

Matthew 9:9

“As Jesus went on from there, he saw a man named Matthew sitting at the tax collector’s booth. ‘Follow me,’ he told him, and Matthew got up and followed him.”

This verse describes a life-changing moment for Matthew, also known as Levi. But to understand the significance of this moment, we need to first answer:

What is a “Tax Collector’s Booth”?

In biblical times, a **tax collector’s booth** was a small structure—often placed along roads, near city gates, or at ports—where tax collectors would sit to collect tolls, customs, and other taxes on behalf of the Roman government. These booths were often symbolic of greed and corruption, as tax collectors were known for charging people unfairly and keeping the extra for themselves (Luke 3:12-13).

Today, we can compare it to bank counters, revenue collection points, or even mobile money kiosks like booths—small, functional spaces where money is received and transactions take place.

Where Was Matthew Sitting When Jesus Called Him?

What Makes This Moment So Important?

When Jesus called Matthew, he was at work—right in the middle of his duties as a tax collector. And yet, without hesitation, **Matthew left everything** to follow Him.

This shows something powerful about discipleship: **it requires immediate and total surrender.**

Jesus didn't wait for Matthew to finish his shift, wrap up his business, or fix his life first. He simply said, "Follow me," and Matthew responded in faith.

The Cost and Reward of Following Jesus

Matthew's response illustrates a key truth of Christian discipleship—**following Jesus involves leaving something behind**, sometimes even something significant like a career, comfort, or social status.

Luke 14:33

“In the same way, those of you who do not give up everything you have cannot be my disciples.”

Yet, Jesus never asks us to leave behind anything without promising something greater. When Peter asked what the disciples would receive in return for leaving everything, Jesus replied:

Matthew 19:27-29

Peter answered him, “We have left everything to follow you! What then will there be for us?”

Jesus said to them, “Truly I tell you, at the renewal of all things, when the Son of Man sits on his glorious throne, you who have followed me will also sit on twelve thrones, judging the twelve tribes of Israel.

And everyone who has left houses or brothers or sisters or father or mother or wife or children or fields for my sake will receive a hundred times as much and will inherit eternal life.”

This means that **whatever we sacrifice for Christ will be repaid abundantly—not only in this life but in eternity.**

What Can We Learn from Matthew?

Matthew teaches us that when Jesus calls, we shouldn't delay. He didn't wait for a more convenient time or cling to his income. He recognized that the call of God was greater than any earthly gain.

Even more, God used him powerfully. The very man who once sat at a tax booth wrote the first book of the New Testament: **The Gospel According to Matthew.**

So, let's reflect:

- Is your work, your comfort, or your relationships stopping you from fully following Jesus?
- Are you postponing obedience because the timing doesn't feel right?

Remember Matthew. He responded immediately. And because of that, his life was transformed—and through his writing, millions have come to know Jesus.

Don't let anything hold you back. Jesus is still calling people today. His

words remain the same: *“Follow me.”* Will you rise from your “booth” and follow Him?

May the Lord bless you and give you courage to respond to His call.

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