

FBC POWELL, 5-7-17 PM NOTES  
"Calling Sinners and Confronting Hypocrites"  
Luke 5:27-32  
# 15 in Series, "The Gospel According to Luke"

**Genesis 1:26a** "Then God said, 'Let Us make man in Our image, according to Our likeness...'"

"The image of God in man, though corrupted by the fall, still compels people to worship. As a result, there are thousands of religions, philosophies, and worldviews, ranging from primitive animistic religions all the way sophisticated religious systems. But those religions, though differing widely from one another in details, nevertheless fall into two categories. On the one hand, there is the religion of human achievement; on the other hand the religion of divine accomplishment. In every religion other than biblical Christianity, man achieves salvation by his own efforts. Buddhists seek nirvana by following the Eightfold Path; Muslims hope to enter Paradise by following the Five Pillars of Islam; Mormons seek godhood through baptism, membership in the Mormon church, accepting Joseph Smith and his successors as prophets of God, and going through the temple ceremonies; Jehovah's Witnesses seek to earn everlasting life on earth by their morality and door to door proselytizing; Roman Catholics seek salvation by means of the Mass, sacraments, prayers, and good works that cooperate with grace to enable them to earn heaven (even if they have to be aided by the works of others to escape purgatory). But all such self-righteous efforts to achieve salvation are utterly futile and serve only to damn the eternal souls of those who vainly trust in them. There is only one way to receive right standing before God, the religion of divine accomplishment – belief in the saving gospel of the Lord Jesus Christ."

- John MacArthur

**2 Corinthians 5:21** "He [God the Father] made Him [God the Son, Jesus Christ] who knew no sin to be sin on our behalf, so that we might become the righteousness of God in Him."

**1 Timothy 1:15 (NIV)** "Here is a trustworthy saying that deserves full acceptance: Christ Jesus came into the world to save sinners—of whom I am the worst."

I. Levi's Call (vv. 27-28)

"Jewish tax collectors were easily the most hated men in Hebrew society – despicable, rich vermin. They were classed with 'robbers, evildoers, adulterers' (Luke 18:11), with prostitutes (Matthew 21:32), and with pagan Gentiles (Matthew 18:17). They were not only hated for their robbery, but also because they were lackeys [somebody who is excessively willing to obey another's orders] of the Romans. Tax collectors could not serve as witnesses in court and were excommunicated from the synagogues. Low-life Levi and his friends were the lowest of the lowest." - Kent Hughes

**Luke 14:33 (ESV)** "So therefore, any one of you who does not renounce all that he has cannot be my disciple."

**Luke 4:37** "And the report about Him was spreading into every locality in the surrounding district."

*I'd rather have Jesus than silver or gold;  
I'd rather be His than have riches untold.  
I'd rather have Jesus than houses or lands;  
I'd rather be led by His nail pierced hands,  
Than to be the king of a vast domain,  
Or be held in sin's dread sway.  
I'd rather have Jesus than anything  
This world affords today.*

- Ray Miller

## II. Levi's Companions (v. 29)

**John 1:40-42a** "One of the two who heard John speak and followed Him [Jesus], was Andrew, Simon Peter's brother. He found first his own brother Simon and said to him, 'We have found the Messiah' (which translated means Christ). He brought him to Jesus."

**John 4:39** "From that city many of the Samaritans believed in Him because of the word of the woman who testified".

**Luke 19:10** "For the Son of Man has come to seek and to save that which was lost"

## III. Levi's Critics (vv. 30-32)

"The truth is that God cannot save those who refuse to see themselves as sinners, who ignore, gloss over, or trivialize their sin. Only those who understand by the grace of God and the convicting work of the Holy Spirit that they are poor, prisoners, blind and oppressed, headed for a Christless, Godless eternity in Hell, and trust in Christ's work on the cross as payment in full for their sins (Colossians 2:13-14) can be saved." - John MacArthur

"We must never despair of anyone's salvation, so long as he lives, after reading a case like this. We must never say of anyone that he is too wicked, or too hardened, or too worldly to become a Christian. No sins are too many or too bad to be forgiven. No heart is too hard or too worldly to be changed. He who called Levi still lives and is the same that he was [2000] years ago. With Christ, nothing is impossible." - Dr. J. C. Ryle

## **First Baptist Church Powell 05 07 2017 PM Sermon 15: Calling Sinners and Confronting Hypocrites**

### **Luke 5:27-32**

Why are human beings so religious? I believe that it can be explained by the fact that man was created in the image of God. We read in Genesis 1:26a: "Then God said, 'Let Us make man in Our image, according to Our likeness...'" That image of God in man has been warped and corrupted through the fall into sin as recorded in Genesis 3, but the desire to worship (however corrupt it has become) is still there.

A common view today is that all religions are basically the same in the sense that they are just different ways to the same God. Steve Jobs (1955-2011) of Apple fame said, "I think different religions are different doors to the same house. Sometimes I think the house exists, and sometimes I don't. It's the great mystery. [Steve Jobs, from *BrainyQuotes*]

That common view that Steve Jobs professes gives evidence that it hasn't been clearly thought through. The fact is that the different religions can't even agree as to whether there is a "house." Having said that, I do think it is possible to put the thousands of religions (ancient and new) into one of two categories. John MacArthur does a great job of describing the two categories.

The image of God in man, though corrupted by the fall, still compels people to worship. As a result, there are thousands of religions, philosophies, and worldviews, ranging from primitive animistic religions all the way to sophisticated religious systems. But those religions, though differing widely from one another in details, nevertheless fall into two categories. On the one hand, there is the religion of human achievement; on the other

hand, the religion of divine accomplishment. In every religion other than biblical Christianity, man achieves salvation by his own efforts. Buddhists seek nirvana by following the Eightfold Path; Muslims hope to enter Paradise by following the Five Pillars of Islam; Mormons seek godhood through baptism, membership in the Mormon church, accepting Joseph Smith and his successors as prophets of God, and going through the temple ceremonies; Jehovah's Witnesses seek to earn everlasting life on earth by their morality and door to door proselytizing; Roman Catholics seek salvation by means of the Mass, sacraments, prayers, and good works that cooperate with grace to enable them to earn heaven (even if they have to be aided by the works of others to escape purgatory). But all such self-righteous efforts to achieve salvation are utterly futile and serve only to damn the eternal souls of those who vainly trust in them. There is only one way to receive right standing before God, the religion of divine accomplishment – belief in the saving gospel of the Lord Jesus Christ.

[John MacArthur, *The MacArthur New Testament Commentary – Luke 1-5*, pages 327-328]

Biblical Christianity is not “just another religion that leads to the same end”; it is totally unique. It tells us that all of man's efforts, techniques, and rituals cannot get us to heaven; it is only through Divine accomplishment. It is all of God, all of grace. God has done for us what we could never accomplish for ourselves. The way of salvation, the way to be put in right standing with God (righteousness) is not by our good deeds but by the mercy and grace of a loving God who accomplished salvation for all who would turn from sin and self-righteousness, and simply trust in God's provision – the sacrifice of the very Son of God which involved taking our sins and paying the penalty of death they deserved. The clearest verse that proclaims this truth is 2 Corinthians 5:21: “He [God the Father] made Him [God the Son, Jesus Christ] who knew no sin to be sin on our behalf, so that we might become the righteousness of God in Him.” The uniqueness of true Christianity is perhaps best summarized in our text – Luke 5:32 when Jesus said, “I have not come to call the righteous but sinners to repentance.” The grace, the mercy, the accomplishment of Christ on our behalf sets biblical Christianity apart from all other religions.

Let's get back to our text. By the first century, Judaism had degenerated into just another “works” religion. The emphasis of first century Judaism was external rituals, not internal reality. That is why Jesus clashed more with the Jewish leaders than He did with the Roman government. The Jewish leaders believed that they were righteous because they kept the *rules*. They despised those they saw as *sinners* because they didn't keep the rules and perform the rituals.

In reality, the religious leaders were the greatest sinners of all! The strictest legalist of all the religious leaders and teachers was Saul of Tarsus. Yet he could not be saved, could not enter heaven until he laid aside all of his “self-righteousness” and humbled himself before God and confessed that he was a sinner. He said in 1 Timothy 1:15 (NIV): “Here is a trustworthy saying that deserves full acceptance: Christ Jesus came into the world to save sinners—of whom I am the worst.” This Saul of Tarsus was then given the name Paul, who became the last chosen of the apostles of Christ.

In Luke 5:27-32, we meet a man who may have argued with Paul as to which of them was the worst sinner. In the salvation of both Saul of Tarsus, and Levi the tax collector, we see what one theologian (J. C. Ryle) called “the power of Christ's calling grace.” Allow me to encourage you. When we understand the salvation of Levi the tax collector, we will never see any one as hopeless. You may have a loved one – a spouse, a child, a brother, a sister, a co-worker, or a friend, who seems hopeless. Don't give up! Don't stop praying or sharing the Gospel. God saved Saul of Tarsus, and as we will see in this text, He saved Levi, the tax collector. Remember that Jesus came into the world to save sinners! The fact is that He will *only save* those who recognize and confess that they are sinners. But really, it doesn't stop with salvation. It is only as Christians confess that though in Christ they are forgiven, and they are saints, they are in a constant battle with the world, the flesh, and the devil who are all trying to pull them into sin. Apart from the gracious enabling power of Christ in us, we cannot walk in victory.

## **I. Levi's Call (vv. 27-28)**

Levi (Matthew after salvation) was a tax collector. It is difficult for me to communicate how hated tax collectors were. Kent Hughes gives a graphic description of how tax collectors (especially Jewish tax collectors) were viewed by the Jews of Jesus' time.

Jewish tax collectors were easily the most hated men in Hebrew society – despicable, rich vermin. They were classed with 'robbers, evildoers, adulterers' (Luke 18:11), with prostitutes (Matthew 21:32), and with pagan Gentiles (Matthew 18:17). They were not only hated for their robbery, but also because they were lackeys [somebody who is excessively willing to obey another's orders] of the Romans. Tax collectors could not serve as witnesses in court and were excommunicated from the synagogues. Low-life Levi and his friends were the lowest of the lowest.

[Kent Hughes, *Luke, Volume I*, page 183]

The Romans were experts at taxing. There were income taxes, poll taxes, ground taxes (taxes on all crops that came from the ground), and import / export taxes. We are not given a lot of detail about the exact type of taxes Levi collected, but all the taxes were hated by the Jewish people. The taxes in Galilee, where Levi worked, were controlled by Herod Antipas who sold tax franchises to the highest bidder. In Galilee, the tax collectors (also called Publicans) had to give a certain amount to Herod Antipas, but they kept everything they collected over the amount they had to give to Herod. To keep the tax machine well lubricated, the Roman government most always stood behind their tax collectors when charges were brought against them. It was almost equivalent to saying that the tax collectors, the publicans had a license to steal. Levi knew that he would not be nominated as "man of the year" in Galilee.

Undeterred by Levi's reputation and low place in society, Jesus said in Luke 5:27: "Follow Me." What was Levi's response? Luke 5:28: "And he left everything behind, and got up and began to follow Him." Don't lightly pass over that! That was not always the response to Jesus' call. When we get to Luke 18, we will meet a rich, young, morally upstanding leader in his synagogue. He comes to Jesus and asks what he must do to inherit eternal life. What did Jesus tell him? Basically what He told Levi — leave everything and follow me. This young man's response was quite different from Levi's response. The rich young ruler basically says, "I can't."

Jesus may not call you to divest yourself of every last shred of earthly goods and take a vow of poverty. Here is something He says to every one of His disciples: Luke 14:33 (ESV): "So therefore, any one of you who does not renounce all that he has cannot be my disciple." He may allow you to continue using what you have, but there is a swapping of ownership to Him. We are not called to take a vow of poverty, but there is to be no competitor to Jesus in your life.

Though Levi was a social outcast, Jesus saw his heart. Matthew was distressed and burdened about his sin. He hungered and thirsted for righteousness. Since Jesus had made His headquarters here in Capernaum, Matthew had certainly heard Him preach and had seen or at least heard of the miracles He performed. Luke 4:37: "And the report about Him was spreading into every locality in the surrounding district." Matthew may not have had a lot of information, but he knew he was a sinner and that he needed a Savior. The change in his life was astounding. A man obviously consumed with material wealth now left it all behind to follow Jesus. The hardened tax collector became a humble man. In fact, there is no record in this Gospel of Matthew speaking. This is the same Matthew that was used by the Holy Spirit to write the Gospel of Matthew.

In Matthew's Gospel, the only time he refers to himself is in his account of his calling and the listing of the disciples (Matthew 9:9; 10:3). In one sense Matthew's following Christ was more radical than Peter, James, and John's following. He could not go back to his tax booth while Peter, James, and John could go back to their fishing. The Greek grammar in verse 28 is revealing. The verb translated "got up" is a tense (aorist) that indicates a decisive break with his past. The phrase "began to follow" is the imperfect tense that indicates a continuing pattern. In other words, it tells us that Matthew's decision was not a whim. He made a decisive break with his past – a break that could not be "undone" and that he stepped away from his tax booth to begin a life of following Christ. But is that not what every conversion should look like?

The call to follow Christ is a radical and costly thing. One of the problems in the church today is that so many “conversions” are phony because there is not a “no turning back” turning to Christ and there is not a willingness to let go of everything to follow Christ. We have reduced becoming a Christian to “praying a little ‘sinner’s prayer’ that invites Jesus to ‘come into our heart.’” Then after being baptized, we check “that salvation thing” off of our list and get on with life like it was before. That is not true conversion. True conversion is a really radical thing.

I never get tired of hearing that old song written almost a hundred years ago and made famous by George Beverly Shea as he often sang it in Billy Graham crusades.

*I'd rather have Jesus than silver or gold;  
I'd rather be His than have riches untold.  
I'd rather have Jesus than houses or lands;  
I'd rather be led by His nail pierced hands,  
Than to be the king of a vast domain,  
Or be held in sin's dread sway.  
I'd rather have Jesus than anything  
This world affords today.*

—Ray Miller

Being Jesus’ disciple is a truly radical thing!

## II. Levi’s Companions (v. 29)

The soul that has received God’s saving grace doesn’t want to go to heaven alone! Matthew knew a lot of sinners. Only the wicked and other tax collectors would be a friend of a man like Levi. In response to the Lord’s call - Matthew throws a party! We see a pattern in Scripture that when people come to Christ, there is a desire to bring others to Him. John 1:40-42a: “One of the two who heard John speak and followed Him [Jesus], was Andrew, Simon Peter’s brother. He found first his own brother Simon and said to him, ‘We have found the Messiah’ (which translated means Christ). He brought him to Jesus.” When Jesus told the Samaritan woman at the well of the living water that He would give, she told others. John 4:39: “From that city many of the Samaritans believed in Him because of the word of the woman who testified.”

When Christ transforms a life, there is a desire to introduce others to Him. This group that Matthew invited was, doubtlessly, a motley bunch. There were likely thieves, thugs, enforcers who went after people not paying their taxes, drunks, and prostitutes. Didn’t Jesus say in Luke 19:10: “For the Son of Man has come to seek and to save that which was lost”? If you don’t care about other sinners joining you in Heaven, you don’t really understand grace.

One of the highlights of my Christian life happened a few years ago. Through our work in the Government subsidized housing projects a well-known drug dealer came to Christ. He stopped selling drugs and actually was homeless for a while. Fortunately, it was summer and he lived under an abandoned high school football stadium. Later he was able to get a home in the projects. He had some ups and downs, as all new believers do, but there was a genuine change in him. For several Monday nights I got to go with him back to the projects. He had a burden for all of his former friends and especially those to whom he had sold drugs. We would park my car and walk into the projects where he had lived since he was two years old. Over the weeks we went to the projects we probably talked to and shared the Gospel with ten to fifteen people (maybe more). The scenario would be that he would knock on the door and the people who came to the door always knew him well. He would share about his conversion to Christ and the normal response was something like, “Oh, we’ve heard what happened to you.” He would say something to the effect, “I sold you drugs and I regret that. I’ve been saved and you are headed for Hell like I was if you don’t get saved. This man is going to tell you how to be saved; listen to him.” I would then get to share the Gospel. It was a glorious few weeks! After a few weeks we would share the Gospel and I just got to watch.

I fear that some of us have forgotten what it is like to be lost, hopeless, hell bound, and a slave to sin. Pray that God would restore that longing or give it to you for the first time to see sinners come to the Savior.

### **III. Levi's Critics (vv. 30-32)**

Learn this: a works based religion always has a disdain for grace. You can hear the smug pride coming through with their question in verse 30b. These blind and deceived hypocrites hated the fact that Jesus was teaching that salvation was by grace. They worked for their high religious position and prestige and these that Jesus was hanging out with had no resume of good works and following the rituals. A works based approach always has disdain for grace and mercy. Jesus' reply to these proud men shut their mouth. He said, "It is not those who are well who need a physician, but those who are sick. I have not come to call the righteous but sinners to repentance." The spiritual descendants of those Pharisees are still around. Their "works based righteousness" causes them to feel superior to those who have no outward respectability. Here is a good summary of this danger of self-righteousness.

The truth is that God cannot save those who refuse to see themselves as sinners, who ignore, gloss over, or trivialize their sin. Only those who understand by the grace of God and the convicting work of the Holy Spirit that they are poor, prisoners, blind and oppressed, headed for a Christless, Godless eternity in Hell, and trust in Christ's work on the cross as payment in full for their sins (Colossians 2:13-14) can be saved.

[John MacArthur, page 334]

The One who called Levi never changes!

### **Conclusion**

I close with what I hope will be a great encouragement to you. Dr. J. C. Ryle wrote these true words.

We must never despair of anyone's salvation, so long as he lives, after reading a case like this. We must never say of anyone that he is too wicked, or too hardened, or too worldly to become a Christian. No sins are too many or too bad to be forgiven. No heart is too hard or too worldly to be changed. He who called Levi still lives and is the same that he was [2000] years ago. With Christ, nothing is impossible.

[Dr. J. C. Ryle, *Expository Thoughts on the Gospels, Volume Two*, page 147]