

Jesus Eats with Sinners

A Sermon on Mark 2:13-17

Preached by Paul Liberati, April 18, 2021

When Jesus heard it, he said to them, Those who are well have no need of a physician, but those who are sick. I did not come to call the righteous, but sinners, to repentance – Mark 2:17

One of the most important things about the Gospel of Jesus Christ is that, demographically speaking, it is for all classes of men. In Galatians 3:28, the apostle Paul presses that point home when he says that, when it comes to the grace of God, *there is neither Jew nor Greek, there is neither slave nor free, there is neither male nor female*; but instead, he says: *you are all one in Christ Jesus*.

The point that Paul is making there is abbreviated, but it's designed to show us the bigger picture. It's there to remind us that no matter who we are, where we're from, or what kind of a life we've lived in the past, the Gospel is still the power of God unto salvation for everyone who believes. And what that means is that a person's access to, and status in, the kingdom of God is not determined by the outward circumstances of his life.

In our text, that's the lesson we see in the big picture. As Jesus is walking along the shores of Galilee, he looks upon a man who, for all intents and purposes, was unsuitable for the kingdom of God. And yet, the Lord in his mercy calls that man to turn from a sinful life and follow him into the kingdom of God. Later on, when the Pharisees knew the kind of person this man was and the kind of life he led, they immediately expressed their disapproval of what the Lord was doing. In verse 16, Mark says that they turned to the disciples of Jesus, saying, *How is it that He eats and drinks with tax collectors and sinners?*

In other words, as religious as the Pharisees pretended to be, and as much as they talked about the grace of God, these men knew nothing about the grace of God in Christ. As much as they pretended to be lovers of all men, they show, by the very question that they asked, that their hearts have never been so much as *touched* by the love of God.

What they didn't know, and what they couldn't seem to understand, is something that you and I must understand. And that is that no man is ever so good that he deserves the grace of God and, at the same time, no man is ever so bad that he's beyond the reach of the grace of God. Paul said it perfectly, in 1 Timothy 1:15, when he said, *This is a faithful saying and worthy of all acceptance, that Christ Jesus came into the world to save sinners, of whom I am chief.*

You see in Paul's mind, his sin was greater than the next man's sin. And that becomes a pattern that we need to follow. If there's any point of practical application in this text, it is that you and I should not be like the scribes and pharisees in this text. You and I should be just as ready and willing as Jesus is to receive sinners into the kingdom of God.

Well, that's the big picture. That's the core lesson that we can take away from this text, and it's something that we can work on individually as the Lord provides us with opportunity. But as we consider some of the details of this account, there's a lot more that we need to see.

A Look at Levi's Sin

First of all, we need to see that Jesus is in the process of saving this man, Levi. He's saving him from a life of serious sin. And, in order for us to appreciate that, we need to know something about the life and occupation of tax collectors in New Testament times. Because as you know, when the people of God were living under Roman occupation, one of the greatest pains of oppression they experienced was the taxes they had to pay.

Generally speaking, there were two categories that these taxes fell into. First of all there were *direct* taxes, like the "poll tax" and the "land tax." There was a "head tax" that had to be paid by every male over 14 years old and every female over the age of 12. In addition to the direct taxes, which were collected immediately by the Roman officials, there were

also *indirect* taxes—charges that were made on all imports and exports of a certain region, and this was the category that Levi was involved in. And here's the way it worked.

Just like today, when a debt collector buys up another man's debt, so the tax collectors would buy up another man's taxes. So think about it like this: If I owed a certain company \$1000, and didn't intend to pay, that debt would sit there for any number of years. At some point, a professional debt collector comes along and buys my debt from the company for pennies on the dollar (\$300). So the company closes the account, and the debt collector takes it up in the hopes of making a return on its investment.

What does he do? Well, he starts calling me every day; leaving messages and harassing me to pay my debt—to him. But he never tells me how much he actually paid for my account, because he would love it if he could pressure me into paying the original \$1000. That way, he can make out with \$700. in his own pocket.

Well, that is an analogy, but in some sense it corresponds to the Roman tax industry. Because in those days, there were certain people called Roman tax-farmers, who would buy up all the taxes for all the people in a given region and—just like modern debt collectors—they would pay pennies on the dollar. In the New Testament, these farmers were called “publicans” and most of the time they were Romans, but every once in a while a wealthy Jewish person would buy in as well. One example of that was Zaccheaus, whom Luke refers to in Luke 19:2 as a “chief tax collector.”

Now, the next step in the process, after the regional taxes were paid up front by the farmer, was to go out and hire a bunch of lesser tax collectors, who worked on a local level. And so you can see how it all works. Rome gets the money that it wants; the farmers make their investment and run up the tax price for maximum profit, and then pass it down to the local guy who would do the actual collecting.

Again, that's where Levi fits in, but here's what we need to see. The local tax collector was not in the business for nothing. He too was looking to build wealth, and the deal was, as long as he paid the Farmer, everything over and above the agreed price went directly into the tax collector's pocket. Therefore, he too would run up the price—again.

The people of God knew how this worked. They knew that they were being oppressed and abused, and the worst part about it was that, while most of the Farmers were Romans, all of the local tax collectors were Jews. And so these were people who made their living off the suffering of their own people.

This is why, in the New Testament, the tax collector was among the most despised of all sinners. Because, in order for anyone to take up that line of work in the first place, he had to be a man with no love and no compassion for the people of God. A tax collector was a man whose heart was full of greed and covetousness. All he wanted was a get-rich-quick scheme, and it didn't matter what the cost would be, to his own name and his own reputation.

If you study the later Jewish sources, you learn that tax collectors were excommunicated from the synagogues. They were lumped together with "robbers" and "murderers" and—*by the way*, those are not exaggerated comparisons. You remember that in Matthew 18, when Jesus gave us the process of church discipline, even there he acknowledged just how much the tax collector was despised.

Do you remember what he said? He said that if you have a problem with your brother, the first step is you go to him alone. If he doesn't hear you, then you take two or three witnesses. If he still doesn't hear you, then, you take it to the Church, and if he fails to listen to the Church, then, what does Jesus say? In verse 17 he says, "But if he refuses to hear the church, *let him be to you like a heathen and a tax collector.*"

And so there's no question but the tax collector was certainly among the most despised of men in those days, and that's exactly what this man Levi was. And yet, the beautiful thing is that none of that put this man beyond the grace of Jesus Christ. And so Jesus, seeing Levi in the office of his booth, calls to him. He says, *follow me*. And Mark says at the end of verse 14, that when Levi heard that call, "*he arose and followed Him.*"

Now, if there's anything that we've seen in our study of the Gospel of Mark, it's that Jesus is a man of action and power. We've been seeing that in the many miracles that Mark

records. But here, I don't want you to miss what's happening, because I would remind you that the very fact that Levi stood up and followed Jesus, was in fact a miracle of its own.

You see the fact of the matter is, at this point, Levi was in bondage to his sin. The Bible says that no man can serve two masters, you cannot serve both God and money. You will either love the one and hate the other, or else you will serve the one and despise the other. When Jesus came to him that day, Levi was not serving God. The implications are that Levi was serving the god of this world, even as King Belshazzar was doing in Daniel chapter 5 – *“worshipping the gods of gold and silver.”*

Now, to appreciate what I'm saying here, just think about what Jesus said in Luke 18. There, you remember, Jesus had a run in with another man who was also rich and wealthy. That's the man we refer to as the *young rich ruler*. And you remember how the story goes: Jesus told him to go and to sell his possessions to give the money to the poor and, in this way, prove that he really did love God the way that he claimed to love him. Jesus said, do this, and then, come and follow me, and you will have riches stored up in heaven.

But of course you *also* remember that, in the end, that man turned away from the Lord and refused to follow him. He walked away that day, and Luke says that he was *full of sorrow, for he was rich*. In other words, he simply could not part with his possessions.

And so right as he walked away Jesus turned to his disciples and he said, *“How hard it is for a rich man to enter the kingdom of God! For it is easier for a camel to go through the eye of a needle than for a rich man to enter the kingdom of God.”* When they heard that, they understood the implications of his statement. Immediately they asked the question, *“Who then can be saved?”* And do you remember what the Lord said in answer to that question? He said *“with men this is impossible.”* But then he said: *“but with God all things are possible.”*

In our text, we have an example of this challenging and yet encouraging truth. Levi, in terms of his spiritual condition was in bondage to his sin. It was impossible for him to break free and follow Jesus Christ. And yet on this occasion, Jesus comes to where he is, Jesus calls him by the word of his power and brings him to a saving knowledge of himself. If that's not a mighty miracle from the hand of God himself, then I don't know what is.

And you know, the fact of that matter is that if any one of us will ever be saved, it must be by the exercise of this same power. Jesus has to take us, and free us from the bondage of our *own* sin or we, just like the young rich ruler, will never turn. We will never repent, and we will never follow the Lord Jesus Christ. Truly then, it should give you nothing but a humble and grateful heart that Jesus didn't leave you in your sin. But that he came to you, and by the word of his power, raised you up to new life in him.

Now, there's more to the story here, because in verse 15 we see that Levi, in response to the grace of God, invited Jesus to his house for dinner. In fact, when you look at what Luke says, he says that Levi threw a "great feast" in his "own house" in honor of the Lord Jesus Christ. And so this dinner was a celebration of what the Lord had done in his life. But the interesting thing here is that Mark adds another detail. Not only did Matthew invite all of his tax collector friends, but Mark says that many of those tax collectors also believed in Jesus. He says that they sat down to eat with the Lord, "*for there were many, and they followed Him.*"

When you look at that, you realize that there was something special that was happening here, and that is that the Gospel was making an impact on the most unlikely candidates for the kingdom of God. And so we ask the question: Why is that? Why was the Gospel so attractive to those in this particular profession?

I think the answer to that question is that these are men who knew, by their own experience, the emptiness that comes with chasing the fleeting pleasures of this world. And, in a sense, it reminds us of something that the word of God is constantly presenting to our hearts and minds; and that is: all of the riches and all of the power of this world can never satisfy the human soul.

And I suppose if there was anyone who truly understood that reality, it had to be King Solomon. In fact, just listen to what Solomon also says concerning this, in Ecclesiastes chapter 5. In verse 10 he says "*he who loves silver shall not be satisfied with silver nor he who loves abundance with increase.*"

And Solomon, you remember, wasn't just speaking on the basis of his observation. Solomon was speaking from his own personal experience. In fact he already explained that back in Ecclesiastes 2:1-7 where he says that, at one point, he set his heart to go out and to find something in this world that might satisfy his soul. He pursued every promising pleasure that he could find, and brothers and sisters let me just say that Solomon did everything that you could imagine. Everything from building houses to throwing parties, from planting vineyards to drinking wine; he multiplied his livestock and his cattle, he multiplied his servants—he even put together a personal choir of male and female singers and he brought them into the palace and into his parties as a form of entertainment and amusement for his soul.

But in the end, he says that he still wasn't satisfied. And so what did Solomon do? Well he turned to money. And so beginning in verse 8, he says: *“I also gathered for myself silver and gold and the special treasures of kings and of the provinces. So I became great and increased more than all who were before me in Jerusalem. Whatever my eyes desired I did not keep from them. I did not withhold my heart from any pleasure... But then I looked on all the works that my hands had done, and on the labor in which I had toiled; and indeed all was vanity and grasping for the wind. There was no profit under the sun.”*

In other words, by his own experience, Solomon was learning the very lesson that Jesus stated for us in a single question, when he said, *“What does it profit a man if he gains the whole world and yet loses his own soul?”*

In our text, that's the lesson that these tax collectors have come to learn. These are men who spent the majority of their lives trying to gain the world and yet deep down inside they still knew that their souls were poor and empty before God. They knew that they were guilty and in need of the forgiveness of their many sins. They knew that they were weak, and trapped, and in need of the saving mercy of Jesus Christ.

And the good news is that these men, as we see from our text, received that mercy and experienced the grace that they needed. Because again, Mark says, *“for there were many, and they followed Him.”*

Well, in the end, the question is easy to answer. The people that Jesus saves are those and *only those* who know that they need to be saved. Isn't that the truth? And that's what the Pharisees and the Scribes were missing. When they asked the disciples why Jesus was eating with tax collectors and sinners, his response was classic. In verse 17 he says, "*Those who are well have no need of a physician, but those who are sick. I did not come to call the righteous, but sinners, to repentance.*"

You see as long as men are blinded to the reality of their own sin, they will never see a reason to come to Jesus Christ. What good is the solution if you don't have a problem? What good is the cure, if you really don't have a disease?

And so, as we go our way this morning, I would leave us all with a question. What about us? Do we recognize our need for Jesus? Do we recognize like King Solomon, that apart from the grace of God, all else is vanity in this world? Do we recognize with Levi that to be saved by Jesus Christ is such an unspeakable privilege, that it calls for the greatest celebration we can throw?

As we think about these questions, my prayer is that this would be true, for each and every single one of us here today. **Amen.**