

Time Audit Chronicles: Calling of Levi and Dining with Sinners (Luke 5:27-39)

Prologue: Jesus Calls the Outcasts

The Presswood family sat around the table, the evening light fading into twilight. Ariel had just finished reading Luke 5:27-39, the story of Jesus calling Levi (also known as Matthew) and dining with tax collectors and sinners. Ariel was thoughtfully turning the pages of her Bible, reflecting on the boldness of Jesus' actions. Alice, still clutching Mr. Fluffernutter, was pretending to host a grand banquet with her stuffed animals, much like the feast Jesus had shared with Levi and his friends.

"Daddy," Ariel began, her voice curious, "Why did Jesus spend so much time with tax collectors and sinners? Didn't He know people would judge Him for that?"

Ryan smiled, clearly recognizing the depth of Ariel's question. "That's a great question, Ariel. The reason Jesus spent time with tax collectors and sinners is because He came to **call the lost**—those who needed Him the most. In Jesus' day, tax collectors were seen as some of the worst people in society. They were often corrupt, working for the Roman Empire and taking advantage of their own people. But Jesus didn't see them as beyond hope. He saw them as people who needed **forgiveness** and **healing**. Jesus came for the **sick**, not the righteous. He came to call sinners to **repentance** and to show them that they were loved by God, no matter what their past looked like."

Ariel thought for a moment, absorbing her father's words. "So, Jesus wasn't trying to look good by hanging out with the 'respectable' people. He was showing that **God's love** is for everyone, even those who've messed up or have been rejected by others."

"Exactly," Ryan said. "Jesus came to heal the broken, and that includes **all** people, not just those who think they have it all together. His mission was to show the **love** and **grace** of God to everyone, especially those who knew they needed it the most."

Ariel smiled, a new understanding dawning on her. "I see. Jesus didn't just call the 'good' people—He called **everyone** to repentance, even the people others thought were beyond saving."

"Yes," Ryan said. "Let's use the Time Audit Machine to go back and witness this incredible moment when Jesus called Levi, the tax collector, and dined with sinners, showing the world that God's Kingdom is for everyone who is willing to turn to Him."

The Journey Begins: The Call of Levi (Luke 5:27-28)

The Time Audit Machine hummed, and with a flash of light, the family found themselves standing at a bustling **tax booth** on the edge of a busy town. **Levi**, a tax collector, was sitting at his post, collecting taxes from the people as they passed by. He was a man of little respect in the community, often scorned for his work with the Roman authorities and his reputation for corruption. The air was thick with the sounds of coins clinking and people grumbling as they paid their taxes.

“This is where Levi worked,” Ryan said, pointing to the tax booth. “Tax collectors like Levi were hated by the Jewish people because they worked for the Romans, collecting taxes from their own people and often taking more than they were supposed to. They were seen as **traitors** and **sinner**s.”

Ariel frowned, imagining how difficult it must have been to be a tax collector. “I guess people didn’t think very highly of Levi, even though he was just doing his job.”

“Exactly,” Ryan said. “But here’s the surprising part—Jesus saw beyond Levi’s job and his reputation. He didn’t care about what other people thought of Levi; He saw a man who needed a new direction in life. And He called him to follow Him.”

As Levi sat at the booth, Jesus walked up to him and said simply, “**Follow Me.**” (Luke 5:27).

Ariel’s eyes widened. “That’s it? Jesus just told him to follow Him? And Levi did?”

“Yes,” Ryan said. “Jesus didn’t give Levi a long sermon or ask him to prove himself. He simply called him, and Levi responded with faith and obedience. Levi got up, left everything behind—including his wealth and his position—and followed Jesus.”

Ariel smiled. “Levi didn’t hesitate. He just left everything to follow Jesus. That’s incredible!”

“Exactly,” Ryan said. “Levi’s response is a beautiful picture of how we’re called to follow Jesus—without hesitation, trusting that His call is the most important thing we can do with our lives.”

The Feast with Sinners: Jesus Dining with Levi and His Friends (Luke 5:29)

After Levi decided to follow Jesus, he immediately invited Him to a **feast** at his house. Levi, overjoyed by his encounter with Jesus, gathered all his fellow tax collectors and sinners to share the moment with them. Jesus, instead of distancing Himself from these people, sat down to eat with them, showing that He was willing to **befriend** those whom society had rejected.

“And Levi made Him a great feast in his own house: and there was a great company of publicans and of others that sat down with them.” (Luke 5:29)

Ariel raised her eyebrows. “Jesus didn’t just invite Levi to follow Him—He went to his house and ate with his friends, too! Even though they were all considered sinners!”

“Yes,” Ryan said. “By dining with these people, Jesus was demonstrating that God’s love and grace were for **everyone**—even those who were considered outcasts. Jesus didn’t come to condemn them; He came to offer them **forgiveness** and a chance for a new life. This meal wasn’t just a social gathering—it was a **symbol** of the Kingdom of God, where everyone, no matter their past, is invited to experience the love of God.”

Ariel thought for a moment. “Jesus wasn’t afraid to be associated with sinners. He showed that **everyone** has value in God’s eyes.”

“That’s right,” Ryan said. “Jesus was showing that God’s love is for the **broken** and the **lost**. And by sitting with these people, Jesus was demonstrating the heart of God—the heart that reaches out to the least, the lost, and the lonely.”

The Pharisees' Criticism: Jesus' Mission to Call Sinners (*Luke 5:30-32*)

When the **Pharisees** and **teachers of the law** saw Jesus dining with tax collectors and sinners, they were scandalized. They couldn't understand why Jesus would associate with such people, and they criticized His actions:

"But their scribes and Pharisees murmured against His disciples, saying, Why do ye eat and drink with publicans and sinners?" (Luke 5:30)

Ariel furrowed her brow. "The Pharisees didn't like that Jesus was eating with sinners. Why did they think that was wrong?"

"Well," Ryan said, "the Pharisees saw themselves as the righteous ones. They believed that holiness meant separating themselves from sinners. They thought that by keeping their distance from the 'unclean,' they could stay pure. But Jesus' message was different. He didn't come to call the righteous, but the **sinner**s—those who needed healing and forgiveness."

When Jesus heard the Pharisees' criticism, He responded by telling them that He came for the **sick**, not the healthy:

"And Jesus answering said unto them, They that are whole need not a physician; but they that are sick. I came not to call the righteous, but sinners to repentance." (Luke 5:31-32)

Ariel's eyes lit up. "Jesus was telling them that He wasn't here for people who think they're already righteous—He came for people who **know** they need help. He came to heal the broken."

"Yes," Ryan said. "Jesus' mission wasn't about making the righteous feel good about themselves. It was about offering healing and **forgiveness** to those who were spiritually sick. The Pharisees didn't understand that, but Jesus was showing them that **repentance** is the first step toward restoration. And that's why He was eating with sinners—because they were the ones who needed Him the most."

Jesus' Challenge to the Pharisees: New Wine in New Wineskins (*Luke 5:33-39*)

After answering the Pharisees' criticism, Jesus continued by teaching them a powerful parable about the need for spiritual renewal. He explained that His message and ministry were like **new wine**—something that needed new **wineskins** to contain it. Old structures and mindsets couldn't hold the new life that Jesus was offering.

"And He spake also a parable unto them; No man putteth a piece of a new garment upon an old; if otherwise, then both the new maketh a rent, and the piece that was taken out of the new agreeth not with the old. And no man putteth new wine into old bottles; else the new wine will burst the bottles, and be spilled, and the bottles shall perish. But new wine must be put into new bottles; and both are preserved." (Luke 5:36-38)

Ariel was fascinated. "So, Jesus was saying that

His message was like new wine—it couldn't be contained in the old way of thinking, especially the Pharisees' way. They needed a whole new understanding of what God's Kingdom was really about."

"Yes," Ryan said. "Jesus' teachings were radically different from what the Pharisees expected. They thought the Kingdom of God was for the righteous only, but Jesus was showing that it's for the **broken**, the **sick**, and the **lost**. He was calling people to repentance—not just for the religious elite, but for everyone who needed healing."

Reflection: The Heart of Jesus' Mission

Back in the garage, the Time Audit Machine powered down, and the family sat quietly, reflecting on what they had just witnessed. Ariel turned to her father, deep in thought. Alice, still with Mr. Fluffernutter, was arranging her toys for another "dinner with sinners."

"Jesus didn't come to make people feel bad about their sins," Ariel said softly. "He came to offer them a way out, to heal them and bring them back to God."

"That's exactly it," Ryan said. "Jesus came for the **lost**—those who knew they needed forgiveness. He showed that **God's love** is bigger than we can imagine and is available to everyone, no matter their past."

Ariel smiled. "Jesus came to heal the **broken**, not to judge them. That's the heart of the Gospel."

"Yes," Ryan said, "and as His followers, we are called to share that same message with the world—to invite everyone, no matter who they are or where they come from, to experience the healing power of God's love and forgiveness."

Takeaway: Jesus Calls the Broken and the Lost

In Luke 5:27-39, Jesus shows us that the Kingdom of God is not reserved for the righteous but is open to all who recognize their need for forgiveness. He calls sinners—those who are broken, lost, and rejected by society—and invites them into God's love and restoration. Jesus demonstrates that **repentance** is the first step toward healing and that God's Kingdom is for everyone. His call to Levi and His dinner with tax collectors and sinners remind us that God's love is radical, inclusive, and transformative, and He desires to reach out to all who are willing to respond to His call.