

The Trouble with Matthew

Luke 5:27-32

Manuscript and Discussion Guide for April 18, 2021

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Summary: Because Jesus only called 12 disciples to be His closest followers, the identities of these men become especially important for our study. Did Jesus only call me who would be good witnesses as hardworking men of integrity? Far from it! Today, join us in the book of Luke as we discover perhaps the most unusual calls to ministry that Jesus delivers in the Bible.

In the days of Christ, there was one profession in particular—one occupation—that was especially despised.

Anybody who had the job was automatically hated because of it.

They weren't allowed to step foot inside a synagogue because they were considered perpetually unclean; they were beyond the saving grace of God.

And they couldn't testify in court either because their word was entirely untrustworthy. In a word, they were trouble.

Religious leaders during the days of Christ would have imprisoned them all if they could have.

But Jesus Christ is about to call one of them to become His disciple.

He went by two names: his Jewish name was Levi and his business name—His Greek name—was Matthew. More on that later...

His occupation was that of a tax collector. And that was the trouble with Matthew: he worked for the Roman Internal Revenue Service.

If you'll turn again to the Gospel by Luke, you'll find a brief, but rich, retelling of that moment when Matthew meets Jesus.

We're now in Luke chapter 5, and verse 27.

The opening lines of Luke chapter 5 and verse 27 inform us that after healing the paralyzed man we looked at in our last study—now notice:

After this he went out and saw a tax collector named

Levi, sitting at the tax booth.

Luke 5:27a

Now before we listen in on their conversation, let me fill you in on Matthew's occupation.

During the days of Christ, there were several kinds of civil taxes everyone had to pay.

There was a poll tax that everyone paid. You paid this tax to Rome because you simply existed; you were breathing Roman air and you had to pay for it!

There was a ground tax where you handed over a tithe—a tenth—of whatever your fields produced that year. With this tax, the Roman army was fed and housed. You can imagine how the Jewish people hated paying the salaries of their oppressors! There was also an income tax which was a standard one percent of your income.

Adapted from William Barclay, *The Gospel of Luke* (Westminster Press, 1975), p. 64

And then there were minor taxes for all sorts of things; the Roman government called them duties.

Maybe you've traveled internationally and noticed in major airports those shops that announce they are duty free—they are tax free. And you can go in there and buy things for more than they're worth, but you feel better about it because you're not paying taxes.

Roman duties included taxes for docking your boat at the pier and for traveling on the Roman road systems.

You were taxed on your cart—a percentage per wheel.

R. Kent Hughes, *Luke: Volume 1* (Crossway, 1998), p. 182

That sounds familiar too, doesn't it?

The Roman highways were toll roads; they were elevated roads and paved with large stone pavers, but you couldn't drive your cart on them without paying a highway toll.

The byways or hedgerows were for people who didn't have the money and had to travel on cart paths down on either side of the highway.

You had the highway and the low way—also called the byway, because they were beside the highway—they were byways.

Jesus referred to this when He said, *Go, invite people to my banquet from the highways and the byways (Luke 14).*

He was essentially saying the gospel invitation is the same for the rich and the poor alike.

So, during these days, everybody paid taxes. You had:

- your cart tax,
- your income tax,
- your poll tax,
- your field tax,
- your cartwheel tax,

- your boat tax,
- your highway tax.

And all of it was paid to the tax collector.

The Roman government would determine the value of a region at a certain tax figure and then sell the right to collect it to the highest bidder.

We know from history that typically men involved in organized crime won the bid. And they typically hired enforcers to make the collections.

The rabbis referred to tax collectors as gangsters.

David E. Garland, *Exegetical Commentary on the New Testament: Luke* (Zondervan, 2011), p. 251

But as long as Rome got their taxes, the tax collectors in each region could add their own amount and keep it.

Now, tax collectors in Jewish regions, like here in Capernaum, were considered doubly wicked; they not only extorted more than what was due to line their own pockets, but they were traitors—they were representing Rome *and* stealing from their own Jewish people.



What kind of professions in today's world have the same stigma as tax collectors did in Jesus' day? How can you put yourself in positions to witness to people, even if they are especially wicked?

The rabbis taught during the days of Jesus that if a tax collector set foot in someone's house, everything and everyone inside that home was immediately unclean.

Philip Graham Ryken, *Luke: Volume 1* (P & R Publishing, 2009), p. 228

In fact, tax collectors were considered perpetually unclean and never allowed to darken the door of a synagogue!

And the truth was, these men wouldn't have wanted to attend the worship services anyway.

They had hardened hearts and calloused consciences; they were doubly wicked—doubly treacherous—and they were doubly hated.

A Jewish tax-collector like Matthew would have been known throughout Capernaum as a traitorous, uncaring extortionist who had forsaken his people and worse yet, abandoned the God of Abraham, Isaac and Jacob.

This isn't exactly the kind of guy you want as one of your disciples—this would not be the right kind of advertisement as Jesus kicks off His public ministry.

And so, with that as a backdrop, here comes this shocking invitation.

Notice verse **27 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."

Luke 5:27

Jesus goes to Levi's office. This wasn't an accident. Jesus didn't take a wrong turn. He goes to up to Matthew; I imagine the doorway is flanked by two big guys wearing dark suits and sunglasses—with a Brooklyn-Jewish accent!

No offense if you're from Brooklyn!

None of that slowed down the Lord. He walked right up to Matthew, perhaps sitting there behind his desk, and said, "Follow me; let's go."

Literally, "walk my road."

Barton, p. 129

And if that isn't shocking enough, **verse 28 tells us:**

And leaving everything, he rose and followed him.

Luke 5:28

Matthew grabs his coat, locks the door, tells the guys in the sunglasses to find another job, and Matthew never looks back.

The verb here in **verse 28, he left everything** literally means, "he left everything." He **forsook** everything. In other words, he said farewell to everything he had—and everything he had been—and followed Jesus."

Adapted from Fritz Reinecker/Cleon Rogers, [Linguistic Key to the Greek New Testament](#) (Regency, 1976), p. 152

Now wait a second, you know as well as I do, the Lord only chooses 12 disciples.

He will only handpick 12 guys, and this is one of them? This is your representative in the community?

Matthew hasn't told the truth in decades; he's a leading member of a crime syndicate. One author wrote that Matthew was like the godfather of Capernaum.

This is one of your 12? Don't you know the trouble with Matthew? He's trouble; he's connected to trouble.

I think Jesus would have said something like, "Oh, I know who Matthew is, but I also know what Matthew can become if he will follow Me."

My friend, Jesus knows who you are, what you've done, who you've been; but He knows what you will become if you follow Him.

And Matthew does.

Matthew's life is so radically changed that he immediately does what he knows to do best: he throws a big party and invites all his friends, only this time it's for a different reason.

Look at **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.

Luke 5:29

Matthew and Mark's Gospels both refer to this as a large company of tax

collectors and sinners. Look at the guest list: you've got the syndicate, gangsters, criminals, extortionists.

If you had been invited to this party, you would have left your wallet at home, and your jewelry too.

What a crowd! What a collection!

You see, what Matthew is doing here is bringing everybody he knows to Jesus because he wants to introduce everybody he knows to Jesus.

The main attraction here is not Matthew, it's Jesus Christ.

Did you notice the key phrase in this verse, look again: **and Levi made him (Jesus) a great feast?** You could render it, "a great reception."

This isn't a retirement party for Matthew; this is a reception for Jesus.



What kind of opportunities have you had in your life to witness to people who are similar to you (same occupation, identity, or upbringing)?

I love this scene: Matthew is gathering a congregation for Jesus to preach to that night. He can't rent out the synagogue; he's not allowed in there. It occurred to me that none of these men have been allowed into a synagogue to hear Him

either; they're all unclean too, so Matthew invites them into his home.

We're not told the content of the message the Lord delivered, or the questions Jesus answered, but from what we read in **verse 32**, there's no question about it—Jesus is calling **sinners to repentance**.

He's not intimidated by this crowd; He's not pulling any punches; he's been invited to speak at a convention of criminals and crooked tax collectors—greedy, powerful, connected to the underworld—and his message is **calling sinners to repentance**.

Jesus is surrounded by Matthew's world and He's effectively saying, "Listen, you need to look at the path you're on; look where it's taking you. Do what Matthew did; turn around; repent; confess; get off that road and follow my road from now on."

Matthew is exhibit A. I don't think he's stopped smiling!

Now this huge party isn't going unnoticed—**verse 30**:

And the Pharisees and their scribes grumbled at his disciples, saying, "Why do you eat and drink with tax collectors and sinners?"

Luke 5:30

In other words, "Why in the world would you be caught dead around all these people?"

Sharing a table—in the first century—was considered sharing a life.

Ryken, p. 232

That's why in the Jewish community you kept to your own family, and certainly away from unconverted Gentiles. You kept inside your little circle, lest you become tainted.

In fact, we know from history that one of the ways the religious leaders believed they were reinforcing their devotion to God was by refusing to have social contact with people who were not respectable.

ibid

You certainly do not want to lose your good name by hanging around a bunch of traitors, extortionists, Sabbath breakers and criminals.

So, here's Jesus, eating with the godfather of Capernaum and the rest of his old mob.

Doesn't Jesus know the trouble this will cause by hanging around Matthew and his friends?

Well, Jesus overhears the Pharisees grumbling and He delivers this brilliant logic—this answer—**verse 31**:

*And Jesus answered them,
"Those who are well have
no need of a physician, but
those who are sick."*

Luke 5:31

I love this analogy.

Jesus is essentially saying: "Listen, I'm a doctor and who does a doctor go see, healthy people, or sick people? I know the trouble with Matthew. He's terminal; he needed a heart transplant and I'm the only one able to perform the surgery."

"I'm calling these people in here to repentance. The problem with you men is you *think* you're righteous, but they *know* they're sinners."

In this context, Jesus uses the word righteous with irony. He basically uses a word that means "right with God" which is people who think they are right with God because they're just better than other people.

Jesus basically says, "People who *think* they're right with God but don't want anything to do with God will not be interested in repenting and following God."

But on the other hand —and I think Jesus just sort of waved His arm around the room when He said—**verse 31**:

*"Those who are well have
no need of a physician, but
those who are sick."*

Luke 5:31b

Just look around; these people are aware they are broken, desperate, hopeless and sinful; they're the ones who came to my reception because they are the ones in desperate need of healing.

Jesus effectively tells these religious leaders, "You don't realize it, but you just

walked into the waiting room of the Divine Physician.”

Adapted from Bruce B. Barton, *Life Application Bible: Luke* (Tyndale, 1997), p. 131

There are a lot of sick people in here, they just happen to know they need a Savior.

Now, let me pull from this scene a couple of timeless truths:

No unbeliever is ever beyond the reach of redemption.

The conversion of Matthew will have tongues wagging all over Capernaum: “You won’t believe who’s following Jesus now, have you heard?”

This is a little like Jimmy Vaus, a former Army sound engineer who had joined the mafia in Los Angeles, working for the police as undercover agent, wiretapping the homes of leaders in the crime syndicate. But then he flipped, and became a double agent, spying on law enforcement instead in order to keep the mob one step ahead of the police. One night, he was invited to the Billy Graham crusade in LA in 1949 and he gave his life to Jesus Christ and left everything of his world behind.

Matthew is that kind of unlikely disciple. He had all the wrong connections; he had the wrong reputation; he had the wrong past; he was nothing but trouble.

I have reserved for this moment any comment on his name; I’ve called him Matthew, but his name appears here in Luke’s Gospel as Levi. Mark’s Gospel account refers to him also as Levi (Mark 2:14).

It wasn’t uncommon in the Lord’s day for people to have two names.

Darrell L. Bock, *Luke: Volume 1* (Baker Exegetical, 1994), p. 493

Matthew was his Greek name—his street name—and it’s likely that he adopted it to keep from being identified with the tribe of Levi.

His given name was Levi, named by his father Alphaeus in honor of Jacob’s third son, and the founder of the tribe of Levi.

Travel back to Exodus 32, where the people of Israel were bowing down before the golden calf at Mount Sinai. The sons of Levi did not bow down but remained faithful to God.

This tax collector has a legacy built into his name. But somewhere along the way he became a prodigal son. A little boy named in honor of devotion to God had grown up to become devoted to a golden calf; he would betray his family and his nation for gold.

But the name Levi would be a constant reminder of the birthright he sold in order to work for Rome and steal from Israel.

As one author wrote, “to be a tax-collector for Rome, with a name like Levi, was a walking contradiction. Daily, he would have heard the insults people hurled at him, ‘You’re a disgrace to your name, hypocrite.’ And he knew they were right.”

Seth Davey, *This is My Story* (Heart to Heart Magazine, June 2021), p. 18

And somewhere lived a mother and a father whose hearts were grieving; somewhere in Levi’s past, he had

forsaken them, and his nation, and their God.

But then along comes Jesus.

Matthew had no doubt heard about Him; it's very likely he'd heard Jesus preaching out in the open. He had no doubt heard of the leper's healing and especially the paralyzed man whom Jesus promised to forgive his sins. That had just taken place earlier.

What if, one author wrote, what if, day in and day out, a flame inside him was rising; the clanking coins, the weathered faces of people he cheated, what if it all began to stoke the coals of Levi's conscience?

ibid.

And then Jesus came!

He shows up at Matthew's tax booth and looks at him; **go back up to verse 27 again:**

After this he went out and saw a tax collector named Levi, sitting at the tax booth.

Luke 5:27a

That verb **to see**—the Lord **saw** a tax collector—isn't just a passing glance. This verb means "to study, to observe, to look closely."

Adapted from John Phillips, *Exploring the Gospel of Luke* (Kregel, 2005), p. 106

Jesus comes into Matthew's tax office and levels His omniscient gaze on

Matthew. You could have heard a pin drop in that office!

The Lord saw—He knew—Matthew was tired of his life of deception; Matthew was weary and unfulfilled by his greed; he was guilt-ridden over his sin; he was tired of it all.

And Jesus says to him, "Follow Me, follow me"—literally, "Get on the road with Me."

Jesus didn't save him in passing; Jesus saved him on purpose. Just like you and me!

Seth Davey, p. 18

Matthew will become a faithful disciple; he will write the first Gospel account in your New Testament—the Gospel of Matthew.

I think it's interesting that Matthew kept his Greek name, as if to say, "I never was like Levi, a faithful priest. I was more like an unbelieving member of the Roman empire; this is who I was when Jesus called me."



Are there any parts of your testimony that come from a sin? How can your worst moments in life be redeemed in your glorious, God-given testimony?

This is my testimony: I wasn't beyond the reach of redemption.

No believer is ever exempt from the responsibility of fishing.

Matthew hasn't been saved more than a few days and he's fishing; he's planning his first evangelistic outreach.

He can't rent out the synagogue; he's not allowed in there. And none of his friends are allowed in there either, so Matthew invites them into his home.

Keep in mind here that he doesn't get rid of his friends, he reaches out to his friends.

He wants to introduce his friends to his new best Friend.

Wouldn't it be a good idea for him to wait awhile?

Shouldn't he take a Bible class or two and get a little more grounded theologically? Shouldn't the Lord sand off some of those rough edges just a bit? Shouldn't somebody slow Matthew down?

No, the Bible says, ***"Let the redeemed of the Lord say so!" (Psalm 107:2).***

Matthew will never get over his conversion and neither should we.

You've seen the same kind of excitement out of children haven't you, maybe your

own. They're fearless when they understand just the basics of Christianity.

I remember when my twin sons were in second grade, attending a public magnate school in Raleigh; one of them had to write a paper for a second-grade project and I found out later that he turned the subject around to explain the gospel to his teacher in a short paragraph.

He concluded his paper by writing at the bottom of the page, ***"If you wanna get saved, call my Dad."*** That put me on notice!

Imagine being a teacher, getting a paper from some 2nd grader who says, "You need to get saved, and I've got just the person you need to talk to."

That's exactly what Matthew is doing here.

He knew what they needed; he had been one of them.

J.C. Ryle, *Ryle's Expository Thoughts on the Gospels: Luke* (Evangelical Press, 1879), p. 79

They were chasing the golden calf and he would do everything he could to chase some of them down.

We need to become a lot more like Matthew, living lives that become a reception room—a waiting room—where we can introduce people to the Divine Physician, the One who healed our souls and forgave our sin.

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