

## Luke 19:1-10 The Story of Zacchaeus – A Reflection



On Sunday 3<sup>rd</sup> November, the Lectionary Reading is Luke 19:1-10, the story of Zacchaeus. This reflection on that passage is intentionally linked to the World Council of Churches [Zacchaeus Tax Campaign](#).<sup>1</sup> That campaign calls for a range of global tax justice measures modelled on the reparations enacted by Zacchaeus following his encounter with Jesus.

[They] “used the apparatus of the state for illegitimate personal advantage...grew rich from perverting the state’s legal machinery to their private ends...[they are] the least attractive element of the educated elite.”

You might think this quotation is contemporary and referring to wealthy tax dodgers who hide their money in offshore accounts, and in the process accumulate huge amounts of wealth. In fact, it’s describing the “sycophants” of ancient Greece. I mention this because *sycophantes* is the word that Luke used in this story to describe the behaviour of Zacchaeus. At the time, *sycophantes* didn’t have the meaning it has today – of a servile flatterer – it in fact referred to those who extorted money, whether by legal or illegal means, in order to line their own pockets. Zacchaeus was one of these. Luke 19:8 literally reads ‘if anyone of anything I have *sycophantesa* (defrauded / cheated), I will pay back fourfold’.

Zacchaeus then was an extortionist, one who used the machinery of the Roman state to obtain his huge wealth. No wonder the people despised him and called him a ‘sinner’, for that is what he was.

But then he met Jesus and his life was transformed, and it was changed in the one place where we are all reluctant to let Jesus go: his finances. I often wonder about the alternative ways in which Zacchaeus might have offered his ‘repentance’. He could have said he’ll pray more, or read more scriptures, or attend synagogue more often, or even tithe more. But Zacchaeus did none of these things – including the last. His acts of repentance were on a completely different scale.

The norm among Christians is that we often feel that if we have an economic responsibility to God it is that we tithe out of our income. We might debate the precise proportion, and whether it’s before or after tax, but we all agree that it’s out of our income that we give. But actually, on more than one occasion, Jesus challenges us to give from our wealth, those possessions we have accumulated over the years (Luke 12:33; Luke 14:33; 18:22). This is just what Zacchaeus did (v8).

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<sup>1</sup> The Zacchaeus Tax Campaign is part of the New International Financial and Economic Architecture initiative of the World Council of Churches, World Communion of Reformed Churches, Council for World Mission and Lutheran World Federation

What is also noteworthy about this first act of repentance is that Zacchaeus gave away “to the poor” (v8). In a moment, we’ll consider the reparations he makes to those he has cheated, but he has not, as far as we know, defrauded the poor in general. Yet, his major giving – half of all his possessions – is to them. Consider for a minute the alternatives to whom he might have donated his money. He could have given it to the Temple; He could have given it to the priests; he could have used it to fund the building of a new synagogue – but Zacchaeus chose to give it to the poor. Now maybe this was in response to Jesus’ teaching. Zacchaeus seems to have already heard of Jesus before he visited Jericho. But it is also possible that he was aware that as a wealthy man who had extorted money from numerous citizens in the area, it was the ‘poor’ that were most likely to suffer the consequences. If the middle class farmer has less funds – due to Zacchaeus’ exploitative tax collecting – the inevitable result is fewer day labourers that are hired. Economic injustice has a ripple effect in which our actions in one part of the economy actually impact many other parts. Rightly, then, Zacchaeus realised he had a responsibility to the poor in general, not just to those he had directly defrauded.

However, there was another act of justice that Zacchaeus performed in response to encountering Jesus, that of returning funds to those he had exploited . As already noted, the word used here – *sycophantes* – doesn’t necessarily mean illegal extortion or theft. It simply means any kind of corrupt extortion that impoverishes others. This matters because in the context of tax dodging, one of the repeated refrains of those who use tax havens is that there is nothing in their actions that is illegal. This may or may not be the case, but if the actions are not in line with the spirit or intention of the law, then they are morally wrong. Indeed, if you are using your economic power to impoverish another then that alone is unjust even if it is within the intention of the laws that are relevant. The starving man who ‘voluntarily’ sells his house to buy a loaf of bread is the victim of theft, not market forces!

So, in response, Zacchaeus returns to these folk four times what he took from them. Commentators seem to disagree as to whether this was generous or not on Zacchaeus’ part. On the one hand, Exodus 22:1 did require four or fivefold restitution in regard to cattle rustling. However, Leviticus 6:5 merely required a 20% increase in the value of what was restored. Arguably, the higher fine for rustling cattle is due to the fact they are much harder to protect. If that is the reason, then Zacchaeus’ four-fold response is exceedingly generous, going way beyond the 20% extra required by the law.

Finally, it is worth noting that one of the recurrent ideas in Luke’s gospel is that of salvation as status reversal. The low are brought up, and the mighty brought down. Perhaps this is most obvious in the story of Luke 7 when a dishonourable woman is held up as a model of virtue while the disciples are chastised for their lack of hospitality. In the Zacchaeus story, we see this kind of salvation impacting the ‘poor’, and those who have been ‘defrauded’ to the extent that they receive something of the monies owed to them, but we also see it in regard to Zacchaeus. Jesus’ declaration that salvation has come to this house is a reminder that in the context of rampant inequality it is the wealthy that need saving just as much, if not more so, than the poor. Rowan Williams, former Archbishop of Canterbury, once expressed it this way when talking about the need to fight poverty, “We are not trying to solve someone else's problem but to liberate ourselves from a toxic and unjust situation in which we, the prosperous, are less than human.” Before encountering Jesus, Zacchaeus was ‘less than human’. This encounter enabled him to discover his God-given

humanity, and it was expressed in terms of giving from his wealth and making reparations to those he had defrauded.

In practical terms, I think three points emerge from the story of Zacchaeus and intentionally I will link these to the calls of the WCC [Zacchaeus Tax Campaign](#).

The first is simply this: who is being harmed by our economic decisions? Or, if we wanted to frame this more positively: for whom are our economic decisions good news? One of the calls of the ZacTax campaign is that churches “organize their finances in line with Zacchaeus’ principles for just taxation, sharing of resources and reparation for historical injustice.” There are a range of related issues here. As the campaign points out, the West in particular benefited economically to a huge extent from colonial slavery. We continue to benefit today from a global financial architecture that is geared overwhelmingly towards the interests of wealthier nations, and we benefit economically from an industrialised economy that continues to generate the majority of the world’s greenhouse gases. The global north has become rich at the expense of the global south, and the WCC is right to say that, in this context, reparations are due.

This is not though just about generous giving – though that is important - but in addition we need to ensure that our ongoing use of money isn’t contributing to those mechanisms that further impoverish our brothers and sisters in the global south. We do this whenever, as individuals, churches or denominations, we invest (either directly or through our pension funds) in companies that continue to pollute the atmosphere, or fail to pay their fair share of tax. Making charitable donations to the global south while having an investment portfolio that exploits the global south can no longer be acceptable behaviour for Christians. We need to seriously look at the uses (and abuses) to which we put our wealth.

Secondly, we need to make reparations for what has been done. As noted, Zacchaeus had two particular groups in mind as he made his reparations: the poor in general, and those he had defrauded. The ZacTax campaign calls for progressive wealth taxes, the implementation of a financial transaction tax and an end to tax dodging by both individuals and corporations. All of this is designed to limit the concentration of wealth in the hands of the few. It is not accidental that the WCC is calling specifically for a Wealth Tax, rather than just increases to income tax. It is well known that global wealth inequality is even worse than income inequality, and that if we do nothing then such disparities are only going to increase. Growth in wealth has always exceeded growth in income, and that is why tackling wealth inequality has to be at the forefront of any fair tax regime. Through encountering Jesus, Zacchaeus knew he had to give up part of his wealth for the poor, and those of us who know both wealth and Jesus should surely follow his example. The call to do this is both personal (give up some of our wealth), and collective (by showing our support to the ZacTax campaign).

Finally, the ZacTax campaign calls for serious attention to be paid to progressive carbon and pollution taxes. The reality is that what we in the global north have done in pursuing industrial societies has created a problem that might cause some inconvenience for us, but is literally killing tens of thousands in the global south. Indeed, it is estimated that over 5 million people in the global south will die because of the climate crisis in the next 20 years or so. In light of this, when global south debt is cancelled or when money is transferred to the global south for climate change adaptations, we should no longer think of this as generosity, but merely as paying back what we already owe. One of the church fathers, Basil of Caesarea, once said this:

Will not one be called a thief who steals the garment of one already clothed, and is one deserving of any other title who will not clothe the naked if he is able to do so? That bread which you keep, belongs to the hungry; that coat which you preserve in your wardrobe, to the naked; those shoes which are rotting in your possession, to the shoeless: that gold which you have hidden in the ground, to the needy. Wherefore, as often as you were able to help others, and refused, so often you do them wrong?

If that is true in respect of our possessions, how much more is it true in regard to the climate crisis? We can no longer hide behind our ignorance. We know that what we do impacts the planet. Any response that does not include payment of reparations is simply inadequate. If Zacchaeus had chosen to keep the funds from those he had defrauded, we would not have considered him a model of salvation. Meeting Jesus meant generous restitution, and for us in the global north that means changes to our personal lifestyles and support for serious climate change reparations. Anything else, in the words of Basil, is thievery.

Zacchaeus shows what it means to truly encounter Jesus. His life and his lifestyle were deeply changed, and he sets before a model that we – as both individuals and as the body of Christ – need to hear and to which we must respond.

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