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## The Calling of Matthew (Levi)

### Matthew 9:9-13; Mark 2:13-17; Luke 5:27-32

The calling of Matthew, otherwise known as Levi **DIG**: What is surprising about Jesus' choice of Matthew? Why? How does this story relate to the paralyzed man? The fishermen who became apostles probably paid inflated taxes to Levi for years. How would they feel when Yeshua called him? Why did He do so? What did it cost Mattityahu to become a talmid? What does Messiah say is needed to enter God's Kingdom?

**REFLECT:** If Christ really does forgive sin, why do many believers struggle so much with forgiveness? How sick were you before you saw your need for the Great Physician? Look at the people around you. How can you show those the other side of the cultural fence of unconditional, unquestioning love? How can you cross the great divide and help them see that Yeshua's love knows no boundaries?

Once again Yeshua went out from Peter's house for a walk down by the Sea of Galilee. This incident immediately followed the healing of the paralytic (**to see link click [Co](#) - Jesus Forgives and Heals a Paralyzed Man**). The English word **by** is translated from the Greek word *para*, which means *alongside*. It suggests the idea that our **Lord** did not only go to the seashore, but that **He** loved to **walk along** the shore, perhaps for rest and quiet, and for the opportunity to be alone with **the Father**. The freshness of the air, the quieting influence of the sound of the waves, and the long view over **the sea** which met **His** eyes, all would be a tonic for **the man Jesus**. Whose human nature with all its limitations, needed recreation and rest just as we need them.<sup>428</sup>

The white-sailed ships would bring crowds of listeners and as **He** was walking **along**, a **large crowd** gathered **to** hear **the word** and see **the Word (Matthew 9:9a; Mark 2:13; Luke 5:27a)**. Perhaps **Levi** may have witnessed the call of the first **apostles**. **He** certainly must have known the fishermen and ship-owners of Capernaum. The city was located on *the Via Maris* and being a busy populous center, had a large custom house with a correspondingly large number of **tax**

**collectors.** It was located at the landing-place for the ships that traveled **the Lake** to various towns on the other shore.

**As He walked along, He saw a tax collector by the name of Matthew (Levi), son of Alphaeus (Matthew 9:9b; Mark 2:14a; Luke 5:27b).** It was not uncommon for Jews to have two names, as is the practice today. Jews in the Diaspora have both a Hebrew name as well as a name common for the country in which they live. We know from other gospel writers that **his** secondary name was **Levi**. If this means that **he** was also from priestly descent, then **his** enigma becomes even greater. **Because of the problems associated with such tax collectors, the rabbis issued a series of judgments against them, such as their disqualification as legal witnesses (Tractate Sanhedrin 25b).**<sup>429</sup>

Whether passing through town or country, by quiet side-roads or along the great highway, there was one sight that would constantly remind Jews of their foreign domination and awaken within them fresh indignation and hatred – the foreign **tax collector**. By profession, **Matthew** was a **tax collector** in the service of Herod Antipas, the ruler of **Galilee** as designated by the Romans. Rome required each **tax collector** to gather a certain amount of **taxes**. Anything **they** got over that amount, **they** could keep. In order to keep **them** happy and productive, the Roman government looked the other way as **they** overcharged people and extorted whatever **they** could from **their** countrymen. A shrewd **tax collector** could amass a large fortune in very little time. But, **they** were regarded with the utmost contempt by all Isra'el and were viewed as traitors.

**Jesus saw Matthew (Levi) sitting at the tax collector's booth (Matthew 9:9c; Mark 2:14b; Luke 5:27c).** According to Jewish writings there were two kinds of **tax collectors**, the Gabbai and the Mokhes. The Gabbai were general **tax collectors**. **They** collected property **tax**, income **tax**, and the poll **tax**. These **taxes** were set by official assessments, so not as much could be skimmed off the top from these. The Mokhes, however, collected on imports and exports, goods for domestic trade, and virtually anything that was moved by road. **They** set tolls on roads and bridges, **taxed** beasts of burden and axles on transport wagons, and charged tariffs on parcels, letters, or whatever else **they** could find to **tax**.

Mokhes consisted of the Great Mokhes and the Little Mokhes. A Great Mokhes stayed behind the scenes and hired others to collect taxes for him. Zaccheus was apparently one of the Great Mokhes (see [lp - Zacchaeus the Tax Collector](#)). **Matthew** was evidently a Little Mokhes, because **he** manned a **tax** office where

**he** dealt with people face to face. **He** was the one the people saw and resented the most.

**According to the rabbis there was no hope for a man like Levi.** Pharisaic Judaism stood silent in regards to the forgiveness of sins, so it had no word of welcome or help for the **sinner**. The very term Pharisee, or *separated one*, implied **their** exclusion. Once a man became a **tax collector he** became ostracized from the Jewish community. **According to the Oral Law** (see **Ei - The Oral Law**), **the only people who could associate with them were other tax collectors and prostitutes, who were both considered sinners. They taught that repentance was virtually impossible for either a tax collector or a prostitute.**

Here was a Jew who loved money more than the respect and fellowship of **his** countrymen. The bond between Jews is usually far closer than it is between members of other races, since the Jew is part of an isolated and persecuted nation. Therefore, some **tax collectors**, concerned about **their** reputations, stayed out of the public eye by hiring others to collect taxes for **them**. But, the really brazen ones, the ones who didn't care what people thought of **them**, actually sat at **the tax collecting booth** themselves. It was one thing to be a **tax collector**; it was quite another to flaunt it. On the one hand, this showed the disgusting state of **Levi's** soul. But, on the other hand, this was a man that **Jesus** could use. It was not the first time **Yeshua** had seen **Mattityahu**, **He** had been observing **him** for some time. And this was not the first time **Levi** had seen **Messiah**.

**Matthew** must have been a man under conviction. Deep down in **his** soul **he** must have longed to be free from **his** life of sin, and that must have been why **he** practically ran to join **Messiah**. **He** would never have followed **Yeshua** on a whim; **he** would have given up too much. **He** surely knew what **he** was getting into. **Jesus** had ministered publicly all over the area; the whole city of Capernaum knew about **the renegade Rabbi**. **Levi** had seen **His** miracles. **He** knew what **he** was signing up for. **He** had counted the cost and was prepared to obey.<sup>430</sup>



Then **the Savior of Sinners** said to him: **Follow Me**. The Greek word is *akoloutheo*. It comes from a word meaning *to walk the same road*. It means *to follow one who precedes, or to join one as his disciple*. All these things were involved with our **Lord's** command, but, it was more than an invitation. The word is in the imperative mode, issuing a command. Here was **King Messiah**, sovereign in **His** demands. **Levi** recognized the authoritative tone of **Yeshua's** voice. But, **the Holy Spirit** will never kick down the door of your heart. **He** must be invited in. **Mattityahu** could say no to **Jesus** and make it stick. Like we all do - **Levi** had a choice. At the crossroads of **his** life, what would **he** do?

Immediately **Mattityahu got up, left everything and followed Him (Matthew 9:9d; Mark 2:14c; Luke 5:27d-28)**. It meant poverty for **Levi**, instead of the affluence and luxury to which **he** had been accustomed. So much for the “**God** wants you to be a millionaire” crowd of yesteryear and today! The verb is in the present tense, commanding the beginning of an action and its habitual practice. It's as if **Jesus** was saying, “Start **following Me**, and continue as a habit of life to **follow Me**.” This meant that from that time on, **Mattityahu** would *walk the same road* that **Jesus** walked, a road of self-sacrifice, a road of separation, a road of suffering and a road of holiness.

But, the command was not merely: **Follow Me**. It was, in essence: **Follow with Me**. The person indicated by the pronoun is the means that completes the association between the two people. King **Messiah** did not, therefore, merely *command Levi* to become **His** follower. **He welcomed him** to be **His** friend and participate in **His** ministry. This was not, **Follow behind Me**, but **Follow beside Me** as we *walk side-by-side down the same road*.<sup>431</sup> We are given specific details of the callings of only seven of the original **apostles: John, Andrew, Peter, James, Philip** and **Nathanael** (see **Bp - John's Disciples Follow Jesus**). **Matthew** was the seventh.

This marked the point of **Matthew's** new birth, so **he** threw himself a “new birth”

birthday party. But instead of the focus of the celebration being on himself, **he** wanted to celebrate **the One** who had brought **him his** new birth. As a sign of heartfelt appreciation for **his** new calling, **Levi held a great banquet for Jesus at his house**. Consequently, **Mattityahu** invited **his** friends, the only people **he** could associate with: other **tax collectors and** prostitutes, and **sinners**. **And a large crowd of tax collectors and sinners came and ate with Yeshua and His talmidim, for there were many who followed and ate with Him (Matthew 9:10; Mark 2:15; Luke 5:29)**. **His** friends were thieves, blasphemers, degenerates, con artists, swindlers and other **tax collectors**. This was a crowd that **Christ** could not contact in the synagogues.

**The Pharisees** could verbalize **their** objections because **they** were in **the second stage of interrogation** (see [Lg - The Great Sanhedrin](#)). As a result, **when the Torah-teachers** who belonged to the sect of **the Pharisees saw Jesus eating with sinners, they complained to His talmidim**. Hardly being able to conceal **their** dismay, **they** complained: **Why does your rabbi eat with tax collectors, prostitutes and sinners (Mt 9:11; Mk 2:16; Lk 5:30)?** It was as if **they** were thinking, “If he were really **the Messiah**, he would be having a dinner for us!”

By the very name of the sect of Judaism called **the Pharisees**, meaning *separate ones*, would keep far away from anyone **they** considered a **sinner**. **The Talmud states it this way, “If a tax collector entered a house, all within it became unclean. People may not be believed if they say, ‘We entered but we touched nothing’ (Tractate Toharot 7:6).”** From their perspective, such apostate Jews were not only beyond personal friendship, but this kind of crowd would certainly render any observant Jew ritually unclean. Yet, **Yeshua** breaks down some commonly accepted norms once again, as **He** not only goes to such a **banquet**, but also shares a meal with them.<sup>432</sup> **On hearing this, Jesus answered them in a powerful threefold argument.**

**First, His appeal to personal experience compares sinners to sick people who need a doctor. He** explained: **It is not the healthy who need a doctor, but the sick. The Pharisees** agreed that the **tax collectors** were spiritually **sick**. But **Christ’s** implied reply was, “So why shouldn’t **He** go to them?” From **Messiah’s** perspective, those were the very ones who needed **His** help. It came as a stinging rebuke to the hard-heartedness of **the Pharisees**. **His** not-so-subtle question to **them** was this, “If you’re so perceptive as to diagnose them as **sinners**, what will you do about it? Or are you doctors who give diagnoses but no cure?” Thus, **He** exposed **them** for the pious hypocrites that **they** really were. **Jesus** was

not at **the banquet** because **He** enjoyed that kind of company, for **He** did not. There was sin all around **Him**, and **His** righteous, sensitive soul abhorred it. But, **Messiah** was there to reach their souls for salvation. No cost was too high to accomplish that.

Even **His** own life.

**Second, the argument from Scripture denounced the Pharisees' pride: Go and learn. The rabbis used this phrase to reprove students ignorant of something they should have known.** It was as if **Jesus** was saying, "Go back through the TaNaKh and come back again when you've got the basics down." **Go and learn what this means**, and then **He** quotes **Hosea 6:6: I desire mercy, not animal sacrifice.** That would have been highly offensive to **the Pharisees** who considered **themselves** experts in the TaNaKh. **They** must have thought, "How dare he quote **Hosea** to us!" **They** were characterized by much **sacrifice**, but **they** lacked **mercy**. **They** were careful to keep the external demands of the Torah, but failed to keep its internal demands, like **mercy**. While **the Pharisees** were experts at ritual, **they** had no love for **sinners**. **ADONAI** instituted the sacrificial system and commanded Isra'el to follow certain rituals, but, that was pleasing to **the LORD only** when it was the expression of **a broken and contrite heart (Psalm 51:16-17).**

**The third argument, from His own authority, shocked them: For I have not come to call the righteous, but sinners to repentance (Mattityahu 9:12-13; Mark 2:17; Luke 5:31-32).** **The Pharisees** saw **themselves** as being among **the righteous** and saw **the tax collectors and** prostitutes as **sinners**. **Luke 18:9** describes **the Pharisees** as those **who were confident of their own righteousness and looked down on everyone else.** But, the reality was that **they** also were in need of **the righteousness** that only **the Meshiach** could provide. The postmodern world or relativism that we live in today should not discourage us from a sense of urgency to share the Good News with all those around us. Apparently, this was the one reason why **Levi** sponsored **his banquet** to begin with. **Jesus** came to call **sinners to repentance.**

**God** didn't look at our frazzled lives and say, "I'll die for you when you deserve it." No, despite our **sin**, in the face of our rebellion, **He** chose to adopt us. And for **ADONAI**, there's no going back. **His** grace is a come-as-you-are promise from a one-of-a-kind **King**. You've been found, called, and adopted; so trust your **Father** and claim this verse as your own. **But God demonstrates His own love for us in**



**this: While we were still sinners, Christ died for us (Romans 5:8).** And you never again have to wonder who your **Father** is – you’ve been adopted by **the King** and are therefore an **heir of God through Christ (Galatians 4:7).**<sup>433</sup>

**Yeshua’s** message had been quite clear, and that set the stage for the decision of the Sanhedrin. Was **He the Messiah** or not? **Their** decision would change the course of history (see **Ek - It is only by Beelzebub, the Prince of Demons, that This Fellow Drives out Demons**). So everywhere that **Jesus** went **the Pharisees** raised objections either to the things **He said** or the things **He did**. **It cannot be emphasized too strongly that ALL these objections were over the Oral Law and not the Torah. There was NEVER a time when they objected to Jesus not keeping the Torah. In fact, He was the only person who ever lived that kept all 613 commands of the Torah perfectly.**

My wife and I started a church in Wisconsin many years ago. While I was there, I was developing a relationship with a man that lived in my neighborhood. Our sons played on the same Little League team and we started spending time together because he was a sports nut and so was I. One day he asked me if I wanted to go with him to a sports bar to watch the Green Bay Packers on Monday Night Football. I thought it would be a great opportunity to spend some time with him and enjoy the game to boot! So we went. He had some beers and I had many diet Cokes. The next Sunday, one of the members of our church took me to task for being seen in a bar. “A bar! And you are a pastor! How could you? Don’t you care about your witness?” I would like to tell you that I won her over to my way of thinking, but I didn’t – and she left our church. But, don’t you see, this was **His** image: **The Son of Man came to seek and save the lost (Luke 19:10).**

Should we be ashamed to do any less?

**Lord**, help me to be like **You**. Help me to be conformed into **Your** image. Let me care about my witness, but let me be a friend to **tax collectors and sinners**, just like **You**. Amen.