

## **“The Twelve Disciples”**

### **Sermon # 9**

#### **“Matthew – The Tax Collector”**

##### **Luke 5:27-32**

As we have seen Jesus chose the Twelve from the least likely of candidates. Perhaps Matthew had more money and education than the rest, but in all likelihood, none of the Twelve were as notorious a sinner as He.

Matthew was a brother of another disciple, James the Less and both were the sons of Alphaeus (Mark 2:14). He was probably born in Galilee at or near Capernaum. Unlike some of the other disciples it does not appear that Matthew was a follower of John the Baptist.

Matthew (Matt 9:9, Mark 3:18, Luke 6:15) also known as Levi (Luke 5:27. Mk 2:14), was one of those individuals that seems to have two names.

“After these things He went out and saw a tax collector named Levi, sitting at the tax office. And He said to him, “Follow Me.” (28) So he left all, rose up, and followed Him. (29) Then Levi gave Him a great feast in his own house. And there were a great number of tax collectors and others who sat down with them. (30) And their scribes and the Pharisees complained against His disciples, saying, “Why do You eat and drink with tax collectors and sinners?” (31) Jesus answered and said to them, “Those who are well have no need of a physician, but those who are sick. (32) I have not come to call the righteous, but sinners, to repentance.”

I want you to notice four things about Matthew with me.

*First, Levi was a Disappointment to His Godly Parents.*

“After these things He went out and saw a tax collector named Levi, sitting at the tax office. And He said to him, “Follow Me.”

Matthew or Levi as he was called here, was a tax collector for the Roman occupational government. No Jewish parent ever wanted their child to grow up to be a tax collector for Rome. By adopting the profession he not only aroused the ill-will of his fellow countryman, but he no doubt broke the heart of his godly parents. Although Levi means “joined” is a reference to his being a part of the tribe set apart to the worship and service of God. But Levi became not a priest but a publican, to the heartbreak of his parents.

The Romans collected their taxes through a system called “tax farming.” They assessed a district a fixed tax figure and then sold the right to collect taxes to the highest bidder. The buyer then had to hand over the assessed figure at the end of the year and could keep anything he

gathered above that amount. The tax collector could inspect the goods of travelers and levy a tax on the merchandise. Since the tax rates were not always clear, it was easy for an unscrupulous man to make himself rich. But even if the tax collector were honest, his fellow Jews still despised him because they were considered lackeys of the Romans. They were considered a traitor because of their connection with the government of Romans oppressors. Tax collectors were held in such low esteem that they could not serve as witnesses in court and were even excommunicated from the synagogues. He was excluded from all religious contact, because according to the religious thought of the day, there was no hope for a man like Matthew. Perhaps of all the people in Capernaum, Matthew was the most publicly unacceptable candidate to be a disciple of Jesus.

He was a man who was despised by the Romans because he was a Jew and despised and rejected by Jews because he was considered a traitor. Not allowed to worship God or present sacrifices for forgiveness of sin. He was considered worse than a Gentile or a dog. That is why *'publicans and harlots'* and *'publicans and sinners'* are always grouped together.

The word that is translated that Jesus "saw" Matthew is a word that conveys more than a passing glance, it was *"a calm, continuous contemplation..."* [Marvin Vincent. *Word Studies in the New Testament*. Volume one. (Grand Rapids: Eerdmans Pub., 1947) p. 64] Such a look from Jesus probably made Matthew nervously wonder, *"What does Jesus want from me."* But Jesus saw beyond a life disfigured with sin and "saw" a future recorder of the gospel, an evangelist and rescuer of souls.

#### *Second, Matthew's Decision to Follow Christ Demanded A Choice.*

Matthew's response to Jesus was immediate and drastic (v. 28). "So he left all, rose up, and followed Him." Just how decisive a break Matthew makes with his old life is indicated by the words "he left all, rose up and followed him." The word translated "followed" is an Aorist participle in the Greek and literally means – *"he began to follow and continued following."* [Vincent. p. 304] Luke alone informs us that Levi, like the fishermen (Peter, Andrew, James and John) left everything and followed Jesus. For Matthew, following Jesus was a substantial sacrifice, if this venture was a failure he could not go back. One did not give up collecting taxes for the Romans on a whim and expect to ever return. Matthew did follow Jesus for the rest of his life. Many think that just as Simon was named Peter (the rock) by the Lord, Levi was likewise renamed Matthew (the gift of God) by Jesus.

#### *Third, Matthew Wanted to Tell Others about Christ. (vv. 29-30)*

The Psalmist (107:2) exhorts "Let the redeemed of the LORD say so..." Matthew wanted to "say so" to as many people as possible. Having experienced the joy of having his sins forgiven, he wanted to tell others the good news and he chose a novel way of doing, he threw a feast.

Although other gospel accounts tell us the banquet that Jesus attends, Luke is the only gospel writer that informs us that dinner that Jesus attended was a celebration put on by Matthew. Verse twenty-nine, "Then Levi gave Him a great feast in his own house. And there were a great number of tax collectors and others who sat down with them. (30) And their scribes and the Pharisees complained against His disciples, saying, "Why do you eat and drink with tax collectors and sinners?"

Why did Matthew invite tax collectors and other lowlives to this feast? Because they were the only kinds of people that he knew. The reason of the feast is very apparent. Matthew's friends and associates have to be astounded by his decision to leave his lucrative business and follow Jesus. The occasion gave him the opportunity to explain his decision and more importantly to introduce his friends to Jesus, and let them learn for themselves what kind of Person could have produced such a dramatic change in Matthew's life.

We all have heard testimonies of individuals who made it sound like they were having a great time with booze and drugs and etc. until Jesus came along and spoiled the party for them. But Matthew gave a celebration to mark the change Jesus has made in his life.

To the religious leaders people were divided into two groups, "righteous" and "sinners." The "righteous" were those who kept the rules, did the right things and associated with the right people. The "righteous" saw themselves as right with God because of what they did not do, where they would not go, and with whom they did not associate.

The complaint of the Pharisees (v. 30) sounds like "sour grapes" to me. The real question is never really stated. They are asking, "Why are your disciples able to enjoy life, while we merely endure it?" The comparison is not very favorable. The sinners are celebrating and the religious leaders are complaining. The sinners are happy, the Pharisees are sad. The misery of the Pharisees attracted no one. The questions for today are; "What kind of picture are you giving of being a Christian? And Are you content to go to heaven alone?"

"...Christians ... sometimes become adept at maintaining a façade of spirituality that does not necessarily match what is going on within them. No one swears [at least publicly]. Everyone is well-mannered. Biblical metaphors effortlessly flow through conversations. Being good, externally, becomes second nature. Everyone seems so "together." There are few evident needs, and those that do exist are skillfully disguised. But underneath...

It is too easy for Christian believers to forget that they are sinners- yes forgiven, but still, in themselves, weak and vulnerable. Church becomes an elite club that few on the outside want to join even if they could.

The radical regenerating work of Christ sours when redeemed people lose sight of their continuing need – when they forget that though their eternal future is secure, in their daily walk they are frail and needy. The church can easily become a self-righteous subculture with no

room or sympathy for “sinners.” [R. Kent Hughes. Luke: That You May Know the Truth. Volume one. (Wheaton: Crossway Books, 1998) p. 182]

Jesus answers the criticism of the Pharisees in verse thirty-one, “Those who are well have no need of a physician, but those who are sick. (32) I have not come to call the righteous, but sinners, to repentance.”

Jesus scandalized the Pharisees by indicating there are no good people and bad people – only those who know that they are bad and those who do not. The scribes and Pharisees saw Levi and his friends as condemned “sinners,” but Jesus saw them as spiritually sick “patients” who needed the help of a physician. The first step toward healing the “sin sickness” is admitting that we have a need and that we cannot heal ourselves.

Those who were “well” or at least think themselves so, as the Pharisees did, did not feel they had need of His help. But these people, who he is associating with did not suffer from the delusion that they were without spiritual needs. Jesus had come to call those who would acknowledge that they were “sinners” not those who thought they had no sin.

*Fourth, Matthew Never Got Over What Jesus Had Done For Him.*

In Matthew’s gospel when he lists his name among the Twelve chosen by Jesus he attaches the label, the publican. It is a characteristic of his humility that he added the record of his unflattering past to his name.

We can be certain that when Matthew got up from his tax table, he never dreamed that he would record the first gospel account of the life of the LORD Jesus. His gospel written around 70 AD met the need of the early Christians for a written record of the life of Jesus.

As Herbert Lockyer states in his book “All the Apostles of the Bible” – “His shady past by no means implies that he was uncultivated or had no learning. He must have been acquainted with the Aramaic and Greek languages. Matthew wrote his gospel in Greek, although Aramaic was the popular language of the time.” [Herbert Lockyer. All the Apostles of the Bible. (Grand Rapids: Zondervan, 1972) p. 124]

In spite of the fact that he could not attend services in the synagogue, Matthew knew the Old Testament very well. He quotes the Old Testament ninety-nine times in his gospel, more than Mark, Luke and John combined.

Conclusion

This is virtually all that we know about Matthew; He knew the Old Testament, He believed in God and looked for the Messiah, he dropped everything to follow Jesus, and with joy he introduced all his friends and associates to Jesus.