

# Call of Matthew

**A** young man once told me that he was a Christian, and then added that he was disappointed with God. So I asked him why he was unhappy and disappointed with God. He said that he thought God would make him rich like the man who had explained Jesus to him. I attempted to help him understand that God did not make all Christians rich. A person who seeks for and believes in Jesus is usually more interested in having their sins forgiven than in getting rich. The young man was seeking God for the wrong reason. Many remember the very rich man who asked Jesus, “What shall I do to inherit eternal life?” Jesus answered by telling him to go sell everything that he had. Some believe rich people need to give their money away to others. Do you like rich people? While most people would like to have the money of the rich, it is common to hear negative comments about the wealthy. What is God’s attitude toward those who are wealthy? We will discover the answer to that question in this study.

**LEVI, SON OF ALPHEAUS.** In our recent studies, we have seen Jesus free a man from demon possession, heal a nobleman’s son, heal Peter’s mother-in-law, heal many people in Capernaum, heal a leper, and in our last study heal a paralyzed man. Jesus has healed men, women, and children from poor and rich families, and those who are the “common people” as well as nobles. Jesus has not refused anyone. He has had compassion on all.

Jesus has also called four men to follow Him. Their names were Peter, Andrew, James, and John. He had to call them three times before they would finally understand what it means to follow Him, and then completely commit themselves. They were from the middle class of the Jewish society. Jesus ministered to everyone and called ordinary people to be his followers.

When we come to this study, which is found in Mark 2:13-22; Matt. 9:9-17 and Luke 5:27-39, we discover that Jesus was teaching people while He walked along the seashore of the Sea of Galilee.

*And He went out again by the seashore; and all the people were coming to Him, and He was teaching them. As He passed by, He saw Levi the son of Alphaeus sitting in the tax booth, and He said to*

*him, “Follow Me!” And he got up and followed Him. (NASB Mark 2:13-14)*

Both Mark and Luke call him Levi; only the gospel of Matthew calls him Matthew. Why would Matthew call him Matthew? The answer is that he chose to use his own name, Matthew, and not Levi. This shows the humanness of the gospels even while God is controlling what is being written.

**TAX COLLECTORS.** It appears that Jesus was looking for Levi all along when He finds him in a tax booth. The tax booth was not a shaky four-sided wood frame with large openings on each side. History tells us that the tax booth

stood high above the ground. It was more like a life-guard station on a beach designed to help the tax collector see boats and people coming and going. The tax collector could then approach the individual or individuals and collect taxes. The tax booth was located along a major commercial trade route which connected Damascus and the Mediterranean Sea.

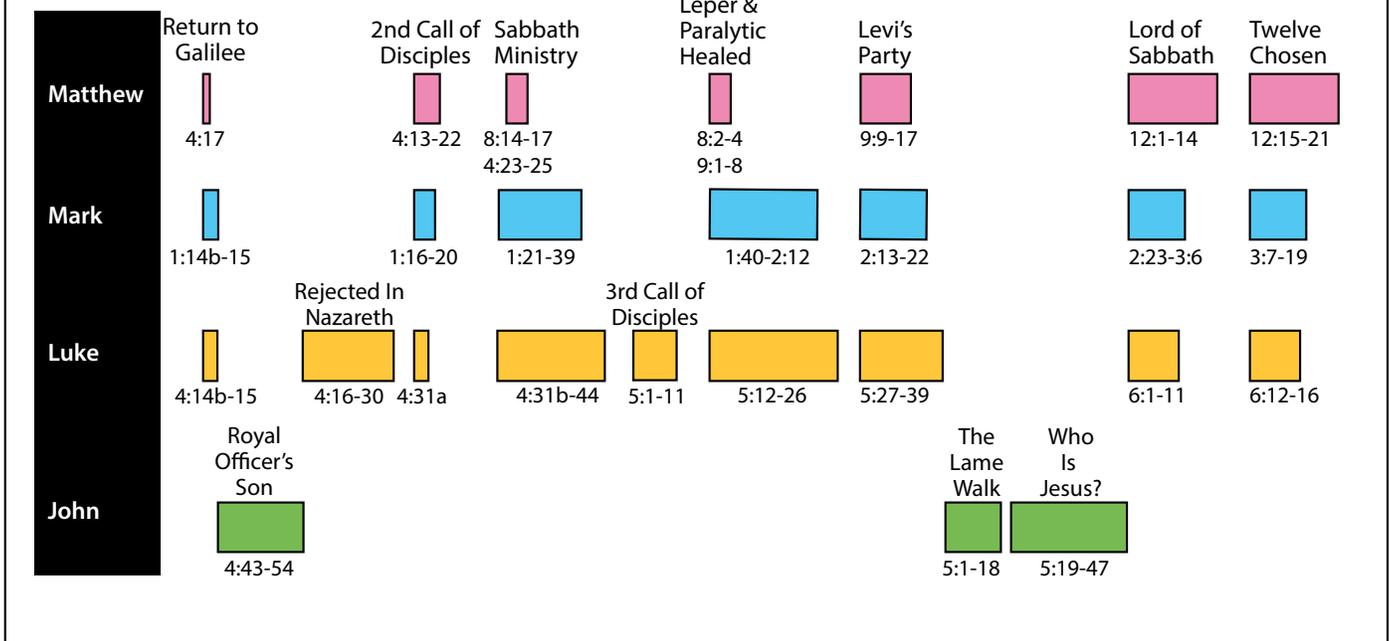
The Roman tax system was divided into districts. Each district was required to collect the assigned tax imposed by Rome. This tax booth was located in a region ruled by Herod Antipas, Tetrarch of Galilee. This



Levi - Tax Collector

# Life and Heart of Jesus

Jesus' Ministry in Galilee (Mid A.D. 31)



means that Levi or Matthew was an employee of Herod Antipas. The Roman system allowed individuals to bid for the right to collect taxes. The highest bidder won the right to collect taxes. Luke 19:2 tells us that Zaccheus was a chief tax collector. That is, he must have been a high bidder for his area. In turn, he could then employ others to help him collect his promised taxes.

Two types of taxes were collected: fixed and duties or tolls. The fixed taxes were ten percent for food products such as oil, grain, and wine, as well as a one percent income tax. The duties and tolls included taxes for use of the roads, docking boats at the harbor, import and export taxes, and sales taxes. There was also a cart tax. The cart tax depended upon the number of wheels and the type of wheels used on the cart. There was no limit to the amount of money the chief tax collector or his employees could actually collect. Rome did not care how much the tax collector actually collected as long as he fulfilled his promise. If they collected more than the required bid, then they could keep the excess.

**WHAT DID JESUS SEE?** Why did Jesus ask Matthew to follow? Matthew must have been a surprising choice to the

other disciples. Remember that Jesus and His disciples were Jewish! Matthew would have been hated by the Jews and maybe by some of Jesus' own disciples.

The Jewish Talmud describes tax collectors as "robbers" (Sanhedrin 25b). The Jewish Mishnah Tohorot 7:6 said that if a tax collector entered a Jewish home, it would become unclean. Gabinius, the proconsul of Syria, accused Cicero of graft in the collection of taxes. In short, tax collectors were dishonest and hated. Jewish tax collectors were despised by the Jews. They were considered to be traitors. Reportedly, they were sometimes aligned with the mob and sometimes employed "enforcers." The gospels record that the Jews sometimes grouped them together with "swindlers, unjust, adulterers" (Luke 18:11), prostitutes (Matt. 21:32), and Gentiles (Matt. 18:17). Tax collectors were not allowed to serve as witnesses in a court because they were considered to be dishonest. They were not permitted inside the synagogues. Because of their occupation and dishonesty, they were among the richest men in society.

Why did Jesus pick Matthew? Why did Jesus pick a rich man to be His disciple? The answer is not found in Mat-

thew's wealth, because Luke says that he left everything.

*And he left everything behind, and got up and began to follow Him. (NASB) Luke 5:28*

Matthew left the tax booth, his employees, and the money. How many of us would walk away from our jobs in order to follow Jesus? Would you? What did Jesus see in Matthew? The answer is surprising. Jesus did not see a rich tax collector.

Jesus looked past his occupation and saw a man who had the heart to follow after God. He picked someone everybody else would reject. He saw a man who was teachable and would some day be a great apostle for the cause and glory for God. He saw a man who some day would die as a martyr in Ethiopia for Him.

This is a great reminder that God can use anyone who is willing to be used by God. That includes each one of us. But there is a

key requirement - we must be willing to leave everything! The Greek word for "leave" that Luke uses actually means to abandon; that is Matthew "abandoned everything." That is the prerequisite. Jesus knew that Matthew would do that. I suspect that Jesus had walked the shores of the Sea of Galilee many times before. I suspect that Jesus had talked with Matthew before because Matthew would have been sitting at the tax booth looking for more money. This time Jesus did not come to talk but to invite Matthew to follow. It was an

invitation that Jesus knew he would respond to, and he did.

**THE SEEKER PARTY.** Matthew responded by holding an expensive party.

*And it happened that He was reclining at the table in his house, and many tax collectors and sinners were dining with Jesus and His disciples; for there were many of them, and they were following Him. (NASB) Mark 2:15*



The Greek word for "reception" that Luke uses (Luke 5:29) reveals that this was a huge feast and a very expensive one. Apparently, Matthew had invited his other friends: tax collectors and sinners. Maybe they were the only ones who would spend time with him, since the Jews would have nothing to do with tax collectors. Jesus and His disciples were also there. We are told in Matthew, Mark, and Luke that they reclined at the table. It would be like lying

down on a sofa on your side while eating. This was a great party for all of his friends.

But why did Matthew have a party? Luke provides the answer to this nagging question when he says,

*And Levi gave a big reception for Him in his house . . . (NASB) Luke 5:29*

Matthew gave the big party for Jesus! It was a party to intro-

duce his friends to Jesus.

Recently, my wife and I went to a local restaurant for dinner. After we had finished our meal and were walking out, a friend waved at us from inside the restaurant. I noticed that she was sitting with a group of women whom I did not know. I greeted this dear woman and asked her about the women at the table. She quickly whispered to me that they were women who lived near her home. They were neighbors. They were having dinner together and she was using this as an opportunity to build relationships. Her goal was to eventually introduce them to Jesus.

This appears to be what Matthew was doing. Matthew wanted his friends to believe in Jesus too! What better way than to hold a party and invite your non-believing neighbors.

**THE UNINVITED GUESTS.** But there were some uninvited guests standing outside who objected - the scribes.

*When the scribes of the Pharisees saw that He was eating with*



**od wants you to love even the tax collectors in your life!**

*the sinners and tax collectors, they said to His disciples, “Why is He eating and drinking with tax collectors and sinners?” (NASB) Mark 2:16*

The scribes of the Pharisees would be like seminary students today. The Pharisees were strict adherents to the Jewish faith who upheld the purity of the Jewish faith and life. They had adopted extra religious rules and regulations designed to prevent every faithful Jew from violating the law of God. They called these extra religious rules and regulations “a hedge about the law.” However, their extra rules violated God’s law and were great burdens on the backs of the people.

Luke 5:30 tells us that the scribes of the Pharisees were “grumbling” because Jesus was eating with the tax collectors and “sinners.” The Greek word for grumbling is EGOGGYZON and was used to refer to “cooing birds.” The word is

also in the imperfect tense which tells us that these scribes were continuously talking and complaining to one another about Jesus’ conduct. Finally, someone asked Jesus why He was eating and drinking with tax collectors and sinners.

*And hearing this, Jesus said to them, “It is not those who are healthy who need a physician, but those who are sick; I did not come to call the righteous, but sinners.” (NASB) Mark 2:17*

Jesus told them that those who are well do not need a doctor. Only those who are sick really need one. Men and women are not any different today. There are those today who do not know that they are spiritually sick. Many of the Jewish religious leaders considered themselves to be spiritually well. Jesus’ message is clear. He did not come for them because they would not accept His message. He came for those who would respond.

The scribes did not care about the spiritual condition of the men and women at Matthew’s party, but Jesus did. Mat-

thew adds these words to the end of his record,

*But go and learn what this means: “I DESIRE COMPASSION, AND NOT SACRIFICE,” for I did not come to call the righteous, but sinners. (NASB) Matt. 9:13*

These were words spoken by Jesus.

**CONCLUSION.** Jesus quoted Hosea 6:6. Hosea had written the words, “I desire compassion, and not sacrifice,” to a nation whose heart had grown cold and indifferent to others. The prophet Hosea had rebuked the Jewish nation, and in turn Jesus rebuked the religious leaders. Jesus also rebuked some of His followers who had never reached out to their friends and neighbors.

Jesus loves rich men and women just as much as poor men and women, and everyone in between. Jesus loves the tax

collector and sinners in our neighborhood and those downtown on the street. Jesus loves those who do not believe the Bible, and those who do.

Is there someone in your life whom you do not love? Is there someone who has offended you? God wants you to love them just as Jesus loved the tax collector and sinners of His day. If there is someone you are struggling with, you start turning things around by confessing your sins to God

first. Then thank Him for forgiving you. Then if that person knows that there is an issue between the two of you, go to that person and make things right.

If there are people in your neighborhood or friends whom you have not told about Jesus, then invite them for dinner or do something and plan a strategy for sharing Jesus with them.

God wants you to love even the tax collectors in your life!