

10. Jesus Calls Levi, the Tax Collector

Luke 5:27-39

Luke: A Walk Through the Life of Jesus

Imagine that you were one of the disciples that Jesus called to follow Him in his ministry. What would be some of your thoughts, feelings, or concerns as you hit the road with Jesus?

Luke is now presenting to our view the upsurge of the religious elite in opposition to Jesus' ministry. We must be reminded that we are in a cosmic war between the forces of God and the forces of Satan, the prince of darkness. In this war, the enemy will use religious people to dampen or quench the calling and growth of those who have been plundered from the enemy's camp (Matthew 16:18). Whenever there is a display, action, or forward movement of the Kingdom of God, there will always be a reaction by the forces of darkness ruled by Satan. In our last study, Jesus told the man healed of leprosy to go and give testimony to the priesthood at the temple in Jerusalem. We are to presume that he did, although Mark gives us the information that he began telling people everywhere with the result being that Jesus could no longer enter a town because of the crowds (Mark 1:45). This testimony of the leprous man being cleansed now results in religious men seeking occasion against Jesus.

²⁷After 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, ²⁸and Levi got up, left everything and followed him. ²⁹Then Levi held a great banquet for Jesus at his house, and a large crowd of tax collectors and others were eating with them. ³⁰But the Pharisees and the teachers of the law who belonged to their sect complained to his disciples, "Why do you eat and drink with tax collectors and sinners?" ³¹Jesus answered them, "It is not the healthy who need a doctor, but the sick. ³²I have not come to call the righteous, but sinners to repentance" (Luke 5:27-32).

After healing the paralytic man in Capernaum, Jesus went out of the house and saw a tax-collector by the name of Levi sitting at his toll booth. In the time of Jesus, the Roman government ruled the land and taxed the population heavily. Situated to the North West of the Sea of Galilee, Capernaum was a strategic place to collect taxes on wagons and people heading south toward Egypt from Damascus in Syria. The Romans collected taxes by selling a franchise to the highest bidder for the right to tax an area. Unscrupulous Jews who would compromise their morals would pay a certain fee to the Roman government each month for the area. Then, they would make a profit by charging taxes over and above what the Roman government wanted. To buy the franchise, a man would sell off his land, which, to a Jew, was tantamount to what Esau did by selling his birthright to Jacob for a bowl of stew (Genesis 25:29-34). To the Jewish mind, this was treasonous behavior. They had sold out to the enemy, rejected their inheritance, not only for themselves but also for their children, too, and in doing so, had rejected God as well.

There were two categories of taxes. First of all, there were fixed taxes, commonly called a Poll Tax, that assessed people just for the air that they breathed. There was a ground tax, which was ten percent of all grain, wine and oil, and there was an income tax of one percent of all earnings. Then, there was a second category of tax, i.e. one of import and export duties and tolls for using

roads, which allowed the tax men to rob blind those with whom they came in contact. Carts were taxed as to how many wheels were on the cart. If travelers and merchants did not have the means to pay the tax, the tax collector lent them the money at 50% interest rate or more, thus putting them into debt.

Commentator R. Kent Hughes tells us:

The *Talmud* classified them [The tax collectors] as robbers (Sanhedrin 25b). Not surprisingly, they often allied themselves with thugs and enforcers—the scum of Jewish society. So rare was honesty in the profession that a Roman writer remarked in amazement that he once saw a monument to an honest tax collector. Jewish tax collectors were easily the most hated men in Hebrew society—despicable, rich vermin. They were classed with “robbers, evildoers, adulterers” (Luke 18:11), with prostitutes (Matthew 21:32) and with pagan Gentiles (Matthew 18:17). They were not only hated for their robbery, but also because they were lackeys of the Romans. Tax collectors could not serve as witnesses in court and were excommunicated from the synagogues. Low-life Levi and his friends were the lowest of the lowest.¹

Levi was a *telones*, translated into English as a tax collector. Later in our series, when we get to chapter eighteen, we will be introduced to Zaccheus, a chief tax-collector, who managed a number of individuals at tax booths, such as Levi. The up-front people at the regional tax booths were the faces with whom you dealt when you had to pass by that area of land. The *telones* at the booths associated with those who would break the legs of those who would not pay. They were the mafia of the day, taking bribes and being into all kinds of extortion. We are told by Luke that, as Jesus walked up to the tax booth, He saw Levi (v. 27). This Greek word translated as *saw* is the word *Theaomai*. It means to wonder or to behold with a contemplative and ponderous gaze, which deliberately observes an object in order to perceive it correctly and in detail.² The word describes Jesus’ ability to see what’s on the inside of a man (1 Samuel 16:7).

[What do you think Jesus saw that day in Levi? For what does He look? At what does He look?](#)

The Lord saw something in his heart that drew Him to Levi, i.e. the kind of hole in his heart that would make him a good apostle when he turned to the Lord and was forgiven. The Lord sees what we are on the inside—our character—our inmost being, our spirit. We may look really good on the outside, but what are we like on the inside? When He criticized the teachers of the Law and Pharisees, He told them what He saw: “**On the inside you are full of dead men’s bones and everything unclean...On the inside you are full of hypocrisy and wickedness**” (Matthew 23:27-28). We should not always think in the negative when we meditate on the fact that God sees all that we are, for when He saw Nathaniel, Christ said of him, “**Here is a true Israelite, in whom there is nothing false**” (John 1:47). Christ sees worth and value in us, even when our own estimation of self is not good. He sees beyond who we are to who we will become in Him. He saw the hunger in Levi’s life and chose him to receive grace.

Christ said to Levi, “**Follow me.**” It was as simple as that. We are not told what had happened

¹ R. Kent Hughes, *Luke Volume 1, Preaching the Word*, Published by Crossway Books, Wheaton, Illinois, 1998. Page 183.

² Spiros Zodhiates, *Hebrew Greek Keyword Study Bible*, AMG Publishers, Chattanooga, 1996. Page 1631.

previously in Levi's heart, but it is likely that he had listened to Jesus' preaching on the very hillsides where his toll booth was set up. How was that call received by Levi? How shocked he must have been! He never believed that he was ever good enough for Jesus. He saw himself as highly unforgiveable and unworthy, forever stained by his sin of being a turncoat to serve the Roman enemy against his people. What did the Savior see in him? Jesus was calling him from his old way of life to a life of fulfillment and joy. Levi did not need an explanation as to what he was being called. He had come to a place in his life where he was aware of an inner void. All of a sudden, there was a way forward! Jesus' invitation contained so much in those two simple words; "Follow me." His invitation meant acceptance and the promise of a new life. It also meant that Jesus saw something in Levi that was of value; consequently, He chose him!

He "got up, left everything and followed him" (v. 28). Let's think about this for a moment. Levi made a break from his past life. This was a defining moment when he got a specific call to leave his career and follow Christ in a mentoring relationship. There was no going back if it didn't work out. He knew that, when he walked away from his tax booth, someone else would quickly take up the franchise. The other disciples that were fishermen could always go back to their fishing, and for one morning, they did (John 21:3), but for Levi, that was never an option. If ever there was a person that seemed unacceptable, Levi was that person, yet Christ was making this chief of sinners an apostle.

Those that witnessed the calling of Levi, would have been shocked that Jesus would associate with someone so low and so despised. Thank God that He does! There is a harbor to be found for all who see themselves as caught in the storm, i.e. all that seem unworthy of grace. What about you? Have you ever thought about going back? The enemy would tempt us to go there, but going back to our old life is never the same as we are tempted to remember it. We often think of the good times, but we forget the inner thoughts of loneliness, guilt, and shame that were going on within our hearts. We cannot go back. Burn your bridges, saints of God!

Levi's name is changed to Matthew, which means *gift of the Lord*. He is the writer of the first Gospel in the New Testament. We see such a joy that flooded his soul, for the first thing he did was to organize a party for his friends with Jesus being the guest of honor. When your heart has been truly touched by the Lord, there comes a desire not to go home alone. You want to pass it on, and you want to bring others with you! Matthew begins to think of his friends and how he is going to introduce them to his Savior. He has left his source of income, but he uses his resources to reach his friends. He prepares a great banquet with Jesus being the guest of honor (v. 29). This is a good example to us. There is merriment, laughter, food and good wine at this party, with a host of tax-collectors and others eating with them. This is similar to the story of when the prodigal son returned home to his father—a party was the order of the day (Luke 15:23).

Think of what this party would have been like for Matthew. Surely, some of his closest friends would have been confused at his decision to leave his job, his lifestyle, and his old way of life to follow Jesus and become His disciple. There would have been many questions from those who best knew Matthew. He was saying goodbye to his old life and embracing a new beginning. Sometimes, God may ask you to leave the comfort of what is familiar to follow His will.

Have you ever had to make a decision, which others did not understand? How did you handle

being misunderstood?

The Pharisaic Attitude

There will always be some who will spoil the party. There are those who equate spirituality with being glum, downcast, and ascetic. To be ascetic means to try to win God's pleasure by exceedingly strict self-mortification and self-discipline that avoids physical pleasure. The Pharisees and teachers of the law are on the scene at the party, perhaps looking through the windows. To them, to be spiritual one had to live a life of self-denial and fast twice a week. They were those who were trying to please God by making up their own standard of righteousness, adding one rule upon another and putting burdens on others that they themselves could not bear or fulfill (Matthew 23:4). Notice that at first the criticism is not leveled at Jesus but, rather, toward His disciples. ³⁰**But the Pharisees and the teachers of the law who belonged to their sect complained to his disciples, 'Why do you eat and drink with tax collectors and sinners?'**" In this, they are seeking to undermine the relationship between Christ and His disciples, but Jesus heard it and confronted them: ³¹**Jesus answered them, 'It is not the healthy who need a doctor, but the sick. ³²I have not come to call the righteous, but sinners to repentance.'**" The religious folk did not get it. It was the religious elite that were in need of Doctor Jesus to forgive them of their works that, in the sight of God, were filthy rags (Isaiah 64:6). The issue to the Pharisees and teachers of the law was not that there was a banquet party occurring, for in the Jewish belief system, God was not down on parties; in fact, God had commanded for there to be times of celebration and joy:

¹³**You shall celebrate** the Feast of Booths seven days after you have gathered in from your threshing floor and your wine vat; ¹⁴and **you shall rejoice in your feast**, you and your son and your daughter and your male and female servants and the Levite and the stranger and the orphan and the widow who are in your towns. ¹⁵**Seven days you shall celebrate** a feast to the LORD your God in the place which the LORD chooses, because the LORD your God will bless you in all your produce and in all the work of your hands, so that **you will be altogether joyful** (Deuteronomy 16:13-15).

The issue with the religious elite was not the party, but those in attendance. In their view, those that seek to reveal God's righteous way of living should separate themselves from any corruptive influence, i.e. people such as tax collectors and sinners. Jesus reveals God's heart, though, by saying that God loves those that are hurting inside and far off from His love and care. He sees their pain and the deception that has blinded them and keeps them in darkness. He longs to reach them as much as a doctor wants to heal the sick. This is why Jesus has come, i.e. to save that which is lost and separated through the sickness of habitual sin and bondage (Luke 19:10).

The New Covenant

More than six hundred years before, the Lord had promised through Jeremiah the prophet that He would send One who would mediate a New Covenant with the children of Israel, i.e. a covenant that would bring each of them close to His heart. Jesus, God in the flesh, would be the Initiator and Mediator of this New Covenant. All that would come under this covenant would come to know Him, from the least to the greatest:

³¹“The days are coming,” declares the Lord, “when I will make **a new covenant** with the people of Israel and with the people of Judah. ³²It will **not be like the covenant I made with their ancestors when I took them by the hand to lead them out of Egypt,** because they broke my covenant, though I was a husband to them,” *declares the Lord*. ³³“This is the covenant I will make with the people of Israel after that time,” declares the Lord. **“I will put my law in their minds and write it on their hearts.** I will be their God, and they will be my people. ³⁴No longer will they teach their neighbor, or say to one another, ‘Know the Lord,’ because **they will all know me,** from **the least of them to the greatest**” (Jeremiah 31:31-34).

This covenant would be different than the first covenant under Moses. Of course, the religious elite of the day did not realize that Jesus was the mediator of the New Covenant spoken by Jeremiah, but Jesus was introducing the principles of God and revealing to them what God is really like. He really does love sinners, such as Levi, you, and me! This New Covenant was what the religious elite were now having a hard time with. They were thinking that the New Covenant, when it came, it would buttress their religious standards of doing good works to please God. However, God has a different standard completely. They were pushing back on what they were seeing in Jesus, i.e. the love and mercy of God. Of course, this mercy of God was not new. This is the same God of mercy we saw in the book of Jonah when God revealed His heart of mercy to Nineveh (Jonah 4:11). In the Gospel of Jesus, we no longer see God inviting those He loved to come to a place, the temple. In the New Covenant, He Himself would come to them and bring His people into an intimate relationship with Himself, save them from their sins, forgive them, and be their God.

The religious men come back with another critical question, perhaps later in the day.

³³They said to him, “John’s disciples often fast and pray, and so do the disciples of the Pharisees, but yours go on eating and drinking.” ³⁴Jesus answered, “Can you make the friends of the bridegroom fast while he is with them? ³⁵But the time will come when the bridegroom will be taken from them; in those days they will fast.”

What were these religious men trying to do? What do you think their motivation was in what they were saying? Can you explain the answer Jesus gave in verses 34 and 35?

The religious Pharisees were intent on finding fault with Jesus. They had a moral caste system that they wanted to maintain. In the land of Israel today, there are a group of the orthodox religious men who believe that, if they can just get everybody to stop working on the Sabbath, Friday evening to Saturday evening, the Messiah will finally come! They believe that by this work of righteousness, God will be satisfied. However, salvation is fully the gift of God, not of works, so that none may boast (Ephesians 2:8-9). The purpose of fasting is to put aside food for a time to focus our hearts on God alone in prayer. Fasting brings humility to the soul as we cry out to Him. Jesus’ point is that He is right there in the midst of His people, able to hear their heart cries, and able to bear their burdens with them. When He is taken from them at His ascension, then will be the times of fasting. He is not saying that there will never be times of fasting, but that while He is with them, it is time to be present with Him (the Bridegroom).

The purpose for fasting would not be to gain favor or to appease the Father, for Jesus has already accomplished this. Fasting still serves a purpose today, i.e. one of quieting our spirits to be more spiritually sensitive. It is a powerful weapon to use with prayer and engaging in spiritual warfare. The acceptance that Jesus secured for us has turned everything upside down. It brings a new perspective. This perspective was one that the religious elite of His day found impossible to grasp. They could not grasp it because they could not accept who Jesus was and what He had come to do. They could not humble themselves because they would not see their own need. Instead, they clung to their own acts of righteousness to save them.

³⁶He told them this parable: “No one tears a piece out of a new garment to patch an old one. Otherwise, they will have torn the new garment, and the patch from the new will not match the old. ³⁷And no one pours new wine into old wineskins. Otherwise, the new wine will burst the skins; the wine will run out and the wineskins will be ruined. ³⁸No, new wine must be poured into new wineskins. ³⁹And no one after drinking old wine wants the new, for they say, ‘The old is better’ ” (Luke 5:33-39).

New Covenant living is empowered by living under the Spirit’s power—the old and new cannot be mixed. We have in the New Covenant a relationship with God that has been brought about by the new birth (John 3:3). We no longer have to seek to please God by good works. God is pleased by one good work, i.e. that of Christ’s redeeming work of dying in our place for us and as us. We don’t apply New Covenant practices, i.e. the fresh, flexible wineskin to the Old Covenant, for the old wineskin is not flexible enough to contain the new wine of the Spirit of God. The freedom that we are given in the New Covenant works because the hearts of God’s transformed people have an inner desire to please God out of a thankful heart for what He has done, not for what we attempt to do under our own power.

Several years ago, one of the astronauts who walked on the moon was interviewed and asked, “What did you think about as you stood on the moon and looked back at the Earth?” The astronaut replied, “I remembered how the spacecraft I was travelling back on was built by the lowest bidder.” We as Christians can rejoice that the work of salvation did not go to “the lowest bidder” but was performed by an infinite God. There will never be a deficiency in His work. Our salvation is as sure as the architect of that salvation, viz. the Almighty God.³

Prayer: Thank you, Father, for sending Jesus, the mediator of the New Covenant. I receive the gift of God today, i.e. the new life in Christ that He came to give. Make my heart to be a flexible vessel of the new wine of the Spirit of God. Transform my life and take away all rigidity and hardness of heart. Instead of a heart of stone, give me a new heart that is willing to walk with You and obey You. Thank You for Your great love, not only for me but also for those around me. Amen!

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³ Michael P. Green, 1500 Illustrations for Biblical Preaching, Published by Baker Book House, Grand Rapids, MI. 1982 Page 310