What's the difference between an IRS agent and a mosquito? One is a bloodsucking parasite, the other is an insect.

What's brown and looks really good on an IRS agent? A Doberman.

What do you throw to a drowning IRS agent? His co-workers.

What did the terrorist who hijacked a jumbo-jet full of IRS agents do? He threatened to release one every hour if his demands weren't met.

If a lawyer and an IRS agent were both drowning, and you could only save one of them, would you go to lunch or read the newspaper? (Various internet sources). MY APOLOGIES to any of you who may work for the IRS, or if you are a member of the noble profession of lawyers. But I just gave into temptation! It was just too good to pass up!

OK, first some background on this wonderful gospel about the little man. We are told that Jesus intended to pass through Jericho. That's because we remember that His destination is Jerusalem, the place where He will offer His life on the cross out of love for us sinners. Jericho is in the Jordan River valley, just north of the Dead Sea, and served as a tax collection center. Jericho was also an oasis and a wealthy city, so tax collecting would have been particularly lucrative there. Also, at Jericho, travelers turned west and began the uphill journey to Jerusalem. Jericho is 850 feet below sea level and Jerusalem is 2500 feet above sea level. Since the Feast of Passover was drawing near, crowds of pilgrims on their way to Jerusalem would be passing through Jericho.

And here's the first thing that's unusual about the story. It is rare that the scriptures give any physical description of the characters in the Biblical accounts, so it means we should pay attention. Zacchaeus is described as VERY short – MICROS is the Greek word, from which we get the word microscopic. It's also the same word used several chapters earlier in this gospel for the children – the little ones – micros – that the disciples were trying to keep away from Jesus. Here it is the crowds that prevent rich little shorty pants from seeing Jesus.

So we are told that Zacchaeus RAN ahead and CLIMBED a tree. Both of these actions would have been completely unbecoming of a man of wealth and influence. His undignified action probably evoked scorn, derision, and laughter from the townspeople. Yet Zacchaeus was determined to get a look at the bony man from Galilee.

It's a rather comical sight – think mid-eastern sheik in long flowing robes, dangling from a tree. And although we were told Jesus did not plan to stop in Jericho, He changes His plans upon seeing Zacchaeus up a tree, out on a limb. There is a sense of urgency in Jesus' words. Zacchaeus' occupation, sinfulness, dishonesty, and greed were no barrier to the heart of Jesus. He took the initiative to enter into the life of the tax collector. And also, this is the ONLY time in the New Testament where someone is described as a CHIEF tax collector. This guy was uber-rich, for he would have gotten a cut from all the tax collectors who worked for him. He was the Bill Gates of Jericho.

The townspeople are shocked that Jesus would ask to be invited to this public sinner's house. And we hear the charge that haunts Him throughout Luke's gospel: "This man welcomes sinners – and eats with them."

Obviously Jesus makes a deep impression on Zacchaeus – because Zacchaeus promises to give half of his wealth to the poor and to pay back fourfold whatever he has swindled from others – and he had swindled everybody in town! And Jesus says "Today salvation has come to this house." Jesus is the Savior of the outcasts and sinners. (help from Stephen Binz, JESUS, THE COMPASSIONATE SAVIOR (part 2), p. 69-70)

Second, we remember that Luke's gospel has more references to the poor than the other 3; we also note that the rich don't make out so well in Luke's gospel. Just the chapter before this, Luke tells about a rich ruler who sought to follow Jesus, but who failed to become a disciple – because of his great wealth. As Jesus watched that rich man leave, He remarked with great sadness, "How difficult it is for a rich person to enter the Kingdom of God. It is easier for a camel to go through the eye of a needle than for a rich man to enter the Kingdom of God." We also had heard the story of the rich man and Lazarus. The rich man ended up in torment, while Lazarus rested in the bosom of Abraham. And Luke also tells the story of the rich foolish farmer who died while planning his ample retirement and bigger barns.

So just when we are tempted to write Luke's gospel off as a condemnation of all riches and all rich people, here is this story of Zacchaeus – a sawed off little shyster, a social disaster, a swindler and a crook, who makes his wealth in the worse ways possible, but who ends up at the table with Jesus, welcomed into the Kingdom of God. (adapted from GRACEWORKS, 30 October 2022, p. 17-18)

Third, so what about us? This is one of the few places in the gospels that the word 'salvation' is used. So while the story is charming of a hated little runt climbing up a tree – the POINT is that a grand, unexpected savior goes down to the home of a sinner. That's salvation. On His way to the cross, Jesus decides to stay in Jericho in order to bring salvation to poor little rich Zacchaeus. "The Son of Man has come to seek – and save – the lost." This story alone should put to rest those who are fussing about who is worthy – or not – to receive communion. Who's worthy? None of us. And worthiness is God's problem – and the individual's. Never ours.

To witness Jesus turning the worst sinner in town into the biggest do-gooder the town's ever seen, well, It's more than we moderately religious, trying-to-do-a-little-good-when-we-can churchgoers can take.

Dining as the guest of the worst sinner in town is one of the few times that Jesus speaks of 'salvation.' "Today salvation has come to this house." This suggests that 'saved' is whenever and wherever Jesus invites Himself to dine at our tables. Not a future possibility but a present reality. Salvation here, now. Today.

Jesus was forever going where he was not invited, striking up conversation with people before they talked to him. He connected with people, just like He came to Zacchaeus' house, not because of who they were but because of who He is. Without awaiting our invitation, Jesus intrudes, bends toward us, assumes the task of seeking and saving the lost.

We tend to think of religion as something we produce, something that we do. I pray or I read the Bible or I go to church or I work with Brown Bag or Habitat. But this story reminds us that religion – our status with and relationship to God – is what God does, not what we do. Our salvation is God's self-assignment, not our laborious project. It's always all about grace, the action of God.

Our being here today in this church, worshipping this intrusive savior, is the result of who God is and what God has done in us, not who we are and what we have done for God. Our faith, our practice of this religion, is responsive to God. We're never the initiator, only the recipients so far as our relationship to God is concerned.

If we're the sort of person who doesn't feel naturally religious, if we haven't been particularly faithful, if there's much about our faith we don't understand, if we cannot boast a set of good works, we don't need to lose heart. Here's some good news arising out of today's gospel: We don't need to go looking for Jesus; He'll find us. Rather than our returning to Him, He'll turn to us and when salvation comes to our house, as Jesus makes our table His, we'll quite freely turn to Him.

A former tax collector became a wealth dispenser, splashing grace everywhere in the same way it had come to him. Was it a miracle? Oh yes. It was the day a camel passed through the eye of a needle. Which means there's a lot of hope for the likes of us. Amen. (last section adapted from Willimon, Oct-Dec 2022, p. 16)