

They Had Been With Jesus – Levi (Matthew) –

Luke – The Acts of Jesus

Luke 6:15a; 5:27-32

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The Call of Levi, a ***Tax Collector***

- Jesus went out from forgiving and healing the paralytic, and made his way to Levi's (Matthew's) tax collection booth.

Tax Collectors in Roman Society

- Herod Antipas owed Rome so much in taxes each year.
 - He created six taxing districts and sold the rights to the highest bidders.
- The Tax Collectors were told how much they must pay Herod, and were allowed to keep whatever else they could raise:
 - Poll tax (right to exist tax), income tax (1%), land tax (tithe of all grain, double tithe of all wine/fruit), transport of goods, written communications, use of roads, use of bridges...
 - They were allowed to act as loan sharks at their worst

Tax Collectors in Jewish Society

- Since only God deserved our taxes, TC's were considered as the worst of sinners.
 - Unclean, barred from the synagogues
 - Not allowed to give testimony in a Jewish court
 - Considered liars by nature
- Salvation of a Tax Collector was considered hardly, if at all, possible.

Tax Collectors by Type, *Edersheim*

- Gabbai – those who collected the land, poll and income taxes
- Mokhes – those who collected the *use* taxes
 - Greater mokhes – those who employed others to collect the taxes
 - Lesser mokhes – those who had to interact with the people by collecting taxes from them
 - These were the most despised tax collectors
 - These are the ones who sat in the collections booths
 - Levi was one of these, and, as this was near Capernaum, he probably collected taxes from Peter, James and John (Mk 2:13f.)
 - He would have been hated more by the Fisherman than other *little mokhes*

The Call of Levi, a *Tax Collector*

- Jesus went out from forgiving and healing the paralytic, and made his way to Levi's (Matthew's) tax collection booth.
- He gazed intently at Levi
 - Levi had probably heard much of Jesus
 - Jesus was living in Capernaum. Mt 4:13
 - Word of Jesus' deeds spread throughout the region. Lk 4:37
 - No doubt Jesus could "see" his faith as in 5:20
- Then he told Levi to "Follow me."
- Levi left everything behind and began to follow Jesus.
 - Levi's faith was proven to be genuine. Jas 2:18ff. (cf., the Rich Young Ruler, Mk 10:21)

The Impact on Levi / Matthew

- He walked away from his past life. 5:28
 - Unlike a fisherman, leaving his profession would mean that he would not be able to go back to it.
Note Jn 21:1-3
- He *began to follow* Jesus
- He threw a big party for all his friends
 - They *reclined*, and had a long dinner

The Party, Guest List and Agenda

- Pharisees were no doubt NOT invited, though they did get close enough to make a scene.
- Guests would have included all those people Levi knew:
 - Tax collectors, muscle men (thugs), prostitutes (who hung around with the above), drunks
 - Matthew called them *sinner*s, Luke called them *others*. Mt 9:10
- It was a **big** reception...big house...ill-gotten gains???
- They reclined at the dinner table
 - To eat together was a sign of acceptance or respect (note Lk 7:36ff.)

How it Fit Into Jesus' Purpose

- Jesus had come to call sinners to repentance. 5:32
- Levi knew he was a sinner...he became a new creation. 2 Co 5:17
- He shared the celebration with his friends by inviting them to meet his new Master.
- He created a setting in which they would have time not only to meet Jesus, but to hear what he had to say.
 - Do right by collecting only what you are authorized to collect. Cf., John the Baptist, Lk 3:12*f*.
 - It would not be too far-fetched to believe that the Tax Collector in the Temple, had been an acquaintance of Levi's... (Lk 18:13*f*.)

The Rest of the Story

- The Certain portion
 - Ministered among the Jews
 - Wrote a Gospel for those of a Jewish background
 - Continued on to minister among the Gentiles
- The Uncertain portion
 - Extent unknown: Caspian Sea (Russia, Azerbaijan, Iran, Turkmenistan and Kazakhstan), Persia (Iran), Macedonia (Greece), or Syria
 - Martyrdom: burned at the stake; beheaded; or stoned to death
- The willing sacrifice (cf. Mk 10:17-22)
 - He gave up a chance to make lots of money for the opportunity to spread the Gospel and share in the sufferings of Jesus.