

## LEAVE EVERYTHING

How has your life changed since you became a committed follower of Jesus Christ as Lord and Savior? This is an important part of your personal testimony of faith. As a believer, your life divides into two parts: BC (before Christ) and AD (*anno Domini*, in the year of our Lord).

Even if you came to Christ as a child, you will have some sense of transformation in your life, as you entered adulthood and now understand daily commitment to Him. It includes a sense of "because Jesus" that everything is now different than before, because Jesus is Lord.

**1- WILL LEVI LEAVE IT?** In Luke 5:27, "*Jesus saw a tax collector named Levi, sitting at the tax booth, and He said to him, follow Me.*" Are you stewing about your taxes? They're due soon! Not only do most people hate paying taxes, the tax collector is one of the most reviled persons in our world as well as Jesus' day. In the first century, they cheated, collecting more than due and getting rich on the overage. And they cooperated with hated Roman occupying authorities.

Temple taxes were given to support the priests and the temple. But Roman taxes demanded 50-80% of one's income, plus what collectors extorted. There was 10% tax on land, yields, grain, wine, oil. All calculated by the collector, who exploited the lack of good records. There was a poll tax on persons just for being alive, sales tax, inheritance tax, business license fees.

There were import-export duties, customs, and transportation taxes on animals, goods, slaves, roads, bridges, harbors, even on each wheel of a cart. Taxes not only went to Rome, but to governors. King Herod also took his cut for his lavish life and building projects. Can't pay? The collector would loan money at extortion rates. Is there anything new under the sun?

**2- JESUS COMMANDS HIM.** Israelites tended to regard wealthy persons as blessed by God. Except tax collectors. They got lots of dollars but no respect. Except from their own kind, those dealing in greed and graft. "Obviously Levi had become very wealthy," notes RC Sproul, "and though odious to his countrymen, his craft was lucrative for him." Why did Jesus call Levi?

The text says Jesus 'saw' Levi. He looked intently and interpreted what He saw. Careful, deliberate vision. Levi was designated by Jesus, who went over and spoke to him, "*follow Me.*" This was a command of invitation to trust and obey Him as lord and master. Levi had surely heard and seen Jesus teach and heal. What will Levi (also called Matthew) do?

**3- MATTHEW'S MASTER?** Verse 28 breaks the tension: "*Leaving everything, he rose and followed Him.*" Everything. Incredible. His booth, his chair, his moneybox, his coins, his life. This invitation of Jesus was to total commitment. To Jesus as Lord, no longer to Caesar. Levi left his ledger to wholly follow the Lord Jesus Christ. Leaving everything, he rose and followed Him.

This was a deliberate act of the mind, heart and will. Saving faith. Matthew repented and believed. He turned from his old paths and followed Jesus. He turned from sin to God. RK Hughes notes the substantial sacrifice of Levi's wealth, and unlike the fishermen who left and followed Jesus earlier in Luke 5, Matthew could never return to the business of tax collecting.

Jesus was a peripatetic teacher, traveling around the countryside. Followers would commit to memory His words, in order to become like Him in thought, word, deed. Disciple means learner, follower. "You study under Him, submit to His teaching, listen as the Master speaks, seek to understand what He is saying, and emulate the response He requires," notes Sproul.

**4- YOUR RESPONSE?** A disciple's life is one of service, study, obedience. The rich young ruler said *no*, but Levi said *yes*. Matthew was accustomed to calculations. Here he had to weigh all the factors. He knew he was despised as a tax collector. Following Jesus meant joining other disciples who were learners of the Lord. Peter, James, John and others would have known Levi from daily dealings in their business. That they didn't like him is a given. But, Jesus.

Matthew deserted his past for a new future with Jesus. Levi left everything of his old way of living and of making a living. But Christ gave back much more than Levi left. Hughes notes He was a publicly unacceptable candidate for discipleship. Jesus sought out the man no one else would. Jesus sees what you can become. You can't read Luke 5 without asking yourself, have I left everything to follow Jesus? How? What am I holding to that I must leave, now? ☐