## GOD'S CALLING IN THE NEW TESTAMENT

## Lesson Six

IN THE GOSPELS: Matthew (Levi)

## **Burden to Impart:**

God's calling is not based upon a person's goodness or righteousness, it is based upon His own selection and love (Eph. 1:4). Matthew was a despised tax collector, a "publican," one who loved filthy money even more than his fellow countrymen. But the Lord loved him, chose him, and called him. Matthew was immediately set free from the love of money. Along with his call, he received a new heart, one that loved the Lord and wanted above all else to follow Him.

**Memory Verse:** "...Jesus. . .saw a man sitting at the tax office, called Matthew, and He said to him, Follow Me. And he rose and followed Him" (Matthew 9:9).

## **Facts to Teach:**

- 1. The Lord's calling of His disciples was not based on any natural virtue. Some that He called were good, and some were not so "good." He called all those whom His Father had chosen for His kingdom (John 17:6; Eph.1:4; Titus 3:5).
- 2. One of those called by the Lord was a tax collector named Matthew (or Levi). Tax collectors were despised by the Jews for two reasons: 1) they were considered as traitors to their countrymen because they collected their tax money for the Roman empire, and 2) they often overcharged the people and kept the extra money for themselves.
- 3. The Lord purposely went to Matthew's place of work to find him. Although Matthew was a tax collector, he was selected by the Father to be in His heavenly kingdom. The Lord looked upon Matthew as he sat at the tax office and then called him, saying, "Follow Me" (Luke 5:27).
- 4. In one instant a great miracle happened. Matthew, a slave of money and sin, was set free. As he looked back into the eyes of the Lord Jesus he was set free from the love of money and everything else. Matthew instantly "leaving all…rose up and followed Him."
- 5. So great was Matthew's joy and gratitude that he prepared a great feast for the Lord at his house and invited many of his friends to come and meet the Lord. As they ate together and talked some others came and blamed the Lord for eating with "tax collectors and sinners." Jesus answered them saying that He had not come to call the "righteous" (for there are none). He had come to call "sinners" (like Matthew and his friends) to repentance.
- 6. Matthew loved the Lord and was very thankful that the Lord had come to call even such a sinner as himself to be one of His disciples. Matthew faithfully followed the Lord, and was even chosen by the Lord one of the twelve Apostles. Matthew's gospel was the first permanent record of the life of Jesus.