



World Christian Fellowship

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who does God save?

Luke 5:27-32, *After these things He went out and saw a tax collector named Levi, sitting at the tax office. And He said to him, "Follow Me." ²⁸So he left all, rose up, and followed Him. ²⁹Then Levi gave Him a great feast in his own house. And there were a great number of tax collectors and others who sat down with them. ³⁰And their scribes and the Pharisees complained against His disciples, saying, "Why do You eat and drink with tax collectors and sinners?" ³¹Jesus answered and said to them, "Those who are well have no need of a physician, but those who are sick. ³²I have not come to call the righteous, but sinners, to repentance."*

Is there anyone who can't be saved?

All who come to Christ by faith and repentance can be saved.

However, there is a group people who cannot be saved.

There is a group of people that Jesus did not die for.

These people are the self-righteous. These are those who believe they have enough good works to cause God to welcome them with open arms into heaven.

Most all religions are religions of self-righteousness.

Most all religions believe that you can do enough good to make up for bad and then God will accept you.

The sad reality is a lot of so-called Christians believe this same concept as well.

So, who can't be saved?

Those who don't think they need saving.

Those whose believe that they are righteousness and they acquired through hard work, determination, and a strict rigorous exercise of morality.

But what Jesus says in this text will reset our thinking back to a godly perspective. Because whether we like it or not, we all, to some degree or another, think that by working hard at being good, God will accept us!

Salvation is offered by God only to sinners, only to self-confessed wicked people, not those who consider themselves good or good enough.

God only saves the self-confessed wretched and wicked. That is an utterly devastating truth that exposes every satanic false religion.

Again, all false religion offers salvation deceptively, but offers salvation to those who are good enough to receive it.

The uniqueness of the Christian gospel starts with the fact that there's only one Saviour, and that's Christ, and there's no salvation apart from Him.

John 14:6, *Jesus said to him, "I am the way, the truth, and the life. No one comes to the Father except through Me.*

Acts 4:12, *Nor is there salvation in any other, for there is no other name under heaven given among men by which we must be saved."*

John 20:31, *but these are written that you may believe that Jesus is the Christ, the Son of God, and that believing you may have life in His name.*

1 Corinthians 16:22, *If anyone does not love the Lord Jesus Christ, let him be accursed. O Lord, come!*

Galatians 1:8, *But even if we, or an angel from heaven, preach any other gospel to you than what we have preached to you, let him be accursed.*

1 Timothy 2:5, *For there is one God and one Mediator between God and men, the Man Christ Jesus,*

1 John 2:1-2, *My little children, these things I write to you, so that you may not sin. And if anyone sins, we have an Advocate with the Father, Jesus Christ the righteous. ²And He Himself is the propitiation for our sins, and not for ours only but also for the whole world.*

1 John 5:11, *And this is the testimony: that God has given us eternal life, and this life is in His Son.*

Romans 10:9-17, *that if you confess with your mouth the Lord Jesus and believe in your heart that God has raised Him from the dead, you will be saved. ¹⁰For with the heart one believes unto righteousness, and with the mouth confession is made unto salvation. ¹¹For the Scripture says, "Whoever believes on Him will not be put to shame." ¹²For there is no distinction between Jew and Greek, for the same Lord over all is rich to all who call upon Him. ¹³For "whoever calls on the name of the Lord shall be saved." ¹⁴How then shall they call on Him in whom they have not believed? And how shall they believe in Him of whom they have not heard? And how shall they*

hear without a preacher? ¹⁵And how shall they preach unless they are sent? As it is written: "How beautiful are the feet of those who preach the gospel of peace, Who bring glad tidings of good things!" ¹⁶But they have not all obeyed the gospel. For Isaiah says, "Lord, who has believed our report?" ¹⁷So then faith comes by hearing, and hearing by the word of God.

There is no other Saviour than Jesus Christ.

Christianity's the only true faith, all the rest are lies.

But the second distinctive apart from the identity of Christ as the one Saviour is the fact that God only saves those who are unworthy of salvation.

Salvation comes only through the Lord Jesus Christ by faith in Him, and only to those who are unworthy of it.

Salvation is not for those who imagine that they are worthy of it, who imagine they are righteous or pretend to be.

Salvation is for wicked people.

1. Call.

V 27-28, *After these things He went out and saw a tax collector named Levi, sitting at the tax office. And He said to him, "Follow Me." ²⁸ So he left all, rose up, and followed Him.*

Jesus' call to Levi was no different really than His call to everyone He calls to salvation and discipleship.

Levi who becomes Matthew and writes the Gospel of Matthew was prior to Jesus' call a tax collector.

He had a great profession.

He had everything a heart could long for.

He had money, possessions, and a cushy job working for the Romans.

Tax collectors were paid by Rome and paid as they extorted money from the people. The public hated tax collectors. Everyone knew how they made their money. Tax collectors had sold out their own people to go and work for the enemy.

Rome occupied the land of Israel. Rome had conquered Israel and had taken over. There were Roman soldiers everywhere.

There was Pilate whom the Jews hated and tried to blackmail on numerous occasions.

There was Herod the Idumean who was a petty king who also ruled over the Jews. He was a non-Jew.

They hated this because they basically hated the Gentiles. When a Jew went out of the land of Israel into a Gentile area when coming back across the border into Israel, he would shake the dust off his feet, so he didn't drag any Gentile dust back into the Holy Land.

The Romans exacted taxes from the people they conquered. They basically ruled the world during the time of the New Testament. They sold tax franchises to Jewish traders, traders to their people, who would then be paid by Rome to take taxes from the people.

The year would come to an end, the tax gatherer would pay the government, and whatever the tax gatherer had gotten over that was his take. There were fixed taxes that the Romans set. There were poll taxes just the kinds of taxes that you paid when you went out and back into the country, bringing something out or something in like a duty on some kind of import or export.

There were various land taxes and grain taxes and other products that were taxed by the Romans. But the Romans set a figure for the annual pay that the tax collector had to give

the Roman government. Whatever you could get over that you kept.

The people hated paying taxes to Rome, and so in order to get the taxes out of the people you had to have a bunch of thugs around you to make sure that if they didn't pay their taxes, you broke their legs or whatever else. The Jews who took these Roman tax franchises were guilty of larceny and extortion and exploitation. They could basically stop people anytime, anywhere and put a tax on whatever they had in their hands, arbitrarily tax them.

They were surrounded by enforcers and the rest of the riffraff of society.

The Jews who did this were the most hated of all Jews. Matthew Levi was such a wretched traitor. He extorted. He took bribes from rich Romans. He abused his own people. He served the pagan idol-worshipping Gentiles.

Of course, the Jews believed that only one God was the true God, and all idols were blasphemous. A Jew making money by serving idolaters and taking the money from the worshipers of the true God.

Tax collectors were barred from the synagogues. They were identified with unclean animals. Such stigma was applied to them.

They were not allowed to testify in court.

They were classed with prostitutes and robbers.

That's why you see sometimes tax gatherers and the collective word "sinners," or tax gatherers and prostitutes. All the riffraff, all the outcasts hung around together with the tax collectors.

There was a general kind of tax collectors. There were two kinds. The general one was called a **gabbai**, identified somebody who collected the regular taxes – the ground tax, the income tax, the poll tax, import/export tax. One of those was Zacchaeus, and he basically extorted money from people and became extremely wealthy.

But there was another kind of tax collector than a gabbai called a **mokhes**. This was particularly for everything that was bought and sold every road, bridge, harbour, the duties in all the towns. They invented taxes on animals pulling carts, and on the number of axils, the number of wheels, the number of pack animals, the number of packs, the number of pedestrians, the roads, the markets, the ships, the packages.

The **mokhes** who were the criminals, perhaps the worst of the criminals among the tax collectors. They were so bad that the Talmud allowed the Jews to lie to them to protect themselves.

They would say, “A gabbai could never be forgiven. A mokhes could never ever receive favour from God because they were attached to blasphemous Gentile idolaters.”

Jews the tax gatherers were the sons of hell.

Matthew sitting at the tax booth collecting taxes at the gate of the city. Lot like a toll booth today. The difference was that Matthew could charge whatever he wanted and the people either paid it or turned around and went back home.

Levi would be called by the title “**a little mokhes.**” These were the worst. The big mokhes would have a lot of little mokhes people working for him at various tax offices. The little guy was the guy who sat and actually took the money.

So, he was the most hated person in Capernaum and in Galilee and everywhere in Israel.

Jesus noticed him, this little mokhes, sitting in his tax booth extorting money. He noticed him. He said to him, “Follow Me.”

That is an explicit command: “Follow Me.”

Why would He call him to be one of His disciples?

This is scum.

This is the worst of the worst.

Jesus knew Matthew's heart. Nobody needed to tell Jesus what was in a man's heart, He knew what was in the heart.

John 2:24-25, *But Jesus did not commit Himself to them, because He knew all men,²⁵ and had no need that anyone should testify of man, for He knew what was in man.*

Jesus lived around the area of Capernaum in Galilee and Matthew worked there. Jesus, when He saw him, wasn't just familiar with who he was but He could read his heart.

What Jesus saw was a broken heart and a heart of faith. Jesus knew that Matthew had been exposed to His ministry in that area, and that Matthew not only recognized who He was, but that Matthew recognized his own wretchedness.

Jesus is walking along and sees Levi working at his tax booth collecting taxes as he has done every day. Jesus walks up to the booth and looks Levi write in the eye and says, Follow Me.

Luke doesn't report that anything else was said. There could have been more, and Luke is just reporting the just of the conversation. Follow Me was the words from Jesus.

V 28, *And leaving everything, he rose and followed him.*

With the call of Christ comes conversion.

Can you see the change that took place in the instant that Jesus speaks the words Follow Me, everything in Levi's world changes?

- His priorities change,
- His worldview changes,
- His desires change.

This is the end of his career, and he steps into following Jesus and can't ever go back, because somebody else will snap up his tax franchise very fast.

He goes from being the poster child for worldliness to seeing Christ as his treasure.

And leaving everything

Very different than the fishermen who were called. They could always go back to fishing.

But Matthew could never go back.

The obedience of Matthew to the call of Christ was a greater act of faith and devotion than those fishermen.

The fishermen did go back or at least they tried to go back, but the Lord rerouted the fish, but they couldn't catch them. But for Matthew there was no return.

Luke makes sure we get this point.

Matthew doesn't have one foot in the tax booth collecting riches for himself and the other foot out with Jesus.

So often we are led to believe that we can have Jesus Christ and the things of this world both at the same time.

There are musicians who play music for the film and for Christian songs.

Luke shows us that the call to discipleship is a call to forsake all and follow Christ. Everything must pale in comparison to the person of Christ. We cannot have both. You can't treasure material possessions and treasure Christ at the same time.

Christ literally separated the paralytic from his sins when He said Man, your sins are forgiven. God's part is to be separated us from our sin when He forgives us for committing them.

leaving everything

Meaning: to leave behind, to depart from, to forsake, to abandon

At the instant Jesus called Levi, he was separated from his sins by God and then Levi separated himself from his former lifestyle.

At conversion God does a work to separate us from sin and then we have a responsibility to separate ourselves from potential future sins.

Matthew 6:24, *“No one can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon.*

Here’s the imagery Jesus is trying get us to picture. In one hand we have money and in the other we have Jesus! You must let go of one or the other.

Which will it be?

A few verses ago, Luke tells us that Peter, James and John left everything and followed Jesus.

Luke 5:11, *So when they had brought their boats to land, they forsook all and followed Him.*

Why is it that Luke keeps using this same phrase over and over again when it comes to discipleship? He doesn’t through it in by accident.

On two occasions, Peter says to Jesus, Master, we have left everything to follow You. (**Matthew 19:27 & Luke 18:28**)

To leave everything and follow Christ means that we, as disciples, are brought under His Lordship.

Leaving everything means leaving sin, worldly cares, and desires, leaving what we once thought would bring us comfort and happiness.

To leave everything and follow Christ means the desire we had for material possessions and fame is suppressed because we have met Christ.

Do you remember the person in the Bible who refused to leave everything to follow Christ?

Luke 18:18-24, *Now a certain ruler asked Him, saying, "Good Teacher, what shall I do to inherit eternal life?" ¹⁹So Jesus said to him, "Why do you call Me good? No one is good but One, that is, God. ²⁰You know the commandments: 'Do not commit adultery,' 'Do not murder,' 'Do not steal,' 'Do not bear false witness,' 'Honour your father and your mother.' "* ²¹*And he said, "All these things I have kept from my youth." ²²So when Jesus heard these things, He said to him, "You still lack one thing. Sell all that you have and distribute to the poor, and you will have treasure in heaven; and come, follow Me."*

²³*But when he heard this, he became very sorrowful, for he was very rich. ²⁴And when Jesus saw that he became very sorrowful,*

He said, "How hard it is for those who have riches to enter the kingdom of God!"

Do you see the difference between this rich young ruler and Levi?

Both were rich but one left it all and the other left Jesus.

It all comes down to the fact that Jesus Christ will have no competition for our affections.

We either forsake all and follow Him or we keep all and forsake Him.

We must get this point because our eternal destiny depends on our submitting to the Lordship of Christ and being His disciple.

Jesus' tells us today that a call to discipleship is a call to leave everything and follow Him.

Most of the time people simply don't understand the cost of being a disciple. It costs you the world because you can't have one foot in worldly endeavours and one foot in the Christian life and expect to move forward with either.

If it's the world and its riches you desire than quit playing games with Jesus and go all out and seek the wealth the world has to offer.

If it's a close relationship with Christ, you desire than let go of everything that hinders that goal and run hard after Christ. Remember, whatever you choose will have eternal consequences!

So, choose Christ.

Jesus is for more greater and better than anything else.

Levi rose and followed Jesus.

Coming from a man who had all the world could offer, we should see that following Christ is much better than following other things.

King Solomon tells us about the same thing in the Proverbs and in Ecclesiastes.

The end of the matter.

Ecclesiastes 12:13-14, *Let us hear the conclusion of the whole matter: Fear God and keep His commandments, For this is man's all. ¹⁴For God will bring every work into judgment, Including every secret thing, Whether good or evil.*

When we have wealthy people stand up and say following Christ is better than we should learn from their experiences and trust them and follow Christ.

Church, my plea is that we save ourselves the heartache and wasted time of pursuing what the world offers. Cut it loose and chase hard after Christ.

2. Conversion

V 29, Then Levi gave Him a great feast in his own house. And there were a great number of tax collectors and others who sat down with them.

No man who has tasted grace wants to go to heaven alone!

He wants all his tax collector friends to meet Jesus. Matthew tells all his friends, which by the way were only tax collectors like himself because that's all the friends he had. He wants others to meet Jesus.

This is one sure sign of conversion.

Salvation had entered into that tax booth that day and Levi was saved. He runs home calls all his friends and throws a party in honour of Jesus.

Feasts are for one reason to celebrate.

Luke tells us this is a great feast. Much celebrating was going on that day.

Levi had found the Saviour, or we more accurately should say, the Saviour found Levi.

We are not told if any others were converted that day.

We are not told what other tax collectors were asking Jesus.

We are not told much except this...there was another group besides the tax collectors, our old friends the self-righteous Pharisees.

The scribes and the Pharisees were the ones who thought themselves to be religious and thought themselves to be the representatives of God.

Jesus called them: sons of hell, hypocrites, blind leaders of the blind, snakes. So here is one that they would have deemed the real sinner, the worst of sinners.

A big reception. That means he had a big house. That means he was good at extorting money. Lavish banquet.

He spent his money in honour of Jesus Christ, and he did this to bring all his sinful friends into the place where Jesus could influence them.

So, all the little mokhes and the big mokhes and the gabbai and all the unholy scum around Galilee showed up.

If you know anything about the ancient Middle East, when you sat down and reclined at dinner with someone that was an evening of fellowship. In doing that very thing, you affirmed your friendship. Jesus was affirming His friendship with them.

Matthew 11:19, *The Son of Man came eating and drinking, and they say, 'Look, a glutton and a winebibber, a friend of tax collectors and sinners!' But wisdom is justified by her children."*

Zacchaeus another example!

Luke 19:1-10, *Then Jesus entered and passed through Jericho. ²Now behold, there was a man named Zacchaeus who was a chief tax collector, and he was rich. ³And he sought to see who Jesus was, but could not because of the crowd, for he was of short stature. ⁴So he ran ahead and climbed up into a sycamore tree to see Him, for He was going to pass that way. ⁵And when Jesus came to the place, He looked up and saw him, and said to him, "Zacchaeus, make haste and come down, for today I must stay at your house." ⁶So he made haste and came down, and received Him joyfully. ⁷But when they saw it, they all complained, saying, "He has gone to be a guest with a man who is a sinner." ⁸Then Zacchaeus stood and said to the Lord, "Look, Lord, I give half of my goods to the poor; and if I have taken*

*anything from anyone by false accusation, I restore fourfold.”
9And Jesus said to him, “Today salvation has come to this house, because he also is a son of Abraham; 10for the Son of Man has come to seek and to save that which was lost.”*

The whole hostility of Jesus’ life to His attitude toward the wretched people. That’s why they hated Him.

That’s why they killed Him, because He called the righteous people whitewashed tombs, and He was at home with sinners.

Do you understand this is what makes Christianity distinct? Every other religion in the world promises a relationship to God to the good people. That is Satan’s most ubiquitous lie. Jesus promises salvation and gives it only to those who are self-confessed, wretched sinners.

1 Timothy 1:12-15, *And I thank Christ Jesus our Lord who has enabled me, because He counted me faithful, putting me into the ministry, 13although I was formerly a blasphemer, a persecutor, and an insolent man; but I obtained mercy because I did it ignorantly in unbelief. 14And the grace of our Lord was exceedingly abundant, with faith and love which are in Christ Jesus. 15This is a faithful saying and worthy of all acceptance, that Christ Jesus came into the world to save sinners, of whom I am chief.*

Do you see how distinct this is from religion?

3. Crossing Over the Self-Righteous.

V 30-32, *And their scribes and the Pharisees complained against His disciples, saying, “Why do You eat and drink with tax collectors and sinners?”* ³¹*Jesus answered and said to them, “Those who are well have no need of a physician, but those who are sick.* ³²*I have not come to call the righteous, but sinners, to repentance.”*

Can sinners be saved?

Yes.

Can self-righteous be saved if they believe they are right before God based on their own works?

No.

The Pharisees were complaining that Jesus didn't have the authority to forgive sin. Even when they saw a miracle that only God could do, they still didn't believe.

Here there has been a miracle of conversion take place and everyone who knew Levi before knew there was a change. The only thing the Pharisees can do is grumble.

They didn't grumble to Jesus. They got some of His disciples off to the side and said, ***Why do you eat and drink with tax collectors and sinners?***

Why are you hanging out with people of this sort of reputation? Jesus either overheard them or read their minds and responded.

V 31, *Jesus answered and said to them, "Those who are well have no need of a physician, but those who are sick.*

If you are a doctor, you don't spend your days taking the temperature and writing prescription to those at the park on picnics or at the beach.

If you are a doctor, you spend your time with those who need you. You spend your time with the sick.

You are at the hospital seeing patients.

These, tax collectors and sinners were just the type of people Jesus needed to be with because they needed Him.

What is the difference between Levi and his friends compared to the Pharisees?

Levi knew he was a sinner and in need of grace.

Pharisees thought that their righteousness was sufficient. They believed in their own righteousness so much that they were even placing it about Jesus Christ.

In their grumbling, they believed that they were the authority, and that Christ should come under their lordship.

If you ever run in to a chronic grumbler, you have just run into someone who believes their righteousness exceeds others or their righteousness exceeds even Christ's.

Jesus finally finishes the conversation by telling them that they are not who He came for!

V 32, *I have not come to call the righteous, but sinners, to repentance.*"

With this sentence, they are put in their place.

It's sad really that there are folks so deceived into thinking that they can be acceptable to God based on their own righteousness. Jesus calls sinners.

With this word, we have gone full circle.

Jesus called Levi to lifelong discipleship.

Jesus declares that He calls sinners to salvation not the self-righteous.

There is another sad truth. Within each of us is a Pharisee ready to raise up and be counted. We must be extremely careful and diligent to be putting to death the root of self-righteousness that remains within us.

To help us accomplish this is to realize that self-righteousness is really unrighteousness.

The tax collector's sins were sort of like bold print, everyone knew what they were and what their sins were, and their reputation preceded them.

The Pharisees' sins were like the fine print at the bottom of the document. The bold print at the top is noticeable but the fine print is easily overlooked. Their sin was in many ways worse because they knew about it and pretended it wasn't there.

Ask yourself:

Is my morality drawn from the Scriptures alone or do I impose my own standards on them?

Do I see my sin as less offensive than what the Scriptures view it?

If I impose my morality on the Scriptures then I am lifting myself up and viewing my morality as superior to the ethics of Scripture, I am self-righteous.

If I see my sin as less offensive than how Scripture sees it, then I am also lifting myself up and placing myself in the realm of self-righteousness.

What does Jesus say about the so-called righteousness of the Pharisees?

Matthew 5:20, *For I tell you, unless your righteousness exceeds that of the scribes and Pharisees, you will never enter the kingdom of heaven.*

They were seeking to be righteous on their own by hard work and a rigorous attention to the minutest details of the Mosaic Law. Jesus offers us His righteousness.

When we come to Christ, we must leave everything behind and strive to treasure Him alone. In Him and Him alone will sinners find true and lasting righteousness.

Conclusion:

Couple of questions that need to be considered concerning these Pharisees.

1. Why are they following Jesus around and so interested to see with whom He is dining?

In current times, I suppose we expect it from the paparazzi who follow celebrities around trying to get the latest gossip to publish in their tabloids, but these are religious leaders in ancient times.

Are they also interested in gossip or are they already trying to find a way to discredit Jesus?

Remember, Jesus had already challenged their evil manner of thinking when He forgave the sins of the paralyzed man and healed him.

2. Why do they put the challenge to the disciples of Jesus instead of to Jesus Himself?

If they were interested in the truth about Jesus, what He taught and why He did things, wouldn't it be better to ask those questions directly of Him?

Perhaps they have felt the sting of conviction for their own sinfulness when they have heard Him teach or talked with Him in the past. They avoid Jesus while striving to intimidate the disciples. You would think they would have something better to do.

The Pharisees judged everyone else by their own standards and traditions. As far as they were concerned, righteous people associate with righteous people and sinners with sinners.

Jesus claims to be from God, but He associates with sinners, therefore He could not be who He claimed. This is their case against Jesus and all the proof they wanted to conclude that Jesus was not from God regardless of His teaching and the many miracles He performed.

Christianity is not compatible with any other religion.
All other gospels are false and damning.

If 50 percent of evangelicals think God accepts worship from Judaism and Islam, that will tell you whatever evangelicalism is, it doesn't even know the truth of the gospel.

There is no salvation in religion.
There is only salvation when you realize you are not worth saving.

When you come to the end of yourself and you beat on your own chest and say, "God, be merciful to me, a sinner, and save me," when you cry out for grace, when you come with nothing in your hand.

Matthew 13:44-46, *“Again, the kingdom of heaven is like treasure hidden in a field, which a man found and hid; and for joy over it he goes and sells all that he has and buys that field.*

⁴⁵*“Again, the kingdom of heaven is like a merchant seeking beautiful pearls, ⁴⁶who, when he had found one pearl of great price, went and sold all that he had and bought it.*

These two parables are so simple, and yet so profound.

If you want true salvation, if you want to be part of the kingdom of heaven, you must sell all your old self-righteous religion.

You must become a poor prisoner, blind and oppressed.

You must have a Beatitude attitude, that you are spiritually bankrupt, poor, empty, hungry and thirsting for what you know you don't have.

Although Jesus wants you to follow Him no matter what sin is in your life right now, He doesn't want you to remain in that sin.

He wants you to become aware of it and repent of it. Jesus wants you to follow Him.

Will you respond to the call?

It begins with recognizing you are a sinner and that you must turn from your sin in order to become a disciple of Jesus Christ.

This passage is not about other people.

It is about me.

It is about you.

Don't deny that you are a sinner.

Don't ignore or excuse sin either.

A lot of people recognize that they sin, but it's too much trouble to deal with it now, or they figure that it's not so bad, because other people do worse things.

Don't try to treat yourself either.

There is no home remedy for sin.

You need to go to the great physician, Jesus Christ.

Do you want to know what He will tell You?

Repent.

Let each one of us humbly repent of the sin that is in our own lives and leave all to follow Jesus on the path of discipleship.