

Taxes, Sinners & Sabbath

Matthew 2

Can you think of someone you could never imagine converting to Christianity,

- being at the church, singing a worship song, reading the Bible, and following Jesus?

Well today we will see a story of a man no one ever expected to become a Christian.

- His name was Matthew, and he had an unexpected and instantaneous conversion.
 - In a moment, he left his world as he knew it.

Matthew responded to two words from Jesus that forever changed his life: "Follow me."

- And Matthew did just that.

It reminds me of **1 Corinthians 1:27** But God has chosen the foolish things of the world to put to shame the wise, and God has chosen the weak things of the world to put to shame the things which are mighty;

we're going to be looking at three separate topics

- the first section deals with **the calling of Matthew**
 - that's in verses 13 through 17

¹³ Then He went out again by the sea; and all the multitude came to Him, and He taught them. ¹⁴ As He passed by, He saw Levi the son of Alphaeus sitting at the tax office. And He said to him, "Follow Me." So he arose and followed Him.

Levi, who was also known as Matthew, was a tax collector. He worked for the IRS of the day,

- and they were despised by the people because they worked for Rome.
 - And anything they collected above what Rome required went to them.
 - And so they became very wealthy off the people,
 - and the people hated him for it.
 - Tax Collectors were total outcast in Jewish Society

But notice that Matthew's job didn't prevent him from being called and used by Jesus.

- Jesus said, "Follow me, " and he followed him.

The same is true for us. Don't allow your background

- prevent you from being called and used by Jesus.
 - He took Matthew's previous occupation and used it for his kingdom.

Being a tax collector, he had to keep accurate records and books.

- And so God said, "I can use Matthew."
 - And Matthew writes a book about Jesus called the Gospel of Matthew.

So no matter what you have done, no matter what your background is,

- you can be used by God.
 - But the question is, will you allow him to use you?

As an agent of Rome, Matthew knew that once he abandoned his post as a tax collector,

- he could never return to it. He knew the cost of his action and willingly paid it.

Out Of all the disciples of Jesus, Matthew made the greatest sacrifice

- as far as material possessions were concerned. He left his career, his livelihood.

- In a moment's notice, he left everything he had to follow Christ.
- If you left your job working for the Roman government, and walked away from it,
 - you could never walk back in that door and get your job back.

I think he would have agreed with this statement from the apostle Paul:

That's why Luke, said, "**He left everything, and he followed Jesus.**"

Philippians 3:7-8 "But what things were gain to me, these I have counted loss for Christ. Yet indeed I also count all things loss for the excellence of the knowledge of Christ Jesus my Lord, for whom I have suffered the loss of all things, and count them as rubbish, that I may gain Christ

In the Greek language, "Follow me" means to "Walk the same road with me."

- It's also in the present tense, commanding habitual continuation.
- Jesus was saying, "follow me each and every day."
- And that's a choice we all have to make daily

Jesus says to us. Let's walk the same road together.

- Let's take this journey through life together. Let's finish what we've started.

So many begin following Christ with great excitement, only to give up later

Yet, the apostle Paul talked about finishing his race with joy

Acts 20:24 But none of these things move me; nor do I count my life dear to myself, so that I may finish my ^[b]race with joy, and the ministry which I received from the Lord Jesus, to testify to the gospel of the grace of God.

It's a wonderful thing to be a follower of Christ but what does it mean?

- the very word follower has become very popular today
 - because of Instagram and facebook

and I think that Jesus Christ has a lot of so-called friends

- but I wonder how many real followers he actually has

Jesus pointed out that there are those that will say in the final day in **Matthew 7:22-23**

saying **Many will say to Me in that day, 'Lord, Lord, have we not prophesied in Your name, cast out demons in Your name, and done many wonders in Your name?' 23 And then I will declare to them, 'I never knew you; depart from Me, you who practice lawlessness!'**

Jesus tells us the way to know a follower from an admirer at the end of Matthew 7

- the follower is the one who builds his house on the rock
 - the person that hears the word of God and does it
- and the one who builds this house on the sand is the one who hears it
 - and does not do it

Mark left out a little detail that Luke's gospel fills in: **Luke 5:28** "**So he left all, rose up, and followed Him**" Matthew left a lot to follow Jesus!

- When we really encounter Jesus, we will gladly leave our old lives
 - Our old habits, and practices behind.

Sure, Matthew lost a few things, but what he gained was far better.

- he lost his temporary security but gained eternal life & purpose.
 - Matthew gave up everything that the world had to offer and found Jesus.

his original name was Levi because he was from the tribe of Levi.

- Matthew was probably a name Jesus gave to him.

Now this is not uncommon. **Jesus often renamed people:**

- "Simon, I have a new name for you. I'm going to call you Peter, a little small stone.
 - You're a chip off the old rock." Rocky—or pebbles would be more accurate.

He renamed James and John who were referred to as sons of Zebedee;

- he called them the "Sons of Thunder," because they wanted to call down fire
 - on the Samaritan village. your the Nuclear Boys, the Sons of Thunder.

Matthew means "the gift of God." Are you kidding? This is a tax collector.

- The Jews hated tax collectors, they were traitors.
 - Why on earth would Jesus call him "gift of God?"
 - Because that's how Jesus saw him.

He saw his potential and made him a gift by changing him.

2 Corinthians 5:17 if anyone is in Christ, he is a new creation; old things have passed away; behold, all things have become new.

Jesus looks at you differently than others—others might look at you and see "sinner"

- But Jesus says, "I can take you and make you a valuable gift to others.

Now, I just want to enlighten some of us who think we might have it bad with taxes.

- There were so many taxes in those days, it was ridiculous.

Number one, there was a tax called the poll tax.

- That was simply your tax for being alive. For breathing Roman air
 - The average rate was 5 denarii (1 day's wages = 1 denarius).

Number two, there was income tax on top of the poll tax; a flat 10 percent for everyone.

Number three, there were the ground taxes: one-tenth of all the grain, ‘

- one-fifth of all wine was given to Rome; harbor taxes, import taxes, road taxes.
 - there were fish taxes. You would be taxed per net that you would bring in,
 - and per individual fish.

On top of that were the cart taxes. You would be taxed per wheel on the cart.

- So there were enormous taxes; it became such a burden.
 - And Matthew got a chunk of all of it, so he was hated.

but Jesus loved him and he was probably blown away that Jesus wanted him & chose him

- So he decided I'm going to follow, serve and glorify Jesus with my life!

1 Peter 2:9 But you are a chosen generation, a royal priesthood, a holy nation, His own special people, that you may proclaim the praises of Him who called you out of darkness into His marvelous light;

1 John 4:19 We love Him because He first loved us.

and there's something else about this that I think is amazing

- Jesus came and he saw Matthew as he was walking by the Sea
 - Which tells me he must have had his tax collecting table near the water
 - he probably was assessing taxes on the fish that came out of the Sea

Peter James and John were fisherman and Jesus says guys guess what

- I got a new disciple he's going to join our group
- look I want you to meet him and then when they saw him im sure their faces fell off
- because Matthew has been ripping them off for years...
 - imagine how Levi felt probably thinking he is really going to rock the boat

I love this about Jesus **he is the God of reconciliation**

- it must have made for some pretty awkward introductions
 - Jesus did not see Levi as some no good dirty rotten tax collector
- no he saw Levi as someone who needed help, healing & salvation
- Jesus looked past the exterior to the interior

we of course see other people because we're visual we see their externalness

- however as Believers we should look past the external to the internal
 - we need to look past the outside to what's on the inside
- and that's the eyes of Christ

1 Samuel 16:7 the Lord does not see as man sees; for man looks at the outward appearance, but the Lord looks at the heart."

That's the story of Pastor Chuck he looked past the exterior of people

- he looked past the long hair the ratty clothes
- of all the hippies and he saw just a bunch of people who needed Jesus
- it's the Heart of Jesus that God wants all of us to have

So after this Matthew says I want everybody to meet Jesus

- he wanted to reach out to his friends
- I love the fact that Matthew invited Jesus over to his house right after he believed
- I love the Zeal of new Believers as they are the best at evangelism

15 Now it happened, as He was dining in Levi's house, that many tax collectors and sinners also sat together with Jesus and His disciples; for there were many, and they followed Him.

apparently Levi had it on his mind to throw a going away party, a retirement dinner!

- I've got a lot of friends that I want to meet Jesus
 - and so we'll invite Jesus and all my new friends the disciples
 - and I'll invite all my old friends the tax collectors
- and they all get together and they have a great big dinner together at levi's house

when the people got to hang out with Jesus & see his love for them

- and how he cared about them it changed their heart
 - they said we want to be followers of this man also
- people went into that dinner Sinners they left followers of Jesus

our mission field is out there in the world where we rub shoulders with people

- who don't know Jesus and God gives us the opportunity to touch their life
 - and to show them the love & good news of Jesus

I call it **frangelism** = Fran is an acronym for

- evangelize your FRIENDS,
- Evangelize your RELATIVES,
- evangelize your ASSOCIATES, and
- evangelize your NEIGHBORS, that covers everyone,

sometimes people say I want to be used by God & cross the sea & be a missionary for Jesus

- how about we start by crossing the street, talk to your neighbors,
 - God's primary way of reaching people is by using people

¹⁶ And when the scribes and Pharisees saw Him eating with the tax collectors and sinners, they said to His disciples, "How is it that He eats and drinks with tax collectors and sinners?" ¹⁷ When Jesus heard it, He said to them, "Those who are well have no need of a physician, but those who are sick. I did not come to call the righteous, but sinners, [d]to repentance."

This was a farewell dinner where Matthew simply wanted to share his faith with his friends

- and he gets criticized by the religious leaders

in ancient times when you sat down to eat with somebody typically they didn't use utensils

- oftentimes they would just use their hands & would have a common chunk of meat
 - they would have a common loaf of bread
 - they would have common bowls of soups and sauces

so there were no double dipping rules back then you can dip two or three times

- so the idea is that eating with somebody in a sense you became one w/ that person
 - because everything on your hands went on to my food and into my stomach
 - and everything on my hands went on to your food
 - and went into your stomach so we became one

so eating with somebody was a very intimate a very personal expression of acceptance

why was Jesus breaking bread with Sinners and tax collectors?

- because he knew that they needed the same help that Matthew needed

Matthew knew that Jesus changed his life and he wanted that same change for everyone

- and I believe God wants to use us just like he used Matthew
 - to bring other people to Faith in Jesus Christ

the Pharisees did nothing to win people to faith. All they did is point fingers at people.

- Jesus came to cure & save people

Jesus's answer is brilliant as he says I'm the physician of the Soul

- it makes sense for me to be with the sick people

○ what would you think of a doctor never wanted to be around sick people
Jesus the great physician is perfect in his diagnosis

- perfect in his cure he's always available

and he even pays the bill isn't that beautiful = the ministry of Jesus

the truth is we all need a physician b/c our sickness is sin = we're all born into sin

Romans 5:12. Therefore, just as through one man sin entered the world, and death through sin, and thus death spread to all men, because all sinned—

we all need a physician we all need a doctor we all need healing

- and that comes through Jesus Christ
 - and this principle of healing involves one thing look at the end of verse 17.
 - it involves **repenting of sin**, turning from sin
 - to head in the opposite direction of sin

we're all Sinners we're all messed up and we all need to repent and get right before God

- that's God's heart & desire for all of us

1 Peter 3:9 says that the Lord is not slack concerning his promises as some count slackness but he is long-suffering toward us not willing that any should perish but that all should come to repentance

let's come to the second thing we want to look at

- we've looked at **the calling of Matthew**
 - now number two let's take a look at **the concern about fasting**
 - in verses 18 through 22

¹⁸ The disciples of John and of the Pharisees were fasting. Then they came and said to Him, "Why do the disciples of John and of the Pharisees fast, but Your disciples do not fast?"

¹⁹ And Jesus said to them, "Can the friends of the bridegroom fast while the bridegroom is with them? As long as they have the bridegroom with them they cannot fast. ²⁰ But the days will come when the bridegroom will be taken away from them, and then they will fast in those days.

this section begins with a question about fasting

- now fasting takes us all the way back to the Book of Leviticus in

Leviticus 16:29-31 on the tenth day of the month you should afflict your souls

this phrase afflict your souls is translated into fasting

- in other words to abstain from the physical to focus on the spiritual
 - that's the idea of fasting or afflicting our soul
 - setting aside the things of the world the physical the tangible
 - specifically food so that we can focus on God

are we supposed to fast today?

- well nowhere in the New Testament can I find a commandment from God

- that commands us to fast

however fasting is something that Jesus assumes we are already doing

Matthew 6:16 Jesus said **when you fast don't be like the religious leaders who you know love to be seen of men no when you fast do it secretly** when you fast, not if, but when

- so yes we should fast there's no doubt about that
- it's about setting aside the physical so that we can focus on the spiritual
- God is for fasting as it has its time and its place in the Christian Life

but here Jesus and his disciples didn't seem to fast

- matter of fact they seem to have a lot of fun...
- maybe the religious leaders were walking by and looking into the windows of the party
- and they're thinking Jesus is having a little bit too much fun for a holy man
- what's up with this why doesn't he afflict his soul like the Pharisees do

here we see a marvelous picture Jesus paints here because in the Jewish way of thinking

- there was no more joyful occasion than a wedding Feast
 - that was the most joyful time in anybody's life
- because basically when somebody got married they called a weeklong party
 - and the number one rule was to have a good time

Jesus's message was very bold it was very clear he's saying

- I'm the Messiah I'm the bridegroom to the people of God
- and wherever I am it's appropriate to have the kind of joy that we have at a wedding

Jesus says it won't always be like that when I'm taken away when I'm not here

- And then there'll be a time for fasting then it's appropriate
 - but not at the present time

many of the religious leaders fasted with the wrong motives to be seen by people,

- they would put on a show so people would go, "Wow! Look at those Holy Rollers."
 - And Jesus said, "they're a bunch of actors, hypocrites."

They would fast twice a week even though the law of Moses only required them to fast once

- A year on the day of atonement.
 - Jesus says you don't fast during a wedding!
 - Because it is a time of rejoicing and celebration.

I heard a story of a lady who was sitting in church and in front of her was a little girl,

- who turned around and just started smiling,
 - and everybody else just started smiling.

Her mother noticed that and gave her a swat and said, "Stop smiling—you're in church!"

- That lady went away from church that Sunday morning and she wrote,
 - after the experience that: **"Some people come to church looking like they've just read the will of their dead aunt who gave everything to her pet hamster."**

- They think I'm in church, I gotta look miserable."

That mom was like the religious legalists the Pharisees who never smiled & always negative

Jesus' response was classic. "Why should they?" "This is time for them to rejoice.

- I'm the bridegroom in the midst of the bride. Just like a bride and a groom celebrate,
 - they're not in mourning, they're experiencing joy.

²¹ No one sews a piece of unshrunk cloth on an old garment; or else the new piece pulls away from the old, and the tear is made worse.

this illustration, is easily understood if you have washed clothing before—they shrink

- If you have a tear in it, you don't put something unshrunk, something brand-new
 - over the tear, because it's going to shrink
 - causing the place where you have made the stitches,
 - to also pull and you'll mess it up more

He's getting at the truth behind the whole argument of fasting

- and that is that the new fabric of faith in Jesus Christ
 - can't be interwoven with the old religious system.
 - He gives another analogy,

²² And no one puts new wine into old wineskins; or else the new wine bursts the wineskins, the wine is spilled, and the wineskins are ruined. But new wine must be put into new wineskins."

Back in those days they would put new wine into a new wine skin unfermented

- and it would ferment and it would stretch it out
 - well if you took a wine skin that was already stretched and put new wine into it
 - when it stretched would burst or crack
 - and all the wine would be Spilled Out b/c its brittle & inflexible.

so what Jesus is talking about is the system of Judaism:

- "I didn't come to polish up the old system."
- I came to fulfill the law.

Jesus said a new covenant is coming that God would make with the house of Israel.

- The old is passing away; he's going to do a whole new thing.
 - You don't pour the new wine of the life of Christ into an old system; it'll break,

number three and finally let's take a look at **the confusion over the Sabbath**

- that's in verses 23 through 28

²³ Now it happened that He went through the grainfields on the Sabbath; and as they went His disciples began to pluck the heads of grain. ²⁴ And the Pharisees said to Him, "Look, why do they do what is not lawful on the Sabbath?" ²⁵ But He said to them, "**Have you never read** what David did when he was in need and hungry, he and those with him: ²⁶ how he went into the house of God in the days of Abiathar the high priest, and ate the showbread, which is not lawful to eat except for the priests, and also gave some to those who were with

him?"²⁷ And He said to them, "The Sabbath was made for man, and not man for the Sabbath.²⁸ Therefore the Son of Man is also Lord of the Sabbath."

the religious leaders had an elaborate list of do's and don't for the Sabbath

- and this violated one of the things on their man made list
 - they said they are working by getting the food there reaping the wheat you're preparing food for yourself it's in violations of the Sabbath

the bottom line is this was not a violation of the Sabbath

- but it was a violation of the human regulations of man's rules
 - put around the command of the Sabbath

the Sabbath simply means **rest or peace** and it was a day set aside

- not to do any regular work but a day set aside to rest & worship God

Exodus 20:8-11 God said that on six days you shall work but on the seventh day you shall **Shabbat** you shall rest and have no regular work

- and the reason this command was given goes all the way back to the Book of Genesis

Genesis 2:3 we're told that God rested on the seventh day from all his work

the religious leaders took this day of rest and turned it into a day of rules and regulations

in verses 25 and 26 Jesus gives them a history lesson to prove that his disciples

- should not be condemned for eating on the Sabbath

9 times in the New Testament it is recorded that Jesus said

- to his enemies, "**Have you never read** . . . ? Didn't you read this? Don't you know?
 - And the fact that it's mentioned that many times
 - shows me how important Jesus thought it was
 - for leaders to know what the Bible actually says,
 - to know the Word of God.
 - don't you religious leaders ever read the Bible?

these disciples were hungry and Jesus says you need to understand

- that human need is more important than ritual observance

Jesus declares that he is the lord of the Sabbath

- and if he the very lord of the Sabbath, if he wasn't offended by his disciples actions
 - then these critics shouldn't have been offended either

I bet When Jesus claimed I am the lord of the Sabbath their jaws drop

the Sabbath was for us to rest and reflect on God and his word.

- The Sabbath was not meant to be a burden on man with a list of dos and don'ts,
 - but to free us from the burden of work so we can refresh our souls.

Its good to check to see if our soul is weary b/c we sometimes run run run & never rest!?

- Its good to take at least one day out of seven to shut it down and rest, relax
- & have a peaceful day

Our bodies were not meant to keep going, going, going, going, going.

- We must shut it down and rest and reflect on the Lord and feed our souls.

We need to be strong to do the Lord's work & we become strong by resting in Jesus!

Matthew 11:28-30 Come to Me, all you who labor and are heavy laden, and I will give you rest. ²⁹ Take My yoke upon you and learn from Me, for I am ^[a]gentle and lowly in heart, and you will find rest for your souls. ³⁰ For My yoke is easy and My burden is light.”

Isaiah 40:29-31 He gives power to the weak,
And to *those who have* no might He increases strength.

³⁰ Even the youths shall faint and be weary,

And the young men shall utterly fall,

³¹ But those who wait on the Lord

Shall renew *their* strength;

They shall mount up with wings like eagles,

They shall run and not be weary,

They shall walk and not faint.

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