

### How Far Forgiveness?

Luke 5:27-32

"Whose sins does Jesus forgive?" Jesus forgives the paralytic, but Matthew, Mark and Luke follow up the account of the paralytic with this account of Levi. "Just whose sins will He forgive? How far will He go?" He will forgive and restore the paralyzed man, but how far down does Jesus go to rescue sinners?"

And the answer is...So far down that He even will forgive and transform a tax collector. That's shocking.

#### I. Jesus calls people rejected by society.

Imagine if the IRS didn't have governmental control. Mix in Mafia-like collectors, and you have two Beefed up hit men showing up one day with saying like the Godfather, "Pay me \$10,000 or else." You say, "But I already paid my taxes." They tell you it doesn't matter for there is a new tax. "I didn't read about this tax hike anywhere" you object. "It doesn't matter. You've heard now. Pay up!"

- (A). The Gabbai - these were general tax collectors. They collected property tax, income tax and a poll tax. Everybody had to pay the poll tax whether they worked or not. It was simply for living in part of the Roman empire. All these were set by official assessments of the empire.
- (B). The Mokehs - these men bought 'tax franchises (regions)' from the Roman government and collected tolls, sales tax and tariffs on any package or merchandise that moved down the road. These assessments were often at the discretion of the Mokehs and tax collectors were despised. There were Great Mokhes and Little Mokhes (Zacchaeus was a 'chief tax collector; Luke 19:2). Levi was a little Mokhes because he dealt directly with the people at his table. Alfred Edersheim says more than likely, Levi followed the crowds that followed Jesus and sought to collect tax. Jesus walks by Levi, looks Him in the eye and says, "Follow me." How far forgiveness? Very far.

#### II. Jesus becomes friends with people rejected by the religious.

Levi throws a party and invites all his friends (fellow tax collectors) and they invite Jesus to the party. Studies tell us that generally those who are most effective in evangelism are those who have just started following Jesus. Why is that? Because they still have friends who are not Christians. When they believe in Jesus for eternal life, and discover that He forgives them for all of their sins for free, they love to tell their friends about it – just as we see Levi doing here. But the religious people (the Sadducees and Pharisees) ask, "Why do you fellowship with tax collectors and irreligious Jews?" It didn't seem to bother Jesus that He was in the presence of tax collectors, but it did the religious.

*"If you're a church person and not a Jesus person, my heart hurts for you. It's like being engaged and never getting married. It's miserable"* (Matt Chandler). That's something we all ought to remember.

- (1). You can't hang with sinners (eat and drink) *until you see the dignity of every human being.*
- (2). You can't hang with sinners (eat and drink) *until you believe the difference between you is Jesus.*
- (3). You can't hang with sinners (eat and drink) *until you only care what Jesus thinks about you.*

#### III. Jesus uses people rejected by society and religion for His glory and the Kingdom's good.

We've been talking about a Jewish tax collector Levi, but you probably know him his other name.

*"As Jesus went on from there, he saw a man named Matthew sitting at the tax collector's booth.*

*"Follow me," he told him, and Matthew got up and followed him"* (Matthew 9:9). It's not unusual for New Testament converts to change their names (for example Saul/Paul and Jude/Thaddeus).

The vast majority of scholars suggest that the "Levi" of Mark 2 and Luke 5 is indeed the Matthew of

Matthew 9. God uses this tax collector to write a gospel account that has led thousands to Christ.  
(A). God removes the guilt of your sin; Satan presses home the shame of your sin.  
(B). Defeat the attack of your enemy through “the blood of Jesus and the word of your testimony.”