

Janno Tults

**How a chief of tax office
with Jesus stuffed crowd?**

Story of a honest tax office chief

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The beginning

There is running a competition of moving the rock from a place. A powerful man comes on front who tries and tries but he lacks in power. Next comes up, a pastor this time, he looks at rock, quotes Mt 21:21 (move from here to a sea and it happens). Cliff roars, shakes, moves and falls into a sea. Crowd around is wet of splash and excited, wow, the old. It's outmatchable. Last comes a short male who has no problem to climb on a tree, and orders a rock to go up from a sea, it goes up and water oozes back to a sea. There's more, he squeezes a water out of a rock. -"Who are you?" people asks oohing. -"Tax officer," sounds laconic answer.

How things developed that far and who is that tax officer? Therefore read the following.

Good reading!

Formation of the legendary tax officer

Zacchaeus, a real person from the New Will, is an interesting person information about him has not received to me a lot. So I imagine who he is and he originates from. I hope Zacchaeus and his ancestors doesn't mind that I tune up their characters.

1 Story about formation of Zacchaeus

Zacchaeus comes from entrepreneurial family, his father was a fisherman and grand father a large farmer. Zacchaeus vice verca cared not at all about agriculture (incl fishing), other could with pleasure fish their cows and milk fishes as much they ever want as long as he's let to do his accounting. Rather milk cows and fish fishes, he actually did know how things are to be done.

So he enjoyed calculating. There are persons who like to calculate and he was one of them. Accountants like nowadays were not these times. Some accounting was but it's that simple that every one could handle it, even he who

doesn't like to calculate. Zacchaeus liked, very liked, and only position that met his gift, serving foreign authority, serving occupation authority and, because taxes were collected from Jews, so tax officer position was hated among Jews reflecting it to nowadays tax officer's position. Let's be honest, he remembered more than clear grandfather's example (Matthew 25:14-30) where person being afraid of landlord buried his only talent in case not to waste it. It was his grandfather notorious for being strict landlord and he remembered too well what happened to this sad fearing person. This case was again and again told to and made him to remember it. Zacchaeus knew he has to move in his gift. His grandfather was actually kind and fair man. To his youngest son, father of Zacchaeus, for example, he forgave let's say politely, claiming his heritage way too soon (Luke 15:11-32). Unfortunately village people remembered it way too well and this also they had tough to forgive to Zacchaeus. He vice versa

learned from this loving story of his family about integrity and caring of that he also applied in his work.

Zacchaeus began working in tax department already when he was young. Sparing was characteristic of him and that's why he collected coin by coin. He wasn't such a party animal also. Already he had 10, already 1000, already even 1000 silver pieces spared while his friends, young workmates, partied, had fun and wasted all their money.

2 What father taught to young Zacchaeus?

Jews characteristic was to teach basics of economics from an early age. One basics known also nowadays is that money has to circulate. The more money circulates the more rich we are. Rich is not a primary target, because even in Proverbs 23:4 suggests not to bather ourselves being rich, but getting rich when possible, is not

a sin.

As usual learning in school and from parents takes place only a half way. Mostly. Those who learn as expected are named swot. So his young workmates knew that money has to circulate so rich comes to a world and met night clubs to clean their wallets, drank and wasted money for women. Remember also a parable of the prodigal son (Luke 15:13), story of Zacchaeus' father. They had learned only a half of lesson while Zacchaeus...

Zacchaeus, a good Jew, knew, money can't circulate for nothing but money has to produce money. If money circulates for nothing, look, it might even charge off. He still remembered teaching from his father. Zacchaeus once as a young boy was with his father when he studied fished fish meat to evaluate its good look and meet its possible price to ask for it. Father told to Zacchaeus, watch, son and observe: then father took for a moment a piece of a fish meat

into his hand and put it calmly back to its place among other pieces because they needed to be salted in, strongly salted in with a fresh salt, because when salt is old what to do with it, on a good chance to export it to northern to Estonia, to throw it on ground to decrease slippery. Here Israel there is nothing to do with it. Look what Jesus already told about values of salt characteristics in Matthew 5:13. Just to be mentioned that Estonia and Israel are in a same time zone. So father has taken piece of fish meat and put it immediately back saying: "Did you see, son?" - "What was there? Nothing happened! You took a meat and put it back immediately." - "But watch, son," father licks his finger and gives it son to lick it: "fat remained on fingers!"

So and if money goes from hand to hand, silver money charges off finally. It can't be allowed!

But his workmates knew that money has to circulate. They had had only a half of lesson, a rest of it they had to learn through tough experien-

ces from life itself like the prodigal son, father of Zacchaeus.

3 Zacchaeus leap development

So Zacchaeus had collected of million coins needed, to buy tax collector right through the governor from the Caesar, that big part he could to a down payment. No not most of it but part big enough to be accepted to this deal.

The old chief was aged already and wanted to warm his own bones on a island of Rhodos. Have no to earn extra, saved-earned enough also during a short-long life. Let younger to do that job old chief thought. He had noticed Zacchaeus also who was decent and didn't waste. Honest also, yet, it wasn't in a mind of the chief the best, huh, the strongest side. Considering what humiliations he has to have from Jews, for that already should be required extra taxes: "Collaborators, blood suckers, huh," so we're named thought old chief. Job is

job and needs to be done. How otherwise roads and streets are built, what for? Or Roman powerful army is held? They back our peace. On borders, we to have peace here in a inner land? And in inner land now or soon coming rebellion era; one zelote has even settled in into a rising fame preacher Jesus' fellowship, check Luke 6:15. Or just againct toughs, to punish them, check John 18:40, death penalty if needed (later couple of thieves were nailed to cross with Jesus, check Matthew 27:44), because life is sacred and you can't take it for nothig. Even from though. That's why local don't decide over it, only governors like Herodes and Pontius Pilate. Even they give mercy time to time.

**Honest officer or
a licenced tax collector**

1 Tax officer or licenced tax collector?

It's possible to assume that positions were sold at these times. Why else governors tolerated corruption or at least over earnings in tax department? Comparing with current situation in Estonia, then all return returns to state not to certain officer. If returns to him then it's rather bribe, against collectors of overload taxes aka "over collectors" helps us a system of justice. Not to uproot "over collectors" a chief also has to have its part and also his chief. Corruption is dangerous in case of applying to maintain an order. Chiefs also have to be corrupted. But when honest one gets to be a chief, then it's disaster, money stops if not earlier then at his position, "over collecting" even doesn't exist, at least not in relevant amount. That's why honest ones' not set to this position if aim is to collect corruptive income.

Now there was a honest Zacchaeus in position.

That's why we might guess that he's bought tax collecting rights. Others just didn't have money to buy it because they were "supporting economics". So the governor was set to unhappy situation - he couldn't get that big sum for tax collecting rights than he could've got from corrupts. Officially named collateral of taxes - tax collector paid collateral for people taxes and then collected it back from people. Or the governor just didn't care because he's set that big sum for licence fee that only honest who by nature spends small also would handle paying it. "over collector" would be preferred then licence would be more tasty and possible to ask even more for it. The governors role was to close his eye when claims came up against demanded taxes so supporting "over collecting" by his side. Licence fee just didn't motivate to sell licences to honest ones, it's more like forced move. Checking activity in these times was also problem because it's difficult, different of nowadays, when cheating related risk analyses

are almost momentarily done by information systems. So it's better if every money movement level would be motivated to move money. To collect money to central power, actually to next grand level it was easier-sensible to sell licences to persons with interest. Then every step is interested to do it's work otherwise betted money doesn't come back and so might even work "effectively" and "collect more money", to corrupt persons and to drive licence fee more tasty aka drive amount of collected taxes even bigger. So a licence fee was certainly collectable amount of money for a central power activity. Risks and incomes were shared. Who risks more earns more income. At least proximate year income to a central power was guaranteed.

2 *Scoundrel or just a officer?*

Anyway Zacchaeus wasn't honored, among Jews at least, but he was at this position. Honest tax officers were even more, like Matthew (check

Matthew 10:3). If not said scoundrel we've to assume that he was honest. One place, Luke 18:11, was even hinted that (tax) officers as species were mostly scoundrels, although being scoundrel would also concern only being coworker to a foreign power (collaborator). Or Peter also was a thief (or scoundrel) when Jesus called him from shipping boat to be his disciple? Why certainly tax officer had to be a scoundrel who called by Jesus had to "turn" from his "sins of duty" while Peter didn't have to be it? When a pharisee aka diligent practicer of faith brings up guilts then main guilt of tax officer seemed to be being a tax officer. Possibly there were dishonest like tribute collectors, against whom Jesus rises protest although pays off using rare tax getting method (Matthew 17:24-27), but were these tribute collectors regular tax officers or entirely local tax collectors? In the Bible they are named differently - tax officers aka tax publicans (Luke 18:11) and tribute receivers (Matthew 17:24).

3 *What Zacchaeus' work consisted of?*

If to believe sources then formally ofcourse Zacchaeus gave collateral to the governor what for he received rights to collect taxes. If he collected more than he received surplus if less it's his expense because when was a time of netting collected taxes to collateral then he received back only this amount of sum he collected. Or rather he didn't have to pay extra to state it was taken off from his collateral. More sum central power also didn't want than Zacchaeus first gave as collateral. Zacchaeus received also interests, it was still a collateral, from central power. Nowadays also it's assumed that collateral for rent carries interests (check VÕS § 308 lg 2), just interests on savings are so low that there is no point to start teasing.

Because cash was rare these times Zacchaeus had to collect taxes a lot in natural products, like grain, fish, land. Central power, because it wanted only cash, by the way it's not smelling,

left all responsibility of liquidating assets to Zacchaeus. Other reason why central power didn't want to receive taxes in grain or meat was because every kind of flesh took place in who ate grain, and meat rotted. Land is not edible. Money was universal circulating medium, it's nowadays also actually. If Zacc-haeus had enough storage then he could've stored grain and if needed, like crop failure, to sell it at higher price. That kind of business assumed having enough fortune as cash. So Zacc-haeus could earn selling assets that smile over face or to run into bankruptcy.

While asset exists it's possible to lend it. Because tax officers knew to read money then this type of business was open to them. How else they could afford to buy a licence, huh, sorry, give a collateral to a central power if they wouldn't know to read money. Yes the run business with their assets, also loan business and per cents were have been quite strapping. Ofcourse not so strapping as now, allegedly in

worse case stayed on 4 percents in a month and concerning compound interest technics aka lending interest also to afford paying interests, then even until 60 percent per year.

What kind of Jew Zacchaeus could be if he runs no business? Business and the Jew, they're like a sock and boot, we even have a saying: like a white Jew.

Because herding that money to earn back sum of collateral is not a easiest part then it's smarter to hire assistants. So Zacchaeus set to be not only tax officer but their chief, chief of these tax officers who knew only part of law of economics: money has to circulate, and let it to circulate in night clubs.

While young, still working for old chief, Zacc-haeus invested chief's assets and rescued from debtors if needed. Tax officers had role to finance their debtors, it means lend assets on what they could pay their taxes so they're not

debtors for state but straight to entrepreneur who by the way is also a tax officer. Sometimes it's quite a risky activity because debtors business could've run even more worse than so far and related to it raise debts even bigger. Whed debts have grown over ones head then goes a will to start paying back debts, will to leave everything takes place. He might start drinking or goes to other problems. Zacchaeus as honest man was a speech topic for scoundrels and so they spreaded time to time stories like Zacchaeus wastes chief's money, that he lends to them who should not borrow because it's so no chance to get anything back from them. To save loans from getting that bad that it's not possible to get them back, he decided to offer a hope to debtors. So Zacchaeus time to time went to negotiate with debtors making deals on returnable parts, and sometimes needed to write off part of debt. So he abdicated hoped interests, some part left was even smaller than first amount of lended oil or wheat, but loans

started to be returned. The most famous case is written in Luke 16:1-8 in parable of unjust steward and a right use of wealth.

The legendary joke

Has Zacchaeus' story been preposterous enough so far already?

It goes more preposterous.

1 Zacchaeus acts "suspiciously" concerning his position

www.kingjamesbibleonline.org, Luke 19:1-10:

„And Jesus entered and passed through Jericho. And, behold, there was a man named Zacchaeus, which was the chief among the officers, and he was rich. And he sought to see Jesus who he was; and could not for the press, because he was little of stature. And he ran before, and climbed up into a sycamore tree to see him: for he was to pass that way. And when Jesus came to the place, he looked up, and saw him, and said unto him, Zacchaeus, make haste, and come down; for to day I must abide at thy house. And he made haste, and came down, and received him joyfully. And when they saw it, they all murmured, saying, That he was gone to be

guest with a man that is a sinner. And Zacchaeus stood, and said unto the Lord; Behold, Lord, the half of my goods I give to the poor; and if I have taken any thing from any man by false accusation, I restore him fourfold. And Jesus said unto him, This day is salvation come to this house, forsomuch as he also is a son of Abraham. For the Son of man is come to seek and to save that which was lost.”

Zacchaeus was a short rich chief of tax officers (tax publicans). Tax officers at least by presumption were extortioners (principally collected more taxes than they had right to do, but it was possible, and in addition to it they were businessmen that otherwise wouldn't been a problem among Jews). That all we've read before. It's relevant to repeat again that tax officers were Roman Empire representatives, Jews, who represented their invaders demanding money from their own people for the benefit of invaders.

Zacchaeus said unto the Lord; Behold, Lord, the half of my goods I give to the poor; and if I have taken any thing from any man by false accusation, I restore him fourfold.

Jesus said unto him, This day is salvation come to this house, forsomuch as he also is a son of Abraham. For the Son of man is come to seek and to save that which was lost.

2 *How acts scoundrel?*

People presumed that Zacchaeus was traitor to a nation rich evildoers.

Zacchaeus as a traitor to a nation. Probably he was it, but it's not known whether he would have a chance to find work among Jews, other work than be a beggar. Let's remember that his gift might have been calculatings.

Let's presume that Zacchaeus was a scoundrel.

Thanks to his work he was under Roman

protection otherwise Roman empire would get target of joking if something would've happen to its officer, and secondly no one would've come to collect taxes in benefit of Rome especially traiting his nation as tax officer Jews did. Also Rome's inherent politics was "divide and rule" so groups in society were splintered for purpose of easier ruling. So tax officer was under protection because he was a traitor of nation and served Rome and Rome wanted to force order and receiving incomes in a longer perspective also. No next would dare to trait his nation if Rome wouldn't protect ready and no one pays taxes if Rome wouldn't help to enforce. All actions against power clearly were punishable tough enough.

Dishonest tax officer was representative of Roman power therefore he had Roman soldiers at hand always. Against him wouldn't be dared to say anything because if would've dared then next time tax rate would raise unexpectedly. With help of Roman soldiers he enforced taxes.

Quite certainly he dropped a coin bag or some to soldiers also to maintain a loyalty. Soldiers also wanted to have an extra coin pile to maintain "over collecting" for a tax officer. Look also Luke 3:12-14.

People therefore might despise their traitors but because traitors had power so they had right and under fear that next time paying taxes a rate to people might have "rised" if defying power so probably a road was cleared to that kind of officer where ever he wished to go. Own wallet is still closer to a skin.

When chief already is used to use power unethically in his work so probably he wanted "respect" outside of his "office" also and when he wanted to go to some known quest in public place, Jesus for example, who was on a road among a crowd and if "taxpayers" wouldn't divided as Red Sea before Moses described in Exodus 14:21 then he would've let soldiers to free a road to his sake. Expecially when he is

despised by society by his physical characteristics. Assertiveness principally.

3 *How acts honest?*

Zacchaeus had Roman soldiers at hand, but did he use them? Enforcing taxes, yes. But unreasonably? Therefore have to watch next points.

He had to climb a tree to see Jesus. Soldiers might help him on a tree, but is climbing a tree activity of a dignified man? Is he honored (traitor of a nation is not honored) or at least feared? Seems that this man wasn't feared was he with or without Roman army.

If would be feared then a road would be freed for him. For him it wasn't. He also didn't use Roman soldiers. From that could be concluded that using Roman soldiers unreasonably wasn't common to him. Thus he didn't enforce "over collectable" taxes. Forcing to over collect taxes is possible only some times, then forcing is seen through, thus so on have to have a force. Road

wasn't freed for nothing also, thus he wasn't feared raising taxes nor honored like was honored Roman centurion who built a synagogue (Luke 7:1-10). Even he couldn't raise taxes on some case he would've let soldiers to "motivate" taxpayers to show a respect to a officer. He didn't use his "opportunities". What's a point to pay extra when there is no reason, no sanctions are coming? What's a point to free a road to one that kind? Zacchaeus therefore was honest, even that honest that he didn't let soldiers to free a road to himself. He rather humiliated himself climbing a tree.

4 Zacchaeus offered and Jesus accepted

Zacchaeus offered first for charity to give half of his fortune to poor ones.

Secondly if he's extorted anyone he gives back 4 times.

Jesus accepts offer.

5 *Buying mercy for money*

Zacchaeus played tough guy and offered that addition to charity he restores entirely 4 times professional iniquity he's made. He pays back that he's taken extra and adds even 3 times same sum as restoration.

Jesus had no problem to sell mercy? Jesus in addition pushed himself with attendants to Zacchaeus' house staying overnight and party - so firstly judges a human to a bankruptcy, but before declaring bankruptcy aka beginning to pay bills he also goes and eats on expense of that man with his attendants?

Probably we talk about some sum, because presumption is 4 timing of something. 1000 day salaries? 2000 day salaries? Piece here, piece there from every Jew collect extra and sum comes up. But to restore it honestly? It doesn't feel that funny or how? Because restoration is then 4000 day salaries, 8000 day salaries? So 11

years to 33 years working same time covering his living expenses? If not to cover his living expenses then there would be no restorer, he would be starved to death. Dead one doesn't pay a lot. Might liquidate some assets but to cover that amount of duties...

Could be said that because Jesus accepted offer then Jesus sold mercy and because we are all equal in spite of era then only chance to get mercy from Jesus is to buy it from him, he sells mercy also to you today, reader. Are you ready and able to pay for it?

What for then Jesus died on a cross? When could accepting this 4 time restoration be taken as Jesus' fine joke and over whom?

6 *Tax officers' chief and God (Jesus) stuffed crowd*

Joke, now even stuffing crowd, could be this accepting while Zacchaeus would be honest, it means his restoration would be 0, so 4 times

restoration would be exact 0. Huh, let's play along. On whom? Zacchaeus do can play tough guy because he pays as he promised. Oh and vaingloriously, like in nature of eastern people. Something like during our pre-election period. Zacchaeus is not sufferer. Who is sufferer? Jesus? Zacchaeus hadn't even met Jesus before so hardly him. But who then? Who is the one on whom joke is run? Probably self-important witnesses, people that rounded them at the moment. Jews who presume de facto that nabob and tax officer (or vice versa tax officer and nabob!), anyway a scoundrel! He was short also. He just has to be in addition to being traitor of nation an extortioner.

Zacchaeus no doubt was smart and able to calculate. Zacchaeus was a traitor of nation, a honest worker bee, the master of the nest. So he could calmly stay in rates expressed by Rome (how ever it specifically was set because Rome was rather state of franchises where rights, licences to rule or to do other work in certain

areas were sold). He already had offered a half of his fortune. He had almost nothing left to pay "bills". Not that he had left nothing at all, he might had stuff quite enough - forests, lands, dwellings, boats maybe even cash. These times tax paying took place in natural goods so money he might not had that much because money was just an instrument to invest, money doesn't reproduce itself, as loan maybe, but real estate and tangible assets produce rather. To liquidate them must have certain knowledge to bet to produce more benefit or less loss. Finally a profit matters not size of incomes with big outgos that eat incomes.

So Zacchaeus had promised half of his fortune just for charity. While he now offered 4 time restoration for his professional sins then probably he didn't have bigger sums saved by sinning and what he had to pay was rather symbolic coming from human mistake if anything.

Jesus in addition pushed himself with

attendants to Zacchaeus' house staying overnight and party - so firstly judges a human to a bankruptcy, but before declaring bankruptcy aka beginning to pay bills he also goes and eats on expense of that man with his attendants? Zacchaeus considering it is happily in plan. He accepted Jesus' offer and then at one moment made an offer. He had time to think. I presume that if even Zacchaeus would've turned crazy then Jesus would've staid in balance and reminded Gods kingdom's basics, whereas, with money isn't possible to buy place in the Kingdom; saving's related in faith not in restoration of sins; love neighbour as yourself aka sensibility (restoring your caused damages + some punishment might be considerable to set relations between persons).

Saving Zacchaeus did receive this night. But to come saving doesn't have to be the scoundrel, even honest people can turn to God through Jesus. Justification that even Zacchaeus is "[...] son of Abraham. For the Son of man is come to

seek and to save that which was lost." True, he said it still after Zacchaeus' gentle offer. Justification refers that reason for saving was still something else than this dreamable pile of cash.

If to remind story of a rich young man (Matthew 19:16-22), then this young man heart was so tied to a fortune that he did not want to leave it, that it's not sayable against Zacchaeus. Probably Jesus gave a sign with proposition to leave his fortune what a young man leans on so it already causes inner emptiness that young man was coming to fill if possible. We, yes, do we that much differ from these times people, take it as punishment of rich people as we also think Zacchaeus story is about punishing rich people and are not able to take it in any other way.

People probably was risen high that it's possible to pay back this short rich tax officer. But when they once started to considering that who had anything to get from him... Fine joke! by Jesus in co-operation with tax officers aka tax offi-

cers' chief. Jesus has other places also irritated people, then more pharisees and other these times religious elite.

Zacchaeus certainly had to fulfill his duty and it was a big duty - give away a half of his fortune considering that maybe he is already in the end of his licence period it means he needs to pre-prepare paying next licence fee. He then would have paid licence fee from his half left. Maybe still currently payments to a central power for a licence were done. Who knows how these times accounting of assets was held - cash or accrued.

PS! As said before Jesus might not liked paying taxes (Matthew 17:24-27) nor traiting of nation (Matthew 18:17) but in his discipleship already were 2 former tax officers hired straight from their office Matthew and Levi. Probably were they also at least with open hearts and he didn't make them to pay for their mistakes.

7 Why did Jesus accept a charity offer?

Reminding centurion whose servant Jesus healed (Luke 7:1-10), then in favour of this centurion asked even elders of Jews reasoning that he love Jews, has even built a synagoge. Zacchaeus probably hasn't done welfare, hasn't open his wallet in favour of nationhood although earns living on them. Probably he was sore because he was despised, but something he shoud've been giving just to show caring also set relations with Jews at same time. Now Zacchaeus understood and against that wasn't also Jesus because without will to buy mercy he just did what was needed to do - to love his neighbour - to do the most important one in this world for fellow created (Mark 12:33). There were in need and a able one to help, now even willing one, Zacchaeus.

Used and interpreted

The Bible, www.kingjamesbibleonline.org

Since 30.05.2016. a internet material:

www.unrv.com/economy/roman-taxes.php

VÖS. Law of Obligations Act¹

26.09.2001, RT I 2001, 81, 487; RT I, 11.03.2016, 2

MKS. Taxation Act¹

20.02.2002, RT I 2002, 26, 150; RT I, 25.10.2016, 13

The End

As seen Zacchaeus became a human, a christian, after meeting Jesus. Now wasn't anything impossible to him. When he before was ashamed about his shortness then now he became over it. He also started to take a part of moving the rock into a sea competitions where he applied the best synthesis of spiritual right of a christian and christian taxation basics (Mt 21:21 and MKS § 10 section 3). So it is.