

Luke 5:27-32

Sermon: **The teaching of Jesus vs. The teaching of Pharisees #3**

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TAX COLLECTOR

1. In this sermon we begin a new story that takes place inside the house of Levi the tax collector. In this passage, Jesus continues confronting the Pharisees regarding their theologically misguided beliefs. The setting in which this takes place provides the perfect visual opportunity for Jesus to highlight what is on His mind. A house full of so-called “ordinary sinners” – as the Pharisees labeled them – a lavish banquet with food and drink, and at the center of attention is Jesus, the rabbi. A rabbi who has come with His disciples to this banquet at the invitation of the host, Levi the tax collector. Ok, let’s go to the text.

1.1. **(Luke 5:27–28)** “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, and Levi got up, left everything, and followed him.”

1.2. Who is Levi the tax collector? Most biblical scholars agree that this is Matthew, our first Gospel writer in canonical order. Why then is he called both Levi and Matthew? Some teachers say Levi was his given name, while Matthew was his apostolic name. Others point out that it was not uncommon for a Jew in those days to carry two names. Whatever the explanation, the majority agree that this is Matthew, the author of the Gospel of Matthew.

1.3. The meaning of the title “tax collector” resonates very differently in our ears today than it did in the ears of the people of Israel at that time. While we may not exactly love our own tax offices, we certainly don’t view the people who work there the way the Israelites viewed tax collectors. In Jewish culture, tax collectors were lumped together with prostitutes, murderers, thieves, and blasphemers... they were the lowest of the low in the eyes of their own people. And was that justified? I believe it was. Most tax collectors used their position to extort money from their fellow Jews. They had the protection of the Roman Empire at their disposal and used it to rob and enrich themselves. These were men without integrity, feeding their souls with perverse cravings and desires, with greed chief among them. They reveled in wealth, lavish feasts, drunkenness, and all the vices that came with it.

1.4. There are traditions that say Pharisees wouldn't even allow their garments to brush against a tax collector. They treated them as if they carried some contagious disease that could defile others. In other words, they wanted to make a public and visual display of how disgusted they were by anyone who was a tax collector. Is that entirely accurate? I can't say for sure. But knowing the Pharisees' mentality, I wouldn't be surprised if it was. Either way, tax collectors were despised both by Pharisees and by the common people.

1.5. With that understanding, we need to approach this story. Jesus is a rabbi, and as a teacher He is looking for future disciples. These men would be in His company, traveling with Him, living with Him, appearing with Him in public. From earlier accounts we know Jesus had already begun slowly gathering followers around Him, and now He invites Matthew, a tax collector, to become one of them.

WHAT A GROUP

2. When we look at this band of men, can we say that Jesus cared about their social status? Was He politically oriented in choosing His disciples? I don't believe so! What He did was staggering, unprecedented, and utterly revolutionary in Jewish culture at that time. And not only then—Jesus remains just as countercultural today in how He sees, understands, and acts in this world. By His actions, He shows us what God's wisdom looks like, not man's.

2.1. Why do I say this? Most of us, if we wanted to be teachers, doctors, lawyers, or priests—respected people among the public—would prefer to surround ourselves with others of similar status. In other words, we would carefully choose whom to associate with and whom not to. We would want those around us to have a good reputation, to be honest, wise, and socially esteemed. But not Jesus. He didn't care what others thought. Human values were not decisive for Him. When choosing His disciples, He had something entirely different in mind: He wanted to show the Pharisees and the rest of the people what kind of person would inherit the kingdom of God—regardless of social standing and regardless of human wisdom.

MATTHEW

3. At that time, taxes were collected on practically everything: food, trade, travel—you were taxed for almost every activity of daily life. The tax collectors were Jews, but they operated under the protection of Roman soldiers. Those soldiers protected the interests of the Roman Empire, and they didn't care if a tax collector extorted extra money for himself. What mattered to Rome was that Caesar got his share. Matthew the tax collector was stationed in Capernaum, and most of the people he dealt with in his work were fishermen. That's how Peter, Andrew, James, and John knew him well. What was their relationship like before Jesus called Matthew to follow Him? The biblical accounts don't give us a clear answer. We can only speculate.

3.1. In life we've learned that some people—whether priests, tax collectors, policemen, bankers, lawyers, or judges—carry out their calling with honesty, integrity, and humility. These are people who don't use their position for selfish gain. But on the other hand, sadly, many do the opposite. Perhaps Matthew was one of the first kind, perhaps he had good relations with Peter, Andrew, James, and John. Maybe he was one of those rare tax collectors who didn't extort money from the people. But if

he belonged to the other kind, then I can only imagine what the atmosphere was like in the beginning, as the disciples adjusted to one another after all choosing to follow Jesus. The first months must have been very interesting.

3.2. The text then tells us that Matthew left everything and followed Jesus. I believe the same thing happened with him as with the other disciples Jesus called. While Jesus was teaching in Capernaum, Matthew had surely already heard Him, heard about His miracles, and heard His words about the kingdom of God. At this moment, he decides that Jesus' teaching is more important than everything he had possessed until then. He abandons his old life and chooses to follow Jesus, his rabbi.

THE BOTTOM OF SOCIETY

4. (Luke 5:29) **"Then Levi held a great banquet for Jesus at his house, and a large crowd of tax collectors and others were eating with them."**

4.1. We read in the text that Levi prepared a great banquet at his house for Jesus, and that many tax collectors and others were at the table. The question is: was this a farewell party that Levi threw for his colleagues before leaving them? Or was it that Levi wanted Jesus to meet his colleagues and friends, so that He could explain to them more fully what someone must do to inherit the kingdom of God? I believe it was the second. Levi also wanted to show his colleagues and friends how important Jesus was to him, and through this act he hoped they too would realize that Jesus must become the most important person in their own lives. We read that the banquet was great—Levi surely spared no expense in preparing a rich and lavish feast. In every way, he wanted to show how much the man named Jesus meant to him.

4.2. Who were the "others" along with the tax collectors? In Jesus' day, if you were a tax collector, you weren't allowed to go to the synagogue or take part in the religious ceremonies the Jews observed according to the Law of Moses. If that was forbidden, you were effectively isolated from the Jewish community—the community didn't want you. That meant the only people willing to associate with you were other tax collectors and "others" who were likewise banned from the synagogues—prostitutes, thieves, and outcasts. In other words, the "others" who were present at that banquet were the bottom of society in the eyes of Israel.

4.3. We can reasonably assume, given the status of these people, that this was the first time any rabbi had set foot in one of their houses. Not only that—He sat with them, ate, and drank. The question arises: how did His disciples feel in that moment? One thing is certain: this was the first time in their lives they had ever done something like this. Without Jesus, they never would have entered the house of a tax collector or one of these "others." From that, we can conclude that their hearts must have been filled with confusion, discomfort, maybe even a sense of shame, because they didn't want others to see them in the company of tax collectors and outcasts. In other words, left to themselves, they wouldn't have wanted to be there—but they did it for Jesus. Of course, this is my assumption, but I believe it's a realistic one.

JUST A TECHNICAL TERM

5. (Luke 5:30) *“But the Pharisees and their teachers of the law muttered to his disciples: ‘Why do you eat and drink with tax collectors and sinners?’”*

5.1. “The Pharisees and their teachers of the law.” As I have already said in a previous sermon, the Pharisees established their groups throughout Israel, and each of those groups had its own scribes and teachers of the Law who instructed others in the Law of Moses and in the oral tradition of the elders. So here we are dealing with a group of men who came with their rabbi to see what was happening in the house of Levi the tax collector (Matthew). Did they just happen to be there by chance? I don’t believe so. Jesus had become a great object of interest among Pharisaic circles, and I assume they had arranged among themselves to follow Him—not with the intention of hearing His teaching with an open heart, but in the hope of catching Him in a lie.

5.2. Earlier I pointed out that the Pharisees did not even want their robes to brush against a tax collector. Because of that, I believe the questions they directed at Jesus’ disciples were actually spoken while standing outside the doorway of Levi’s house: *“Why do you eat and drink with tax collectors and sinners?”*

5.3. Before we move on in analyzing the text, I want to stress this: there is a difference between two types of sinners:

1. There are sinners who have genuinely sinned against God and His Law.
2. There are sinners who have sinned only in the eyes of the Pharisees. Remember, I said that the Pharisees labeled those who did not belong to their movement as “ordinary sinners.” So when the Pharisees branded someone a sinner, it was merely a technical term they used to mark a person as cursed. Whether he truly was such in God’s eyes—that is another matter altogether.

5.4. Why am I telling you this? Because when we read the Bible and come across the word “sinner,” we must discern who is using that word in the given context. If it is the Pharisees, it does not mean that this person is more sinful than anyone else, and it certainly does not mean that he is cursed forever and beyond hope. That is the Pharisaic perspective, not God’s. Of course, they believed that when they declared someone a sinner, it carried the same weight as if God Himself had declared it. In this case it is a technical designation—and in the next part of the text we will see how Jesus confronts them with that truth.

WE DON’T NEED YOU

6. (Luke 5:31–32) *“Jesus answered them: ‘It is not the healthy who need a doctor, but the sick. I have not come to call the righteous, but sinners to repentance.’”*

6.1. We read in the text that Jesus responded to the Pharisees’ question. It is interesting to notice that He actually did not answer them directly, but rather stepped into a conversation the Pharisees had started with His disciples. He must have overheard what they were asking, and He chose to

respond Himself. My assumption is that He had to do this! Why? His disciples had only just begun to follow Him; there was still much they did not understand, and perhaps they were wondering the same question themselves. I do not believe they would have been able, at that point, to give a clear and solid answer to the Pharisees' objection. Jesus knew this, and so He stepped in—He answered in their place.

6.2. His reply was: *"It is not the healthy who need a doctor, but the sick. I have not come to call the righteous, but sinners to repentance."* First we must understand that Jesus is speaking here to Jews. When He says that He came to call sinners, not the righteous, He says it within the context of their understanding of God's kingdom. In other words, Jesus is saying: *"I have come as the Messiah to call sinners into the kingdom of God—not those who consider themselves righteous!"* The Pharisees understood the concept of God's kingdom very well, and Jesus knew it. He is now directly confronting them with their false belief.

6.3. It is important to grasp that the word "righteous" in this context does not describe someone who is truly righteous in God's eyes, nor someone who is genuinely humble and open-hearted before God. The word "righteous" here describes the self-understanding and conviction of the Pharisees who stood before Jesus. How were they "righteous"? They believed of themselves that they had done everything required: *"We have repented, we have been cleansed of our sins. We keep the Law of Moses in our lives, we guard the oral tradition of the elders, we have separated ourselves from ordinary sinners, we live in holiness and righteousness. We are worthy of God's mercy, worthy of the kingdom of God. And so, Jesus, your call is of no interest to us. We don't need your invitation; we have already achieved all of this ourselves!"*

6.4. Jesus knew they thought this way, and that is why He called them "righteous." They were righteous in their own eyes. They had deceived themselves, convincing themselves they were righteous before God, when in reality they were far from the truth. Jesus now directly confronts that lie and tells them: *"I did not come for you. You are so far from the truth, so blinded by your own convictions, that the truth I bring into the world is not for you, but for those who recognize themselves as sinners."*

6.5. His image is clear: *"It is not the healthy who need a doctor, but the sick."* If someone is healthy, why would he go to a doctor? He knows he does not need help. In the same way, the Pharisees believed they had already done everything necessary, that they were in and of themselves worthy of the kingdom of God. That is why Jesus' call meant nothing to them. On the other hand, only those who are aware of their sinfulness before a holy God—those who recognize that they need His mercy and forgiveness—will come to Jesus, listen to His teaching, and respond to His call.