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Sermon Notes

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Christ Calls a Tax Collector to Follow

Matthew 9:9-13

Introduction:

A. Six Reasons to Hate a Tax Collector

- 1) Personal: individual Jews hated individual tax collectors personally, because they took their money... they affected their lives directly... so their were direct personal reasons for grudges to form and hatred to build: “That man sitting over there has taken bread from the mouths of my children!”
- 2) National: Romans were Gentiles, outsiders, who had conquered Israel and were ruling over them... the Romans were seen as national enemies; any patriotic Jew hated the Romans; but the tax collectors were seen to be open collaborators, deriving personal benefit from the Roman tyranny
- 3) Theological: devout Jews understood the land of Palestine to have been promised on oath to Abraham; the Romans were trampling Abraham’s promised inheritance; tax collectors sided with the Romans and thus turned their back on Abraham’s inheritance. Also, because of their constant dealings with Gentiles, they were ruled to be ceremonially unclean by the Pharisees... they could not worship in the temple, but were spiritual outcasts like lepers
- 4) Ethical: Tax collectors were usually greedy, taking far more taxes than the Romans required; if anyone touched the tax collectors, however, the full might of the Roman army came down on him; so the tax collectors were like extortionists, using the power of the Romans to take excessive taxes, which they pocketed themselves
- 5) Social: for all these reasons, the tax collectors were social outcasts, and thus hung around with other social outcasts, like rebels and prostitutes; they hung around with sinners, and were rejected themselves as dirty people
- 6) Moral: many tax collectors used their excessive wealth and earning to flaunt an extravagant lifestyle full of revelings, orgies, and decadence; this was repugnant to fine, upstanding Jews

B. Matthew’s great humility:

He tells of his own despicable past without hiding anything... he freely admits that he was among the most hated class there was in Jewish culture

This is part of the overall humility of every Biblical writer... all humans are sinners, and none escapes

C. Christ's greater mercy!!

More than anything, this is the story of the stunning and sovereign grace of Christ, saving a wretched sinner who had nothing to offer

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.

10 While Jesus was having dinner at Matthew's house, many tax collectors and "sinners" came and ate with him and his disciples.

11 When the Pharisees saw this, they asked his disciples, "Why does your teacher eat with tax collectors and 'sinners'?"

12 On hearing this, Jesus said, "It is not the healthy who need a doctor, but the sick.

13 But go and learn what this means: 'I desire mercy, not sacrifice.' For I have not come to call the righteous, but sinners."

I. The Choice

vs. 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.

A. Christ's Sovereign Choice

1. Christ's choice of us precedes our choice of Him

John 15:16 You did not choose me, but I chose you and appointed you to go and bear fruit - fruit that will last.

Matthew 11:27 "All things have been committed to me by my Father. No one knows the Son except the Father, and no one knows the Father except the Son and those to whom the Son chooses to reveal him.

2. Matthew was sitting in his tax office when Christ came and called him
3. The INITIATIVE in salvation is Christ's
4. Later, he would choose Matthew to be an apostle... here, He simply chooses Matthew to be a disciple

Luke 6:13 When morning came, he called his disciples to him and chose twelve of them, whom he also designated apostles

5. ALL OF GRACE... not of merit!!!

Calvin: "That Matthew from his tax office... should have been received into Christ's fellowship, yes, called to the office of an apostle, is an illustrious example for us of the grace of God. It was Christ's will, not only to chose simple blunt men for that rank, to bring down the world's wisdom, but also this tax-officer, who had followed a career of small credit, which had involved him in a great many corrupt deeds, to make him an instance of His free goodness, and in his person to teach that the calling of us all depends not on the merits of our own righteousness, but on His sheer generosity."

B. Christ's Independence

1. God's ways are not our ways... God thinks utterly unlike the human race

Isaiah 55:8-9 "For my thoughts are not your thoughts, neither are your ways my ways," declares the LORD. 9 "As the heavens are higher than the earth, so are my ways higher than your ways and my thoughts than your thoughts.

2. So also Christ's choices for His church are unlike what the world honors
3. Man honors outward things... power, prestige, physical prowess, accomplishment, resume, beauty
4. God looks at the heart... and in a way we never could

1 Corinthians 1:26-30 Brothers, think of what you were when you were called. Not many of you were wise by human standards; not many were influential; not many were of noble birth. 27 But God chose the foolish things of the world to shame the wise; God chose the weak things of the world to shame the strong. 28 He chose the lowly things of this world and the despised things-- and the things that are not-- to nullify the things that are, 29 so that no one may boast before him. 30 It is because of him that you are in Christ Jesus

C. Christ's Ways Different than Ours: Choosing Outcasts

A.B. Bruce, *The Training of the Twelve*: The call of Matthew signally illustrates a very prominent feature of the public action of Jesus, namely, His utter disregard of the maxims of worldly wisdom. A publican disciple, much more, a publican apostle, could not fail to be a stumbling block to Jewish prejudice, and thus a source of weakness" to Christ's cause

Yet, Jesus seems not all that attracted to the Scribe or Rich Young Ruler who came to Him with all trappings of worldly success... Christ did not woo the kingmakers of His day, but seemed purposely to anger them greatly

1. Christ rejects what man delights in

Luke 16:15 What is highly valued among men is detestable in God's sight.

2. Christ Delights in What Man Rejects

In this story, Christ will delight in the company of tax collectors and prostitutes, "sinners" rejected by Pharisees, but precious to God because of their faith and repentance

3. HOW WONDERFUL! Jesus makes Himself a "friend" of sinners

Matthew 11:19 The Son of Man came eating and drinking, and they say, 'Here is a glutton and a drunkard, a friend of tax collectors and "sinners." 'But wisdom is proved right by her actions.'

Illus. Spurgeon on Christ as "friend of sinners"

J. Wilbur Chapman (Hymn #185): "Jesus! What a friend for sinners! Jesus! Lover of my soul; friends may fail me, foes assail me, He my Savior makes me whole! Hallelujah! What a Savior! Hallelujah! What a friend! Saving, helping, keeping, loving... He is with me to the end!"

D. Christ's Vision: Looking at the Heart, Looking to the Future

1. He knew what He wanted in His church
2. He also knew what men would make up His apostles
3. He chose what He wanted... not what worldly wisdom dictated

A.B. Bruce: He went about His work deliberately, "as one who knew that His work concerned all nations and all time."

Christ utterly repudiates culture and man's natural tendencies. His Kingdom is constructed along His own sovereign choices, His own sovereign tastes. He is not a child of His times, but His choices transcend all time. He is looking to the end of the world, and His choices are fit for His eternal purposes. Central to that purpose is choosing the outcasts of the world so that no one will boast against Him. Also, Christ's choice comes first... Matthew's choice comes second.

II. The Collectors

A. A Tale of Two Collectors

1. Matthew constantly collecting, gathering, accumulating
2. Jesus also constantly collecting, gathering, accumulating

B. Christ, the Collector of Souls

1. Constant focus on souls, souls, souls
2. Everything else was of little value... in the end it would be burned
3. Daily dedication to this one central task

Zaccheus's salvation:

Luke 19:9-10 Jesus said to him, "Today salvation has come to this house, because this man, too, is a son of Abraham. 10 For the Son of Man came to seek and to save what was lost."

4. Jesus lived every day to collect more people into the Kingdom of Heaven

C. Matthew, the Collector of Taxes

1. Constant focus was money, money, money
2. Willing to risk hatred of neighbors... probably a hardened character
3. Greed dominated his life... and that made him an idolater

Colossians 3:5 greed... is idolatry.

If he was anything like his brother tax collectors, Matthew was living the high life... feasting, celebrations, nice house, golden goblets; but the cost had been high too: social outcast, couldn't worship at the Temple, hated by neighbors; sin had perhaps left his conscience hardened

Sin was destroying his life... yet he went on day after day collecting those taxes

III. The Call

vs. 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.

A. Life-changing Event

B. The External Call of Christ

1. Audible voice: "Come, follow me..."
2. The Built-Up Evidence
 - a. Christ's home base was Capernaum

- b. many great miracles already performed
- c. incredible teachings, such as only God could do
- d. Christ's reputation was spread all over the region
- e. constant topic of discussion

D. External Call Alone Insufficient

Matthew 11:20, 23-24 Then Jesus began to denounce the cities in which most of his miracles had been performed, because they did not repent....23 And you, Capernaum, will you be lifted up to the skies? No, you will go down to the depths. If the miracles that were performed in you had been performed in Sodom, it would have remained to this day. 24 But I tell you that it will be more bearable for Sodom on the day of judgment than for you."

The whole city of Capernaum had had the greatest display of Christ's miraculous power and of His incredible preaching... but most of them had not repented. Therefore, their condemnation would be even greater on Judgment Day

The external call: the preaching and the invitation, along with the accumulated evidence is NOT ENOUGH to rouse someone from the dead spiritually

Scripture teaches plainly that, in order to be saved, you must be "born again", regenerated by the power of the Holy Spirit... you must have the transforming INTERNAL CALL of the Holy Spirit to change your heart and make you willing

E. The Internal Call of Christ

1. "My sheep hear my voice..."

John 10:27-28 My sheep listen to my voice; I know them, and they follow me. 28 I give them eternal life, and they shall never perish; no one can snatch them out of my hand.

2. Matthew's heart transformed by the Holy Spirit
3. Matthew made willing to follow

Everything changed for Matthew when Jesus confronted him and called him, saying "Follow me." This was the external call. Along with it was the evidence that had built up inside Matthew based on the countless miracles and the astonishing preaching Jesus had already done in Capernaum. But none of this guaranteed that Matthew would follow Christ. Capernaum would "go down to the

depths” because they refused to believe in Christ despite all the miracles He had done. No, Matthew also needed the INTERNAL call of Christ—regeneration by the Holy Spirit. It happened the moment Matthew heard Christ call him: “My sheep hear my voice and they follow me.”

IV. The Crisis

A. External Call Brings Internal Crisis

1. Satan’s flood of temptations overwhelms
2. He seeks to fill Matthew’s mind with terror... like the rich young ruler, called upon to give it all

Christ has already told one potential follower

Matthew 8:20 “Foxes have holes, and birds of the air have nests but the Son of Man has no place to lay His head.”

Later, He will say:

Matthew 16:24-26 Then Jesus said to his disciples, “If anyone would come after me, he must deny himself and take up his cross and follow me. 25 For whoever wants to save his life will lose it, but whoever loses his life for me will find it. 26 What good will it be for a man if he gains the whole world, yet forfeits his soul? Or what can a man give in exchange for his soul?”

Following Christ means giving up worldly ambitions and being willing to suffer daily in this world... that’s what it means to take up the cross

The call to follow Christ is a call to die to yourself

Dietrich Bonhoeffer: “When Christ calls a man, he bids him come and die.” “The cross means sharing the suffering of Christ to the last and to the fullest. Only a man thus totally committed in discipleship can experience the meaning of the cross.... In fact, every command of Jesus is a call to die, with all our affections and lusts.”

B. Crisis is Real: Christ Demands it All

1. Matthew cannot remain where he is and follow Christ

The new master takes the place of the old; Matthew must leave his tax booth forever

Matthew 6:24 "No one can serve two masters. Either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve both God and Money."

"Follow me" is a searching, heart-probing command... it means that Christ will be Lord of all, or don't bother coming

2. Matthew cannot remain who he is and follow Christ

Genuine repentance is required to follow Christ... Christ accepts even the most wretched sinner in their vile sins... BUT He never leaves the wretched sinner in their vile sins... Matthew must change outwardly... but Matthew must also change inwardly

Matthew 4:17 From that time on Jesus began to preach, "Repent, for the kingdom of heaven is near."

C. Crisis So Severe Only Grace Can Overcome It

1. Satan is so effective at bringing obstacles to faith, only God's grace can overcome
2. Before Christ has called Matthew, the Spirit has already prepared Matthew to follow
3. The crisis is momentary... joy and power fills his heart

Only the sovereign internal call of the Spirit was sufficient to overcome these obstacles and fears.

BUT the internal call IS sufficient for Matthew...

V. The Commitment

vs. 9 "Follow me," he told him, and Matthew got up and followed him.

Luke 5:28 "Levi got up, LEFT EVERYTHING, and followed him..."

Illus. In February of 1519, Hernan Cortez landed near the Yucatan peninsula, and founded the city of Vera Cruz. He had over 500 soldiers and 20 horses, and intended to conquer the mighty Aztec empire. But in order to ensure the full dedication of his men, he burned his eleven ships. As the men stood there on the shore watching the ships burn, they realized there was no turning back... it was conquer or perish!

So it was with Matthew the moment he stood up and followed Christ

A. The Moment Matthew Got Up, His Career was Over

Tax collectors with wavering commitment are quickly replaced

No shortage of materialistic pleasure-seekers who would have taken Matthew's place

B. Christ's Attraction FAR GREATER Than Attraction of Sin

Christ's attraction was overpowering, His promises sufficient. Faith in Christ, hope of heaven and fear of hell all worked together to bring Matthew to the most important decision of his life: he would leave his old life and follow Christ all the way to heaven!

VI. The Celebrations

A. A Time for Celebration

There are two celebrations connected with this passage... one of them is visible, one invisible... one happened on earth, one happened in heaven

1. Our God a God of JOY

1 Timothy 1:11 "... the glorious good news of the happy God."

Matthew 25:21 Well done, good and faithful servant! You have been faithful with a few things; I will put you in charge of many things. Come and share your master's happiness!

2. Unbelievers frequently miss this!!

They think God is some grumpy killjoy, leaning over the clouds of heaven to see if anyone's having fun and yelling "Cut that out!!" Nothing could be further from the truth... indeed eternal life is truly the life of joy... Satan is out selling a counterfeit

B. The Celebration on Earth

vs. 10 While Jesus was having dinner at Matthew's house, many tax collectors and "sinners" came and ate with him and his disciples.

Luke 5:29 Then Levi held a great banquet for Jesus at his house, and a large crowd of tax collectors and others were eating with them.

1. "Banquet": food, joy, laughter

Jesus went to MANY feasts in His life

- Wedding in Cana of Gallilee... first miracle: water into wine
- Banquet at Simon the Pharisees' house: sinful woman anointed his feet

- Dinner in Jesus' honor after raising Lazarus from the dead

Also told many parables about banquets and feasts... spoke of the Second Coming as the wedding banquet

2. Guests

"...many tax collectors and 'sinners'"

"Sinners" so-called by Pharisees... that class of men and women who had openly thrown off the Law of Moses and were living openly in sin

Matthew had invited his old "friends" to let them know of the commitment he had made. It was a joyful time of celebration, but also a perfect opportunity for Matthew to transform his old "business" contacts into believers.

- a. large crowd... this was a big event!!
- b. very offensive to Pharisees as we shall see...
- c. BUT Christ's regular habit

Matthew 11:19 The Son of Man came eating and drinking, and they say, 'Here is a glutton and a drunkard, a friend of tax collectors and "sinners."

3. Evangelistic opportunity

We get surrounded by unbelievers at a party, we get sucked into sin

Christ surrounded by unbelievers at a party, it becomes an evangelistic rally!!!

Just as Christ can touch the vile, pussy, diseased hand of a leper and be not defiled, but rather leave the hand healed, as fresh and new as a baby's, so Christ can attend a party with tax collectors and sinners and transform it into an opportunity to preach the Kingdom of Heaven!!

C. The Celebration in Heaven

1. Three Parables in Luke 15: On the Lost Being Found

Lost sheep... Lost coin.... Lost Son

All three have JOY and CELEBRATION with friends as the result

For example, the Lost Sheep:

Luke 15:5-7 And when he finds it, he joyfully puts it on his shoulders and goes home. Then he calls his friends and neighbors together and says, 'Rejoice with me; I have found my lost sheep.' I tell you that in the same way there will be more rejoicing in heaven over one sinner who repents than over ninety-nine righteous persons who do not need to repent.

And the Lost Coin:

Luke 15:9-10 And when she finds it, she calls her friends and neighbors together and says, 'Rejoice with me; I have found my lost coin.' In the same way, I tell you, there is rejoicing in the presence of the angels of God over one sinner who repents."

And the Lost Son:

Luke 15:32 [Parable of the Prodigal Son] But we had to celebrate and be glad, because this brother of yours was dead and is alive again; he was lost and is found."

Every time someone comes to faith in Christ... every time someone hears Christ say "Follow me", and gets up from their tax collector's booth of sin, the angels throw a massive celebration with the Father

There are thousands and thousands of people coming to faith in Christ every day... 20 million per year by some estimation... 2300 souls per hour, 24 hours per day!!!

Heaven must be ONE HAPPY PLACE!!!

VII. The Criticism

vs. 11 When the Pharisees saw this, they asked his disciples, "Why does your teacher eat with tax collectors and 'sinners'?"

A. Pharisees: The Elder Brother at the Prodigal's Banquet

1. Separatism
2. "Holiness" = staying away from defiling people... guilt by association
3. Essential self-righteousness... "We are the standard"

Illus. "Dance to our tune..." You have to go along to get along

John the Baptist never banqueted, and they said he was demon-possessed

Jesus banqueted, and they said he was a glutton and a drunkard, a friend of tax collectors and sinners

B. Attack on Weak Disciples... Not on Christ Directly

Jesus must protect them from this attack!!

C. Pharisees: Rhetorical Question... Their Only purpose is to trap Jesus

VIII. The Correction

vs. 12-13 On hearing this, Jesus said, "It is not the healthy who need a doctor, but the sick. But go and learn what this means: 'I desire mercy, not sacrifice.' For I have not come to call the righteous, but sinners."

A. The Answer from Life Experience: The Physician

Where else would a physician go than to those who need him the most?

Pharisees did not know they too were sick... would never come to Christ to be healed!

B. The Answer from Scripture: Mercy not Sacrifice

Pharisees were willing to define Mosaic Law and regulations for sacrifices down to the gnat's eye

Pharisees neglected the center of the Word of God: mercy for the sinner

If God were about judgment rather than mercy, He'd have destroyed the Pharisees and the world long ago

C. Christ's Settled Determination

Christ revealed in the slur the Pharisees cast upon Him: "Friend of sinners"

He was and remains the greatest friend a sinner could ever had

"saving, helping, keeping, loving... he is with me to the end"

IX. Applications

1) The Choice

- Christ's grace is utterly unpredictable!! He delights in choosing and saving some of the least attractive people... don't write ANYBODY off as "unsavable", for the grace of Christ rules everything

- Realize that Christ's sovereign choice precedes any choice on our part! He is always the initiator in salvation

2) The Collectors

- What are you "collecting"? Are you more like Jesus, a collector of lost souls? Or more like Matthew before his conversion, a collector of earthly STUFF?
- Christ says "Anyone who does not gather with me scatters" Are you evangelistic? Do you ever open your mouth and say anything to a lost person for Christ?
- What's on your mind... collecting stuff or collecting souls for Christ?

3) The Call

- The external call is made by people like you and me... people willing to walk by Matthew's tax booth this week and say in Christ's name, "Follow Christ!"
- Delight that the INTERNAL call of the Spirit makes the external call you give effective!

4) The Crisis

- Don't try to minimize the crises that the call to follow Christ will bring for those you witness to! True, Christ accepts even the worst sinners right in the midst of their sin... BUT they MUST leave their life of sin to follow Christ
- This is called "REPENTANCE", and without it, there is no salvation
- Challenge them to get up from their tax booth, leave it all behind, and follow Christ

5) The Commitment

- Matthew left the booth and never went back
- Cortez's men burned their ships
- Have you truly "left all" to follow Christ? Have you burned your ships? Or are you still hoping for a comfortable earthly life of success while trying to follow Christ?

6) The Celebrations

- Rejoice with God! Our God is a happy God who celebrates perhaps 20 million conversions a year! That's one every second! From every tribe, language, people, nation
- Be willing to celebrate with God... but not like pagans, who banquet to feed their lusts

- The entire Christian life should be lived for the joy set before you

7) The Criticism

- Be willing to associate with people of outcast status... people of different races, economic background, etc.
- Pray for and work for the day when there will be many people from the immediate surroundings (North East Central Durham) worshiping here at this church

8) The Correction

- Understand that Christ desires MERCY not SACRIFICE... the center of God's plan in the world is not some meticulous religious observance, but the salvation of lost sinners just like Matthew
- COME TO CHRIST!!! Jesus is the best friend a sinner ever had... He died in your place to take away sin