



Many “Bible scholars” claim that Matthew relied on Mark’s gospel as the primary source to write his gospel. Why would Matthew the tax collector, one of Jesus’ twelve apostles, rely so much on Mark’s account? The answer? He didn’t. He was an eyewitness of much of what he wrote, so there was no need for him to rely on Mark, who was not an eyewitness, but a recorder of the apostle Peter’s memories (**1 Peter 5:13**). Both Matthew and Mark wrote their gospels **“inspired by God” (2 Timothy 3:16)**.

Matthew was an eyewitness to many  
of the events he wrote about

## Matthew the Tax Collector

Matthew was presented as a tax collector – **“As Jesus went on from there, he saw a man named Matthew sitting at the tax collector’s booth. ‘Follow me,’ he told him, and Matthew got up and followed him. While Jesus was having dinner at Matthew’s house, many tax collectors and sinners came and ate with him and his disciples. When the Pharisees saw this, they asked his disciples, ‘Why does your teacher eat with tax collectors and sinners?’” (Matthew 9:9-11 NIV)**. The fact that he was a tax collector is very unlikely to be fabricated. This would have been very embarrassing for the writer. Tax collectors were classed with the worst of people in the Roman Empire. (**Matthew 11:19; 18:17; Luke 18:11**)

**Matthew 23:37 – “Jerusalem, Jerusalem... How often I wanted to gather your children” (NIV)**. How could this be true if Jesus had not visited Jerusalem previously, as some critics claim, during his ministry? The eyewitness, however, Matthew, puts Jesus, not only in Jerusalem, but in the temple complex, when he reports: **“Jesus entered the temple**

**courts and drove out all who were buying and selling there . . . The blind and the lame came to him at the temple and he healed them” (Matthew 21:12,14 NIV).**

**“The chief priests and the whole Sanhedrin were looking for false evidence against Jesus so that they could put him to death. But they did not find any, though many false witnesses came forward. Finally two came forward and declared, ‘This fellow said, ‘I am able to destroy the temple of God and rebuild it in three days.’”**

**(Matthew 26:59-61 NIV)** – This statement or charge does not make much sense without **John 2:19**, which says: **“Jesus answered them, ‘Destroy this temple, and I will raise it again in three days” (NIV).** The two false witnesses perverted Jesus’ statement, because **“the temple he had spoken of was his body” (John 2:21 NIV).** John’s gospel had not yet been written when Matthew wrote his gospel. Eyewitness Matthew, who did not need to rely on other sources, shows us why they were false witnesses – it was because of their misquote.

The title ascribing the first gospel to Matthew is in the earliest extant Greek manuscripts unanimously, without any contrary evidence (compare **2 Peter 3:2**), and is likely original. In fact, all extant manuscripts of the beginning of Matthew ascribe the gospel to him. The writership of Matthew wasn’t doubted until the 18th century.

Early church fathers acknowledged Matthew as the author with no hints of doubt. Perhaps no other ancient book has its writer more clearly and unanimously established than the gospel of Matthew. The early church fathers accepted the authority of Papias (60-130), who acknowledged Matthew as the writer of the first gospel. Some ancient writers said that Matthew was originally written in Hebrew and later translated to Greek. While this may be true, Matthew’s Gospel shows few signs of having been translated into Greek from an earlier Semitic text, and appears much more likely to be an original Greek composition. Irenaeus (180); Eusebius (260-340), Athenagoras Pantaenus, Ignatius (110), Theophilus Origin, Tatian, Hegesippus, Tertulian, Clement of Alexandria, all testify via quotes to Matthew’s writership.

***“It is not merely the matter, but the manner of the quotations, from the calm appeal as to a settled authority, from the absence of all hints of doubt, that we regard it as proved that the book we possess had not been the subject of any sudden changes”—McClintock and Strong’s Cyclopaedia (translated from the Latin text edited by E C Richardson, published in the series “Trite and Untersuchungen our Geschichte der altchristlichen Literatur,” Leipzig, 1896, Vol 14, pages 8,9)***

Subscriptions at the end of some later manuscripts state that Matthew wrote it 8 years after Jesus’ death. If accurate, this testifies that Matthew’s gospel was the first written.

## Clues from the Gospel itself

**“As he walked along, he saw Levi son of Alphaeus sitting at the tax collector’s booth. ‘Follow me,’ Jesus told him, and Levi got up and followed him.” (Mark 2:14 NIV) “After this, Jesus went out and saw a tax collector by the name of Levi sitting at his tax booth. ‘Follow me,’ Jesus said to him.” (Luke 5:27 NIV) – Both of these scriptures identify the tax collector called by Jesus as Levi.**

**Matthew 9:9 – “As Jesus went on from there, he saw a man named Matthew sitting at the tax collector’s booth. ‘Follow me,’ he told him, and Matthew got up and followed him” (NIV).**

The tax collector called Matthew appears to be the apostolic name Jesus gave him after he chose to follow Christ, similar to Simon being called Peter by Jesus. (**Matthew 16:18**) Only Matthew’s Gospel identifies Matthew as Matthew, Jesus’ name for him. Mark and Luke identify him as Levi, his birth name. The Gospel of Matthew contains clear evidence that the writer had a very strong ability in Hebrew and/or Aramaic and Greek, which would have been a prerequisite for most tax collectors.

Matthew used the more precise term according to its usage, *nomisma*, in addition to

“denarion”, for the coin Jesus referred to in answering the tax question. **“‘Show me the coin (“*nomisma*”) used for paying the tax.’ They brought him a denarius.” (Matthew 22:19)**

Mark and Luke use the Greek word “*denarion*”, or “**denarius**” in English. **“‘Should we pay or shouldn’t we?’ But Jesus knew their hypocrisy. ‘Why are you trying to trap me?’ he asked. ‘Bring me a denarius and let me look at it.’” (Mark 12:15 NIV)**

**“‘Show me a denarius. Whose image and inscription are on it?’ ‘Caesar’s,’ they replied.” (Luke 20:24 NIV)** This linguistic specificity strongly implies that the writer, Matthew, was conversant in the fine details of money and finance, a fact that supports the tax collector’s writership.

Popular agnostic scholar Bart Ehrman claims that, ***“it seems unlikely that the uneducated lower-class illiterate disciples of Jesus played the decisive role in the literary compositions bearing their names.”*** However, the daily chores of Galilean tax collectors required them to collect, copy, and record information, likely in a handful of languages (compare **John 19:20**). The fact that they could not be illiterate to hold such a position, refutes skeptic Ehrman’s assertion.