1. Matthew the tax collector is the name found in his own Gospel record of his calling (Matt. 9:9; 10:3; Mk. 3:18; Lk. 6:15). 
   a. Levi the son of Alphæus is the name utilized in Mark (2:14) & Luke (5:27). 
   b. The name in the “lists” of the 12 is consistently Matthew (Mt. 10:3; Mk. 3:18; Lk. 6:15; Acts 1:13). No dodecapostologue contains any Levi.
   c. Matthew’s dodecapostologue is the only one to identify Matthew as “the tax collector.”

2. Tax collectors were considered traitors as employees in the service of the Roman government. 
   a. The Romans utilized two levels of tax collectors. 
   b. τελῶναι “tax collectors” as a class were considered to be unclean, and were rightly tied to the term ἁμαρτωλοὶ “sinners” (Mt. 9:10,11; 11:19; Mk. 2:15; Lk. 5:30; 19:2-10).
   1) Everybody has sinned (Rom. 3:23 ἁμαρτάνω #264 43x). 
   2) “Sinners” though are characterized by a manner of life that makes no attempt to do otherwise. Those who did not observe the Law in detail and therefore were shunned by observers of traditional precepts.
   3) “Sinners” and Gentiles are placed in parallel (Lk. 6:32 cp. Mt. 5:47).

3. Matthew’s call was identical to the call of Philip (Jn. 1:43) and the Galilean fishermen—follow Me (cf. Matt. 4:19; Mk. 1:17). 
   a. δοχή doche #1243: reception, banquet (Lk. 5:29; 14:13; LXX Est. 1:3; Dan. 5:1). 
   b. Pres.mid.ptc. ἀνάκειμαι anakeimai #345: to lie, recline; (at a table) dine. 
   c. Imperf.mid.ind. συνανάκειμαι #4873 7x: to eat with.

4. Matthew’s response to his call was to host a series of dinner parties for many other tax collectors and sinners (Matt. 9:10-13; Mk. 2:15-17; Lk. 5:29-32). 
   a. ἀκολουθέω akolouthe #190 90x: to come after, follow. Eng: acolyte (follower).

5. The Scribes & Pharisees continued to monitor Jesus’ public ministry and private eating habits. 
   a. The Pharisees viewed sinners as those who needed to be shunned. 
   b. The Lord viewed sinners as those who needed to be saved. 
   c. The Lord admonishes them to study Hosea (Hos. 6:6). 
   d. The Pharisees won’t do their homework (Matt. 12:7).