

The Lord Calls Levi, a Tax Collector

Mark 2:14-17

Mark 2:14-17 – *“As He passed by, He saw Levi the son of Alphaeus sitting at the tax office. And He said to him, “Follow Me.” So he arose and followed Him. ¹⁵ Now it happened, as He was dining in Levi’s house, that many tax collectors and sinners also sat together with Jesus and His disciples; for there were many, and they followed Him. ¹⁶ And when the scribes and Pharisees saw Him eating with the tax collectors and sinners, they said to His disciples, “How is it that He eats and drinks with tax collectors and sinners?” ¹⁷ When Jesus heard it, He said to them, “Those who are well have no need of a physician, but those who are sick. I did not come to call the righteous, but sinners, to repentance.”*

Background Notes

In verse 13, “the sea,” of course, is the Sea of Galilee. At that time Jesus was located in the town of Capernaum on the northwestern shore of the Sea of Galilee.

Levi is another name for the disciple Matthew, who wrote the Gospel of Matthew. This is the account of his calling to follow the Lord Jesus. He was sitting by a tax office. Before he became a disciple, Matthew was a tax collector, and the tax office where he was sitting would have been something like a tollbooth. Capernaum was something of a crossroads town. Not only was it a port on the Sea of Galilee, but Capernaum was also located on a major highway that went all the way from Egypt through Judea, on to Damascus, and over into Mesopotamia. So Matthew was probably collecting travel taxes as well as trade taxes, and he also would have collected taxes from the citizens of Capernaum.

The Jews hated tax collectors. Nobody likes paying taxes - particularly to a foreign government! You see, Rome was the occupying power at that time, and Matthew, or Levi, was collecting taxes from his own people for the Roman government. If our country were to be taken over by a foreign power, and if you decided to collect taxes from your own people for the foreign government, you would not be well liked by your (former) friends!

Tax collecting was a very lucrative position. Tax gatherers were known to cheat, overcharge the people, rip them off, and line their own pockets. So you can see where Matthew was, then, as a tax collector. While it was a very lucrative position, he was not well liked - in fact he was hated.

In verse 15, some translations say they *reclined* together as they were dining in Matthew’s house. In that day they didn’t sit on chairs around a table for dinner. Remember the well-known painting of “The Last Supper,” where six disciples are sitting on each side of the Lord along a long table? That painting is historically inaccurate; they did not sit at tables like we

do today. They reclined on couches, lying on their sides and leaning on one elbow. So that's why the word *reclining* is used in a number of translations.

Doctrinal Points

1. Jesus came to save sinners.

The Lord Jesus said, *"I did not come to call the righteous, but sinners, to repentance"* (v17). The Lord came to save sinners. I Timothy 1:15 says, *"Christ Jesus came into the world to save sinners."*

Everyone is a sinner. Except for the Lord, no one has lived a perfect life. But the scribes and the Pharisees were looking at the tax collectors as the sinners in the room (v15) – the religious leaders would not admit that they themselves were sinners. What they thought was, "Those miserable tax collectors - those hated tax collectors - *they're* sinners. They haven't carried out the regulations and purifications of the Law. They are ceremonially unclean Jews. **They're** the sinners!"

The religious leaders excused themselves – they thought of themselves as righteous. But the Lord used irony in verse 17 when he said, *"Those who are well have no need of a physician, but those who are sick. I did not come to call the righteous, but sinners, to repentance."* Now notice - the Lord **was not** saying here that some people are righteous and they don't need to be saved. No, He was using irony. Sick people who won't admit they are sick don't go to the doctor to get help, so they stay sick. In the same way, people who *think* they're righteous - like the self-righteous scribes and Pharisees – won't go to the Lord for healing from sin. Thus they cannot be saved. People cannot be saved until recognize that they are sinners.

Have you come to that position yet? Everybody needs to realize and admit that they are sinners. No one is righteous – but if we *think* we're righteous, then we can't be saved. We need to come to the position where we recognize that we are sinners - that we are lost - that we need salvation. Romans 3 contains a summary of the great point that's being made in the first three chapters of Romans - that all the world is guilty before God. All are sinners. *"All have sinned and come short of the glory of God"* (Romans 3:23).

Look at the description that you have in Romans 3:10-18. It's a quote from a number of Old Testament passages:

"There is none righteous, no, not one; there is none who understands; there is none who seeks after God.

"They have all turned aside; they have together become unprofitable; there is none who does good, no, not one."

"Their throat is an open tomb; with their tongues they have practiced deceit."

"The poison of asps is under their lips."

"Whose mouth is full of cursing and bitterness."

"Their feet are swift to shed blood."

Look at the context of Romans - it's not just a description of the worst sinners. It's a description of the condition of **everyone compared to the infinite standards of the perfection of God**. Have you recognized yourself in that position yet? Apart from Christ, that's really where we all are. *There is none righteous, no not one.*

So Christ came to save sinners. That's certainly the teaching of Scripture, and it comes out loudly and clearly in this section of Mark. Jesus Christ came to save sinners, and we all must take that position in order to be saved – we must recognize that we are sinners.

2. Separation is not isolation.

The Bible teaches that Christians are to be *separate* from the world. 2 Corinthians 6:17: *“Come out from among them and be separate, says the Lord.”* Now what does it mean, to be *separate*? It means we are to **separate ourselves from the values and attitudes of this world system** and to **separate ourselves from the evil of this world system**. It does not mean that we have to run off and isolate ourselves from people – become a Christian hermit, or something like that. No, we're not to isolate ourselves – but we are to be *separate*.

We see this principle brought out in Matthew's life. When Matthew met the Lord, he was changed. He didn't run away from people, but he did separate himself from the practices in which he had previously been involved.

Remember Zacchaeus? He was also a tax collector, but when he met the Lord he was completely changed, just as Matthew was changed. Like Matthew, Zacchaeus didn't separate himself from people. They both invited people into their homes to have a meal, to introduce them to Christ. They didn't isolate themselves from society, but they separated themselves from the evil of this world system. We need to do the same thing.

Remember our Lord's "High Priestly Prayer" in John 17? In reference to His disciples, the Lord asked the Father: *“I don't pray that You take them out of the world, but that You keep them from the evil” (John 17:15.)* In other words, the Lord wanted the disciples to be **in** the world - but not **of** the world. And that's our position, too. We are to be in the world—rubbing shoulders with unbelievers so we can share the good things of Christ with them. But we are not to be **of** the world – we are not to be governed by the world's values and attitudes. That doctrinal point is clearly taught here in Mark 2.

Separation is not isolation.

Practical Applications

1. We should practice relationship evangelism as Matthew did.

When we become Christians, we have a responsibility to evangelize. That's our Great Commission from the Lord "*Go into all the world and preach the gospel.*" There are a number of ways and techniques that we can use to evangelize. We can pass out literature. We can share with our seatmates on planes or trains. We can get involved in evangelistic campaigns. All these ways are good, but **relationship evangelism** is also biblical, and that's what Matthew was doing. Once Matthew met the Lord, was converted, and began to follow Christ, what did he do? He invited all his friends into his home for dinner! All his old cronies were there, and he invited the Lord as well. Why? To share Jesus Christ with his friends! That's relationship evangelism. He was introducing his friends to Christ.

We need to practice relationship evangelism. We need to have people over to our homes. We need to meet people for coffee. We need to earn the right to be heard by building relationships with people. Then we can share Jesus Christ with them.

Notice, by the way, that Matthew didn't sell his home. When he became a Christian he didn't get rid of everything he owned. No – but he began to use it for the glory of God! In fact, that's another practical application we could throw in here: we should use whatever we have for the glory of God. We should practice relationship evangelism.

2. Don't wait to witness!

How long did Matthew wait before he began to witness for Christ? He didn't wait - he began right away! Some Christians have the idea that you can't be an effective witness until you go to seminary, or you get some formal training, or you take some special courses.

Well, there's nothing wrong with getting as much formal training as you can. Take some Bible courses - but you don't have to wait to witness until you have all this under your belt. Start now. Share what you know with your neighbor or co-worker.

Matthew certainly had a long way to go. He had a lot to learn. In the future he would write one of the gospels, and he would certainly have gained a little more theological knowledge before he did that. But he started to witness for the Lord right away. He started right where he was. He started the moment the Lord called him - and we should follow that example.

Don't wait to witness!