

**Series "Knowing The Exact Truth"**  
**"Calling Sinners"**  
**Luke 5:27-32**  
**Study-18**

**Luke 15:1-2**

**"The Calling Of Levi/Matthew"** which is recorded in all 3 of the Synoptic Gospels:  
**Matthew 9:9-13; Mark 2:13-17; Luke 5:27-32**

**Religion Focuses Upon The External -**  
**Christianity Focuses Upon The Internal -**

**Luke 5:17-6:11 A Section That Covers 5 Direct Conflicts With The Religious Leaders.**

**Luke 4:14-9:50 The Ministry Of The Son Of Man:**

**Thought Of Our Passage:** "My Link To Jesus Is Not My Goodness But My Badness, And Not My Merit But My Misery."

- 1. Verses 27-29 His Controversial Action**
- 2. Verse 30 Protesting His Action**
- 3. Verses 31-32 Silencing His Critics**

**1. Verses 27-29 His Controversial Action**

**Luke 5:27 After that He went out Context -** Jesus was in Capernaum, probably in Peter's house. There Jesus was teaching and had forgiven a paralyzed man then healed him. **Luke 5:25-26**

Jesus, upon stepping out of Peter's house **and noticed a tax collector**  
This word **noticed** – means "*to stare at, to take a careful, deliberate look at.*"

**named Levi,** Matthew's gospel **Matthew 9:9**

**Mark 2:14 the son of Alphaeus -** "*changing*" this man's son, was in for a big change. Possible that Matthew was brother to the apostle "*James the less.*"  
**Luke 6:15**

**Levi - Levi** could be a nickname for Matthew, which means "*Gift of God,*" or it could mean that Matthew was from the tribe of **Levi.**

**sitting in the tax office**, literally, "*the place of toll*" What is this? It means that Matthew was a **tax-gatherer** – He was a Jew that collected for the Roman government. (Herod Antipas) Which was part of a system called "**Tax Farming.**"

**Tax Collectors Were Placed Over A District:** A tax collector would bid among others for the tax collecting "contract."

**Tax Collectors Were Wealthy:** There was no set fee, so it could change. They could loan to the ones that could not afford like loan sharks and then charge high interest.

**Tax Collectors Were Trained Extortionists:** They attracted a criminal element.

**Tax Collectors Had The Authority Of Rome:**

**There were two categories of taxes:**

**1. Fixed Taxes:** Left little room for extortion.

**Poll tax** – That men and women paid because they were alive.

**The Ground Tax** – A tenth of all grain, wine, and oil and income tax (1 percent of earnings, I like this percentage)

**2. Duties And Tolls:** This is where extortion took place. People paid separate taxes for the use of roads, docking their boats, imports, exports duties, and sales tax. Cart tax where each wheel could be taxed.

**Believers Are Instructed To Pay Taxes: Matthew 22:17-21; Romans 13:5-6**

**Note That Jesus Said Just 2 Words To Matthew: and He said to him, "Follow Me!"** (*Come be my disciple*) **Disciple** – "*follower of the teacher and the teaching, it is a follower who embodies the teaching of the teacher.*"

**The calling of Matthew places the authority of Jesus over our occupation! We have one vocation as followers of Jesus, that is to be a Disciple!**

**"God looks past from what a man is, to what a man can become!"**

**Mankind's Inability To See And Judge The Heart: 1 Samuel 16:6-7  
Luke 5:28 And he left everything behind, (Only Luke Records This)**

**Luke Records Yet Another Conversion Of A Tax Collector: Luke 19:8-9**

**and got up and began to follow Him** literally, – "*was following Him, continually*" *It became the pattern of life. (Repentance and faith towards God)*

**Luke 5:29 And Levi gave a big reception for Him in his house;** Matthew's heart was overflowing with gratitude for Jesus forgiving him and calling him.

## **Mathews Conversion: "From The Tax Table To The Dinner Table!"**

**was a great crowd of tax-gatherers and other people who were reclining at the table with them.** (eating at the same table means Jesus accepted their fellowship.)

**Levi's Reception was to introduce his sinner buddies to Jesus.**

Andrew told Peter – **John 1:40-42**

Philip told Nathanael - **John 1:45**

The woman at the well told the men of the city – **John 4:29**

**If our friends and relatives could just meet Jesus, they too could find life and peace.**

## **2. Verse 30 Protesting His Action**

**Luke 5:30 The Pharisees** *"to separate" - non-priests, Separatists and their scribes* - Often called **"Lawyers"** *"The experts of the law"*  
**(Letter of the Law Versus The Spirit of The Law)**

**began grumbling at His disciples, grumbling** – *"complaints sound like the word is pronounced."* literally "Gru-m-bling"

**A reception, banquet, and feast that is the result of the joy of salvation. Pharisees** – *"Separatist"* They held on to **Leviticus 10:10**

Notice who the religious were grumbling at and speaking to - **grumbling at His disciples**, Not Jesus but His followers.

**saying, "Why do you eat and drink with the tax collectors and sinners?"**  
They were people that were not interested in the ceremonial traditions

## **3. Verses 31-32 Silencing His Critics**

**Luke 5:31 And Jesus answered and said to them,**

Note that The Pharisees and their scribes began grumbling at His disciples, but Jesus steps in!

**"It is not those who are well who need a physician, but those who are sick.**

**(Only sick/sinners need to change, in attitudes, character, mind and life)**

**"To sin is man's condition. To pretend that we are not a sinner is man's sin."**

**Notice that Jesus does not even contest that these people were sinners and that they were messed up.**

**Romans 10:3-4**

**Luke** does not record what Matthew included. **Matthew 9:13** **"But go and learn what this means: 'I DESIRE COMPASSION, AND NOT SACRIFICE,' (Hosea 6:6)**

**Luke 5:32** **"I have not come to call the righteous (Healthy/Righteous) (Those who think they are righteous)**

**Righteous** – *"in the right."*

**wickedness** – *"in the wrong."*

**righteousness** – literally, *"a God-kind of righteousness, God-righteousness."*

**(Righteous Not Invited Because They Think They Are Already In)**

**but sinners to repentance." (Jesus' Mission to save sinners) The Worse Of All Sinners Were The Blind Religious: Matthew 23:24**

**We better never forget that we are sinners! Ephesians 2:12;  
1 Timothy 1:15**

#### **Application:**

- 1.** My Link To Jesus Is Not My Goodness But My Badness, And Not My Merit But My Misery.
- 2.** We Must See Ourselves As Needy Sinners. We Daily Sin And Are In Need Of God's Forgiveness. Only Those Who Are Sick Are In Need Of A Physician Jesus.
- 3.** Followers Of Jesus Must Never Isolate Themselves From Those Who Are In Need. Jesus Sat Down With Sinners; He Had A Meal With Sinners. Jesus Met Their Need.