

PP Summer in the Son: Luke

Luke 5:27-32 *The Call of Jesus*

7/23-24/2022

We are in a series called Summer in the Son, and looking at Jesus from the gospel of Luke
Today we'll see the call of Jesus to a tax collector named Levi, who would also go by Matthew
"After this He went out and saw a tax collector named Levi sitting at the tax booth" 5:27
Israel hated and despised no one more than a tax collector

PP "The Pharisee stood by himself and prayed this prayer: 'I thank you, God, that I am not like other people—cheaters, sinners, adulterers. I'm certainly not like that tax collector!'" Luke 18:11

Jewish tax collectors were viewed as traitors, not even allowed to worship in a synagogue
They were considered thieves and their testimonies were not allowed in a Jewish court
Jewish leaders viewed them on the level of a pig or prostitute, and in fact, rabbinical law taught that it was righteous to lie and deceive a tax collector since they did it all the time
They were despised and hated in Israel and there are reasons why
Rome would take a census and assess to a district a fixed tax figure, and then sell franchises to the highest bidders giving them the right to collect the taxes
These franchise owners of tax collectors met that quota and pocketed any surplus
But there were two types of tax collectors: **PP The Gabbai and the Mokhes**

PP The Gabbai collected general taxes on land and property, and on income, referred to as poll or registration taxes

Income tax was 1% of earnings, Property taxes were 10% of your grain harvest and 20% of fruit and wine

PP The Mokhes collected import duties, tollway fees, boat docking fees, business license fees, and the like

This tax collector had almost unlimited latitude in their taxing powers and could attach a tax to virtually any article or activity
They could tax a person's boat, the fish he caught, and levy a tax to dock it he unloaded it
They would sit in booths along busy roads and tax a traveler's donkey, servants, and goods
If the person couldn't pay, the tax collector might offer to loan money at an exorbitant rate
They were trained extortionists, susceptible to bribes, with the power of Rome to back them up and with hired henchmen to enforce their orders

There were *great mokhes* who hired others to collect taxes for them and, by virtue of partial anonymity, protected at least some of their reputation among their fellow countrymen
Then there were *small mokhes* who did their own assessing and collecting and therefore were in constant contact with members of the community and travelers who passed their way
Levi was a small mokhe as he was ***'sitting at the tax booth'*** personally collecting taxes
He worked for, or reported to a *Great Mokhes*, someone like Zaccheus whom Jesus met later
It was as Jesus and His disciples were walking along the road and stopped at the toll station of Levi, that He ***"said to him, 'Follow me.'" 5:27***

Friends, don't let your familiarity with this story cause you to miss its impact
Levi gave up a wealthy career, financial security, turning in his franchise, permanently, to follow Jesus and serve His own people who had hated and despised him!
And now we will see the radical impact this call of salvation had on this former tax collector

PP 1-The Call of Jesus brings a radical change

“And Levi made Him a great feast in his house, and there was a large company of tax collectors and others reclining at table with them.”

Levi, this tax collector would go by another name, Matthew, which means *Gift of God*. His birth name was taken from the faithful tribe of Levi and given the privilege of being a priest. Have you considered that Levi squandered that call, bought a corrupt franchise to serve Rome and exploit his fellow Israelites?

The man who did nothing but *take* was changed into a gift of God and this is what Jesus does. This former swindler immediately invited all the other gabbai and mokhes to a celebration feast. He saves us and repurposes us and the Apostle Paul put it best: **PP “For we are God’s**

workmanship, created in Christ Jesus to do good works, which God prepared in advance for us to do.” Ephesians 2:10

Has your life been marked by failure and sin?; Are there still things you have done in your past that still haunt you? Are you drifting through life without purpose?

Let the gracious love of Jesus settle deeply in your heart...He has great plans for your life!

Levi was a one day old Christian and He was already making disciples.

He introduced all of his peers to Jesus Christ, and He would go on to write one of the most brilliant accounts of Jesus to his own fellow Jews called the book of Matthew.

The call of Jesus brings radical change, but it also brings something else...

PP 2-The Call of Jesus brings objection

“And the Pharisees and their scribes grumbled at His disciples, saying, ‘Why do you eat and drink with tax collectors and sinners?’”

Pharisees were called the ‘separate ones’, continually distancing themselves from anything or anyone they deemed impure.

They would not have even allowed their robes to touch the likes of Matthew.

Have you ever felt the way Mark Twain did when he said, **PP “Having spent considerable time with good people, I can understand why Jesus liked to be with tax collectors and sinners.”**

Unfortunately, this is often how people can be when they get saved...separate ones.

Yet the very people who would listen to the good news of the gospel are *often* the ones on the outside of society’s standards.

Who, if not the disciples of Jesus, will go and love them and show them the way to eternal life?

I recently went on a motorcycle trip with 4 other guys, and around the evening’s first campfire, one of them whom I barely knew, informed me that he was an anarchist atheist.

There was no debate, just open conversation, and by the final day of our trip, this big, bearded, burly biker engulfed me in a hug and said, *‘I love you man. I loved the conversation’*.

Do you love non-believers?

Jesus did, and He responded to those Pharisees and it leads us to our third point.

PP 3-The Call of Jesus brings hope to sinners

“And Jesus answered them, ‘Those who are well have no need of a physician, but those who are sick. I have not come to call the righteous but sinners to repentance.’” 31-32

If you have been attending the last several weeks, you are no doubt learning that our Lord saying to Levi, ***‘Follow Me’***, had great significance in that day

All Jewish children began school at around 5-6 years old, lasting until they were 10

At 10 years old, only good male students continued their education, while girls were preparing for marriage between 12-14

At 16, almost all male students completed their education and typically joined their fathers’ trade and began their own families

A small minority of the elite students would go to a Torah Teacher, what would become known more popularly as a rabbi, and ask to become his talmid, disciple, a life-long learner

The Torah teacher would subject that student to a rigorous interview and test and only if passed would he say to that young man, Come, follow me...be my disciples and learn from me

Jesus reversed this custom by taking the initiation to call people to follow Him

None were elite students, none were highly educated, none were subjected to a test and nearly all who came to Him asking to be His Talmid were turned away

He looked at this despised, hated small mokhe, whom no rabbi would ever accept, called him to be His disciple, and Levi, ***‘leaving everything...rose and followed Him.’***

PP How do we apply these truths?

PP Have you ever invited your non-believing family and friends to celebrate your salvation?

We have birthday parties, baby showers, wedding showers, house warming parties, but have you ever had people over for a celebration feast because of what Jesus has done for you?

Why did Levi do this?

There can be no other explanation than he simply wanted this group of people to meet Jesus

A brand new follower of Jesus and from day one, he was being a witness of Jesus Christ

PP The call of Jesus is an unexpected grace!

In none of the 3 gospels where Levi’s calling can be found, do they record him saying a word He was utterly shocked, surprised by the grace of Jesus, for not one Pharisee or Torah Teacher would have ever invited him to be their disciple, much less even talked with him

Salvation is always by grace, through faith in Jesus Christ alone!

And not one of us has ever deserved salvation...it is a shocking act of God’s grace!

PP No wonder Amy Carmichael wrote in a poem, *“I hear Him call, ‘Come follow’; That was all! My gold grew dim. My heart went after Him. I rose and followed, That was all. Would you not follow if you heard Him call?”*

Christian, doesn’t it stand to reason that if salvation is by grace, with no one deserving it, then we should tell the good news of Jesus to everyone?!

For who knows the moment or the person to whom the call of Jesus has come to follow Him?

Invite everyone, share the good news with everyone, and if they come, it is because Jesus has visited them with His matchless grace, and they will rise and follow him!

Pray