



Road Trip: On the Road with Jesus in Galilee

Week 9: Jesus Calls Levi

THE TEXT: (Luke 5:27-32; cf. Matt 9:9-13; Mark 2:13-14)

- LUKE...*was written to non-believing Greeks*

- ²⁷ Later, as Jesus left the town, he saw a tax collector named Levi sitting at his tax collector's booth. "Follow me and be my disciple," Jesus said to him. ²⁸ So Levi got up, left everything, and followed him. ²⁹ Later, Levi held a banquet in his home with Jesus as the guest of honor. Many of Levi's fellow tax collectors and other guests also ate with them. ³⁰ But the Pharisees and their teachers of religious law complained bitterly to Jesus' disciples, "Why do you eat and drink with such scum?" ³¹ Jesus answered them, "Healthy people don't need a doctor—sick people do. ³² I have come to call not those who think they are righteous, but those who know they are sinners and need to repent." (Luke 5:27–32 NLT-SE)

- MATTHEW...*written to Jewish Believers*

- ⁹ As Jesus was walking along, he saw a man named Matthew sitting at his tax collector's booth. "Follow me and be my disciple," Jesus said to him. So Matthew got up and followed him. ¹⁰ Later, Matthew invited Jesus and his disciples to his home as dinner guests, along with many tax collectors and other disreputable sinners. ¹¹ But when the Pharisees saw this, they asked his disciples, "Why does your teacher eat with such scum?" ¹² When Jesus heard this, he said, "Healthy people don't need a doctor—sick people do." ¹³ Then he added, "Now go and learn the meaning of this Scripture: 'I want you to show mercy, not offer sacrifices.' For I have come to call not those who think they are righteous, but those who know they are sinners." (Matt 9:9–13 NLT-SE)

- MARK...*was written to Gentile Believers in Rome*

- ¹³ Then Jesus went out to the lakeshore again and taught the crowds that were coming to him. ¹⁴ As he walked along, he saw Levi son of Alphaeus sitting at his tax collector's booth. "Follow me and be my disciple," Jesus said to him. So Levi got up and followed him. (Mark 2:13–14 NLT-SE)

"Tax Collectors" in the Gospels:

- **MARK**...gives us just a peek with the calling of Levi and the dinner in his house (Mark 2), but that's pretty much all of the attention that tax collectors get in his Gospel account.
- **MATTHEW**...mentions tax collectors more often, but the picture remains incomplete. Sometimes Jesus is eating with them, but other times he is critical of them (e.g. "let such a one be to you as a Gentile and a tax collector" in Matt. 18:17).
- **JOHN**...doesn't really mention them at all.
- **LUKE**...actually builds his Gospel message around them. His version of the gospel is filled with tax collectors! Luke refers to tax collectors nine times in his Gospel. Jesus baptizes "corrupt" tax collectors (Luke 3:12), invites tax

collectors to follow him (Luke 5:27), parties with them (Luke 5:29), welcomes their support of his ministry (Luke 7:29), is accused of building significant relationships with them (Luke 7:34), teaching them from the scriptures (Luke 15:1), and even proclaims the justification of a penitent tax collector (Luke 18:13). In fact, you could make case that the story of Zacchaeus in Luke 19 encapsulates the whole gospel message. In this story, we have sin, conviction, investigation, invitation, response, reconciliation, and salvation.

Tax Collector “Facts”

- At the time of Luke’s writings, there were two kinds of tax collectors, the **Gabbai** and the **Mokhes**.
 - The **Gabbai** were general tax collectors. They collected property, income, and poll taxes.
 - **Property taxes** consisted of one-tenth of all grain grown, and one-fifth of all oil and wine. This could be paid with the actual grain, oil, and wine, or with an equivalent amount of money.
 - The **income tax** was set at one percent, and was assessed on all other sorts of income.
 - A **poll tax** was collected from everyone in the Roman Empire whether you owned land or not, had income or not, worked or not. These were the general taxes collected by the Gabbai. They were set by official assessments, and there was not much room for the Gabbai to take advantage of the system and cheat people out of more than what was due.
 - The **Mokhes**, however, collected a duty on imports and exports. There were two kinds of Mokhes—the Great Mokhes and the Little Mokhes.
 - A Great Mokhes was an overseer, and hired others—the Little Mokhes—to collect the taxes for him. The rights to collect taxes in a particular location could be bought and sold (it was called “tax-farming”) and the Great Mokhes were individuals who had bought the tax rights to multiple regions, then hired Little Mokhes to collect the taxes. Zaccheus was probably a Great Mokhes because Luke 19:2 calls him a chief tax collector.
 - To collect taxes on imports and exports, the Mokhes would set up toll booths on roads, harbor docks, and bridges, or almost anywhere that people were gathering for a festival or moving along the road. A farmer could be taking his produce to market on a road he has used for ten years, and one day, a tax collector sets up a booth on the road and starts charging people for using it. They would charge more for horses and donkeys, and even more for carts of produce and wares. Levi (Matthew) was likely a Little Mokhes.
 - Of the various tax collectors, the Mokhes were despised the most—especially the Little Mokhes, since they were the ones who legally cheated and stole from the people. If a person became angry at how much he was being taxed, the Little Mokhes could confiscate everything and throw the man in prison.
 - The Roman government told the tax collectors how much money to send in to the government. Anything that the tax collector could get above and beyond that amount could be kept for himself. It was not uncommon for tax collectors to burn villages or have someone murdered in order to exact taxes. Due to this, tax collectors were universally hated, and were often killed.

Here’s an Old Testament example of, “*Leave everything and follow me.*”

- ¹⁵ Then the Lord told him, “Go back the same way you came...and anoint Elisha...to replace you as my prophet....
¹⁹ So Elijah went and found Elisha son of Shaphat plowing a field. There were twelve teams of oxen in the field, and

Elisha was plowing with the twelfth team. Elijah went over to him and threw his cloak across his shoulders and then walked away.²⁰ Elisha left the oxen standing there, ran after Elijah, and said to him, “First let me go and kiss my father and mother good-bye, and then I will go with you!” Elijah replied, “Go on back, but think about what I have done to you.”²¹ So Elisha returned to his oxen and slaughtered them. He used the wood from the plow to build a fire to roast their flesh. He passed around the meat to the townspeople, and they all ate. Then he went with Elijah as his assistant. (1 Kings 19:15, 16, 19–21 NLT-SE)

- Elijah returned from the Sinai peninsula to find Elisha in the Jordan Valley of the Northern Israel.
- He apparently came from a wealthy family that owned lots of land (12 teams of oxen). Elisha was plowing a field when Elijah found him.
- Elijah’s throwing his coat around Elisha symbolized the passing of the power and authority of the office to him. It’s obvious that Elisha realized the meaning of this act from his reaction. He immediately took steps to abandon his way of life and follow Elijah.
- Elijah gave him permission to say farewell to his family. The unusual reply, “Go on back, but think about what I have done to you,” is an idiom was not meant to get Elisha to question his response to Elijah, but to help him realize the importance of the moment he found himself in.
- Elisha sealed his decision, as well as his future, by slaughtering his yoke of oxen and burning his plowing implements. He evidently hosted a farewell banquet, serving his sacrificed animals to his guests for supper. Then he hit the road with Elijah as his assistant.

A modern “**Leave everything and follow me**” equivalent might look like this...

- Ray and Melissa Vandervalk are the owners of Red Leaf Coffee
- Currently, they own a drive-thru in Woodland, a coffee shop and drive-thru in Kelso, and another in West Longview. They are also in the process of opening a roasting facility in Kelso and another drive-thru on in Longview.
- They are both Christians and strive to follow the Lord’s direction, even in their business.
- Suppose they both heard separately from the Lord

What might YOU have learned?

- First, some questions might arise from what you’ve seen and heard:
 - Why does Jesus call the people he does?
 - Is he really trying to do everything he can to irritate the religious establishment? Why?
 - Why is Jesus so reluctant to ever answer the question, “Why?”
- Following Jesus is easy. Being a disciple of Jesus is an all-out commitment.
- Jesus is rewriting the rules when it comes to the Kingdom of God.
- He is not at all afraid of offending the Jewish leaders.
- Jesus is more interested in setting people free than getting them to join his team.

