

# LUKE

“Tax Collectors and Sinners”

*Luke 5:27-32*

Sunday, April 30, 2017

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*“After this he went out and saw a tax collector named Levi, sitting at the tax booth. And he said to him, ‘Follow me.’ And leaving everything, he rose and followed him. 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. And the Pharisees and their scribes grumbled at his disciples, saying, ‘Why do you eat and drink with tax collectors and 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’” (Luke 5:27–32, ESV).*

*Heavenly Father, you are a God of infinite and unfathomable grace; you have called us out of darkness and into your marvelous light. As we look into your Holy Word this morning, may your Spirit give us eyes to see Christ, as he has set his eyes upon us. And may we with eager hearts respond to his voice that beckons us follow him. May we know fellowship and communion with you, the Great Physician of our souls. We pray this in the glorious name of your Son and our Lord, Jesus Christ. Amen.*

## I. Introduction

In Rome there stands an old church where French speakers would gather to worship on Sundays in their own language. The name of the church is *San Luigi dei Francesi*, named after Saint Louis, King Louis IX of France. Like all old churches in Europe, when you walk inside, there is pretty much always a renovation of some sort underway. As far as churches in Rome go, it is relatively smaller and somewhat unimpressive building. However, one of its side-chapels happens to house one of the most fascinating and moving paintings in the city of Rome.

That painting is *“The Calling of St. Matthew”* (IMAGE 1), by the Baroque master Caravaggio. Dated to the years 1599 and 1600, like much of Baroque art, the painting is very dark, but filled with very dramatic rays of light. It’s almost as if this is a dramatic scene of a play, being acted out in front of you. As the title of the painting suggests, this painting is of the very episode of today’s Scripture reading.

It is the *exact moment* when Jesus calls a tax collector to be his disciple. You can only barely see Jesus in the upper right hand corner, with another disciple (probably Peter) in the foreground. Christ is nearly concealed in darkness, pointing his hand to Matthew, summoning the tax collector to come and follow him.

Now, the gospels of Mark and Luke name this disciple Levi. The book of Matthew calls him by the more familiar name Matthew (cf. Mt 9:9). If you’re curious to know why there is an apparent discrepancy, probably, this means that this man had a double name. One name was Hebrew and the

other Greek; much like another disciple named Simon Peter.<sup>1</sup> So for our purposes today, we will call this man, *Levi Matthew*.

What I have loved about this painting is how well the artist Caravaggio has captured Levi Matthew's utter shock and surprise by being called to follow one so great as Jesus. If you a little closer to this **detail of Levi Matthew's Expression (IMAGE 2)**, you can see the tax collector pointing to himself, as if saying, "*Who? Me? You can't be serious!*"

And there is certainly good reason for Levi Matthew to be surprised. Jesus was already becoming the most famous rabbi in Israel; a man who spoke the word of God with prophetic authority and moved with miraculous power. When Jesus was drafting his team, he could have picked *anyone*. He could have had straight-A Bible-students like the Pharisees or even the wealthy, powerful upper class priests of Jerusalem. Those guys were Myles Garrett's of the Jewish discipleship draft.

But instead Jesus chooses to share meals with tax collectors and sinners. And here, he even calls one among their number to be one of his twelve disciples, as well as the one who would author of the Gospel According to Matthew.

Jesus calls "***Tax Collectors and Sinners.***" I want to spend the rest of our time today examining why that is so extraordinary. I'll organize our discussion of our text by asking three simple questions: **1.) *Who are tax collectors and sinners?*, 2.) *How does Jesus reach tax collectors and sinners?*, and finally 3.) *Why does Jesus reach tax collectors and sinners?***

## II. Text

### **1) Who are tax collectors and sinners?**

Let's look at the first two verses of our text again: "***After this he went out and saw a tax collector named Levi, sitting at the tax booth. And he said to him, 'Follow me.' And leaving everything, he rose and followed him.***" (Lk. 5:27-28).

Jesus has just come off the heels of some pretty amazing miracles. Recently, he healed a man whose body was covered in leprosy (Lk. 5:12-16). He healed a man who was completely paralyzed (Lk. 5:17-26). So it is safe to say the excitement and anticipation now surrounding Jesus is tangibly felt. And it is in this moment, as he is walking along the road, that he stops and directs his gaze toward a tax collector.

The word translated in verse 27 as "*saw*" is a powerful word.<sup>2</sup> It means Jesus didn't just glance or happen to see Levi Matthew. He intentionally stopped to look at him, to take notice of him.

No one would have thought Jesus would have stopped to look at a tax collector, let alone call him to be a disciple; to be one of the few people who had daily, personal access to Jesus and accompanied Jesus on his travels.

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<sup>1</sup> Robert H. Stein, [Luke](#), vol. 24, The New American Commentary (Nashville: Broadman & Holman Publishers, 1992), 181.

<sup>2</sup> *θεάομαι* means to have an intent look at something, to take something in with one's eyes, with implication that one is especially impressed, *see, look at, behold*. William Arndt, Frederick W. Danker, and Walter Bauer, [A Greek-English Lexicon of the New Testament and Other Early Christian Literature](#) (Chicago: University of Chicago Press, 2000), 445.

Even today, tax collectors are not a popular bunch. Not tons of people are fans of the IRS. But in first century Palestine, this dislike was even more intense. *Tax collectors were seen as traitors to their own people and morally unclean.* They were widely regarded as con men that used their positions of authority to force people into paying them more tax than they needed, so that the tax collector himself reaped the profit. And more than that: they were seen as fellow Jews who were colluding with and even funding the very Roman empire that was oppressing God's people.<sup>3</sup>

Because of this, Levi Matthew was a man who many Jewish people would have considered untouchable. Although he wasn't physically unclean like the unclean leper a few verses before, he would have been considered morally unclean. *But Jesus breaks into this tax collector's dark world of isolation, and with a single word summons Levi to a new life.*<sup>4</sup>

**Levi Matthew's calling illustrates how God calls *the unworthy and the unlikely.* And this is really good news. No matter where you are now, no matter your past, God can use you.**

However, it is worth noting that the tax collector still must leave everything to follow Christ. There is always a cost to follow Christ. When we are called to follow Christ, we are called to make a decisive break from our past life, and begin a life-long, on-going journey with Jesus.<sup>5</sup>

To quote Pastor Matt Chandler, *"It's okay not to be okay, but it's not okay to stay that way."* **God lovingly meets us where we are, but he loves us too much to leave us where we are.**

## **2) How does Jesus reach tax collectors and sinners?**

Moving on in the text, picking up in verse 29: *"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" (Lk. 5:29).*

The effects of Levi Matthew's discipleship are immediate. He wants all of his friends them to experience fellowship and community with Christ too. So how does he accomplish this? Through a shared meal. Now, this is a man who just quit his job. Nevertheless, he foots the bill to hold lavish feast, and invites everyone he knows to come so that they can meet Jesus.

Even in today's busy culture, sharing a meal is still seen as a social event. But in the ancient near East it meant something even more. To be welcomed to share a table with some for a meal was a richly symbolic act that communicated "friendship, intimacy, and unity."<sup>6</sup> In fact, the English word "Companion" derives from the Latin word "cum" (which means "together") and "panis" (which means "bread"). Thus, your "companion" in its most literal sense is *one you with whom you share bread*

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<sup>3</sup> N.T. Wright. *Luke for Everyone.* (Louisville: WJK, 2001, 2004), 63.

<sup>4</sup> Ibid. 64.

<sup>5</sup> I. Howard Marshall, *The Gospel of Luke: A Commentary on the Greek Text*, New International Greek Testament Commentary (Exeter: Paternoster Press, 1978), 219.

<sup>6</sup> S. Scott Bartchy. "Table Fellowship," *Dictionary of Jesus and the Gospels*, ed. Joel B. Green and Scot McKnight (Downers Grove, IL: IVP, 1992), 796.

*together.*<sup>7</sup>

For a rabbi to eat a meal with such socially questionable as tax collectors and sinners was a miniature scandal. But Jesus isn't interested in social convention. He is interested in reaching people who need to be reached with his gospel of the kingdom of God.

Now one of the foundational core values of Redeemer Christian Church is that we believe we are a church that is called to be a missional church. In other words, we are not going to be satisfied with a version of Christianity that is all about us keeping to ourselves, learning more Bible, and condemning the outside world. We believe by nature of being disciples of Jesus, we are called to participate in the mission of Jesus in the world.

*Do you personally know people who don't know Jesus? Do you reach out to them in kindness? Do you do everything you can to help them meet Jesus?*

Now we have to be wise about this. We should not, in the name of "mission," constantly hang around an ungodly group of people, in ungodly environments, doing ungodly things without any level of intentionality. There is a key difference in hanging out with sinners for the sake of *mission* and hanging out with sinners for the sake of *sin*.

It is important to know we are Levi, not Jesus, in this story. We are to reach out to people with the express goal of getting them to Jesus. And it can be done.

To show you what this looks like, I'm going to brag on my wonderful wife for a second. A few years ago My wife (who did not grow up in Amarillo) and I were driving to my parents house near 45<sup>th</sup> and Bell, and she asked me a question: *"What's a polo club? Like, are there horses in that little building?"*

After I told her the answer to that question, something stirred in her. She began to feel burdened for women who were dancers in local "gentlemen's clubs." She decided to gather a few other strong Christian women, and she began praying for these women who needed to know Jesus and needed to know that they were more valuable than erotic entertainment for men. She raised money in our college group to create gift baskets, and then she and her Christian friends (she didn't do this alone) actually went into one of these clubs to hand out these gift baskets to the women who worked there. *(Meanwhile, some of the other husbands and I sat in the car outside praying for our wives and that no one see us parked next to Cassidy's).*

Now, Kate included in these baskets hand-written letters that told these women that she loved them and that Jesus loved them, and she gave her contact information so that they could call her. Honestly, some of the men who were in there mocked her. Some of the women ignored her. But *one* of those women decided to give my wife a call. And Kate began to relate with her and pray for her. Then one day, this woman and her two little boys came to church with us. And after a long process of raising more money to help her complete her pharmacy tech certification and meeting with another former exotic dancer who left the trade to follow Christ, *eventually this woman was saved by Jesus Christ and forever left her career at the "polo club."*

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<sup>7</sup> Tim Chester. *A Meal with Jesus: Discovering Grace Community, and Mission Around the Table*. (Wheaton: Crossway, 2011), 10.

This is what *missional* Christianity looks like, and it is how Jesus continues to reach modern day tax collectors and sinners. A simple act of love and fellowship came first, long before behavior modification. *The kindness of Christ shined through a few of his servants, and brought this precious woman to repentance.*

Now most of you won't (and if you're a man, shouldn't) start by going into a dance club. But you could maybe start by getting to know your neighbor or reaching out to a family member who doesn't serve God. You could invite a friend to join you for a meal or a cup of coffee, or to sit next to you at church. There are a lot of people who need Jesus in our city. And how will they believe unless Christians are willing to be sent?

### 3) Why does Jesus reach tax collectors and sinners?

This feast Christ shares with tax collectors and sinners was more than a sign of fellowship. For those familiar with the language of the Old Testament, it was also a sign of the kingdom of God. This is how the Old Testament Prophet Isaiah envisioned the kingdom of God coming: *"On this mountain the LORD of hosts will make for all peoples a feast of rich food, a feast of well-aged wine, of rich food full of marrow, of aged wine well refined. And he will swallow up on this mountain the covering that is cast over all peoples, the veil that is spread over all nations. He will swallow up death forever; and the Lord GOD will wipe away tears from all faces, and the reproach of his people he will take away from all the earth, for the LORD has spoken. It will be said on that day, 'Behold, this is our God; we have waited for him, that he might save us. This is the LORD; we have waited for him; let us be glad and rejoice in his salvation'" (Isaiah 25:6–9, ESV).*

According to Isaiah, the feast of the kingdom of God is for all peoples; it is for feast for all nations, all cultures, and all social classes. This is why New Testament scholar Dr. Robert Stein writes: *"True Christianity has always broken down economic, social, ethnic, and racial barriers; for where Christ is truly present, 'people will come from east and west and north and south, and will take their places at the feast in the kingdom of God.'"<sup>8</sup>*

In many ways, the church is intended to be and should to be a foretaste of this reality. However, not everyone is excited about that or wants that. Verse 30: *"And the Pharisees and their scribes grumbled at his disciples, saying, 'Why do you eat and drink with tax collectors and sinners?'" (Lk. 5:30).*

The Greek word for "grumbled" is "γογγύζω." It means express oneself in low tones of disapprobation; to grumble and murmur.<sup>9</sup> You see, the Pharisees aren't wanting to cause a scene just yet, but they do want to passive aggressively express their disapproval.

As Tim Chester comments in his brilliant little book *A Meal with Jesus*, the Pharisees well knew that the coming of God's kingdom looked like a feast. They just didn't like the guest list.<sup>10</sup> They are okay with the kingdom of God, or so they think. They just don't want "those kind of people" to be at the party too.

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<sup>8</sup> Stein, 182.

<sup>9</sup> William Arndt, Frederick W. Danker, and Walter Bauer, *A Greek-English Lexicon of the New Testament and Other Early Christian Literature* (Chicago: University of Chicago Press, 2000), 204.

<sup>10</sup> Chester, 18.

Jesus has something to say to this perspective: *“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’” (Lk. 5:31-32).*

Jesus has come to redeem the broken. But how can he do this if he is afraid of going near broken people? Can a doctor do his job and stay away from sick people for fear of disease?

Now we shouldn't misunderstand Jesus to mean that the Pharisees and scribes have their act together so well that they do not need Jesus. The Bible elsewhere clearly states that, outside of Christ, no person in the history of humanity has ever been nor ever will be righteous before God; *not even one* (cf. Rom. 3:10-13). He is not suggesting that the difference between these two groups is that the tax collectors are sinners and the Pharisees are righteous. *The real distinction is that tax collectors tend to know that they are sinners, whereas the Pharisees do not.*<sup>11</sup>

In other words, the Pharisees are sick too, they just don't know it. It is a statement that should call us all to a healthy sense of self-examination, spiritual humility, and the always-relevant reminder that it is only the poor in spirit who receive the Kingdom of God (Mt. 5:1).

### III. Conclusion

With these things in mind, let's for a moment return to *“The Calling of St. Matthew”* by Caravaggio (IMAGE 3). Again we dramatic of the call of Levi Matthew. Again we see Jesus entering into this tax collector's dark and dingy world. And now we might better understand why Levi Matthew felt that sense of shock. But there is more.

I've always loved this painting ever since the first time I saw it, but this week, I saw something new. It was something that I had never noticed before – *Jesus's hand* (IMAGE 4).

When I looked at this closely I was a little taken back by the unexpected lifelessness of Jesus's wrist, which by itself makes him look detached, distant, uninterested, and somewhat weak. I mean this is the man who just healed a paralyzed man! He is not weak. However, there was something about that hand that looked oddly familiar.

And then it hit me. I have seen that hand before, but only on a different painting – *“The Creation of Man”* (IMAGE 5) from the Sistine Chapel ceiling by the Michelangelo. This is painting is almost one hundred years older than Caravaggio's *“The Calling of St. Matthew,”* and it would have already been very famous in Caravaggio's day. And when you look closer at *the hand of Adam* (IMAGE 6), you can see that this *that same lifeless wrist* on Adam, as he is about to receive life from God.

I think this is more than an artistic tip of the cap. The artist Caravaggio is communicating a theology by this reference. When you compare these two hands *side-by-side* (IMAGE 7), the hand of Adam and the hand of Christ are identical, but differing in one key way – *they are reversed.*

By this reference, Caravaggio is saying that the one who is calling Matthew is a reverse Adam, a new Adam, a second Adam, or as the New Testament would say – *the Last Adam* (cf. 1 Cor. 15:45).

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<sup>11</sup> Stein, 182.

*Adam was created in a world of light, but his sin plunged humanity into darkness. Jesus the last Adam, came from the light of his eternal glory into the darkness of man, so that we might follow him back in the light.*

As Romans 5:17 says: *“For if, because of one man’s trespass, death reigned through that one man, much more will those who receive the abundance of grace and the free gift of righteousness reign in life through the one man Jesus Christ” (ESV).*

But this gift came at a great cost to Christ himself. *That same hand that summons Levi-Matthew to life, will soon be pierced with death.* And it is only because of Christ’s death that the tax collector and sinner can know life. This is why Caravaggio subtly references the means of that costly redemption, with *the window frame (IMAGE 8)* above the hand of Christ, which forms nothing less than the image of the cross on which Jesus will die as an outcast.

***Why can the outcast be accepted? Why can we be brought near to God, although we’re unworthy? Why is it possible for the Great Physician to heal us of our spiritual sickness? It is because Jesus enters the darkness and becomes the outcast of men, so we could be accepted into the feast of God.***

*We are Levi-Matthew. We are the tax collectors and sinners; outcasts and thieves. But by grace, Christ has set his eyes upon us, that he might call us to rise and follow him into the light. Redeemer Christian Church, may we be a people who respond to that call. AMEN.*

### **Community Group Discussion Questions**

- 1) *Levi (Matthew from Mt. 9:9) was graciously called by Jesus into a discipleship out of a life of unworthiness and sin, and Levi responds by leaving everything to follow Christ. Are there ways Levi Matthew’s story reminds you of your own?*
- 2) *Jesus feasts with tax collectors and sinners, so that he can reach them and call them to repentance. How should this passage help shape our understanding and practice regarding the mission of the church?*
- 3) *The Pharisees think they are righteous, but they are not. Meanwhile the tax collectors know they are sinners. Who does Jesus spend his time with? How should this passage challenge us regarding spiritual humility?*