

# Eating with Tax Collectors

Luke 5:27-39

---

## BIG IDEA:

There is a level of irony in our text this morning. Jesus is embraced by those who would seem to reject him and rejected by those who you think would embrace him. The tax collector embraces him because he knows Jesus is his only hope. The Pharisee rejects him because of his obsession with man-made religion. The question is do you see yourself in the tax collector or do you act like the Pharisee?

---

## 1. THE TAX COLLECTOR \_\_\_\_\_

**Luke 5:28-29 (ESV)** — 28 And leaving everything, he rose and followed him. 29 And Levi made him a great feast in his house, and there was a large company of tax collectors and others reclining at table with them.

The class designated by this word in the New Testament were employed as collectors of the Roman revenue. The Roman senate farmed the direct taxes and the customs to capitalists, who undertook to pay a given sum into the treasury. Contracts of this kind fell naturally into the hands of the richest class of Romans. They appointed managers, under whom were the actual collectors of taxes and of customs. The custom-house officers examined each bale of goods, assessed its value more or less arbitrarily, wrote out the ticket and enforced payment. The system was essentially a vicious one. The collectors were encouraged in the most vexatious or fraudulent exactions, and a remedy was almost impossible. They overcharged whenever they had an opportunity (Luke 3:13); they brought false charges of smuggling in the hope of extorting hush-money (Luke 19:8); they detained and opened letters on mere suspicion. It was esteemed by the Jews the basest of all livelihoods. It brought the class into ill-favor everywhere.

...The publicans were despised; were denominated apostates and traitors; were regarded as utterly defiled by their interactions with the heathen; were denounced as the shameless tools of the oppressor.

**The sin of the tax collector is his want and desire for that which he is not entitled to. He takes more than he deserves.**

---

**If Jesus does not eat and drink with tax collectors, then he does not eat or drink with any of us.**

---

**James 4:1-4 (ESV)** — 1 What causes quarrels and what causes fights among you? Is it not this, that your passions are at war within you? 2 You desire and do not have, so you **murder**. You covet and cannot obtain, so you **fight** and **quarrel**. You do not have, because you do not ask. 3 You ask and do not receive, because you ask wrongly, to spend it on your passions. 4 You **adulterous** people! Do you not know that friendship with the world is enmity with God? Therefore whoever wishes to be a friend of the world makes himself an enemy of God.

**What is remarkable and ironic about this passage is that the tax collectors should be terrified to see Jesus, the Judge of all the earth, but they are not. They seem the most excited and the most comfortable in his presence.**

---

## 2. THE PHARISEES \_\_\_\_\_

**Luke 5:24 (ESV)** — 33 And they said to him, “The disciples of John **fast often** and offer prayers, and so do the disciples of the Pharisees, but yours eat and drink.”

**The Pharisees response is the exact opposite of Matthew’s response.** Jesus calls Matthew to repent, and he turns and follows him, and celebrates Jesus. Jesus calls on the Pharisees to repent and they cite **their religious practices**.

**Luke 5:36-39 (ESV)** — 36 He also told them a parable: “No one tears a piece from a new garment and puts it on an old garment. If he does, he will tear the new, and the piece from the new will not match the old. 37 And no one puts new wine into old wineskins. If he does, the new wine will burst the skins and it will be spilled, and the skins will be destroyed. 38 But new wine must be put into fresh wineskins. 39 And no one after drinking old wine desires new, for he says, ‘The old is good.’”

**The issue at hand in this parable is our fear of losing what we are familiar with.** The issue at hand in this parable is our death grip, that is our refusal to let go of, well-used tools and comfortable clothes.

---

## QUESTION TO CONSIDER:

- What are you refusing to let go of that is keeping you from trusting yourself fully to Jesus?