Have you ever felt very lonely? As if no one cares about you? And that you don’t have any friends? That was just how Matthew felt until he met Jesus. Then everything changed. It probably happened like this . . .

When the Romans conquered Judea, they demanded that all the Jews pay taxes. No one likes giving money away—especially to an occupying army. Most people were angry about it. Many tried to think of ways to avoid paying the taxes. The Romans hired Jewish people to help collect the taxes. And that’s how Matthew got a job as a tax collector. His job was to make sure that people paid.

Soon many of his old friends stopped speaking to him. The Romans did not really like him either. They treated him like a servant and usually ignored him. All they wanted was their money. Usually, the only people who would talk to him were other tax collectors.

People used to say that all tax collectors were liars, cheats, and thieves. But there were good tax collectors and bad ones. The Romans did not pay them for collecting the taxes. They just assumed that the tax collectors would charge people a bit more. The extra money they collected was theirs to keep. So most tax collectors charged people more than they should.

For some time Matthew had heard about a man called Jesus. Even if people did not talk to him, they talked to each other. And while they were waiting to pay, Matthew listened to them talk. That’s how he learned what was going on in the city.

Jesus sounded amazing. He healed people who had never been able to walk or see. Matthew sometimes saw them running and leaping just for fun. People said that Jesus forgave sins. Matthew wondered about that. He knew he did wrong things. Could Jesus forgive his sins? Would Jesus even want to talk to him?

Then one day something wonderful happened.

Jesus was standing in front of Matthew—speaking to him. Jesus said, “Matthew! Come! Follow Me!”
Matthew did not hesitate. He got up, left everything to the other tax collectors, and followed Jesus.

Matthew decided to follow Jesus, to be one of His helpers. He wanted others to know, so he gave a big party for all his friends. He wanted them to meet Jesus too.

The Scribes and Pharisees came to see what was happening. They saw that Jesus was Matthew’s guest. They saw Him eating with the tax collectors. And they were shocked!

“Jesus!” they said. “Why are You eating with tax collectors and sinners?”

Jesus looked up and smiled. “People who are healthy do not need a doctor,” He said. “Only the sick need a doctor. I have not come to tell the righteous to repent. I have come to help sinners repent.”

Jesus’ answer gave everyone hope. No one is to be left out of God’s family. Everyone is welcome to join.

What about you? Have you joined Jesus’ family?

Memory Verse

“I have not come to call the righteous, but sinners”

(Matthew 9:13, NIV).
**SABBATH**

**DO** As a tax collector Matthew was good at counting. Go for a walk with your family and see who can count the most people you see. Tax collectors worked for the Romans. March like a Roman soldier guarding the taxes Matthew collected.

**DRAW** Using a large coin, draw 11 circles. Cut out the shapes. Write one word of your memory verse on each coin. Mix them up and then try to put them in the right order. Use this to teach the verse to your family.

**PRAY** Thank God for being with you during the Sabbath.

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**MONDAY**

**READ** During worship with your family, read Matthew 9:12, 13. What did Jesus mean when He talked about the sick needing a doctor?

**DO** Hold two fingers on your wrist to feel your pulse. Count the times your heart beats in a minute. Now do the same for two other people.

**DO** Visit someone who is sick or elderly and cannot get about. Do something to make them happy.

**PRAY** Thank God for your family’s good health.

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**TUESDAY**

**READ** During worship today, read about another Pharisee and a tax collector in Luke 18:9–14. Why did Jesus say that the tax collector was blessed? Ask God to help you have the attitude of that tax collector.

**DO** Look up the word tax in a Bible concordance. How many times does it appear? Can you find another story about collecting taxes?

**PRAY** Thank God for your family’s income.

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**WEDNESDAY**

**READ** Read and discuss Matthew 17:24–27 during family worship. What does it tell us about paying taxes?

**DO** Review your memory verse using your coins.

**DO** Look in a Bible dictionary or an encyclopedia or, with your family’s permission, on the Internet, to find out about coins used in Bible times. If there are pictures, share them with your family. How are they different from the coins you use today? Find out the value of the coins and paper money used where you live.

**PRAY** Ask God to help you always to put Him first.

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**SUNDAY**

**READ** During worship, read and discuss Matthew 9:9–13. Why did the Pharisees think Jesus should not eat at Matthew’s house?

**DO** Plan with your family to invite some of your friends to your house this week. Tell them about Jesus asking Matthew to follow Him. And play Follow the Leader with them. Take turns as the leader.

**PRAY** Thank Jesus for your friends.

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THURSDAY

READ
With your family, read and discuss Matthew 28:19. Who does Jesus say is welcome to join His family? Whom do you want to invite to join?

THINK
Think of ways to tell others about Jesus’ invitation to be part of His family. Practice what you might say and do.

MAKE
Make a poster telling people that Jesus wants them in His family.

PRAY
Ask God to give you opportunities to talk to others.

FRIDAY

READ
Read Matthew 9:9-13 again and act out the story with your family. Say your memory verse together.

DO
Sing “I Will Make You Fishers of Men” (Sing for Joy, no. 135). Then ask God to lead you to help others become part of His family.

PRAY
Ask God to be with your family and bless you on the Sabbath.

Jesus Makes New Friends

Directions: Lots of different coins were used in Bible times. Every new ruler issued a special coin. Use the coins in the boxes to answer the question “Who does God invite to join His family?”

SINERE