

Gospel According to Luke
September 9, 2018
Reading: Matthew 9:9-13

Sermon #17
Luke 5:27-32
(Mt. 9:9-13 & Mk. 2:13-17)

Salvation

I. Seeking Spiritual Truth

God created humans as physical beings. But, he also created humans as spiritual beings. Therefore, mankind naturally seeks his spiritual self. The problem is since man was corrupted by the fall they often seek their spiritual self in all the wrong places. Most look to the prince of this world with his half-truths for they appeal to man's sin nature. The result is there are thousands of religions, philosophies and worldviews. Even though there are thousands of religions, they all fall into 1 of 2 categories. The first category is the broad and the many religions based on human achievement to find spirituality or salvation. Second, is the narrow and the only true path to salvation because it is based on divine achievement. In every other religion other than biblical Christianity it is man that completes salvation by his efforts. The concept of grace, unearned and undeserved is harder because it takes man out of the center and man desires to be the center.

Think about how man-made religions share a number of common traits. The Buddhists seek their spiritual completion of nirvana by human effort to stay on the Eightfold Path. Muslims hope to enter Paradise by being faithful to the Five Pillars of Islam. Mormons accept Joseph Smith as a prophet of God completing the work of prior prophets (which is the same theme as Islam and their prophet Mohammad). For Mormons one will attain the highest level of heaven by doing their temple work and following the good works found in the Doctrines and Covenants. This is a very similar path for Muslims to reach paradise. Then there

is the religion of Jehovah's Witnesses based on the works of Charles Russell who rewrote portions of the Bible because God did not get it quite right and the salvation of Russell is completely works based. It is interesting to me, as a former Mormon and Mason, that both the founders of the Mormon and Jehovah's Witnesses churches were Masons and there are many similarities woven into the religions they founded with the works of the Masonic Orders. The Roman Catholic Church moved rather quickly as history goes, over a few hundred years, from grace based salvation to works based salvation affected by participation in Mass, the church sacraments, saying the Rosary, etc. Today the Catholic Church states, "Sacred Tradition and Sacred Scripture make up a single sacred deposit of the Word of God . . ." (*Catechism of the Catholic Church*, paragraph 97) In other words for the Catholic Church traditions and sacraments have equal authority to the Bible. Again God the Creator of the entire universe just could not get it quite right when he inspired the Bible and man has to fix it. How else can you justify salvation by works if you say your religion is Bible based? This puts man or the church in control of salvation. The bottom-line is this; **all of man's efforts**, even self-righteous acts to achieve salvation are futile and give false hope and in truth damn people's souls to eternal separation from God.

God created man in his image, but it is all about God as the Creator of everything that exists. Man is God's creation – not the other way around. Therefore, salvation is entirely by God's grace "by grace you have been saved through faith. And this is not your own doing; it is the gift of God, ⁹ not a result of works, so that no one may boast." (Ephesians 2:8-9) At the time Jesus walked the earth the Jewish religion had become a religion of works instead of a relationship with God through his grace. Paul wanted people to understand this problem so he wrote in his letter to the believers in Rome, salvation "is by grace, it is no longer

on the basis of works; otherwise grace would no longer be grace.” (Romans 11:6)
Fallen man does not like God’s grace because it takes him out of the center and places God there.

Christ stepped down from heaven and entered human history in the environment of Israelites working to find salvation through works of the law and ritual. Jesus makes a defining statement in our passage this morning in verse 32, **“I have not come to call the righteous but sinners to repentance.”** This statement also defines the mission of the church – calling sinners to repentance. This is why Jesus centered his ministry on those who understood their lost condition; that they were sinners and needed salvation from God. Here Luke shows Jesus took two approaches. First he called a wretched sinner to become a saint. Second, he confronted the self-righteous hypocrites.

II. Converting From Sinner To Saint

After healing the paralytic man earlier in verse 20, now we find in verse 27 Jesus, **“went out and saw a tax collector named Levi, sitting at the tax booth. And he said to him, ‘Follow me.’”**²⁸ **And leaving everything, he rose and followed him.”** We know from Mark chapter 2 that Jesus was in Capernaum. Capernaum was the largest city on the Sea of Galilee, located on the northern shore and was the crossroads for the east-west and north-south trade routes, so it can be assumed that Levi or as we come to know him, Matthew would have had a thriving tax revenue business for there would have been much to tax.

Thinking of Matthew as a tax collector might lead one to think of the IRS, so let me give you some background. Being a tax collector in Israel made Matthew one of the most hated among the people in Israel. I guess in this way Matthew was somewhat like our IRS. Tax collectors were considered the dregs of Jewish

society and were considered to be the worst of all sinners. Ok, I guess this is similar to our IRS. Tax collectors were considered traitors to their own people and were classified unclean and barred from entering the synagogues. Except the part about being barred from the synagogues some might see how this is somewhat like our IRS. In Israel tax collectors were not allowed to give testimony or be a witnesses in the courts, because they were considered by their occupations to be liars. The difference for us today is the IRS does testify in court and their testimony carries excessive authority. Let me move on.

The Roman government and its occupying army backed the tax collectors, giving them great authority to abuse people. The Roman occupation of Israel affected every aspect of Jewish life. There was the military force that controlled government, travel, commerce and law. Israel was also subject to Roman taxation and this is where Matthew comes in. Herod sold franchises to people for the collection of taxes and these franchises were sold to the highest bidder. The tax collector sent the prescribed taxes to Herod and kept the excess. Herod took his cut and sent the rest on to Rome. Being a tax collector was lucrative because it allowed for taking advantage of the people. There was income tax, poll tax, land tax, transportation tax and any other tax the collector could think of and enforce. Tax collectors employed men as “muscle” to collect from those who were reluctant to pay and a good beating often changed their minds. As a tax collector Matthew would have had men working for him as enforcers.

The Talmud, meaning in Hebrew “instruction” was the primary source of Jewish religious law and theology. It lists 2 types of tax collectors. The first is “*gabbai*” meaning, “gather” who collected the more general taxes such as land and income tax. These taxes were set by official assessments, so not much could be skimmed off the top. The second tax collector was the “*mokhes*” and they

collected taxes on imports, exports, domestic trade and virtually anything that was moved by road. They set tolls, taxed working animals like oxen and donkeys. They taxed the number of axles that a wagon had. They even taxed letters that were being carried on the roads.

Mokhes consisted of two types – the Great Mokhes and Little Mokhes. The Great Mokhes stayed behind the scenes and hired others to collect the taxes for them. We know from Luke 19:2 that Zacchaeus was a Great Mokhes, we read, there “[was a man named Zacchaeus. He was a chief tax collector and was rich.](#)” On the other hand Matthew was apparently a Little Mokhes because he manned a tax booth where he dealt with people face-to-face and collected their money. The Jewish people hated all Mokhes, but they especially hated the Little Mokhes, like Matthew, because they collect legitimate taxes but also extorted additional money and created any tax that they could imagine and enforce with the blessings of Rome and its army. From Mark’s account in chapter 2, verse 13 we know Matthew’s booth was on a trade road and near the shore of the sea, which would suggest he also collected taxes from the fishermen. Because Matthew was collecting taxes on both land and sea would have made him greatly hated and greatly wealthy.

Jesus knew Matthew’s heart and knew he was miserable by his awareness of his sin both against God and his fellow man. Jesus simply said, “[Follow me](#)” and Matthew’s immediate response revealed the state of his heart, and in God’s placing in his heart the desire for righteousness and salvation. In verse 28, we read Matthew “[leaving everything, he rose and followed him.](#)” This tough businessman suddenly becomes humble before Jesus the Christ. One indication of Matthew’s humbleness is that there is no record in any of the Gospel accounts of him speaking. In fact, in Matthew’s own gospel account in chapter 9 omits that he left

everything behind to follow Jesus. Matthew's decision was sudden and final. He abandoned his lucrative career and never looked back. The Great Mokhes that he had worked for would have had another person sitting at the tax booth almost before the seat Matthew left had gone cold. Some of the other disciples who left their businesses and followed Jesus did not make such a final departure. They were fishermen and they could return to their fishing as a means to make a living. In fact they did just that, reading from John chapter 21, verse 2, "[Simon Peter, Thomas \(called the Twin\), Nathanael of Cana in Galilee, the sons of Zebedee, and two others of his disciples were together.](#) ³ [Simon Peter said to them, 'I am going fishing.'](#) They said to him, '[We will go with you.'](#) They went out and got into the boat, but that night they caught nothing." (John 21:2-3) Jesus then appears to them and tells them where the fish are located. They had a fallback option, but Jesus did not allow them to use it very long. On the other hand, Matthew had no fallback option – he made his decision and was fully committed. How about you? Are you fully committed to Jesus or have you allowed yourself a fallback option by keeping one foot in the world?

Matthew as a tax collector was perceived as a traitor to his own people an extorter of money from his fellow Jews, an outcast and declared sinner by the rabbis. Yet, Christ calls him and he begins the path to be an apostle of Christ, an evangelist and inspired writer of Jesus' life and teachings. Matthew gave up his career and money. But he gained, as Peter would write, "[an inheritance that is imperishable, undefiled, and unfading, kept in heaven ...](#)" (1 Peter 1:4) What are you willing to let go of in order to follow Christ? Matthew gave up a lucrative job, what else did he give up? Lets dig a little deeper.

An indication of how complete Matthew's transformation was, reading from verse 29, he "[made him Jesus a great feast in his house, and there was a large](#)

company of tax collectors and others reclining at table with them.” Money was important to Matthew otherwise he would never have taken on the role of tax collector. Yet, just as suddenly as he left his tax table and followed Jesus he lets go of precious money to throw a great party, a feast in honor of Jesus. Matthew’s party had two purposes; it celebrated his salvation and it was evangelistic by sharing who Jesus was with all his friends. Is this how you responded to being saved by Christ? Were you willing to radically change your life style to follow Christ? Did you throw a party for all of your friends to let them know you were now a follower of Jesus and that they also should seek salvation through Jesus? Matthew would soon leave behind the great house he worked hard to obtain and used to celebrate with a feast to reveal his salvation to everyone. Suddenly for Matthew, it was no longer worldly material things that were important. Let me ask, “Are you willing to leave behind whatever Jesus asks of you to follow him, to serve him however he asks, wherever he chooses?” Matthew is a great model for us. Let me go to your heart – Are you like Matthew who as a foundation of his faith was obedient to Christ? Are you tithing in obedience and cheerful for the opportunity? Are your spending time studying Scripture? Are you living and sharing the Gospel? The disciples of Jesus modeled for us what you live for and what you are willing to die for defines what you really believe – is this not true? Is it apparent to those who know you what you live for and what you are willing to die for? You see there is a difference between those who know they are sinners in need of a Savior and the self-righteous who seek their own path and self-made salvation.

III. Confronting the Self-righteous

This short story of Matthew leaving all behind to follow Jesus is not over. Luke continues with his narrative in verse 30, “**And the Pharisees and their scribes grumbled at his disciples, saying, ‘Why do you eat and drink with tax collectors and sinners?’** ³¹ **And Jesus answered them, “Those who are well have no need of a physician, but those who are sick.** ³² **I have not come to call the righteous but sinners to repentance.’**” (Luke 5:30-32) It appears the Pharisees and scribes were invited to Matthew’s great feast because they were aware of what was going on inside Matthew’s house. In fact, the disciples were with Jesus at Matthew’s home and it says the Pharisees were grumbling to the disciples about Jesus associating with these low cast sinners and his rejection of the Jewish religious. I can see them standing just outside and in their self-righteous minds discussing with each other what was going on inside and at the same time being a little jealous of those on the inside. They were so close that Jesus overheard their grumbling at his disciples. They must of thought if they chastised Jesus’ disciples that Jesus would also be corrected and leave Matthew’s house and show his disdain for those inside for they were sinners. They were sure Jesus would side with them and give his approval for their self-righteous behavior. Remember the Talmud and rabbinic law labeled these people as outcast sinners barred from the synagogue. Yet, Jesus chose to be with those in need of a Savior.

Who have you disassociated from because of peer pressure or society standards? Jesus gave the Pharisees a simple truth in verse 31, “**Those who are well have no need of a physician, but those who are sick.** ³² **I have not come to call the righteous but sinners to repentance.”** Just one of many reasons as a church we will be relocating to Sedillo Hill is to work with the Food Pantry to help meet the needs of those who are struggling to live. Yes, some because of their own

behavior and decisions and sins, but others because life has not been as kind to them as it has to you and me. Are you willing to give of your time to serve these in the name of Christ? Are you willing to give a hug to those who need some kindness even if they do not smell the best? Jesus spent much of his time with those low in the social strata of society – I believe one reason is the poor have an easier time in acknowledging they are sinners and need a Savior. The rich, and by world standards most Americans are considered rich, we no longer see our need for a Savior for we are self-made, self-reliant and we create our own future.

In Matthew's record of this event in chapter 9 Jesus answers the charges of the Pharisees and scribes with scripture by quoting the prophet Hosea (6:6), **“Go and learn what this means: ‘I desire mercy, and not sacrifice.’ For I came not to call the righteous, but sinners.”** (Matthew 9:13) God does not desire external sacrifices and ritual but he desires hearts that seek and love him, the outpouring of ones love for God is showing mercy to others. Jesus instructed his followers to **“Be merciful, even as your Father is merciful.”** (Luke 6:36) The result of being merciful, as Jesus taught on the Sermon on the Mount, is **“Blessed are the merciful, for they shall receive mercy.”** (Matthew 5:7) There are positive consequences of being faithful just as there are penalties for the disobedience of not having mercy. James, the half-brother of Jesus, made this clear, **“For judgment is without mercy to one who has shown no mercy.”** (James 2:13) The Pharisees and scribes knew the Old Testament scriptures and prided themselves on their knowledge and adherence to the law and to ritual, so they had no excuse for failing to show mercy. The problem was they had knowledge without spiritual wisdom because of their hearts of stone. The Ten Commandments were written on stone, but Christ fills one's soul with the Holy Spirit and this gives people a heart of flesh. Jesus writes the laws of God on people's hearts not on stone.

The Pharisees' hearts of stone were like the law written on stone tablets and they did not understand what Jesus later taught, "there will be more joy in heaven over one sinner who repents than over ninety-nine righteous persons who need no repentance." (Luke 15:7) The question before us is, are our hearts tender and full of mercy? Are we seeking to live for Christ or for the world? Are our hearts like stone of the Pharisees, who sought righteousness through works and self-promotion? Or are our hearts made of tender flesh filled with love, grace and mercy given by God as his gift? It is my prayer we are like the wretched sinner Matthew who knew of his need for salvation. When Jesus called, Matthew humbled himself and gave up anything that prevented him from fully giving himself to Christ. Like Matthew if one admits their desperate need for Christ we will see the truth of what James wrote so long ago, "God opposes the proud but gives grace to the humble. ⁷ Submit yourselves therefore to God. Resist the devil, and he will flee from you. ⁸ Draw near to God, and he will draw near to you. Cleanse your hands, you sinners, and purify your hearts, you double-minded." (James 4:6-8) Matthew understood, he was single-minded and it is my hope that thousands of years later we are able, by the spiritual wisdom given to us by Christ to understand that giving ones life to Christ is a lifestyle change; an abandonment of the world for a relationship with the Living God. It is all by God's grace. Those who seek salvation through the law and works are on a path of self-righteousness that leads to eternal ruin. We need to be like Matthew, to be single-minded accepting Jesus as our Savior and living obedient to him as our Lord.

My beloved may we be people and be a church that fulfills Jesus' two great commandments, just as Matthew did. First, "you shall love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength.' ³¹ The second is this: 'You shall love your neighbor as yourself.' There

is no other commandment greater than these.” (Mark 12:30-31) If you and I are committed to this – everything else will fall into place. Let us live in obedience to Christ because of our love for Jesus and because of our love may we have mercy for those without Christ! Amen and Amen!