



Levi to
Matthew

Levi to Matthew

Welcome to Jesus Time where we spend time with Jesus in His time and culture.

Here we continue our studies within the Synoptic Gospels of Christ's early Galilean Ministry.

John our Revelator- his Apostle Gospel has not much to say during this time period because it again this time correlates unto the actions and words of the human Jesus as Deity.

Which is the complete opposite of John's presentation of Deity being born human as THE top or paramount "Son of man." Within the scripture of the Old Testament it was not altogether uncommon for the Bible to refer to a Prophet as a son of man. (kind) In Jesus' case we have seen when Christ refers to Himself as THE Son of man, this denotes His Deity born into humanity and is a direct implication that He is indeed the ultimate Sinless human being and as such is John's Heavenly narrative.

Now lets continue on here within Jesus' Ministry of this time period known as "Consideration" which is beginning to slip into the next phase of Christ's Life Theologically known as "Controversy."

Make no mistake there will be nothing as controversial as when here as our Lord selects Levi as His Disciple. This is because Levi is the dreaded Jewish tax collector of Capernaum.

This includes the fish markets, toll roads, head count polls, & port of call, meaning Levi was directly employed by Herod Antipas the Tetrarch (Roman appointed Governor) of Galilee.

Here we are reading Mark 2:14 NASB

✠ As He (*Jesus*) passed by, He saw Levi the son of Alphaeus sitting in the tax office, and He said to him, "Follow Me!" And he got up and followed Him.

The RSV reads here that Levi left everything. This means he abandoned his position of privilege including his favor and protection from the Herodians and ultimately of course from Rome.

Thusly by having now formerly stepped out from under the shadow of Caesar- this alone was a danger for Levi that we today can hardly perceive. You see Levi instantly totally committed himself to Christ once he quit his job of literally fleecing and thieving from his own people for Herod & Rome.

Obviously Levi inflated everyone's taxes for his own selfishness since Jewish tax collectors made their living by overcharging on the taxes, fees, tolls, & liens because only he knew the exact amounts that he was supposed to collect from Galilee for Herod & for the Empire each by region, occupation, village or town & even individually. The taxed items services & goods was nearly endless & Levi scammed them all.

Levi like all Jews working under Roman authority, he had the privilege to use his position to legally enrich himself by skimming off the top whatever amount he overcharged the people as his personal income.

Complain you say- to whom?

Just as long as the correct revenues flowed into Herod's hands and ultimately into Galilee's portion of Caesar's tribute, typically the actual secret amount known only by Levi that was set to be collected was then divided 25% locally (Herod) and 75% for the Empire. Of course this did not include the extra amounts collected for the administrators or who we would call today brokers, who purchased the taxing contracts by region at an actual financial market within Rome itself and then they- the tax brokers, they employed the actual collectors locally such as Levi.

The Roman Legions actually found humor with Jews whom were abusing other Jews while becoming rich under their protection. As in it verified their authority and satisfied their collective ego of pride with amusement because of these corrupt Jewish officials who were oppressing other Jews for them.

As in Rome's might makes right. Get that? For them their end (result) justified their means. (immoral) Rome simply paid corrupted individuals locally to do their dirty work for them.

So, how much do you think men like Levi overcharged for his Roman protection by Law, that he also had to pay privately in cash to Rome's soldiers or even unto hired thugs to keep himself safe?

Again from all the money he legally but immorally stole from his own kind- as in his Jewish neighbors.

Touching Levi was the same as touching a Legionnaire because he was privately under Roman employ. & now Levi has just willingly lost his protection from Rome against his own people.

Jews whom he had cheated, bullied, threatened, bribed, spied upon, & perhaps even denied they had already paid. Just think about that; for Levi- lost was the punishment of Rome for touching him, as a Jewish born and Roman employed tax collector. Meaning Levi knew how his own people could conceal their income, savings, and or wealth from Rome and now he was no longer under Caesar's protection. Fishermen brothers Peter & Andrew as well as John & James, were all no question personal victims of Levi and no doubt this is Why? They; the Jewish people-

Scripture records even the Jewish authorities such as the Pharisee's each & all grumbled as in they complained personally to these specific brother Disciples, whom were becoming known as the inner core of Jesus's followers. As in the scriptures do record complaints about Levi being converted to and for Christ by Christ Himself. These complaints about Levi were directed at the fishing brothers of Peter/Andrew, & James/John.

Well known was that these Galilean fishermen were all personal victims of abuse at the hands of Levi. It is not hard to imagine the words of the Pharisee's unto these Disciples: "How can this be!" "Your master calling & accepting him!" "You above all other men know this man Levi is a thief and a traitor!" "One who profits from his own people for Godless pagans!!"

So, what were some of the particulars as too the Jewish Roman Tax collectors?

The Romans as stated previously sub-contracted out the actual job of collecting their taxes.

Regional nobles, lawyers, authorities and such- literally bid openly in Rome for the responsibility of collecting taxes at every individual location throughout the Empire.

Yes, corruption such as bribing in advance for inside knowledge as too what each regional tax authority would be sold for was the norm. So again such places far away like the rich in industry and trade of northern Galilee; were often bought and sold by aristocratic bureaucrats unto shady power brokers. This was not unlike how illegal insider trading is done today.

As in once a contract to collect Roman taxes for a specific region was awarded, the actual amounts required by Caesar was only known to the investor and those under his employ. Such as Levi's boss.

As such the investor or purchaser who bid & paid Rome to acquire local taxation contracts, in turn hired administrators who answered to the investor, they in turn brokered out to individual contactors who answered to the administrators to physically collect the taxes in coin, produce, or even the property of those who could not pay.

So, the selling of people into servitude became the last resort if someone had nothing of value at all to pay their taxes. As such a person paid with their life or gave someone under their care as a slave.

This system was designed to enrich a finical class inside an Empire who survived by legally pillaging from those whom they had conquered or who had simply capitulated without a fight unto them.

Think of it in this way; if you have payroll or property taxes then you already know there are set rates based upon your income & your property is set at a value. Now someone else comes along apart from the government acquiring the right to collect your taxes at a legally inflated rate in order for them to keep the excess of the actual taxes that you pay for themselves. Hence inflated overcharging.

Finally you can do nothing about it except to "take it & pay it" at an ever increasing fraudulent rate- or else. & you do not want to know what "or else" means from a blood thirsty Empire.

Ok, so Why? Was Jesus's home area of Galilee so often targeted for taxation corruption.

This common Jewish idiom from Jesus's Time explains it far better than I could ever hope to do:

" If any Jew wishes to be rich let him go north into Galilee, if he wishes to be wise then let him come south into Jerusalem." This is an ancient saying of the Pharisees because;

Capitol & goods of industry such as fish, cloth, metals, quarries, and agriculture- along with the trade caravans of medicine and more traveled back & forth everyday overland from Galilee into Damascus.

✝ Then Levi held a great banquet for Jesus at his house. Luke 5:29a NIV

✝ ¹⁰ While Jesus was having dinner at Matthew's house, many tax collectors and sinners came and ate with him and his disciples. ¹¹ When the Pharisees saw this, they asked his disciples, "Why does your teacher eat with tax collectors and sinners?" ¹² On hearing this, Jesus said, "It is not the healthy who need a doctor, but the sick. ¹³ But go and learn what this means: 'I desire mercy, not sacrifice.' For I have not come to call the righteous, but sinners." Matthew 9:10-13 NIV

✝ For all have sinned, and come short of the glory of God. Romans 3:23 KJV

In Jesus Time when a Pharisee referred to someone as A Sinner it was not as we do today. Often we will say things like; "yes, we have all harbored sinful thoughts actions or motivations." As such we each do show a Sinful lacking within our character.

The calling of someone A Sinner by the religious elite of Israel meant even more than this in the 1st century AD or call it CE if you will- but remember this: JESUS is still the reason for the Common Era. For the Pharisee's to call someone a Sinner this was a common expression they used for a Jew who was totally & willfully immersed within their Sin. Such a person was shunned as in condemned within their sin and were considered to be dead already. By everyone, especially their family or they to would be permanently shunned. As Physically impoverished, Intellectually condemned, & Spiritually damned. Again to be shunned by Jewish Temple meant; no job or savings while having no legal way of making a living within the Jewish community, & by Law you were dead & disgraced unto your family forever. This reference of a person being A paramount Sinner as in an outcast to be shunned was always used for what was called the big 2. First for those caught participating in or the providing of prostitution. Finally for those perceived as robbers or thieves. Even if any of the above charges be unproven. So, as thieves- because they were, the Jewish tax collectors were regarded as such & then properly shunned. They: (Tax collectors) were also guilty of breaking the standing rules of good conduct. Meaning it was an accepted rule of etiquette that anyone helping the Romans were traitors. Period. Such persons were considered to be even more guilty than the Romans at oppressing GOD'S people. Ok, we have previously covered within our Jesus Time lesson of "Cleansing the Temple" the Jewish Temple tax upon all those Jewish and non Jew whom believed in GOD concerning both the 1st & 2nd Tithes. Now within this lesson we have explained and introduced the Roman taxation system upon Israel. The finer details of such we will save to conclude for when we are in- the Gospel accounts of Jesus meeting Zacchaeus. A traitorous Jewish taxman graduated into an actual overseer of the other Jew tax collectors such as Levi.

So now back to Levi becoming Matthew.

Did you notice ? That Jesus used the word those "Healthy" as in not needing a doctor.

The Pharisee's considered themselves to be automatically Spiritually healthy before GOD. This is a Sin! For the record the Pharisees actually had rules that anyone in- one of the above examples of sexual sin, or of theft, were not allowed to be taught or even thought of at all such as by Prayer of a Pharisee. So imagine the shock of the Pharisee's when Jesus actually sought out taxman Levi to teach him.

Get that ? The ones whom needed GOD the most were by Pharisaical Law ignored by Israel's clergy. This is Why ? Jesus basically told them you are not serving the ones in need of GOD'S mercy, but you the Pharisee's, are keeping to the letter of Biblical Law, without understanding that the Law is to be of help to encourage GODLY moral living for Jehovah Almighty. As in not to be a hindrance unto the people.

In fact this is the Bible verse that Jesus just quoted to the Pharisees from the Complete Jewish Bible:

✚ For what I desire is mercy, not sacrifices, knowledge of God more than burnt offerings.

Hosea 6:6 CJB

Again from the King James Version:

✚ For I desired mercy, and not sacrifice; and the knowledge of God more than burnt offerings.

Hosea 6:6 KJV

Meaning Jesus is explaining to the hypocritical teachers of Israel that GOD is more interested in the heart and attitude of a person as in having a Love for Heavenly Father and for others than the Lord is in someone only keeping up the motions of belief without the true compassion and inspiration of Belief.

Did you notice? Levi within the recording of His Gospel at his own personal conversion to Christ, he begins to call Himself Matthew.

Because Jesus literally transformed Levi into Matthew as one of His only 12 Apostles from what is today now billions of believers in Christ. This rejected sinful outcast of a man became one of only four privileged believers to have recorded the life and Ministry of our Lord and Savior Christ Jesus.

Not only is Levi changed into Matthew as an example of a personal redemption of restoration, the very names of Levi and Matthew do carry significance.

So, what is the meaning of these two names?

Levi: Greek word 3018 is of course a reference unto one the names of the 12 sons of Jacob who became the 12 tribes of Israel.

The “ Levites “ one of the 12 tribes were to be the Priestly Tribe of Israel. (Deuteronomy chapter 18) Was Levi actually born a Levite befitting his namesake? Possibly even probable but only GOD knows.

Matthew : Greek word 3156 which is an shortened version of Mattathias such as Bob is for Robert for us today. Strong’s Concordance links Mattathias to the Greek word 4993 (sophroneo) which means to be of a right sober sound mind.

Question? Did Levi or the Apostles change Levi’s name to Matthew (right mind) or did Jesus. Scripture does not say. However it was according to Scripture Jesus’s custom to change the name of one whom had experienced a great conversion from Sin unto Him. As in a fresh start.

Finally the Gospel of Matthew is praised as a redemption story and is quoted as a reference source by early Christian authors and historians long before the canonical books were listed and compiled together as the accepted GOD inspired, genuine, & sacred Holy Writ. Namely the Torah, Historical & the Prophets of the Old Testament, and the Gospel Books & Epistles (letters) of the New.

These letters all relating to Christ’s personally chosen 12 Apostles with Saul/Paul replacing Judas Iscariot into one complete collection by which we today call the Holy Bible.

Finally for verification: From the later first century AD/CE was a Christian Historian who today we call “Apostolic” which means this Historian was alive while some of Christ’s Apostles still lived, wrote, Prayed, and taught. This man known as Papias of Hierapolis was a Greek writer whom quoted “Matthew” often.

His work was later confirmed & then preserved by the 4th century Historian Bishop Eusebius of Caesarea within his book “Ecclesiastical History.” These publications date all the way back to Jesus and His Apostles. These two do record that Levi/Matthew originally as expected composed his Gospel in Hebrew being intended for the Jewish Christian audience or for those Spiritual by nature. Persia/Iran, Media/Kurdistan, & Ethiopia are where Legend holds that Matthew taught after writing his Gospel. History records Matthew himself chose a moneybag of coins as his picture reference ID.

It is necessary to say that the impossibility of expressing the totality of the contempt and direct hatred the average Jew had for such men as Levi- meaning we can never by any means over estimate the shock and astonishment of Matthews instantaneous and total conversion of repentance unto Christ as Lord.

Get that?

The Pharisee's were so indigent at Jesus for not only showing mercy upon Levi, but Christ actually spending time with him and those like him, to actually be teaching them. Unthinkable!

Not only was Jesus not following the Scribes and Pharisee's directives, Christ's actions as a perceived Holy man, a prophet from Jehovah GOD, for Him to show compassion and patience- meaning by default He was extending a helping hand from the Great I Am, equates into literally a second chance. This was a direct threat unto the reign of fear and total compliance of Israel's elite.

This also demonstrates that our Lord Christ in Jesus, gives to each and everyone of us- His understanding and a second chance to return to Him. All of us each and everyone.

Matthew self corrected his own behavior and attitudes upon life once he learned and grew through the acceptance of and by Christ.

For the record Matthew/Levi's name is in the record books.

The Babylonian Talmud this be the recordings of Jewish Law and commentary upon said Law, post Nebuchadnezzar's exile, from "Jesus's Time" do account that one of Jesus of Nazareth's followers was indeed Levi the publican (tax collector) of Capernaum in Galilee. That he was now called Matthew. In fact no less than 5 of Jesus's Apostles are called by name in this historic legal record.

The Babylonian Talmud additionally charges gross immorality and evident partiality as in Levi the dreaded tax collector could favor or harm individuals within his tax trade as he pleased.

Again Becoming a Publican meant automatic and immediate expulsion from Jewish society.

Every kind of deception was allowed and freely accepted in Israel at avoidance in paying the Romans. Because the correct thought was Roman taxes drained Israel and enriched the Empire.

Thusly supporting the very Legions that crushed and oppressed them. All true.

This is Why? Caesar preferred to hire local turncoats to do his dirty work as in to collect his taxes. They knew the lay of the land, the customs and manors and most likely the schemes and hiding places of the local residents.

As Israel began to slip further and further into chaos, soon- near "Jesus Time" Caesar will begin to appoint his own tax collectors directly, thusly skipping the tax brokers altogether.

This will not be just because of the rampant corruption due to the wealth of Galilee, & not just because of Herod Antipas's future removal from power do to his wife Herodias's demands upon the Emperor, but also because it removed a layer of undependable civilian authority while placing the very lucrative Jewish taxes directly underneath his mighty ruthless Legion's control and protection.

Remember even Levi becoming Matthew as in abandoning his post as an effective Jewish Roman Publican, no doubt this had an instant detrimental effect at least locally upon Caesars bottom line.

No doubt King Herod Antipas was immediately informed by the Pharisee's that this "Jesus of Nazareth" was affecting his, Rome's, and the Temples treasure. & this also entails their authority.

Just imagine per say; if a large percentage within Israel or even the Empire were to lose their fear of them, the self righteous pious corrupt leadership and repent of their Sin and live for Him- Jesus.

For Holy GOD, then even an Empire based solely upon fear would & could collapse as it did.

Truth is and ever will be the mightiest weapon of all. This be Why? The Pharisee's feared Christ.

Just a few final thoughts here before we conclude this study:

We neglected to take notice of the great “conclusion of confusion” of the Pharisees. When Jesus refuted their charge of being guilty by association with the Publicans. As in Jesus being a paramount sinner because He was amongst these thieves and undesirables. They; the Pharisee’s, had denied mercy unto Sinners, those being Spiritually or morally weak. Then they; the rulers of Jewish Law & religion connived together to suppress Christ’s understanding that GOD will accept & forgive those whom repent from their Sin and return to Him. This was Jesus’s message in Words and example of action on this day.

Understanding this Levi instantly Spiritually transformed into Matthew and strived for the rest of his days at being an Apostle of Jesus who then wrote one of the only 4 Gospel books.

Praise GOD! How’s that for a persons repentance and service unto the Lord.

Because Jesus simply & calmly explained that the sick (Spiritually) needed Him as their doctor.

No empty rituals, no thoughtless going through the motions of tradition.

Nor works or deeds based upon merits of human superstition by tradition requirements.

Because our Justification is our personal relationship with Jesus, whom instills within us our revived alive Spiritual Life by Christ. Meaning we gain the Holy Spirit at our acceptance of Messiah Jesus and are reborn or “born again” as Christian Spiritually alive. We are Saved.

Repentance and Faith granted Matthew the Grace of Salvation through Christ in Jesus alone.

Should the Pharisee’s have been upset and threatened? You bet they should.

Because they understood Messiah Jesus just gave to the world His universal “ Way” of Spiritual atonement. Meaning no manmade legal requirements, no vast sums of money, nor any catches.

Just believe and receive Pardon through Jesus, thusly repenting from your past sin and moving forward in Christ. That’s it. The simple good news Gospel truth.

Meaning anyone can and will be acceptable before GOD-

If they stand within Jesus Christ as their Savior.

Even the traitorous tax collectors, or even the most wretched and vile amongst us to this day.

Thusly answering the age old question.

How can I- Sinful me, be acceptable before He, Holy GOD?

The simple truth is we can’t be, as in acceptable before Jehovah GOD this is impossible.

So the Great End Times author Hal Lindsey says it like this:

There is nothing we can do to earn it. (GOD’S acceptance.)

We will never ever deserve it.

& if we could lose it (Salvation) we would.

All religion is manmade effort by us to attempting to reach GOD.

We can not nor never will.

So, GOD comes to us.

Born human having lived a Sinless perfect life and then He sacrificed Himself thusly paying our Sin debt unto Holy Father GOD with His very blood as our Christ.

His name is Jesus.