

# Luke 5:27-32

<https://thebiblesays.com/commentary/luke/luke-5/luke-527-32/>

*Jesus calls Levi (Matthew), a despised tax collector, to follow Him. Levi does. Later Jesus is reclining at a table in Levi's home with other tax collectors and sinners when the Pharisees ask Jesus's disciples why their master associates with vile people. Jesus responds to them with a parable about how physicians spend their time with those who are sick rather than those who are healthy.*

The parallel Gospel accounts for this event are Matthew 9:9-13 and Mark 2:13-17.

*After healing a paralyzed man and forgiving his sins, Jesus went out and noticed a tax collector named Levi sitting in the tax booth, and He said to him, "Follow Me" (v 27).*

After His spectacular healing of the man who was paralyzed and His victorious confrontation with the unbelieving scribes and Pharisees (Luke 5:17-26), Luke tells us that *Jesus went out* from there. As He did, *He noticed a tax collector named Levi sitting in the tax booth.*

This is a good time to note that Luke refers to the *tax collector* by his Hebrew name, *Levi*. His Greek name is "Matthew." This is the same Matthew that wrote the Gospel that bears his name. This is in keeping with Luke's convention of referring to the disciples by their Hebrew names as he did in Luke 4:38 with Simon (Peter). Luke likely does this because he is interested in presenting the life of *Jesus* in a historical manner for his Greek Gentile audience in keeping with his original purpose to "compile an account of the things accomplished among us" (Luke 1:1). Luke may also be highlighting the Jewish cultural background of *Jesus's* ministry, death, and resurrection to his Greek audience.

## **Roman Tax Collectors**

Judea, as a Roman province, was under the protection of Rome and enjoyed privileges such as economic trade and relatively safe passage throughout Rome's vast empire. Judea was even granted access to Roman luxuries and goods. But the privileges of the "Pax Romana" (peace of Rome) came with a price. The Jews had to endure the humiliation of being ruled by despised Gentiles. They had to tolerate their offensive pagan worship and practices which threatened to undermine the Jewish way of life. The Jews also had to submit to Roman laws and customs. This included paying taxes to Rome, a practice that was particularly unpopular.

Rome would hire locals to collect taxes for its Imperial budget. It had the potential to be a lucrative office for the one who held it.

There were two types of *tax collectors* in the Roman Empire. Rome had income tax collectors—who kept records of funds according to fixed rates; and Rome had what was called toll-*tax collectors*. Both kinds of *tax collectors* were despised, but the toll *collectors* were more so.

Toll *collectors*, known as "publicani," were individuals or groups who were granted the right by the Roman government to collect tolls and taxes from travelers, merchants, and goods passing through their designated areas. These toll *collectors* bid for the privilege of collecting tolls and often had to pay a substantial fee upfront to the government for this right. In return, they were allowed to keep a portion of the collected funds as profit.

Toll *collectors* were expected to over-collect and retain a commission to serve as their pay. However, they were notorious for overcharging beyond what was fair. They taxed their neighbors at unbelievably high rates, keeping the excess for themselves. The story in Luke 19 where *Jesus* engaged the *tax collector* Zacchaeus infers all these elements.

Zacchaeus was "rich" from his *tax* collecting (Luke 19:2). Zacchaeus stated to *Jesus* that he would "pay back four times" anyone whom *he* had defrauded. For their abuse, *tax collectors* were despised throughout the empire. But in Judea, *tax collectors* were even more hated because they were seen as traitors to God, the nation, and to their fellow countrymen.

The job of a toll-*tax* collector involved setting up checkpoints at strategic locations, such as roads, bridges, or river crossings. They would set up stations or booths to assess and collect tolls from travelers, traders, and vehicles passing through these points. The rates of tolls could vary depending on factors such as the type of goods, the distance traveled, or the mode of transportation. Toll *collectors* had to ensure that they accurately recorded and reported the collected amounts to the Roman authorities, as they were responsible for remitting a portion of the proceeds to the government.

*Levi* not only belonged to the ilk of those considered to be *sinners* and traitors because he was a *tax* collector, but *he* appears to have been among the worst type of *tax* collector—a toll collector—because *he* was *sitting in the booth*.

### **The Calling of Levi**

But when *Jesus* saw *Levi*, *sitting in the tax collector's booth* (an evil seat in the eyes of other Jews), *Jesus* called out to *him*, "*Follow Me.*" This was similar to what *Jesus* told the fishermen, Andrew and Peter, when *He* called them to be *His disciples* (Matthew 4:19).

*Levi's* response was dramatic.

*And he left everything behind, and got up and began to follow Him* (v 28).

The way Luke describes *Levi's* response is similar to how he described Andrew, Simon (Peter), James, and John earlier in Luke 5:11. Luke describes that *Levi left everything behind, and got up and began to follow Him*. In the same way that both sets of brothers left a highly lucrative catch of fish on the shore of the Sea of Galilee, *Levi* leaves his *tax booth* never to return.

Interestingly, in Matthew's autobiographical account of this event, he describes his own response a little differently. Like Luke, Matthew says he was "literally sitting in the tax collector's booth" when *Jesus* saw and "called out" for *him* to "Follow Me" (Matthew 9:9). And though Matthew's

response was immediate, as Luke records, Matthew says “he got up and followed Him” (Matthew 9:9).

Importantly, the Greek verb that is translated as “he got up” is also a verb that describes the resurrection. It is the word: ἀνίστημι (G450—pronounced: “an-is'-táy-mee”), which means “raised up.” In choosing “Anistáymee”, Matthew is implying that *he* not only physically “got up” from *sitting in the tax collector’s booth*, but *he* also was spiritually raised and resurrected from death to life when *he* responded to *Jesus’s* invitation. This is quite the conversion story.

*And Levi gave a big reception for Him in his house; and there was a great crowd of tax collectors and other people who were reclining at the table with them (v 29).*

After being called, it appears Levi threw a party celebrating his new career of following *Jesus*. He invited his *tax collector* friends to this party at *his house*. As a *tax collector* for the Romans, *Levi* presumably had a poor reputation among Jews. *Levi’s* friends would naturally have been other *tax collectors*, as well as whatever sinful company they kept. *Jesus* was *reclining at the table* in the house with these *other people*. Dining tables in wealthy houses were surrounded by cushions and pillows and elevated surfaces just off the floor. This allowed for those gathering around *the table* to rest and recline as they enjoyed their meal and conversation.

*Levi* tells us that many *other tax collectors and sinners* were dining with *Jesus* and *His disciples*. *Tax collectors* would be presumed *sinners* by the religious establishment. This was too scandalous for *the Pharisees*, who were highly respected leaders, defenders of the Jewish faith, and teachers of the local synagogues.

*The Pharisees and their scribes began grumbling at His disciples, saying, “Why do you eat and drink with the tax collectors and sinners?” (v 30)*

When *the Pharisees and their scribes* saw this, *they* expressed their disapproval to *His disciples*. *Levi* does not tell us why *they* said what *they* did to the *disciples* instead of directly to *Jesus*. Perhaps *they* wanted to avoid a similar embarrassment that the unbelieving scribes and *Pharisees* had recently received.

Or maybe *they* thought it more effective to undermine *Jesus* by sowing doubt and projecting shame among *His disciples* instead of confronting *Him* outright. The *disciples* might have been having second thoughts about the effect on their own reputation from letting a *tax collector* join their ranks.

*The Pharisees* asked the *disciples*, *Why do you eat and drink with the tax collectors and sinners?* The unmistakable implication was, “If your Teacher were holy and righteous, *He* would not be publicly associating with such vile people.” And if we stretch this implication a bit further, *the Pharisees* might have added, “Your Teacher should associate with us.”

*And Jesus answered and said to them, “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” (v 31-32).*

When *Jesus* heard what *the Pharisees* were saying to *His disciples* about *Him*, *He* responded with a short parable. *It is not those who are well who need a physician, He said, but those who are sick.* Physicians offer treatment for the purpose of bodily healing. In most cases it is those who are *sick* who seek the help of medical doctors. Those who are healthy do not need a physician or medicine.

The parable has multiple levels of interpretation and meaning.

On its most basic level, *Jesus* is like a spiritual physician who heals wicked hearts, corrupt minds, and lives ravaged by the disease of sin. Those who are *sick* are the spiritually unhealthy *tax collectors and sinners*. Their sin is plain to see. They are those with whom *Jesus* was reclining at *Levi's* table. They are those who are clearly in need of and who are pursuing *Jesus's* spiritual help. They recognize *Jesus* for the spiritual healer *He* is.

*The Pharisees* would believe *they* are healthy. So *Jesus's* argument is quite logical—"I am with people you acknowledge need spiritual healing because I am a spiritual physician." The *tax collectors* might recognize their need, or they might just be enjoying a meal at their friend *Levi's* expense. But *Jesus* is found eating with the *tax collectors and sinners* because *He* has a deliberate mission of spiritual healing.

On another level, however, everyone is *sick*, including the self-righteous *Pharisees*. *The Pharisees* keep the law externally, but internally *they* violate the law. *They* are *sinners* too. *They* are *sick* too. It's just that their sickness is not as apparent. *Jesus* will reveal *the Pharisees's* sins later in Matthew 23 when *He* makes their motives publicly known:

"Woe to you, scribes and Pharisees, hypocrites! For you clean the outside of the cup and of the dish, but inside they are full of robbery and self-indulgence."  
(Matthew 23:25)

The Bible includes all of us in the same boat, needing spiritual healing. One verse from Romans makes this clear:

"...for all have sinned and fall short of the glory of God."  
(Romans 3:23)

Further, the book of James shows that even living almost perfectly is insufficient. One sin makes us guilty of all sins:

"If, however, you are fulfilling the royal law according to the Scripture, 'You shall love your neighbor as yourself,' you are doing well. But if you show partiality, you are committing sin and are convicted by the law as transgressors. For whoever keeps the whole law and yet stumbles in one point, he has become guilty of all."  
(James 2:8-10)

*The Pharisees* would believe *they* are among those who are healthy because *they* are the teachers of God's Law and guardians of the traditions surrounding it. *They* believe *they* are healthy because *they* know the Law and follow it (externally).

In reality, *the Pharisees* were masking their sickness, and playing the hypocrite. *Jesus* will call *the Pharisees* to recognize and confess their sickness. *He*, as the spiritual physician, will call *them* to receive the same spiritual healing as the *tax collectors* and (other) *sinners*.

With this brief parable, *Jesus* gives a mild rebuke to *the Pharisees* who know the scripture (Matthew 23:1-3). Given their biblical knowledge, *they* should also be physicians who are available to help the spiritually *sick*. *They* should be the ones who have compassion rather than condemnation for needy *sinners*.

*Jesus* ends *His* response to *the Pharisees'* challenge with *His* conclusion: *I have not come to call the righteous but sinners to repentance*. *Jesus* did not come to socialize among those who think they are *righteous*. *Jesus* was not seeking to advance *His* earthly social status. Rather, *Jesus* was in the business of showing compassion and offering help to *sinners* in need of spiritual healing. That includes *the Pharisees*, but *they* are unable to see their need.

*Repentance* requires a change of heart. The Greek word that is translated as *repentance* in this verse is a form of μετανοια (G3341—pronounced: “me-ta-noi-a”). It is a compound word consisting of “meta” meaning “change” or “transformation,” and “noia” meaning “mind” or “perspective.” *Repentance* is a decision that the old way of living was not a good path forward, therefore a new path must be followed. *Jesus* is calling *sinners*, those who know they have done or are doing wrong, to change their minds and behavior. Because *the Pharisees* believe *they* are *righteous*, *they* do not realize *they* are need of *repentance*.

This episode is consistent with the Beatitude on being poor in spirit: “Makarios [blessed, fulfilled] are the poor in spirit [those who rightly see themselves], for theirs is the kingdom of heaven” (Matthew 5:3; see also Luke 6:20). *The Pharisees* are the religious leaders, but *they* are in spiritual darkness.

This conversation continues in the next section of scripture (Luke 5:33-35).

### **Biblical Text**

<sup>27</sup> After that He went out and noticed a tax collector named Levi sitting in the tax booth, and He said to him, “Follow Me.” <sup>28</sup> And he left everything behind, and got up and began to follow Him. <sup>29</sup> And Levi gave a big reception for Him in his house; and there was a great crowd of tax collectors and other people who were reclining at the table with them. <sup>30</sup> The Pharisees and their scribes began grumbling at His disciples, saying, “Why do you eat and drink with the tax collectors and sinners?” <sup>31</sup> And Jesus answered and said to them, “It is not those who are well who need a physician, but those who are sick. <sup>32</sup> I have not come to call the righteous but sinners to repentance.”