

Mark: Death and Taxes!

Mark 2:13-17

By [Dr. Derek Thomas](#)

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Turn with me to the gospel of Mark and chapter two, and we come this evening to verses 13 through 17. Mark 2, beginning at verse 13. Let's pray together.

Once again, O Lord, we ask for Your blessing. We need the illumination that only the Holy Spirit can provide. Come and write this word upon our hearts for Jesus' sake. Amen.

Hear the word of God:

And He went out again by the seashore; and all the people were coming to Him, and He was teaching them. 14 As He passed by, He saw Levi the son of Alphaeus sitting in the tax booth, and He said to him, "Follow Me!" And he got up and followed Him. 15 And it happened that He was reclining at the table in his house, and many tax collectors and sinners were dining with Jesus and His disciples; for there were many of them, and they were following Him. 16 When the scribes of the Pharisees saw that He was eating with the sinners and tax collectors, they said to His disciples, "Why is He eating and drinking with tax collectors and sinners?" 17 And hearing this, Jesus said to them, "It is not those who are healthy who need a physician, but those who are sick; I did not come to call the righteous, but sinners."

Amen. May God bless to us the reading of His holy and inerrant word.

Now, it's that time of year again. April 15th, 32 days away, which reminds me to say to Rosemary—We haven't filled in our tax return yet (laughter). You know what they say, "There are only two certainties in life: death and taxes." And what we have here is the tale of the conversion of a tax collector, a tax collector who becomes a disciple of Jesus—not just a disciple, but one of the twelve apostles. Let's come up close and watch and listen to Jesus, the best evangelist there ever was, as He goes about calling sinners into His kingdom. The setting is once again the northern shores of the lake, the Sea of Galilee. Jesus seems to be heading towards the shore, probably walking along a central highway leading

from Syria in the north and eventually it would run all the way down south and eventually into Egypt perhaps. A large crowd has gathered and Jesus is teaching them. We noticed the last time we were in Mark's gospel how Jesus, you remember, restored the man who was paralyzed. He was let down from the roof of the house in a stretcher of some kind, and some began to question what Jesus did and what He said. The same will happen here. It'll happen in the next few stories.

I. For whom did Jesus come?

I want us to see, first of all, a question: For whom did Jesus come? For whom did Jesus come? The answer is in verse 16; actually it's repeated several times in the story lest we miss the point. He comes for tax gatherers and sinners. Now sinners we can understand, but tax gatherers—? We need to do some historical research here to help us get the point.

Think of something really unpopular as a job, as a vocation: a debt collector, a highway patrol official, the blue light brigade. We don't seem to have them here in Jackson, but we certainly had them in Belfast, the wheel clampers. Now that really does get under your skin, when you come back to your car and there's a clamp on your wheel. Matthew is sitting...Levi, you understand, Matthew...he's sitting in what's called a tax office, a tax collector's booth. It's probably along the side of this highway, running from Syria in the north down to Egypt in the south. Not dissimilar to the way truck drivers, for example, have to pull in, or at least they used to, when they cross state lines. I think these days it's all down by electronic gizmos of some kind.

Tax collectors, you understand, worked for the occupying government, Rome. This money would be collected; it would be sent back to Rome to pay for their wars, the expansion of the Roman Empire, to pay for expensive infrastructure. This man...he has a Jewish name, Levi, but he's regarded by the rest and certainly by the Jews as a collaborator. He's working for the enemy. He's a thief. Giving taxes wasn't easy. I suppose it still isn't. Most embezzled funds. Matthew was a traitor in the eyes of the people. He was an extortioner. He was a robber, a thief, a pariah, an outcast. In one of your candlelit suppers that you'd invite some of your friends to, you wouldn't invite Matthew. You wouldn't invite this man. It would destroy the atmosphere of any party to have Matthew the tax collector there. He was a social outcast and he probably knew it. He was a publican working for the Roman government, collecting taxes from Jews in order to give to Rome. He sort of worked for the oppressor. You were a traitor first-class. Not only that, but you bought the right to collect taxes. Collecting taxes in the vast Roman Empire wasn't easy, so you would buy, like a franchise, I suppose, the right to collect taxes. The Roman government then would be guaranteed at least some income from that and the tax collector could ask whatever he wanted on top of that.

They hated tax collectors. The Talmud says, "It is righteous to lie and deceive a tax collector." Now that's not the Old Testament, you understand. That's not the Bible. That's the Talmud, like an oral commentary, at least it was oral for a while and then it was written down, but it was like a commentary on the Old Testament. And according to this commentary, it was okay to tell lies to tax gatherers. That's not my position, you understand. No tax collector was ever permitted to give evidence in a court of law. He couldn't be trusted. He couldn't be a judge. He couldn't testify in a court of law. He couldn't enter a synagogue or a temple of worship because they were cut off from the people. That's why in Luke 18 the publican, tax collector, stands afar off beating upon his breast saying, "Lord, be merciful to me."

There were two kinds of tax collectors. The first was called the Gabbai. They were general tax collectors. They collected property tax, income tax, poll tax—whatever. There wasn't much craft involved in collecting those taxes. Then there were the Mokhes. They collected duties, duties on everything: little duties on where roads would cross, import taxes, export taxes, items bought, items sold. They set tolls on roads. They would count the number of legs your donkey had (laughter). They'd ask how many packages you were carrying, how many letters you were transporting. You name it; they would tax it. That was Matthew. He was a Mokhes—taxed everything. Then there were two kinds of Mokhes. There was what was called a Great Mokhe. He was the man who hired some hireling to do the tax gathering. He wouldn't do it himself. He wouldn't get involved in it. He would just hire someone to do it. And then there was what was called the Little Mokhes, the small Mokhes. He was too cheap to hire anybody. He would do the work himself. That was Matthew. That was Levi, the son of Alphaeus. He was a man like that.

He's in the employment of King Herod Antipas, the brother of Archelaus and Philip. Each of them, the three brothers, had a third of the kingdom of their late father, Herod the Great. And Antipas, Herod Antipas, got Galilee, where Jesus is. The border between the territory of Galilee and his brother Philip was the River Jordan. In other words, to get the point, the last town that you would pass through going northwards through Galilee and then into the territory of Philip was Capernaum, where Jesus is, where Levi is. And he's collecting taxes, taxes on letters and packages and the legs of your donkey; and no matter what it is, he was collecting taxes. And he was despised. He was a pariah. He was an outcast. He was hated. I suppose Levi was used to people cursing him. I don't know how polite you are to people who try to sell you things on the phone. It's very, very hard to be polite to those people. In Jewish society of the day, you couldn't get lower than Levi's job. He was the debt collector. He was the man who calls on the phone and abuses you for not having paid your bills. And Jesus calls this man, *this man*, into His band of disciples and apostles. Isn't it extraordinary? It's beautiful. You know, you'd think that Jesus would call someone mightier than this. And Jesus goes to the lowest social stratum and He says, 'I want you. I want

you.' Because it's not the righteous that He's come to call, but sinners and tax gatherers.

II. For what did Jesus come?

For what did Jesus come? He came for sinners, sinners like you and me, sinners who have nothing to plead, sinners who have nothing to bring before God and claim as righteous. He comes for those who have nothing, for those who have just empty hands like Matthew, Levi. But for what did he come? "Follow Me!" He says to Levi. "Follow Me!" And he arose and followed Him."

He came to call disciples into fellowship with Him. The choice was entirely that of Jesus—do you note that? The command was Jesus'. The whole initiative was that of Jesus. It wasn't that Jesus began to appeal to this great crowd to get up and come to the front, and begin to emotionally and psychologically pressure them, telling them that a decision would follow that was entirely theirs, it was in their hands, and then at that time Levi made a decision to follow Christ. No, it wasn't like that at all. Jesus spoke a word of command: "Follow Me!" He said. "And Levi rose and followed Him." You see, Levi wasn't at the meeting; Levi was collecting taxes. He was still in his tax collector's office, booth. He was making money. He missed the preaching...but Jesus didn't miss him. Jesus saw him and went for him and called him. He's the Good Shepherd. That's what He does. He left the flock probably beside the lake, and He came searching for a lost sheep by the name of Levi in the town of Capernaum. And He found him and He approached him. And He spoke to him and He said, "Follow Me!" The saving of Levi was Christ's from beginning to end.

You know absolute choice is God's alone. We don't have absolute choice. We may want many things, but a desire is not its own justification. Not everything you desire is worthy of fulfillment. Life is not some existential supermarket—you can pick up designer babies and long life and money and happiness as a right. If your wishes are not being met tonight, you may rage against the world. And if you do, my friend, you face an appalling future, a very sad future. You are a creature with the limitations of a creature, and there are inevitable limitations on what anyone can choose in this life. Absolute choice is God's alone. Do you know what Paul says, my friend? Romans 9:21, "Does not the potter have the right to make out of the same lump of clay some pottery for noble purposes and some for common use?" In the mystery of God's providence and selection, this is Jesus' choice here. This is the Savior's choice. This is the Good Shepherd seeking those for whom He had come.

There was one occasion, you remember, in the Upper Room, and Jesus spoke to His disciples about the sovereignty of that choice and He spoke almost in monosyllables. "You did not choose Me, but I chose you," Jesus said, "and appointed you to bear fruit." "You didn't choose Me; I chose you." Do you know

that hymn? "I sought the Lord and afterward I knew He moved my soul to seek Him, seeking me. It was not I that found O Savior true—no! I was found of Thee."

Are you conscious of that tonight, my friend? That Jesus has found you, found you where you are in the depths of your sin and need and misery and called you to Himself, into fellowship with Himself, into communion with Himself; called you into a relationship where your sins are forgiven, where you are justified by faith alone in Jesus Christ alone? "You did not choose me, but I chose you," Jesus says. It all looks as if this took place very suddenly, but in all likelihood Levi had heard of Jesus and perhaps had heard Him preach on another occasion.

III. What did it mean for Levi?

What did it mean for Levi? Several things...He admits that he's a sinner. That's the first thing. He admits that he's a sinner. You know, in his gospel, Matthew's gospel...this is the same man, Levi. In his gospel, the only reference to Matthew is in the list of the disciples. And he's given a nickname, *Matthew the tax collector*. No one else is given a nickname like that according to the job that he did, unless you think of Judas who betrayed Jesus, if you think that was his job. But really Matthew is the only disciple who's given a nickname that identifies his job. Why is that? Matthew is saying when he writes his gospel, 'I'm just a sinner. That's all I am. I was an outcast. I was a pariah. I was one that my fellow Jews despised. And God called me, and Jesus called me into union and fellowship and communion with Him.'

Levi came to Jesus as a sinner with all the weight of the law bearing down upon him. He came to Jesus just as he was, without one plea but that Jesus Christ was his Lord and Savior and friend. Where are you tonight, my friend, on this Spring Break weekend? There are only two certain things in this life: taxes, April 15, unless Jesus comes again before April 15, and death—yes, death, a certainty for every one of us here. The day has been written in the books of God, our death-day, the day we die. It's known to God. The day we escape from this mortal coil. The day that we're called into the presence of God to give an account of ourselves. And what will you say? And what will you plead? No lawyer will defend you then, my friend. And unless you are believing and trusting in Jesus and Jesus only, then, my friend, that day will be the worst day of your entire life and existence. Levi knew himself to be a sinner, and even though his name was to be changed to Matthew forever afterwards, he would remember the pit from whence he was drawn. He admits that he's a sinner. He admits that he's someone in need.

Secondly, he opened his house to Jesus. There is something like, well, a conversion party. I've never been to a conversion party in my life, but that's what it looks like. Not just Levi but there are other tax collectors, all the pariahs in northern Galilee have come and they're all following Jesus! There's a revival

here. There's an extraordinary work of the outpouring of the Spirit here, and they're gathering in Matthew's house, in Levi's house. It's the coming together of tax gatherers and sinners...and Jesus is there. And Jesus is there in this man's house. He's not ashamed to bring Jesus into his home.

My friends, perhaps there's a word of application there: That one of the marks of following Jesus, and one of the marks of discipleship is that you bring Jesus into your home. And maybe you use your home as a vehicle and a means for propagating the gospel and inviting other sinners that they may hear of Jesus. You know that's an idea that you can do. Some of you have wonderful homes—God has been so good to you—and you can use those homes. Invite Ligon and do what's happening here. Ask him to speak to about Jesus. In fact, *you* speak about Jesus. And invite some of your unconverted friends along, people you work with, people you rub shoulders with, and do what's happening here. Levi brings Jesus into his home.

IV. What kind of people does God use?

And then, thirdly and finally, usefulness. What kind of people does God use? Oh, the scribes and the Pharisees couldn't begin to understand. They were offended that Jesus would be present among sinners and tax gatherers. If you have any understanding of the gospel at all, you understand why Jesus comes amongst tax gatherers and sinners. And praise God that He does. What kind of people does God use? Stained-glass saints? No, my friends, vile and wretched and rotten sinners He uses. He uses people like Matthew, Matthew who for the rest of his life could only regard himself as *Matthew the tax collector*. That's all he was. He was one of the Twelve Apostles, and he calls himself, "Matthew the tax gatherer."

But, you say, Jesus can't use them for much. How about writing one of the gospels of the New Testament? How about that? How about writing 28 chapters under the inspiration of the Holy Spirit, that beautiful, beautiful gospel of Matthew? God, you see, is in the restoration business. He restores the fallen and the disenfranchised and the despised and the social pariahs...and He uses them. He uses them for His glory. He uses them to write the New Testament, to write the Bible. Isn't that an extraordinary thing and a beautiful thing at the same time?

God may call you, sinner, to be a missionary. He may call you to join our dear friend from Uganda. He may call you to be a career missionary. He may call you to be a preacher of the gospel. He may simply call you to be a Christian in your vocation. I was speaking to a student the other day...I won't name him. He was telling me what he was going to do. And as he was pontificating about what he was going to do, he said, "You know, God needs me in such and such a place." I couldn't help it. It rose up within me like a fire. I said to him, "God doesn't need you anywhere, but you need Him. Wherever it is that you're going, you need

Him.” I think Matthew always remembered that. That’s why he called himself “Matthew the tax gatherer.” Because every day of his life...even though he would write one of the gospels of the New Testament, he never forgot that every day of his life he would live by the grace of God and the forgiveness of Jesus and the strengthening of the Spirit. May God bless His word to us for His name’s sake. Amen.

Let’s pray together. *Our Father in heaven, we thank You now for Your word. We thank You for this wonderful gospel of Mark, this portrait of Levi, Matthew, for the sovereignty of the work of Jesus. We thank You tonight for those of us who can say, ‘Yes, Lord, You’ve done a work like that in our hearts.’ Now bless us as we bring this Lord’s Day to a close, and help us to praise You and worship You. For Jesus’ sake. Amen.*

Please stand and receive the Lord’s benediction. Grace, mercy, and peace from God our Father and the Lord Jesus Christ be with you all. Amen.

A Guide to the Evening Service

Thoughts on Worship

“Worship . . . is not part of the Christian life; it is the Christian life.” (Gerald Vann)
“Our whole life . . . should be so angled towards God that whatever strikes upon us, whether sorrow or joy, should be deflected upwards at once into his presence.” (Alec Motyer)

The Themes of the Service

Taxes! Well, not quite! But the call of Levi to be a disciple is our theme and the hymns focus on Jesus Christ and what it means to be His disciple.

The Call to Worship

Biblical worship is always a response to God’s gracious revelation of Himself to His people. He takes the initiative to come to us in grace and seek us out, before we ever respond to Him. Hence, all our worship services begin with a scriptural “call to worship” (that is, the content of the “call” comes from God’s own word quoted and pronounced by the minister). In this “call” we are reminded that God always takes the initiative. He always comes toward His people first, in grace. Our worship is a reflexive response to His gracious call.

The Hymns and Spiritual Songs

How Great Thou Art

This gospel song, made famous in the various Billy Graham Crusades, is a favorite of many in our congregation. We sing it tonight as the opening expression of praise. In its first two stanzas it contemplates the greatness of God as displayed in His creation. The third stanza movingly mulls the implications of the cross as a motivation to declaring the greatness of God. The final stanza anticipates once again singing the greatness of God in the wake of the second coming and general resurrection of the dead.

Sun of My Soul, Thou Savior Dear

One of the most beautiful hymns depicting a believer's love for Jesus Christ.

I Hear Thy Welcome Voice

The words and music of this beautiful hymn were first published in a monthly, entitled, *Guide to Holiness*, a copy of which was sent to me in England. It has remained a favorite hymn ever since, speaking as it does of the voice of the Savior heard in the call of gospel. It is a reassurance that they who come by faith to Christ will not be cast away.

The Sermon

Levi was a very unpopular man! Why? Think of April 15 and you'll immediately get the point! Taxes! Levi worked for the government and was generally thought to be robber of well-earned private money. He was an employee of the Roman occupying force and of King Herod Antipas, the brother of Archelaus and Philip, in particular. They each had a third of the kingdom of their late father, Herod the Great, and Herod Antipas was the son who got Galilee. The border between his territory and his brother Philip's was the river Jordan. In other words, the last town you'd go through as you went from Herod Antipas' kingdom into Philip's was Capernaum. You would have to pay a toll for the privilege of crossing the border from one part of the old kingdom into another. It wasn't like that in Herod the Great's time. You could make the journey free. Now you had to pay; and the man picking up the payment was Levi, Alphaeus' son.

Then one day the Lord Jesus came along to the tax booth. His treatment of Levi was different! He didn't throw His money at Him making Levi get down on his hands and knees and pick it up off the floor. He didn't shout or swear or grumble. What He did that day changed Levi, Alphaeus', son's life for ever. Jesus said, "Follow me." He was choosing this man, a hated man, possibly a man who cheated and lied, to become His disciple. We can understand fishermen becoming disciples. There seems to be a kind of link between a life of patiently hunting for fish, and hunting for men. But Levi, a kind of quisling, working for the occupying power, the Lord choosing him to become His disciple – surely a mistake has been made.

Watch the Saviour this evening as you see him depicted here in Mark's Gospel and marvel! Watch him as he draws a sinner to himself and brings him into the innermost circle of his companions and friends.

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