

A HARMONY OF THE GOSPELS
XXXVII. Christ's Great Grace With Great Oppressors
(Matthew 9:9-13; Mark 2:13-17; Luke 5:27-32)

I. Introduction

- A. The Apostle John in John 1:16 NIV stated of Jesus, "Out of his fullness we have all received grace in place of grace already given," an expression of the infinite unmerited favor of God that is bestowed on sinful men.
- B. Christ's call of Matthew and resulting reactions to it exemplify this abundant grace as recorded in Matthew 9:9-13, Mark 2:13-17 and Luke 5:27-32. We view these passages for our insight, application and edification:

II. Christ's Great Grace With Great Oppressors, Matthew 9:9-13; Mark 2:13-17; Luke 5:27-32.

- A. As Jesus walked out from the city of Capernaum (Mark 2:1, 13) along the shore of the Sea of Galilee (Mark 2:13), He saw a "tax-collector" (*telones*, Arndt & Gingrich, *A Grk.-Eng. Lex. of the N. T.*, 1967, p. 820) sitting at the "tax office" (*telonion*, *Ibid.*) by the seashore, Luke 5:5a.
- B. To understand the event that then occurred, we consider the historical context surrounding this official:
 - 1. There were two classes of tax officials, the *Gabbai* who collected the regular real estate and income taxes and the poll tax, and the *Mockhes* who taxed duty "on imports, exports, toll on roads, bridges, the harbour, the town tax, and a great multiplicity of other variable taxes on an unlimited variety of things, admitting of much abuse and graft." (J. Dwight Pentecost, *The Words and Works of Jesus Christ*, 1991, p. 155, citing J. W. Shepard, *The Christ of the Gospels*, 1946, pp.142-143)
 - 2. Those tax men who sat at the tax office, or the custom-house, were *Mockhes*, what Levi (whose surname of Matthew) was in Matthew 9:9, Mark 2:14, and Luke 5:27, *Ibid.* He was the worst kind of tax collector!
 - 3. Matthew as a *Mockhes* "stood in the Roman custom-house on the highway connecting Damascus and Ptolemais, and by the sea where all boats plied between the domains of Antipas and Philip . . . The Jews detested these publicans not only on account of their frequent abuses and tyrannical spirit, but because the very taxes they were forced to collect by the Roman government were a badge of servitude and a constant reminder that God had forsaken His people and land . . . The publicans were classed . . . with harlots, usurers, gamblers, thieves, and dishonest herdsmen, who lived hard, lawless lives . . . According to Rabbinitism there was no hope for a man like Levi. He was excluded from all religious fellowship. His money was considered tainted and defiled anyone who accepted it." (*Ibid.*)
- C. Regardless of his notoriously abusive and oppressive occupation and activities, when Jesus passed by the *Mockhes* Matthew as he sat at the tax office, Jesus commanded him, "Follow me," Luke 5:27.
- D. Luke records that Matthew then "left behind, gave up, abandoned" (*kataleipo*, *Ibid.*, Arndt & Gingrich, p. 414) everything in the office, including what collections he had made, and immediately followed Jesus, v. 28. "Levi was under great financial obligation to Rome; yet he considered the authority of Christ greater than that of Rome and he 'left everything and followed him,'" *Ibid.*, Pentecost.
- E. Furthermore, Levi "made his identification with Christ public by holding a great banquet in Jesus' honor at his house. The righteous Jews of the community would not have responded to an invitation to come to the house of a tax collector; so the banquet was filled with fellow tax collectors and others who fell into the category of sinners. Jesus did not draw back from association with such people." (*Ibid.*; Luke 5:29)
- F. The Hebrew scribes and Pharisees "grumbled" (ESV) at Jesus' disciples for eating with such people, v. 30.
- G. Christ answered them, saying "that He had not come to call the righteous but sinners to repentance," *Ibid.*, p. 156; Luke 5:31-32 "By righteous He did not mean those who were righteous in God's sight but rather those who were righteous in their own esteem. He had come to minister to those who acknowledged that they were sinners . . . He was making a clear distinction between the righteous (the followers of the Pharisees) and the sinners (those who had come to follow Him) . . . (T)he sinners who followed Him in faith were made righteous, while the self-righteous who rejected Him remained sinners." (*Ibid.*)
- H. Matthew in time authored the Gospel of Matthew! His gospel refers to money more than the other gospels, what is expected of a man with a financial background, and his humility is apparent. (*B. K. C., N. T.*, p. 15)

Lesson: *Jesus' call of Matthew to be His disciple and Matthew's choice to leave all to heed Jesus revealed Christ's great grace to great sinners if they acknowledge their sin and trust in Him, but all who reject Him are condemned.*

Application: *May we rejoice in God's great grace to great sinners, may we believe in Him to be saved, and may we call sinners of all kinds and all degrees to believe in the Lord Jesus Christ and receive eternal life.*