax collectors and ‘sinners’?” (Mark 2:16 NirV).

Say: Jesus heard what the Pharisees asked the disciples. He answered, “Those who are healthy don’t need a doctor. Sick people do. I have come not to get those who think they are right with God to follow me. I have come to get sinners to follow me” (Mark 2:17 NirV). Is Jesus only friends with people who think they know all the answers, or follow all the rules, or act a certain way? (Allow response.) Jesus wants to be friends with everyone. God sent Jesus to earth so that sinners can be saved. The tax collectors needed to hear Jesus. They needed to know that cheating people out of money was wrong.

Matthew’s life was changed because of Jesus. He became one of the twelve disciples and followed Jesus. Matthew wrote down things he saw Jesus do and the lessons he learned from Jesus. We can read Matthew’s writing in the New Testament book called Matthew. Not only did Matthew help people learn about Jesus during biblical times, we can still learn from him today. Matthew is the first book in the New Testament and one of the first books of the Bible that many people read.

Just as Matthew reconsidered and stopped taking money from others, I’ve reconsidered. I’m going to give back the money I took from you earlier.


Give each junior soldier enough pieces of currency so that they each have an equal amount.



MEMORY VERSE Matthew 4:17 (NlrV)

"From that time on Jesus began to preach. 'Turn away from your sins!' he said. 'The kingdom of heaven is near.'"

Say: **Everything changed in Matthew's life when he decided to follow Jesus. Our memory verse is from Matthew's book in the New Testament. It's the message that Jesus taught.**

Choose four junior soldiers to hold  A-D. Place the junior soldiers in the correct order. Review the verse. Each time you say the verse, ask one junior soldier to turn their back to the class. When junior soldiers can say the verse from memory, allow the volunteers to face the class.


REINFORCEMENT ACTIVITIES (CHOOSE ONE OPTION)

Follow Me (option 1)

Play a simple game of "Follow the Leader." Start out being the leader, then select a junior soldier to be leader. Allow time for several junior soldiers to be the leader.

Say: **It's fun to play "Follow the Leader." Following the leader is important. The most important leader to follow is Jesus. God sent Jesus to earth to teach us how to live lives that make God happy. If we follow Jesus' example, we'll live lives that make God happy.**

Collecting "Tax" For Jesus (option 2)

Before class, make one copy of  E for each junior soldier on cardstock. If your copy machine will not copy onto cardstock, glue copies onto cardstock or heavy paper.

Say: **Today we learned about Matthew the tax collector. He collected taxes from the Jewish people; he gave some to the Roman government, and kept some for himself. However, once Matthew met Jesus, he stopped collecting taxes, and followed Jesus.**

MATERIALS NEEDED:

-  A-D

MATERIALS NEEDED:

-  E
- scissors
- tape
- markers/crayons



Give each junior soldier one copy of  E, scissors, tape, and crayons or markers. Assist junior soldiers in constructing their boxes.

Say: **We're going to collect a Jesus tax. When you're walking to school and find change on the ground, pick it up and put it in your "Tax Box." If you're cleaning in the living room and find coins in the seats of the couch, collect the coins and put them in your "Tax Box." At the end of this unit, bring in your box, and we'll give the money to help people in other countries.**



TIME SAVING TIP:

If you usually run short on time, cut out the boxes ahead of time. Allow junior soldiers to decorate and build the boxes.



WORSHIP PROGRAM



CHORUS: Song #14: "How Majestic Is Your Name"
(Track #14, *Great Big Praise* CD 1)

SCRIPTURE: Matthew 9:9-13 (NirV)

CHORUS: Song #41: "In His Time"
(Track #41, *Great Big Praise* CD 1)

DEVOTIONAL

Before and After

Before class, make copies of  F-H. Fold along the dotted line. On  F tape a baby picture of yourself on the "BEFORE" side, and a picture of yourself now on the "AFTER" side.

Say: **Have you ever seen "before and after" shots?** (Allow response.) **I have a few before and after shots with me. See if you can guess what the "after shot" is by looking at the "before shot."**

Show junior soldiers  G—the baby chicks.

Say: **What do you think the "after shot" is?** (Allow response—chicken.)

Show junior soldiers  H—the caterpillar.

Say: **What do you think the "after shot" is?** (Allow response—butterfly.) **I have one more.**

Show junior soldiers  F—your baby picture.

Say: **What do you think the "after shot" is?** (Allow response.)

Say: **The Bible tells us that when we ask God's forgiveness for our sins, we become new creations.**

Read 2 Corinthians 5:17 (NirV).

Say: **When Matthew met Jesus, he became a new person. He stopped cheating the people out of their money, and followed Jesus. When we ask God's forgiveness for our sins, He sends His Holy Spirit to live in our hearts, and make us new people. With the help of the Holy Spirit, we can be the people God wants us to be.**

PRAYER

MATERIALS NEEDED:

-  F-H
- baby picture
- current picture



Remember to fill out the *What Do You Think Evaluation* on page 409.

