

Matthew the Tax Collector

Luke 5:27-32

Online Sermon: http://www.mckeefamily.com/?page_id=3567

Today we are going to continue the sermon series on the Twelve Apostles by examining the life of Matthew “the tax collector.” Before I begin, I want to acknowledge that the book “Twelve Ordinary Men” by John MacArthur was used as the foundation for this sermon series. The choices we make in life often define our character far more than our circumstances. When we make choices in life that not even the “heathen” can live with, shame and guilt come rushing in and as the tides of unworthiness flow into our souls all hope for acceptance, love and validation are soon drowned in a pit of sorrow! We have all made mistakes that are so heinous that we are left wondering if we would ever be forgiven and allowed to serve in God’s kingdom! As a despicable, vile, unprincipled and shrewd tax collector Matthew felt he was beyond salvation and yet the Son of God Himself not only forgave but granted him a position as one of His twelve disciples! The following paragraphs are going to describe the life of Matthew and in doing so suggest that God’s grace has no boundaries and as such no one is beyond redemption!

Background on Matthew

What little that can be known about Matthew comes mostly from the biblical account of his calling (Matthew 9:9-13; Mark 2:14-17; Luke 5:27-32) and from the book that Gospel that



bears his name.¹ Matthew is a Greek name that means “gift of Yahweh”² and his Hebrew name Levi means “disciple.”³ Since it was not unusual for first-century Jews to have both a Semitic and Greco-Roman name, it is likely this apostle’s full name was Levi Matthew.⁴ Since both Matthew (Mark 2:14) and James (Mark 3:18) are called “sons of Alphaeus” it is possible that they were brothers but since they are not identified as such in the listings of the twelve apostles in the Bible makes this unlikely.⁵ Matthew’s profession was a tax collector of Capernaum.⁶ Matthew’s name is

listed in seventh (Mark 3:16-18; Luke 6:12-15) and eighth place (Matthew 10:2-4) in the lists of

¹ W. Brian Shelton, *Quest for the Historical Apostles: Tracing Their Lives and Legacies* (Grand Rapids, MI: Baker Academic: A Division of Baker Publishing Group, 2018), 192.

² Walter A. Elwell and Barry J. Beitzel, “Matthew, The Apostle,” *Baker Encyclopedia of the Bible* (Grand Rapids, MI: Baker Book House, 1988), 1422.

³ W. Brian Shelton, *Quest for the Historical Apostles: Tracing Their Lives and Legacies*, 189.

⁴ Craig A. Evans, *Luke*, Understanding the Bible Commentary Series (Grand Rapids, MI: Baker Books, 1990), 97.

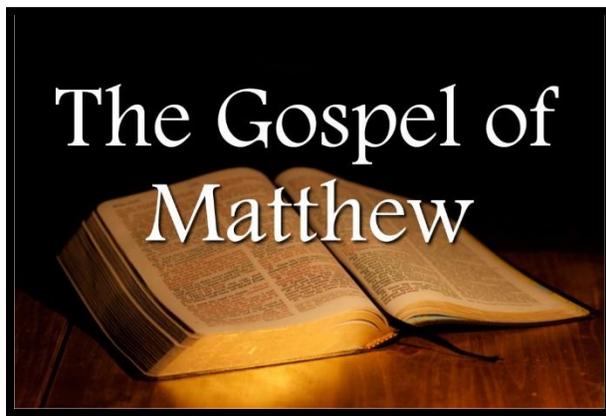
⁵ Walter A. Elwell and Barry J. Beitzel, “Matthew, The Apostle,” 1422.

⁶ Ibid.

Apostles as his Greek name. While we know almost nothing of Matthew's ministry role amongst the twelve disciples,⁷ the historian Eusebius mentions Matthew having gone beyond a Jewish audience and some have suggested he ministered as far as Ethiopia and Persia.⁸ The earliest traditions have Matthew martyred for his faith either by burning at the stake⁹ or executed by a spear or sword.¹⁰

Gospel of Matthew

What can be known about Matthew mostly comes from the Gospel attributed to his name. For instance, Matthew knew the Old Testament very well. In his Gospel he quotes the OT ninety-nine times, more times than Mark, Luke and John combined!¹¹ Since tax collectors



were considered unclean and not allowed inside the synagogue, his extensive knowledge of Scripture must have been self-acquired.¹² The style, focus, language, themes¹³ and his portrayal of Jesus as the promised prophet of Deuteronomy 18:18¹⁴ in his Gospel clearly shows his desire to have the Jewish people become part of the kingdom of God. Also, from his Gospel we learn that while Matthew was a man of "quiet humility,"¹⁵ he strongly believed that superficial, academic knowledge of Scripture only led to the pride and hypocrisy of the

Pharisees, of whom he spoke of with great hostility.¹⁶ Matthew believed it was not one's religious stature but "faith and complete surrender to the lordship of Christ"¹⁷ that a "mere human being could experience the transforming reality of God's presence in their lives."¹⁸ And even though humanity is at best "fallible followers, filled with fear and doubt,"¹⁹ their little faith is all that is needed to join and serve God in His kingdom!

⁷ W. Brian Shelton, [*Quest for the Historical Apostles: Tracing Their Lives and Legacies*](#), 191.

⁸ W. Brian Shelton, [*Quest for the Historical Apostles: Tracing Their Lives and Legacies*](#), 195.

⁹ John F. MacArthur Jr., [*Twelve Ordinary Men: How the Master Shaped His Disciples for Greatness, and What He Wants to Do with You*](#), 157.

¹⁰ W. Brian Shelton, [*Quest for the Historical Apostles: Tracing Their Lives and Legacies*](#), 199.

¹¹ John F. MacArthur Jr., [*Twelve Ordinary Men: How the Master Shaped His Disciples for Greatness, and What He Wants to Do with You*](#), 155–156.

¹² Ibid.

¹³ W. Brian Shelton, [*Quest for the Historical Apostles: Tracing Their Lives and Legacies*](#), 192.

¹⁴ Ibid.

¹⁵ John F. MacArthur Jr., [*Twelve Ordinary Men: How the Master Shaped His Disciples for Greatness, and What He Wants to Do with You*](#), 156.

¹⁶ Mark Allan Powell, [*Introduction to the New Testament: A Historical, Literary and Theological Survey*](#) (Grand Rapids, MI: Baker Academic), 129.

¹⁷ John F. MacArthur Jr., [*Twelve Ordinary Men: How the Master Shaped His Disciples for Greatness, and What He Wants to Do with You*](#), 156.

¹⁸ Mark Allan Powell, [*Introduction to the New Testament: A Historical, Literary and Theological Survey*](#), 113.

¹⁹ Ibid., 118.

The Call of Matthew (Luke 5:27-32)

27 After this, Jesus went out and saw a tax collector by the name of Levi sitting at his tax booth. “Follow me,” Jesus said to him, 28 and Levi got up, left everything and followed Him.



After Jesus had healed the man with leprosy in 5:12-16, we find Him once again reaching out to the fringes of society with His calling of Levi (Matthew), the “tax collector.”²⁰ To understand how profound this calling was one must first understand Rome and its taxation system. The expansion of the Roman empire led to a greater need to collect taxes.²¹ The main three types of taxes levied upon conquered lands were: 1/10th of the harvested grain, 1/5th of harvested fruit plus a poll tax of 1 percent of all business income.²² While the direct taxes on individuals and their land was handled directly by the local government on behalf of

Rome, indirect taxes such as tolls relating to the transportation of goods were farmed out to the highest bidder whom guaranteed to pay Rome a certain amount prior to collection.²³ The “publicans or tax farmers” were often chosen from the local populace due to their familiarity with the social, political and economics dynamics of their homeland.²⁴ Since anything collected beyond Rome’s required amount could partially pocketed,²⁵ those employed in this profession tended to rely on oppression and abuse to deceptively exhort as much tax possible from their fellow citizens.²⁶

To truly know how society would have viewed Matthew as a “tax collector” one must first understand Jewish nationalism. Imagine for a moment that you are a first century Jew living in the time period of Jesus. As you were growing up you were told of your nation’s special calling before God. Your forefather Abraham was promised his offspring would become a great nation (Genesis 12:1-3), but this would not be accomplished overnight. God chose and blessed your forefather Joseph and placed him second in command of all of Egypt (Genesis 41:41-43). As a nation you had the choicest of all the land, Goshen (Genesis 46:31-34). When

²⁰ Darrell L. Bock, *Luke*, The NIV Application Commentary (Grand Rapids, MI: Zondervan Publishing House, 1996), 158.

²¹ W. Brian Shelton, *Quest for the Historical Apostles: Tracing Their Lives and Legacies*, 187.

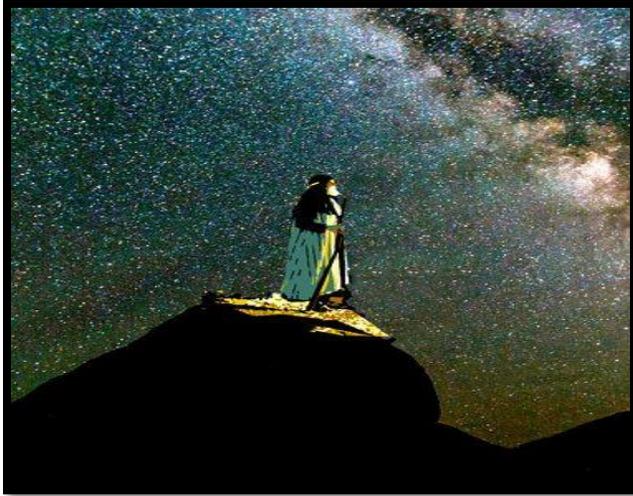
²² Ibid.

²³ Dennis C. Duling, “Matthew (Disciple),” ed. David Noel Freedman, *The Anchor Yale Bible Dictionary* (New York: Doubleday, 1992), 621.

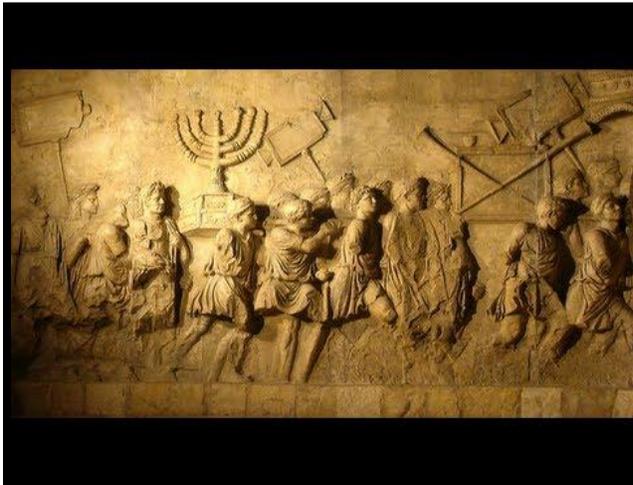
²⁴ W. Brian Shelton, *Quest for the Historical Apostles: Tracing Their Lives and Legacies*, 188.

²⁵ John F. MacArthur Jr., *Twelve Ordinary Men: How the Master Shaped His Disciples for Greatness, and What He Wants to Do with You*, 154.

²⁶ John F. MacArthur Jr., *Twelve Ordinary Men: How the Master Shaped His Disciples for Greatness, and What He Wants to Do with You*, 156.

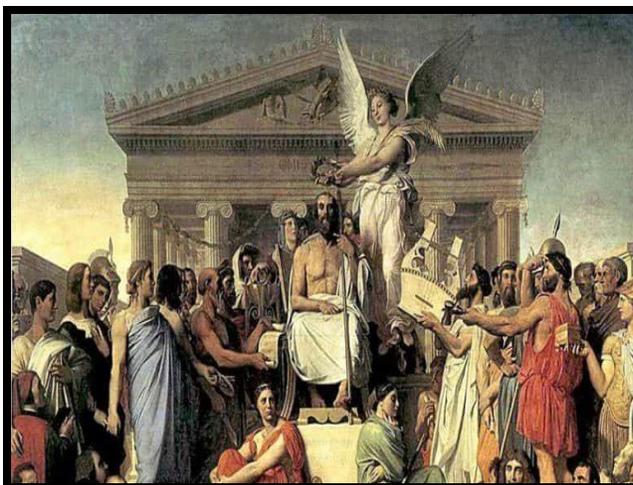


the new Pharaoh noticed how much God blessed your nation, making you both fruitful and great in numbers, he enslaved your people (Exodus 1:1-14). After having bore affliction for about 400 years (Genesis 15:13; Acts 7:6), God sent Moses with a message “let My people go” (Exodus 9:1) and after 10 plagues your nation was freed and to this day your people celebrate the last plague, the Passover (Exodus 7-12)!



How your heart leaps for joy knowing that “God has chosen you out of all the peoples of the face of the earth as His treasured possession” (Deuteronomy 7:6)! God was faithful in keeping His covenant of love, giving you a land of milk and honey (Exodus 3:17) and protecting you as nation with His right hand. He parted the Red Sea when Pharaoh was chasing you (Exodus 14:21), fed you manna in the desert (Exodus 16:14-35), destroyed the walls of Jericho (Joshua 6:6-20), stilled the sun and moon so that you might avenge your enemies (Joshua 10:12-14), sent thunder to panic and route the Philistines (1 Samuel 7:10-12) and sent the angel of the Lord to put to death 85,000 Assyrian enemies (2 Kings

19:35). God only asked in return for His covenant partner, Israel remain faithful to Him alone by following His commands (Deuteronomy 6:4-9). While some of your kings such as David,

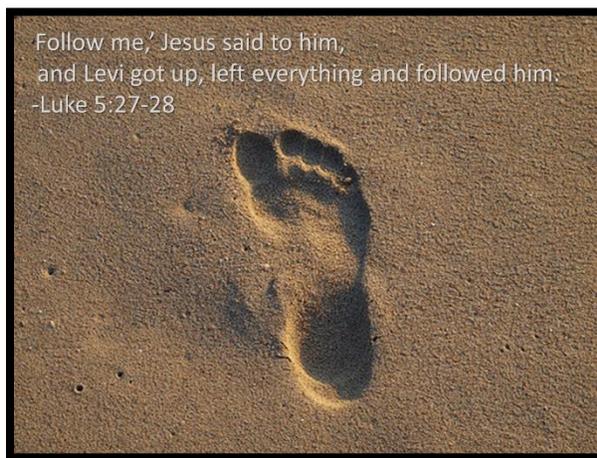


Jotham, Hezekiah and Josiah kept the covenant; others did evil in the sight of the Lord and led you to set up Asherah poles, intermarry with foreigners and worship many gods. As a result of breaking your covenant with God He sent Babylon to defeat you (Jeremiah 50:17) and you remained in exile only to return 70 years later (Jeremiah 29:1-14) to the promised land that was not your own.

Fast forwarding to the present, the land is still not your own. Since 63 BC you have been under Roman occupation.

You despise Rome not just because of being conquered and paying taxes to them but also due to their foreign policies. It is Rome's policy to take on the foreign gods of a conquered nation as their own and in return expect them to accept the empire's plethora of gods. While most conquered nations accepted and even celebrated this policy not your nation! From the time of Abraham onwards you have been God's holy possession and as such you served Him and Him alone! Anyone who bows their knee to the emperor or to his gods has broken the covenant with the God of Abraham and as such risks His righteous wrath! With memories of the Babylonian exile fresh in your mind, you refuse once again break your covenantal duties to be distinct, set apart to serve God and to be a light unto the nations! While you may not have a dagger in your back pocket like the Zealots, you are more than willing to ostracize any Jewish person whom embraces Rome and her policies!

Imagine the livid emotions of all whom not only heard Jesus say "Follow Me" but then saw Levi leave everything behind and become His disciple! The common Jewish person would have been at best confused. They had always been taught that once the Messiah arrived, He



would conquer Rome and re-establish Israel to her former days of glory. To hear Jesus came to serve (Matthew 20:28), to die on a cursed tree (Isaiah 53) and was taking on a "despicable, vile, unprincipled scoundrel"²⁷ whom collected money to support a polytheistic empire as His disciple; seemed like enough evidence to declare that Jesus was not the Messiah. The Pharisees on the other hand would have been outraged not only due to His sharp condemnation of them (Matthew 23) but also due his inclusion of tax collectors and sinners into His kingdom (Matthew 11:19). And finally, Matthew's

spiritual hunger,²⁸ to go beyond knowing and to have a genuine relationship with the God of the Old Testament, was so overwhelming that he immediately gave up his lucrative profession²⁹ and followed His Son Jesus! Matthew was overwhelmed with joy for in surrendering to the lordship of Christ not only were his guilt and shame removed when his sins were forgiven, but he also became justified to be called one of God's children!

²⁷ John F. MacArthur Jr., [*Twelve Ordinary Men: How the Master Shaped His Disciples for Greatness, and What He Wants to Do with You*](#), 152.

²⁸ *Ibid.*, 55.

²⁹ *Ibid.*, 157.

Conclusion – The Banquet

Then Levi held a great banquet for Jesus at his house, and a large crowd of tax collectors and others were eating with them.³⁰ But the Pharisees and the teachers of the law who belonged to their sect complained to his disciples, “Why do you eat and drink with tax collectors and sinners?”³¹ Jesus answered them, “It is not the healthy who need a doctor, but the sick.³² I have not come to call the righteous, but sinners to repentance.”

From the life of Matthew, we learn that God’s grace has no boundaries and as such no one is beyond redemption! Matthew was so excited to be forgiven and accepted by Jesus that he threw a banquet in His honor and invited the only friends he had, the tax collectors and sinners.³⁰ While the Pharisees would not accept anyone “who did not seem to square with Scripture’s call to



holiness (Leviticus 10:10; 19:2) and separation (Nehemiah 10:29),”³¹ the Great Physician would not turn away anyone whom confessed their sins and surrendered their life to Him.³² We have all said, thought or did things that were heinous even in the sight of the heathen of this world. We could be like Matthew and wake up every morning feeling the tide of shame and guilt overwhelm and crush our souls. The Good News is that God’s everlasting covenant of love is offered to all people everywhere, regardless of genealogy, social or economic

position in society! Though there are many days that we give up in great sadness and frustration on trying to be holy, there is great joy in receiving the hand of the Great Physician whom does not offer further condemnation but only grace and joy! There truly is no sin that is beyond redemption for God’s grace though His Son Christ has no boundaries!

³⁰ John F. MacArthur Jr., [*Twelve Ordinary Men: How the Master Shaped His Disciples for Greatness, and What He Wants to Do with You*](#), 153.

³¹ Craig A. Evans, [*Luke*](#), 97.

³² John F. MacArthur Jr., [*Twelve Ordinary Men: How the Master Shaped His Disciples for Greatness, and What He Wants to Do with You*](#), 153.