

Title and Scripture: *The Disciples: Matthew* (Matthew 9:9-10; Luke 5:27-29; and selected verses)

Theme: Series on the Disciples, Matthew was a tax collector whom the New Testament audience would consider an unreachable sinner, yet Jesus is for everyone. Jesus is still for ***all people and groups***.

June 23, 2021

Today we will talk about Matthew.

I wonder, can you think of some type of occupation that is just so wretched that is it unpardonable. What I mean is, can you think of an occupation that just doesn't mix with Christianity? Can you think of an occupation of which you will think, "How can one do that as an occupation and call themselves a Christian?" Some may think of the pornography industry or prostitution, or defense attorneys that knowingly defend guilty people, or drug dealers, or many others.

I want to tell you that Matthew, the same Matthew who likely authored the Gospel according to Matthew, was in an occupation that they thought was just unpardonable. But God chose him and God will also choose you and anyone else. The Gospel of Jesus, the good news of Jesus is for everyone regardless of their past.

So, let's talk about Matthew. In order to talk about Matthew, let's read 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.

I. First, who was Matthew?

- a. We really are not able to know a whole lot about Matthew. What we know is predominantly from this and a few other Scripture passages.
- b. I will tell you that Matthew was also called Levi. In Luke's Gospel in a passage which we will look at in a few minutes, he is called Levi. Matthew was a personal name meaning "the Gift of the Lord." We know from the Scriptures that Matthew had an actual tax collector's office and we know geographically where this was at.
 - i. His duty was to collect "toll" or "transport" taxes from both local merchants and farmers carrying their goods to market as well as distant caravans passing through Galilee. He was an employee of Herod Antipas. Matthew knew the value of goods of all description: wool, flax, linen, pottery, brass, silver, gold, barley, olives, figs, wheat. He knew the value of local and foreign monetary systems. He spoke the local Aramaic language as well as Greek. Because Matthew had leased his "toll" collecting privileges by paying the annual fee in advance, he was subjected to the criticism of collecting more than enough, growing wealthy on his "profit." Thus he was hated by his fellow Jews.

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- ii. John MacArthur writes: “In all likelihood, none of the twelve was more notorious a sinner than Matthew.”¹

(Now, why was he hated by his fellow Jews? What is the big deal about tax collectors?) I am grateful to John MacArthur and his book *Twelve Ordinary Men, How the Master Shaped His Disciples for Greatness, and What He Wants to Do with You* for much of the following information.

- c. Tax collectors: Tax collectors were the most despised people in Israel. They were hated and vilified by all of Jewish society. They were deemed lower than Herodians (Jews loyal to the Idumean dynasty of Herods) and more worthy of scorn than the occupying Roman soldiers.
- d. Many times we see the word: “Publicans.” Publicans were men who had bought tax franchises from the Roman emperor and then extorted money from the people of Israel to feed the Romans and to pad their own pockets. They often strong-armed money out of people with the use of thugs. Most were despicable, vile, unprincipled scoundrels. There was an unspoken agreement that they could add whatever fees they wanted to the taxes. They kept this percentage for themselves
- e. Tax collectors were even on the same level socially as harlots.
- f. The Jewish Talmud taught that it was righteous to lie and deceive a tax collector, because that was what a professional extortioner deserved.
- g. There were two kinds of tax collectors, the *Gabbai* and the *Mokhes*
 - i. The *Gabbai* were general tax collectors. They collected property tax, income tax, and the poll tax. These taxes were set by official assessments, so there was not as much extortion at this level. The *Mokhes*, however, collected a duty on imports and exports, goods for domestic trade, and virtually anything that was moved by the road. They set tolls on roads and bridges, they taxed animals and axles on transport wagons, and they charged a tariff on parcels, letters, and whatever else they could find to tax.
 - ii. There were also two kinds of *mokhes*: —the great *mokhes* and the little *mokhes*. A great *mokhes* stayed behind the scenes and hired others to collect

¹ MacArthur, John. *Twelve Ordinary Men, How the Master Shaped His Disciples for Greatness, and What He Wants to Do with You*. Thomas Nelson, Inc. Nashville, Dallas, Mexico City, Rio De Janeiro, Beijing. 2002. Page 151.

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taxes for him. Matthew was evidently a Little Mokhes, because he manned a tax office where he dealt with people face to face (Matthew 9:9). He was the one the people saw and resented the most. He was the worst of the worst. No self-respecting Jew in his right mind would ever choose to be a tax collector. He had cut himself off from his own family and from God.

- h. This is a stunning reality when Jesus called him
- i. For a Jewish man to be a tax collector made him a traitor to the nation
- j. He would also have been a religious outcast, forbidden to enter the synagogue
 - i. Let me stop right there before moving on—is that amazing? Here is someone looked so down upon by society. Here is someone considered a social outcast, someone not permitted to enter the Jewish temple and participate in Jewish worship, yet Jesus chooses him as one of the disciples. He even wrote one of our four Gospels.
 - ii. The Gospel is for everyone regardless of background.
- k. His only friends were the riffraff of society--- petty criminals, hoodlums, prostitutes
- l. They were the ones he invited to his house to meet Jesus: I want to look at another passage concerning Matthew. He is called Levi in this passage:

Luke 5:29-32

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. ³⁰ But the Pharisees and the teachers of the law who belonged to their sect complained to his disciples, "Why do you eat and drink with tax collectors and sinners?"

³¹ Jesus answered them, "It is not the healthy who need a doctor, but the sick. ³² I have not come to call the righteous, but sinners to repentance."

- m. Notice, Matthew receives and follows Christ and soon after he is throwing this banquet and he invites all his friends and colleagues, and he invites Jesus as well.
- n. But notice that Matthew left everything and followed Jesus. Matthew was repentant.
 - i. John Wesley wrote, "I am falling short of the glory of God. My whole heart is altogether corrupt and abominable and consequently my whole life. Seeing an evil tree cannot bring forth good fruit." And his brother who wrote so many marvelous hymns in one of them said, "Vile and full of sin I am." One of the

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great ministers of God of times past was a man named Augustus Toplady, who among other things wrote the hymn Rock of Ages, of himself he said this: "Oh that such a wretch as I should ever be tempted to think highly of himself. I that am myself nothing but sin and weakness in whose flesh naturally dwells no good thing."

- ii. Matthew, being a tax collector, which I have shown was such an occupation that made him an outcast, he was still accepted by Jesus and he repented and left those ways.

II. What can we apply from Matthew to our life today?

- a. Main emphasis is that Jesus is for everyone regardless of their past. God offers forgiveness:
- b. We have some other applications:
 - i. In Matthew's Gospel he quotes the Old Testament 99 times in his gospel, more than Mark, Luke and John combined. He knew the Scriptures. As always I challenge you to learn the Bible,
 - ii. Follow Jesus, leave everything to follow Jesus. Matthew left his trade to follow Jesus. I don't think that any of you are in such a trade that is causing you to violate Christian principles every day. But this does not mean that God doesn't have a calling for your life.
 1. What is God calling to do today? God has a plan for you and God may be calling you to even switch professions to follow Him. I can think of many pastors who realized their calling later in life.
 2. Beyond, leaving an occupation, is God calling you to follow Jesus in a deeper level?
- c. Matthew was humble and we must be humble. In his entire Gospel he mentions his name only twice. Once is where he records his call and the other is where he lists all the twelve apostles.
- d. Missionary: Later legendary accounts tell of Matthew's travel to Ethiopia where he became associated with Candace, identified with the eunuch of Acts 8:27. The legend tell us of Matthew's martyrdom in that country. Tradition says that he was burned at the stake.

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- i. This is a recurring theme with all of the disciples. We are missionaries. God doesn't call us to hold this treasure of the Jesus Christ to ourselves.
- ii. If you heard of a cure for cancer would you keep it to yourself? This is the cure. No, of course you wouldn't. You have the answer to eternal life, share it. You are a missionary just like Matthew was.

Close:

One of Hans Christian Andersen's famous fairy tales is *The Red Shoes*. In the story, Karen, a lovely, poor girl, dreamed of having a pair of red shoes. After her mother's death, she went to live with a wealthy woman. Her guardian nurtured her in the atmosphere of the church. When Karen was ready to be confirmed, her foster mother purchased suitable clothes for the occasion, including the orphan's murmured wish for red shoes.

The shoes attracted considerable attention. Karen wore them to church. She thought they were silhouetted in the chalice from which she sipped communion for the first time. Out on the street Karen began to dance. Try as she might, she could not stop. Her foster mother managed to take the red shoes off and hide them.

After her guardian's death, Karen found the coveted shoes and began to dance again. She danced through the streets, out of town, and finally into the woods. Karen became frightened. At last she encountered an angel who said, "Dance in your red shoes, dance on, until you are pale and cold and your flesh shrivels." The possessed girl begged for help. Exhausted, she asked the village executioner to cut off her feet. He obliged. But even so, Karen's dancing feet went off into the night. The girl was compelled to use crutches the rest of her life, but she was happy to be free of her obsession.

Andersen has given us a continuing sermon in the fantasy of *The Red Shoes*. Every person, regardless of age or ambition, station or schooling, owns at least one pair of red shoes. Any absorbing idea, anything which shackles an individual, monopolizes his/her time, warps the mind and shrivels the soul—is an obsession. Good or bad, obsessions are shining red shoes—sins!²

Matthew's obsession was that he was a tax collector, yet Jesus chose him as a disciple. This is because regardless of past Jesus can use you. Jesus is for everyone. But Matthew didn't stay the same. He left that obsession that sinful life and he repented and followed after Jesus.

From childhood we have been familiar with the nursery rhyme about Humpty-Dumpty. He was some egg.

Humpty-Dumpty sat on a wall,
Humpty-Dumpty had a great fall.
All the king's horses and all the king's men
Couldn't put Humpty together again.

² Jones, G. C. (1986). *1000 illustrations for preaching and teaching* (318–319). Nashville, TN: Broadman Press.

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Back of this innocent rhyme is a tremendous and tragic spiritual truth. We are all Humpty-Dumpty. We have fallen off the wall of God's intended purpose for us. All of humanity's expertise cannot restore us to our former selves or give us wholeness.³

So, God stepped in and fixed us. That is what the Gospel is about. Jesus offers us forgiveness.

³ Hobbs, H. H. (1990). *My favorite illustrations* (244–245). Nashville, TN: Broadman Press.