Turn in your Bibles with me to Matthew chapter 9.

This morning I want you to think about the most daring thing you've ever done in your life? And I'm not talking about skydiving or jumping off a cliff into a lake. I'm talking about with your direction in life. What's the most daring thing you've ever done?

For some of you, you've changed careers midstream in your life. I know a man who was making windows in a factory, but always knew he wanted to be a barber and so, he threw caution to the wind and went to barber's school and is today doing what God put him on this earth to do. For some of you, it was to leave a lucrative job to take a lesser job to spend more time with family. It might have meant selling your home or something valuable and precious in your life so that you could answer God's call. For some of you...you have cashed out your 401-k to adopt children. Some of you have decided to live on one income. Some of you went back to school.

Truly this morning, there are likely as many stories as there are adults in this room that we could have you come and share testimony today. Life changes... They are just that...life changes that lead to changed lives.

This morning we are going to look at the account of a man's life that was turned upside-down. His name was Matthew and we've been studying his gospel for the last year and a half. Today we are going to look at the life of Matthew and see: "Jesus' Power to Call Us," as we look at the call of Matthew by Jesus.

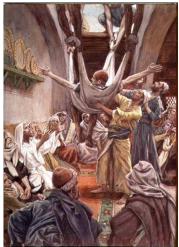
Matthew 9:9-13

9 As Jesus passed on from there, he saw a man called Matthew sitting at the tax booth, and he said to him, "Follow me." And he rose and followed him. **10** And as Jesus reclined at table in the house, behold, many tax collectors and sinners came and were reclining with Jesus and his disciples. **11** And when the Pharisees saw this, they said to his disciples, "Why does your teacher eat with tax collectors and sinners?" **12** But when he heard it, he said, "Those who are well have no need of a physician, but those who are sick. **13** Go and learn what this means, 'I desire mercy, and not sacrifice.' For I came not to call the righteous, but sinners."

You will remember from our time together last week that we saw how Jesus continued performing miracle after miracle, giving evidence that He is literally God in the flesh, Emmanuel.

You see, Jesus left heaven and came to the earth He created by just speaking it into existence...and in coming to this earth He created...He placed Himself on a cross from wood that he created from trees He spoke into existence. And it was that death on a cross that provided the payment for sin so that we might accept that payment and confess and repent of our sins and call on the name of Jesus and be saved. Jesus came to this earth on a divine rescue mission to seek and save that which is lost.

And so he performed miracles to give proof of His deity and His power. No...this was no ordinary man...this was the God-man and the people in Capernaum were seeing things that only God could do. Like healing a paralytic. You might remember from last week that...



...a paralytic was lowered through Peter's roof. A man that Jesus healed, but more than giving the man new legs to walk out of the house...Jesus gave the man a new heart. He forgave the man of his sins. And I'm convinced Matthew knew all about this. Look at Matthew 9:13.

Matthew 9:13

9 As Jesus passed on from there, he saw a man called Matthew sitting at the tax booth, and he said to him, "Follow me." And he rose and followed him.

Verse 9 says, "Jesus passed from there." Where is "there?" Well, take a look at the map.



Jesus is still in Capernaum. (About 11 o'clock on the map at the north end of the Sea of Galilee.) Jesus leaves Peter's house, most likely the next morning, and he passes by Matthew, who was sitting at a tax booth. I couldn't find a great image of that on the internet. This is the best I could do...



But, hopefully you'll get the idea.

Now let's learn some things about this man Matthew who was sitting at this tax booth. We need to answer: Who is this guy and why did Jesus end up calling him to be an Apostle? After all, the guy

is a tax collector; he's one of the most hated people in town. He's considered a traitor and a pig by the Jews and here's why.

If you decided to become a tax collector, you were turning your back on the nation of Israel. You see, a tax collector worked for Rome. As you know, the Romans were in power in the days of Jesus and they were brutally oppressive to the nations they occupied. They collected money from those nations by hiring people who were natives of that nation and paying them basically to pillage and rip-off the people. They were called "PUBLICANS." No, I didn't say, "Republicans," ③. I said, "publicans," and that meant you were the worst sinner in town. Why?

Because if you as a Jew, took the job of a tax collector, you in essence...turned your back on your people and you were considered a dog in their eyes...the vilest of the vile. We would say it this way: Matthew had sold his soul to the devil...Rome. We could say that Matthew worked for the IRS... © I'm only kidding... but, you know the IRS ...the tax collectors even today aren't very well liked are they?

What is worse...is this... if you became a tax collector, you could no longer go to the synagogue. You were kicked out. And the consequence of that is that most Jewish families would kick out any son who went to work as a Tax Collector for the Romans. And scholars are confident that Matthew had likely been disowned by his family.

By the way, as I studied this...I discovered there are two kinds of tax collectors. One is called the Gabbai, and that makes total sense to me...because when you paid your taxes to the Gabbai...you wave at your money and say, "Gabbai." You won't forget that term! © And the second kind of tax collector was a "Mokhes."

Now here's the difference: A Gabbai was a General tax collector. They collected the taxes from the locals: like taxes on property, food, animals, etc. They would do this by coming to your home to collect the tax. But, the Mokhes, they collected taxes from a tax booth...much like what we would think of as a tollbooth, right along the highway.

Remember our picture.



These guys collected taxes from the fisherman, and from all imports and exports coming in and out of Capernaum. And remember, Capernaum is strategically located. If you are traveling from the north to Egypt, you've got to go through Capernaum. It's like driving from Winston to Boone. You've got to go through Wilkesboro. And these guys were filthy rich! They racked up! And they were so rich that they didn't even work the booths, they hired young men to do it for them and they stayed in the background and many people didn't even know who the Mokheses were. And this brings us back to Matthew. He worked for a Mokhes. He was a young man and a hired hand.

Remember Jesus was a Rabbi. Jesus left the world of carpentry and began at the age of 30 his 3 ½ year ministry and what do Rabbis do? They teach and they call young men to follow them... in the case of Jesus young men called Apostles...some of whom scholars say were as young as teenagers of which Matthew was likely a young man. Peter was the only one that was married.

By the way when we read the companion passages in Mark and Luke, we find that they call Matthew, "Levi." And that's not uncommon for Jesus' Apostles. After all, we know Jesus gave second names to many of the Apostles. Simon became Peter. Thomas was also called Didymus. And Bartholomew was called Nathanael. BTW...Do you know what Matthew means? "Gift from God." Jesus would rename this hated, despised man, "Matthew, Gift from God."

And isn't that how it works folks? You come to Christ and you're a new creation...a new person...and you get a new name...you become part of the family of God and you take on His name.

Well, what did Mathew do? Jesus called Him, would he go? Look at it again...

Matthew 9:13

9 As Jesus passed on from there, he saw a man called Matthew sitting at the tax booth, and he said to him, "Follow me." And he rose and followed him.

Does this look impulsive to you? It's no different than what James and John did when they left their father Zebedee and the fishing boats. They left immediately. But church, remember, Jesus had already been teaching for close to a year when this happened. Matthew knew of Jesus. He had heard the buzz that was circling around Capernaum as Jesus performed all of these miracles and it's obvious that Matthew was ready for a new life.

You know he had heard about Jesus forgiving the paralytics sin...that news was all over town and he must have thought...could He do that for me? Would he do that for me?

Can you sense what Matthew felt as Jesus walked up to his little tax booth and said, "Follow me?" Can you imagine what everyone standing around thought about this? Are you kidding...this miracle-worker is asking the most vile, corrupt person...a bought and paid for pig of Rome...you are calling him to follow you? Yes. That's the mercy and grace and love of Jesus.

<u>Turn with me to Luke 5, verse 29</u>. Matthew is so excited that he throws a party. Lord knows he had the money to do it and the house to do it in. Certainly he had to buy a house, because his parents most certainly and disowned him for becoming a despised tax collector. And what does Jesus do? He goes and eats with him.

Luke 5:29-32

29 And Levi made him a great feast in his house, and there was a large company of tax collectors and others reclining at table with them. **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."

The last word we just read is the key to this meeting at Matthew's house. What was that last word: REPENTANCE. The same word Jesus has been saying all along. The very first time He preached was in Nazareth in the synagogue and Matthew records in...

Matthew 4:17

From that time Jesus began to preach, saying, "Repent, for the kingdom of heaven is at hand."

But, the Scribes and Pharisees couldn't understand why Jesus would go into such a despicable man's house, like Matthew's and eat with tax collectors and sinners. You see, Matthew had invited all of his friends over to his home for a feast to hear Jesus. You know that's what people do when they get saved... They get excited and want all their friends to know, because as one commentator says it: "The soul that's been truly converted will desire the conversion of others." Do you desire the conversion of others? Are you using your home to share the Gospel? Are you using your resources to seek the conversion of others...or just spend those resources on yourself?

Oh the Pharisees couldn't stand it! They were pompous and they wimps! Why? Because, they didn't go ask Jesus the question...they asked His disciples, "Why do you and Jesus eat with sinners?" Jesus knew what they were asking behind His back and He said, "I've come to call sinners to repentance." And we know that's exactly what He did. Jesus is described in Matthew 11:19 as...a friend to sinners.

Hey Church family...can I ask you something: is it okay to go and hang out with the lost? Is it okay to go their homes? Is it okay to go where they work? Jesus did. He went to Zacchaeus' house...and he was Chief tax collector in Jericho. You will remember we saw a few weeks ago that Jesus was prepared to go into a Roman centurion's home and heal his servant boy. These are pagan people for sure...but, so were we.

Listen carefully, in Scripture, on two occasions Jesus went into the home of a Pharisee and each time He did so to accuse them of their hypocrisy. All the other occasions where He visited homes it's recorded or intimated that the person or persons in those homes had either made a public profession of faith in Him or were giving evidence that they were seeking to know more about Him. Matthew had shown faith in Jesus by getting up and following Him at Jesus' public invitation. The Centurion showed such faith in Jesus that he said, "Speak the word and my servant will be healed." Zacchaeus showed great faith by humbling himself and climbing into a tree so he could see Jesus. Yes, Jesus went into homes of people who were transitioning into the kingdom. They had a desire for Him and He went to be with them on their turf.

Now what does this mean for us? Does this mean that we should go to nightclubs and lewd clubs to try to win people to Jesus? Are we to go into bars and order a Coke and witness to the whisky drinkers? Listen church, Jesus never gives an example of that. He went into the homes of those of were genuinely seeking Him. That's all you'll find recorded in the Gospels.

No, I can't see Jesus today walking into a lewd, nightclub and begin sharing the Gospel to people who are totally uninterested in Him. But, I can see Him waiting beside someone's car in a parking lot who's struggling with how they're living inside that club and are stuck in between paying bills and coming clean with God. Jesus knows the heart that's struggling and yearning and ready. Yes, I can see the mercy of Jesus being extended to that person...those who yearning and seeking. But, I can't see where people justify (like some do) going into a sexually perverse club and so-called witnessing to people who are blatantly and with deviant, obstinance living in

Years ago, I actually had a youth pastor tell me that he viewed pornography so he could (quote) "Understand how people felt when they did those things." Brothers and sisters...that's of the devil, and I told him so.

Oh church family, I wish we could grasp this: We are to be in the world, but not of the world. See this picture?

Who is this? Yes! A lifeguard! We are to be lifeguards, who are watching carefully as we are set apart, and are ready to jump into the pool to rescue the drowning. But, we don't live in the pool. We are on a lifeguard stand and we don't leave our post to live in the pool, because then we'll never be able to clearly to see those who need rescuing. And, we ourselves might be pulled in to the point that we lose all effectiveness for the kingdom.

Maybe like some of you are living today. You name the name of Jesus and you've been sucked into the world...the pool. You're not sharing the Gospel with sinners. You're living like a sinner and you're hurting the Kingdom of God. Would you please stop it! Would you stop doing that... Please! Please stop slandering the name of Jesus by how you're living!

Please turn in your Bibles to 1 Corinthians 5:9. And I'm going to show you a parallel passage to this passage in Matthew that many of you probably didn't know it was in the Bible. 1 Cor. 5:9.

Church family, did you know that Scripture teaches that we, as believers and followers of Christ, are not even to eat with people who say they're a Christian but are living in known sin? The Apostle Paul, who was inspired by the same Holy Spirit who inspired Matthew...wrote these words:

1 Corinthians 5:9-13

9 I wrote to you in my letter not to associate with sexually immoral people— **10** not at all meaning the sexually immoral of this world, or the greedy and swindlers, or idolaters, since then you would need to go out of the world. **11** But now I am writing to you not to associate with anyone who bears the name of brother if he is guilty of sexual immorality or greed, or is an idolater, reviler, drunkard, or swindler—not even to eat with such a one. **12** For what have I to do with judging outsiders? Is it not those inside the church whom you are to judge? **13** God judges those outside. "Purge the evil person from among you."

Yes church family, we are to be in the world but not of it and that means we'll be around sinners and we'll gladly go with the Gospel to them...just like Jesus. But, know that when you do that...you're going to be talked about by the Pharisees.

And do you know who the Pharisees are of our day? They're not in the church. Did you hear me? They are not in the Church...the true body of Christ. Listen, a Pharisee is a lost person. Jesus said they are full of dead men's bones. They're corrupt. They're evil and they're not saved. So, a

Christian cannot by definition be a Pharisee... But, we can be Pharisaical in how we act. Do you see the difference?

Let's flesh this out a moment. Jesus came to this to earth to expose sinners. That's what got Him killed by the Pharisees. He exposed them and they killed the nicest man who ever lived. Simply because He told the truth. His message was so penetrating and powerful that it tore off the mask of the self-righteous and exposed their evil hearts and they killed Him for it!

The modern-day Pharisees are those who look down their noses at followers of Jesus and they say, "Oh, I'm so glad I'm not like them. I'm so glad that I have an open mind and I can see marriage as being between any two people who love each other. I'm so glad that I'm not tied to an archaic book of myths like the Bible and I can accept science. I'm so glad I can be on the right side of history and not like those poor uneducated, mean Christians who cling to their warped views and misguided fables."

Matthew Henry says this:

A/V Team: Please Show

"They espouse a form of godliness, but deny the power thereof in their pride, covetousness, ambition, and malice; while hating the very power which could mortify those deceitful lusts." Matthew Henry

Ravi Zacharias, one of the greatest Christian thinkers and apologist's of our day says this about modern day Pharisees and their buzz-word: Tolerance. He says:

"They want us to be tolerant of their views on a subject until our views disagree with theirs. Then, they're no longer tolerant of our views. But, instead they dictate to us that our views are intolerant and must be changed. Who's being intolerant now?" Ravi Zacharias

Hmm. Do you see the hypocrisy? They think they're actually righteous.

What did Jesus say to the Pharisees outside Matthew's house (because they certainly didn't go in):

Matthew 9:13

13 Go and learn what this means, 'I desire mercy, and not sacrifice.' For I came not to call the righteous, but sinners."

Jesus quoted Hosea 6:6 when He said those words. The Pharisees were experts in the Scripture...they knew that Scripture and they were so pious in their form and ritual and making things look good. Jesus said, "I don't want any of that...it's all fake righteousness...I want you to show mercy to the point that you are willing to repent and call others to do the same."

Listen to me... Understand this and the insidiousness of Satan. A modern-day Pharisee today might even use the Bible (in error of course...they'll quote it wrong or twist Scripture to the point of heresy) and some will even name the name of Jesus to defend the very thing Jesus came to deliver us from: which is SIN. You see, modern day Pharisee today says anything goes and everything is allowed except for a conversation about sin and repentance. That's not allowed. That's intolerant, they say. Oh we must always remember that a low view of sin is a low view of

Jesus...because He came to die to deliver us from our sin.

Church family, we must never forget Jesus came to seek and save that which is lost and you and I will never truly win someone to Jesus until they know they need a Savior. And for them to know they need a Savior, they have to recognize they need saving! And in order to do that, they'll have to acknowledge that they're a sinner. Because you cannot be saved until you're desperate to escape your sin...to repent of and cry out to Jesus like a man drowning in an ocean...whose about to take his last breath just before he goes under! You must know that you're sinner and your drowning and your doomed without a Savior.

And that brings us back to Matthew, as we close. Do you know what He did when He left that tax booth? He left everything.

Remember, he had already turned his back on his family, on his nation and now if he goes to follow Jesus, he's going to turn his back on Rome and his job and he'll never be able to return. He will have turned his back on everything. He has nowhere else to go!

Luke records it that way:

Luke 5:28

28 And leaving everything, he rose and followed him.

I believe Matthew is like Elisha in the Old Testament in 1 Kings 19.



When the prophet Elijah came to Elisha and gave him the mantle...calling him to take over as prophet to the northern Kingdom of Israel, do you know what Elisha did? He burned his plow and his oxen. Why? Because he was showing total commitment to God. No turning back... That's what Matthew did. He left that tax booth and all that money and he burned his plow and his oxen. And he would become the writer of this wonderful Gospel we're studying today.

Are you here today and you recognize that it's time to burn your plow and your oxen? Are you here today and you are saved...but, living like a Pharisee. Are you running down the church and God's people? Are you being Pharisaical and refuse to be a lifeguard and help those who are living in sin? Will you risk life and limb to be in the world, but not of it? Will you forsake all for Jesus? That's His call to all today. I pray you'll answer His call.