



Lesson 231

Jesus Calls Matthew the Tax Collector

Story Elements

- **Text:** Matthew 9:9-13 (also Mark 2:18-22 and Luke 5:33-39)
- **Setting:** circa AD 27 in Capernaum, Galilee
- **Characters:** God, Jesus, the disciples, and Matthew (Levi) the tax collector
- **Plot:** Jesus calls Matthew to be his disciple and confronts the Pharisees on their self-righteousness.
- **Key word(s):** “ _____ ” – the word is used by the Pharisees contemptuously but by Jesus compassionately.
- **Climax:** **Matthew 9:11** *when the Pharisees saw it, they said unto his disciples, Why eateth your Master with publicans and sinners?* This verse shows us how the Pharisees, in their legalistic abuse of the Old Testament, failed not only to achieve holiness (notice

their cowardliness and self-righteousness) but also failed to offer anyone a solution to the sin problem. In the conclusion of the story, we the Savior is not the friend of sin, but the friend of sinners.

Douanier Scored

1. REVIEW: Jesus declared the paralyzed man’s sins were forgiven him before he healed the man of his paralysis – demonstrating that he who has the power to heal has the authority to forgive.
2. (v 9) Jesus passed by a man named Matthew (also known as _____ the son of Alphaeus) *sitting at the receipt of custom*. He “was a custom-house officer at the port of Capernaum, or an exciseman.”¹
 - (a) Tax collectors were infamously corrupt in the Roman world. The tax rate was often _____ for the personal gain of the tax collector – Roman-enforced extortion. Notice:

Luke 19:8 And Zacchaeus stood, and said unto the Lord; Behold, Lord, the half of my goods I give to the poor; and if I have taken any thing from any man by false accusation, I restore him fourfold.

- (b) Edersheim notes that the Talmud “distinguishes two classes of ‘publicans:’ the tax-gatherer in general (*Gabbai*), and the *Mokhes*...If [*Gabbais*] offered many opportunities for vexatious exactions and rapacious injustice, the *Mokhes* might inflict much greater hardship upon the poor people.”²
- (c) As such, tax collectors, or publicans, were despised by the Jews and considered _____ to their country and betrayers of their kinsmen.

Disciple Summoned

3. (v 10) Jesus told Matthew, *Follow me*, and Matthew left his booth and followed Jesus.

APPLICATION → Matthew’s experience shows us two characteristics of the disciple’s call:

- _____ – to follow Jesus means that your life plans are secondary to his will. If that means leaving your tax booth, or your fishing boats, or whatever, then so be it. Jesus first.
- _____ to follow Jesus means that you are continually learning and obeying his teachings. The Great Commission is continuing Christ’s teaching ministry after his ascension by calling new disciples to learn and obey his teachings.

Matthew 28:19 Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the

¹ Matthew Henry, *Matthew Henry’s Commentary, VOL V, Matthew to John* (Iowa Falls: Riverside Book and Bible House, N.D.) 117.

² Alfred Edersheim, *The Life and Times of Jesus the Messiah* (Grand Rapids: Wm. B. Eerdmans Publishing Co., 1971) 515-516.

Son, and of the Holy Ghost: 20 Teaching them to observe all things whatsoever I have commanded you: and, lo, I am with you always, even unto the end of the world. Amen.

Dinner Served

4. (v 10) Matthew hosted his new Master and his fellow disciples for dinner – it is also an appropriate token of appreciation for a new convert. As with any great dinner, the host invited the people he knew – in Matthew's case that involved other tax collectors and “_____.”
- (a) By “sinners” is meant the way society viewed these people – not that they were necessarily more morally degenerate than others in town, but that they were in Matthew's network of friends, such as other tax collectors and colluders with the Romans. They were surely sinners, as we all are, but they were especially hated by their fellow Jews because of their cooperation with _____.
- (b) Of course, the Pharisees who heard of the meal murmured against Jesus for eating with the rabble. Such associations would've been completely _____ by other rabbis.
5. (v 11) The Pharisees caught wind of Matthew's feast and attended for the same reason they always attended anything Jesus did: to find fault. *Why eateth your Master with publicans and sinners?* The question and the behavior of the Pharisees reveals three things about them:
- (a) They were _____ – they directed their question to the disciples and not their Master.
- (b) They were seducers – more than likely they quibbled to the disciples to weaken their loyalty to Jesus.
- (c) They were self-righteous – Matthew Henry described them well when he said, “they were very strict in avoiding *sinners*, but not in avoiding *sin*; none greater zealots than they for the *form* of godliness, nor greater enemies to the *power* of it.”³
6. (v 12) Jesus rebuked the Pharisees for their self-righteousness, saying, *They that be whole need not a physician, but they that are sick.*
- (a) This shows that Jesus' teaching ministry was not meant to inform the religious, but to transform the sinner. Our Teacher does not teach to merely reform, but to _____.
- (b) (v 13) Jesus then quotes Hosea 6:6, *I will have mercy and not sacrifice*, which means that priority of true religion is not external ritual but internal _____.

Psalm 51:16 *For thou desirest not sacrifice; else would I give it: Thou delightest not in burnt offering. 17 The sacrifices of God are a broken spirit: A broken and a contrite heart, O God, thou wilt not despise.*

- (c) Jesus added, *for I am not come to call the righteous, but sinners to repentance*. Salvation can only be for those who see their need, not for those who are blinded by their own self-righteousness.

APPLICATION → “This was a very just satire upon the Pharisees’ self-opinionated notions, but, at the same time, it was, and is, and forever will be, a grand consolation for those who own their _____.”⁴

Answer Key: Key word(s): “sinners” • 2. Levi; a) inflated; c) traitors • 3. → Devotion; Submission • 4. sinners; a) Rome; b) shunned • 5. a) cowards • 6. a) redeem; b) righteousness; → guilt

³ Henry, 118.

⁴ Charles Spurgeon, *An Exposition of Matthew, the Gospel of the Kingdom* (Springfield: Particular Baptist Press, 2015) 59.