

# A Declaration of Those Things Which Are Most Surely Believed Among Us

## An Expository Study of **The Gospel According to Luke** **Chapter 5- Luke 5:27-32** 68- The Purpose of Jesus' Ministry- Part 1

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April 18, 2010

### **Luke 5:27-32**

The most common objection to Reformed Theology (the Biblical teaching that says that God has chosen from before the foundation of the world to rescue *some* unworthy sinners from the terrible Wrath of God with His Divine Mercy while giving the rest His Justice) is that it isn't fair. And on a human level that is true- in the eyes of sinful wicked fallen man, with limited vision, and limited comprehension of the Plan and Majesty of God- it isn't fair.

What would be fair would be to allow all sinners to die in their sin and save nobody. What would be fair would be to only give to Man what Man deserves- the full brunt of His Righteous Fury.

But what most people overlook in their speed to denounce what the Bible has always taught is that because God doesn't save anyone based upon any action on *our* part- but because God only saves based solely on His Own Sovereign Will- therefore, it doesn't matter how bad you have been, or how many sins you have committed, or how long you have dwelt in sin- if God has chosen you to be saved- He is going to rescue you from eternal damnation, and He is going to marvelously wash you and wondrously cleanse you and graciously redeem you and mercifully adopt you into His Family. Please turn with me to **John 6:44**. In that verse- the Apostle John wrote about this very thing and quoted Jesus saying this:

**No one can come to Me unless the Father who sent Me draws him; and I will raise him up on the last day.**

Now pay close attention to the third word in this verse. It is the word "can". Do you see that? That word was translated from the Greek word "dunamai", which means: *power or ability*. This word does *not* mean: *permission*. It only means: *power or ability*.

So what Jesus is saying here is that because of the radical and negative effects that the Fall had on all men- that ever since the Fall of Adam in the Garden- lost fallen man no longer has the *ability* or the power to come to Jesus on his own, or by his own free will choice, or through his own human will power or volition- but that unless and until God the Holy Spirit draws that individual to Jesus- he will never come. That left to himself- lost Man will never voluntarily choose to love and serve God on his own. That is what it means to be fallen.

So in His Mercy- God chooses some unworthy sinners to save them, and at some point in their lives- God mercifully overrides their own natural and normal tendency to run and hide from God and to rebel against Him, and God *draws* these elected individuals or drags them to Jesus.

Now many people have wrongly translated the thirteenth word in this verse to mean: *woo or invite or ask*- but this word doesn't mean any of that. This word "draw" means: *to drag*, as when Peter "drew" the fish out of the water into his boat, or when the authorities "drew" the Apostles into the court to punish them. It is the very same word. Peter didn't "woo" the fish into his boat and neither did the authorities "invite" the Apostles to their beating- they were both drug against their will.

And the rest of that verse says that to each and every soul that is Sovereignly drawn to Jesus- Jesus will save, and those that Jesus saves Jesus will keep all the way to Glory.

So there is a point in time in the life of each and every soul who has been elected for Salvation way before God ever made the worlds that God the Holy Spirit is going to come to you, and all by himself- He is going to draw you to Jesus, and all by Himself- He is going to open your eyes, and all by Himself- He is going to unstop your deaf ears, and all by Himself- He is going to take that hard, stony heart out of you, and God Himself, Sovereignly - all by Himself- without any cooperation on your part- is going to give you a heart of flesh- a heart that can and does believe.

And after that happens- as soon as you hear the Gospel preached- you are going to be convicted of your sins, and you are going to desire to repent, and you are going to desire to put all your trust in the finished Work of Jesus Christ, and God is going to graciously and mercifully wash you wicked black heart with red blood and make it whiter than snow. And once your sins are forever forgiven- God Almighty- in the most amazing Act of Love that the world has ever known- is going to take the very same perfect Righteousness that Jesus earned by living a sinless life on earth for 33-1/2 years, and God is going to impute or credit that same Righteousness to you- so that at that point- legally speaking- you are just as Righteous as God Himself is Righteous, and you are on your way to Heaven.

And the Bible says at that point- in 100% of all those souls who have been so blessed by God to be Justified- God is going to place within your heart a hunger and a thirst for Righteousness and a desire to follow after Jesus and to know God's Word and to humbly submit yourself to the Authority of Scripture and to obey the Word of God and to seek God's Face and to fellowship with God's people and to walk in God's ways, and you will begin to hate the things you one time loved and you will begin to love the things you one time hated, and you will be so eager to tell everybody you meet about how wonderful Jesus is, and *some* people will love you while *most* will hate you and you will be persecuted and you will be talked about and people will seek your destruction, and they will cast you out of their midst and they will reject what you say and the Lord Jesus Christ will stand by your side and will never leave you and never forsake you.

And 100% of those who have been truly saved will begin to be convicted of their sins and things that they have been doing for years will suddenly become evil in their sight because God the Holy Spirit is at work inside you to mold you and shape you and fashion you into the very Image and Likeness of Jesus Christ.

And if these things are not happening in your life, then there is cause to be concerned about whether or not you are truly saved or simply deceived into thinking your saved. Remember the scribes and Pharisees here all thought they were right with God; they thought that if anybody was right with God- they were- and yet as a group- almost to a man- they were the most lost people on earth. And at the same time- while almost to a man- the Pharisees and the scribes and Sadducees

and the doctors of the Law- the trained experts of Judaism were all rejecting Jesus and resisting God's Will and refusing to believe and refusing to repent- these sick and paralyzed and wicked people of that town - who everybody thought represented the most vile and evil sins- they did come to Jesus and they were give the gift of faith and they were saved because they- not the clean Pharisees- were called and chosen and elected.

This is the mystery of godliness; this is the mystery of election; this is the mystery of God's Sovereign Plan- to choose the weak and the dirty and the outcasts and the poor and the ignorant and the blind and the helpless and give them Divine Mercy, and wrap His Arms around them and make them His Own people and dwell among them forever, and leave the self-righteous and the rich and the educated and the elite at the door to die in their sins and receive the Justice of God.

Oh, dear friend- I beg you to hear me today- repent of all your sins; run to Jesus for Salvation; come to God for undeserved Mercy- confess all your sins and trust in Jesus that he is able to save you to the uttermost.

Now verse 32 contains one of the most clarifying and defining statements Jesus ever made. In that verse- Jesus clearly said:

**I have not come to call the righteous but sinners to repentance.**

In fact, to understand this one single statement made by Jesus is to grasp the essential uniqueness of Christianity. This one statement tells us why there was an Incarnation, why Jesus was virgin born, why He lived, died, and rose again, why Jesus ascended into Heaven, and why He intercedes for believers right now as He is sitting at the Right Hand of God. Every bit of that is taught under the banner of this one single statement:

**I have not come to call the righteous but sinners to repentance.**

So in reality- the whole glorious scheme of Salvation itself is summed up this one statement. Jesus did not come to call the righteous- but sinners to repentance. In other words- the Lord Jesus Christ did *not* come to save those who *think* they are righteous because they have *tried* to keep God's Law through human effort, but Jesus came to save

the evil sinners who have been mercifully gifted by God to understand that they are wicked transgressors of God's Law and who have been graciously empowered by God to repent.

Now as we continue on in our journey through Luke- we are going to come across this issue again and again and again and again because this is at the very heart of all Gospel Ministry- that like Jesus- we, too, are commanded to call sinners to repentance. And that calling includes labeling men as the Scriptures say that they must be labeled- not as being "good", not as possessing some internal morality about themselves, and not as being basically "good" people who may have done a few "bad" things- but we must label all men exactly as the Bible unapologetically declares them to be- as sinners, as transgressors of the Law, as evil people who are born in sin and who are shapen in iniquity, people who are without hope, and without God, who are strangers from the Covenants of Promise and aliens from the commonwealth of Israel who love their sin and who by nature are God haters.

This correctly measures them against the Law of God by which the Spirit of God can then produce repentance, pointing out the glories of Christ which can elicit by the Spirit- faith. And on the basis of that faith and repentance- true genuine Salvation comes. This has always been the theme of true Gospel preaching. It is repentance and it is a message directed at sinners.

So Jesus was saying that the Christian faith is not for so-called "good" people. It is only for vile sinners. And we also need to know that the Christian Church is not for people who think they're righteous either- the Church over which Jesus is head is only for people who know they're not.

Now in our day- you hear that criticism a lot, "*Well, the church certainly isn't filled with perfect people.*" And that's true in the sense that we know without doubt that we're not perfect- which is exactly why we're here. This is not a social club for the righteous- the Church is a hospital for the sin sick.

And have you noticed that the more you grow in Christ, the more you love Him, the more you mature, the more you grasp the great truths of Scripture, the more you understand how wretched you really are? And I tell you that this glorifies God. Because only when you really and truly believe that you *deserve* to be in hell does Grace and Mercy and Salvation become magnificent to you.

We need to know, dear friends, that being spiritual is not about thanking God that you are righteous, and that you are better than the evil wicked dirty sinner. No, true genuine Biblical spirituality is having the Grace to understand that because of your own vile and repeated sin- you deserve eternal damnation and that it is only because of God's Mercy that you are saved.

It is a sign of spiritual maturity to be unsettled and distressed over your own sinfulness. So we could say that in reality- the more mature a congregation is about scripture and God and the things of God- the more and the easier and the quicker they recognize their own sinfulness.

I mean the Bible says that we can't even enter into the Kingdom of God without a recognition of our own sinfulness. And this was recognition was absolutely foreign to the Jewish establishment at the time of Jesus. Luke makes that very clear at the very beginning of his discussion the Ministry of Jesus way back in chapter 4. Look at **Luke 4:18** again with me for a moment and you will remember this dramatic day in the synagogue at Nazareth. Jesus had come to His own synagogue where He grew up with the people that He knew when He was a boy and a young man, probably His extended family was still attending the synagogue, very familiar, very familiar people, very familiar place. He went into the synagogue to announce essentially that He was the Messianic fulfillment of **Isaiah 61**, He was the long-awaited Messiah; He was the Savior. And Dr. Luke writes that Jesus got up and He picked up the scroll of the Prophet Isaiah- according to **Luke 4:17**, and He read from Isaiah that great passage,

**18 THE SPIRIT OF THE LORD IS UPON ME, BECAUSE HE ANOINTED ME TO PREACH THE GOSPEL TO THE POOR. HE HAS SENT ME TO PROCLAIM RELEASE TO THE CAPTIVES, AND RECOVERY OF SIGHT TO THE BLIND, TO SET FREE THOSE WHO ARE OPPRESSED,**

**19 TO PROCLAIM THE FAVORABLE YEAR OF THE LORD.**

Now this was shocking stuff. And then Jesus went on to give an exposition of that passage. He began the exposition in Luke 4:21 by starting with these words:

**Today this Scripture has been fulfilled in your hearing.**

... and then no doubt went on from there to explain what that meant. The Messiah had come to bring Salvation to people who would be classified as the poor, the prisoners, the blind, and the oppressed. Not the righteous- but the poor; not the good, but the prisoners; not those who could see and understand truth based on their own human intellect and wisdom but the blind, and not those who controlled their own destiny- but the oppressed. And this is humiliating information.

And so the people sitting in that synagogue on that day were not happy that Jesus came to save wicked sinners- because if that were true- that would mean that they themselves were wicked sinners and that couldn't be true because they were good and nice people. So, instead of rejoicing that Salvation was not based on their own performance in keeping the Law- which not one single one of them had ever done- they simply got offended and sought to kill Jesus.

And by doing this- they proved that they were not the spiritually poor, they were the spiritually elite. They were not prisoners to their sin, they were the righteous. They were not blind to spiritual truth, they were the ones who could see. Nor were they oppressed by guilt, they imagined themselves to have established by their own efforts righteousness with God. They were not the poor, prisoners, blind and oppressed, and so Jesus did not come for them, He was not born for them, He didn't minister to them, He didn't die for them, and He didn't rise from the dead for them.

And these people were so offended at what Jesus said in 1-1/2 verses of **Isaiah 61** and the way He illustrated them that by the time the service was over- they tried to throw Him off a cliff and kill Him. So in reality- they were a congregation of people like the rich young ruler who when told by Jesus that he needed to be honest about his own sin and be willing to sacrifice everything he had, turned his back and walked away very sorrowful.

We need to know, dear friends, that the very message of hope and forgiveness and salvation by Grace through faith in the finished Work of the Lord Jesus Christ that thrills our hearts is the very same message that offends these people. The very same Message that brings repentance to us is the same message that makes them want to kill Jesus.

And the difference as to why we can hear and they can't, and why this thrills our hearts and why it offends them is not anything that dwells in us- it is simply that before the foundation of the world- God chose all by Himself to issue Mercy to us while He chose to issue Justice to them. **1John 4:19** says that the only reason why we love God is because God loved us first, and so the only reason why they do *not* love God is because God has not loved them to the same extent and with the same love wherewith He loved us.

And without that wonderful and marvelous and merciful Sovereign interference into their lives to give them eyes to see and ears to hear and to give them a heart to believe- they would not accept the assessment of their condition by the Lord Jesus Christ Himself. They would not acknowledge that they were the poor prisoners blind and oppressed, spiritually bankrupt with nothing to commend themselves.

And so because of their darkened and deceived hearts- they honestly believed that they were *not* the poor in spirit. They honestly thought that they were *not* the prisoners of sin; they didn't believe that they were blind to spiritual reality. They didn't consider themselves to be the oppressed and downtrodden and diseased sinners.

And this is the condition that all lost people have. All lost people- from any nation, who live in any culture, who are taught any man-made religion or doctrine of devils or human philosophy- regardless of their educational level or their financial or political status not only do *not* think they are lost- they actually believe that they are good, that they are righteous, that not only are they *not* deceived- but that they see. And left to themselves- without the gracious intervention of God the Holy Spirit- not one single lost soul would ever come to the conclusion that they need a Savior- but all lost people believe by nature that they themselves are their *own* Savior.

No, in their blind fallen condition- satan had deceived these Jews into thinking that they were free before men and God. And to even attempt to say anything otherwise to these self-righteous Jews was dangerous enough that it could cost you your life.

But Jesus says in that verse we read- **Luke 5:32**- that He cannot and He will not do anything for people like that. He did not come to call the righteous, but sinners to repentance. There will never be true Repentance, there will never be Salvation, there never will be the Forgiveness of sin, and there never will be eternal life for anybody who



thinks that based on something that he has done- that that has made him in any way acceptable to God, and that by virtue of doing that thing- he is now righteous.

As a result of this- Jesus centered His entire Ministry on the poor in spirit, and the prisoners of sin, and the spiritually blind, and the spiritually oppressed people of the world because by and large- they make up the overwhelming majority of all people who have ever or will ever be saved.

Jesus focused His entire ministry on people who- by God's Grace- understood their true condition and strangely these were the social outcasts of that day- people who didn't live with any illusions; people for whom a deformity or a paralysis or a disease, even leprosy, or a social stigma that put them in the category of outcasts, are by and large graced with the ability and power to examine their own hearts honestly than those moving among the religious elite- who buy into the lie that they are right with God without Grace, without Repentance, and without the Death, Burial, and Resurrection of Jesus Christ.

And this illustrates one of the greatest failures of the modern Church- to adequately warn God's people about the inherent danger that money and success and prosperity and excellent health and a safe and secure life brings to their soul.

Our 21st Century American culture has traded the holy for the good and has made attaining the American Dream and being patriotic and being conservative to be equal with being saved- and it isn't. Please turn with me to read what the Apostle Paul taught about this in **1Corinthians 1:25-31:**

**25 Because the foolishness of God is wiser than men, and the weakness of God is stronger than men.**

**26 For consider your calling, brethren, that there were not many wise according to the flesh, not many mighty, not many noble;**

**27 but God has chosen the foolish things of the world to shame the wise, and God has chosen the weak things of the world to shame the things which are strong,**

**28 and the base things of the world and the despised God has chosen, the things that are not, so that He may nullify the things that are,**

**29 so that no man may boast before God.**

**30 But by His doing you are in Christ Jesus, who became to us wisdom from God, and righteousness and sanctification, and redemption,**

**31 so that, just as it is written, “LET HIM WHO BOASTS, BOAST IN THE LORD.”**

This is the only glimpse that the NT gives us as to *why* God chose to save those whom He chose- evidently so that He could receive all the Glory and we would receive none.

And so we will see- as we continue to journey through Luke- that Jesus spends His time with the spiritual outcasts of the earth. He even gained the nickname that was given to Him as an insult by the self-righteous Jews- "the friend of tax gatherers and sinners."

But it was because those people were allowed by God to come to grips with their true condition that Jesus could minister to them. They were the spiritually sick- who knew they were sick- and who were graced to not only know this- but to desperately seek after the Great Physician to heal them.

So Jesus bypassed those who thought they were already good and He went to those who were gifted with the gift of repentance. He came to seek and save the lost. And here in another dramatic incident, Luke points up this great theme of saving sinners.

Now back in the previous account- verses 17 to 26- you remember we saw the healing of the paralytic. But much more important than the healing was verse 20 where Jesus- when He first confronted the paralytic who had been let down through the ceiling- said to him:

**Friend, your sins are forgiven you.**

Jesus didn't say, "*God* will forgive your sins," He said, "*I* forgive your sins." And in that moment- in that split second- that man's sins were erased forever. Jesus knew this man's heart- that he was a paralytic- and so Jesus knew- to one degree or another- that this man was a social outcast. And God the Holy Spirit had Sovereignly graced this man to not only come to grips with the problems of his *physical* illness, but he had been supernaturally empowered to come to grips with the sins of his life and the sins of his heart, and even though he never said a word to Jesus- Jesus knew his heart and Jesus gave him what he desperately wanted and needed and that was eternal forgiveness and Salvation.

And then to prove that He had the Power and the Authority to forgive sins- which are invisible- Jesus instantly healed his physical body- which is visible- and only God can do both of those things.

And so we have then a very specific illustration in verses 17 to 26 of Jesus forgiving sins. Which then poses the question, a question which Matthew, Mark and Luke all understand will be raised, and the question is, "*Whose sins does Jesus forgive?*" He forgives the paralytic here- and so are we to conclude then that only those who are paralyzed can be forgiven? Is *that* the message that Luke wants us to get from this? Because all three of the other Gospel writers follow *that* incident in verses 17-26 with *this* one shown in verses 27-32. And *this* incident answers the question, "*Just whose sins will He forgive? How far will He go? He will forgive and restore the paralyzed man but how deep does Jesus go? How far down does He go to rescue sinners?*"

And the answer is...So far down that He even saved a despised tax gatherer who had betrayed his own people to the Romans. Now that may not strike us today as particularly significant since you may have a certain attitude toward contemporary IRS agents and people who collect your taxes. But no IRS agent in our day has anywhere near the social stigma that they did in the time of Jesus, and until you understand that, you don't understand what Jesus was doing here and why the Pharisees were so shocked and startled at His action.

So this account before us opens up here in **Luke 5:27**- so please read that verse with me carefully:

### **After that He went out...**

Went out of what? He went out of the house in Capernaum where the incident with the paralytic had happened. Now remember that Jesus had been there teaching. And He had been there with the Holy Spirit upon Him, as verse 17 says, to perform healing. So He had been healing and He had been teaching, and then the incredible healing of the paralytic and his sins being forgiven occurred.

Now the paralytic, according to verse 25, did exactly what Jesus had told him to do in verse 24:

**Immediately he got up before them, and picked up what he had been lying on, and went home glorifying God.**

So this was a creative miracle which gave him back not only the movement of his limbs- but all the musculature that had atrophied so that he could get up and go home. His brain also instantly knew perfectly well how to tell his legs to walk again without any rehabilitation- something that people in that condition have to be retrained to do. But not if Jesus heals you because Jesus heals completely. And so this man is walking home then with his four friends and he is glorifying God. And so Jesus leaves that house and walks along a road beside the Sea of Galilee- if we compare the Matthew and Mark accounts. And He's walking along that road and we come to the first part of our text which is receiving the sinner. Look again at verse 27:

**After that He went out and noticed a tax collector named Levi sitting in the tax booth...**

Now this man named Levi was a *telones*, that's Greek for a "publican" (used in KJV) who back in the first century were known as crooks of the rankest kind. Now you might remember that we have already run into these guys earlier in our journey through **Luke**. Back in **Luke 3:12&13**- some of those tax gatherers came to John the Baptist and the question was posed to him about what should be the evidence of their true repentance? And John told them:

**... Collect no more than what you have been ordered to.**

So John- knowing that these guys were crooks told them, "*Just collect what you're supposed to collect and no more. If you want to truly repent- be honest.*" And John told them this because they were known as being dishonest. And so here is another one of those dishonest tax gatherers by the name of Levi.

And we need to know that this Levi was also called Matthew, and it was that Matthew who wrote the Gospel account that is the first Book of the NT.

Now Matthew in his own Gospel Account calls himself Matthew. And Matthew means "gift of Jehovah," and it's a nice name, and he chooses to call himself by that name. Now many people in ancient times, as they do today, have more than one name- some had two

names. It was common. The Bible says for example that Thomas was also called Didymus, and that Bartholomew was also called Nathanael, and so it's somewhat common for people to have two names. And so Levi had two names. His names were Matthew and Levi. And he is best known to us as Matthew- obviously because of the title of the Gospel Account that he wrote that bears his name.

And Matthew is a humble Apostle, no question about it. In fact, in all the Gospels- we have no record that Matthew ever said anything personally. Nothing that Matthew ever said personally was ever recorded in the Gospels. And it is also true that in Matthew's own Gospel- he only mentions himself twice- once in this very incident when he names himself- recalling the story about his own conversion under the Holy Spirit's Inspiration, and only one other time in chapter 10 verse 3 when he includes his name among the list of the Apostles. So we know by this that Matthew or Levi was a very humble Apostle.

And I think he probably was all his life in awe of where he had come from and to what he had become. To become one of only four men in all of human history to write an account of the Story of Jesus' Life and Ministry and Death and Resurrection- to be given the privilege of writing the Story of Jesus Christ in the most magnificent and glorious terms in which Matthew wrote it- presenting Jesus as the great King- I suppose it was always a matter of wonder to him and maybe contributed to his speechlessness. He was the worst of sinners who was given the privilege of inaugurating the New Testament.

Now what about a tax gatherer? Well in the view of the Jews, this was the scum of humanity. This was the dregs of all Israel. This was the lowest of the low. A tax collector was a traitor. And if you're asking the question, "*How deep will the Lord go to save wicked sinners? How low will He go? Who will He save?*" The answer is- the very worst of humanity. In fact, it must have been inconceivable to those self-righteous scribes and Pharisees that Jesus would ever save a tax gatherer- let alone make him an Apostle- and allow him to write one of the four Gospel Accounts- it was absolutely unthinkable.

So here's how the system worked in the first century. Rome, obviously, ruled the known world and Israel was an occupied country. And the Roman occupation involved a lot of things. It involved a military presence and it even involved pagan kings- the Idumaeans, such as Herod Antipas- who ruled over Galilee- was put in power by the

Romans for their own uses. The Romans also established a system of taxation for their occupied countries and they established certain tax amounts for Galilee. And that tax was to be paid by various tax collectors to Herod Antipas who then paid it to Rome.

So what Herod Antipas did, prescribed by the Roman law, was sell tax franchises to the highest bidder. And it was a very lucrative business, and if you were an unscrupulous person, if you were a crook, if you didn't mind lying, cheating, stealing and abusing people- you would get in line to get a tax franchise. You also didn't have to take your Jewish heritage very seriously because you would become a traitor of all traitors, not only because you abused your own people, not only because you extorted money from your own people- but because you gave that money to Gentiles- you were looked at as being the worst of all people.

Now somewhere along the line- Matthew had sold his birthright, and bartered away his blood heritage and his reputation, and any social place at all, and perhaps dishonored his own family and anybody and everybody who knew him, and sentenced himself to a life of association with thugs and enforcers and other tax collectors by buying a tax franchise.

And the Roman Government would establish an amount at the end of the year to be paid. Anything beyond that, the tax gatherer was allowed to keep. And so Matthew was one of those. Now back then- there were fixed taxes and poll taxes and duties of all kinds. And all of these kinds of taxes left room for larceny and extortion and exploitation.

And when you couldn't pay your taxes- these tax collectors then became loan agents who would loan you the money to pay your taxes at 50 percent interest or more. And if you didn't pay- they would send their thugs to break your legs or sell your children or take your wife. It was worse than the Mafia.

Now tax collectors back then had been given the authority to stop people at any point in time to impose harsh taxes on them. At any time of the day or night- they could walk right into your house and they could search your goods and they could impose taxes on everything you owned. They could tax your letters and your produce. They could tax what you bought at the market. They could tax them as export or import; that is moving one thing from here to there. They could do it all arbitrarily and they could enforce it with their thugs who would harm the people who didn't pay. So Matthew ran that kind of operation. And

obviously the Jews that did this were hated and despised, and Matthew was one of them. He extorted, he took bribes from rich people, he abused the poor people and did it all under pagan Gentile authority.

And, of course, the Jews believed that the only one they ever wanted to pay tribute to was God, so they despised all of this.

Now because of the way they conducted their business- all tax collectors were barred from the synagogue. They couldn't go in there. Why? Because they were considered unclean. They were classified with unclean animals in the ceremonial law, classified with Gentiles. They couldn't come into a synagogue or they would desecrate the whole facility, to say nothing of contaminating anybody they got close to. They weren't allowed in a synagogue. And they were also forbidden to give testimony in a court of law because they were known liars. And the Talmud said,

"You can lie and deceive a tax collector any time you want."

The rabbis gave the Jews the freedom to do that. So it was survival of the fittest. It was the Jew versus the tax collectors. If you could con a tax collector- you should and if you got away with it- that is all the better.

Now the Talmud also distinguished two types of tax collectors in Jewish history. The first type was called a *gabbai*, g-a-b-b-a-i, would be transliterating that word. And the *gabbai* was sort of a general tax collector. They collected the regular taxes. That would be the land taxes, like a property tax, and that would be the income taxes. Ground taxes also included crops and grains. There was a one-tenth grain tax and a one-fifth fruit and wine tax and the income tax was one percent.

And that was kind of a fixed tax and the *gabbai* was sort of the big-time person who was over all of those taxes. Zacchaeus, by the way, was one of those and there was plenty of room in that system for extortion, as well, and later on we'll learn about Zacchaeus, further down in the Gospel of Luke, and he was feeling so badly about what he had done, remember, that when he was converted he paid back what he had taken fourfold or four times. So these people got very wealthy, believe me, on this operation.

But then there were some small-time tax collectors. They were called *mokus*[[?]], and they dealt with all of the sort of day-to-day things,

duties and imports, and road taxes and poll taxes, or bridge taxes, letter taxes, package taxes, market taxes, axle taxes on carts, wheel taxes; sounds familiar doesn't it? Road taxes and every kind of tax. And they were the sure 'nuff criminals. These guys were the rankest of the tax collectors- they were the criminals of criminals.

And there were two kinds of *mokus*, there was a great *mokus* and a little *mokus*. You were "great" if you employed people and you had a big franchise and you put people at all your tax stations. They were usually put on roads and they could stop the people who were moving around and tax them for everything. You were a great *mokus* if you had a lot of this operation. And you were called a little *mokus* if you just sat at the tax station. And you were the hated of all hated people because they saw you face-to-face, and you told them, "I want your money and if you don't give me your money, you know, I'll break your legs." This was the "in your face" tax collectors who were heartless, cut-throat, brutal, criminals- the most hated of all. These people were at the bottom rung of the social ladder.

The best that could be said about them was they were just a shade below the prostitutes. And there are some Jewish writings that say repentance for them was impossible, and forgiveness could never happen. So to most Jews- these tax collectors were absolutely unforgivable.

And Matthew was a little *mokus*. Now you say, "*How do you know that, Brother Blair? It doesn't say that in verse 27.*" Yes it does, it says, "He was sitting in the tax booth." And that makes him a *mokus*, and He was the worst of the worst, the lowest of the low. He was scum. He was the unforgivable. And he may well have been the most hated man in Capernaum.

But the Bible says that Jesus noticed this wretched man. And the word "saw" or "noticed" is *etheastaso* in the Greek, and it means: *to gaze intently*. So Jesus didn't just glance at Levi- He fixed His Eyes on him intently and Levi knew that he had a Divine Appointment with the Master.

And so Jesus walked over to this tax collector and look at what the end of verse 27 says that Jesus said to this evil wicked horrible sinner:

**... and He said to him, "Follow Me."**



\* Amazing, huh? Jesus told this horrible traitor and evil man, "You're just the kind of guy I'm looking for to be an Apostle!" Really? You're a perfect fit. Kind of reminds you of Isaiah, doesn't it? "Woe is me for I am a man of unclean lips who dwell in the midst of a people of unclean lips." And the Lord said, "You're exactly what I'm looking for, a man who understands how sinful he is.

Now Jesus knew the heart of this man. And this is an explicit command, "**Follow Me.**" He didn't say to him, "*If you can kind of clean up your act, you've got some talents I might could use you.*" No, He didn't say that at all. Because Jesus knew this man's heart just like He knew the paralyzed man's heart and He could read his heart like a billboard.

Now there is ample evidence to suggest that Matthew knew Jesus because Jesus' home base in His Galilean ministry was in Capernaum, and remember that the word about Jesus was spread everywhere- all over the place in Galilee by this time. So Jesus was well known as a miracle worker, and as a teacher, and as the one who announced that God would forgive the sins of the poor, prisoners, blind, and oppressed.

So by God's Grace- Matthew had obviously come to the conclusion in his own heart that he was wretched and miserable, and that he was a poor prisoner, blind, and oppressed, and that he was filled with sin, and in spite of all the money he was making, and in spite of all the power that he exercised over people- God had so troubled Matthew that he was very, very distressed and burdened by his sin.

So Jesus must have looked into his heart, and not only did He see the sinfulness of Matthew that Matthew all by himself had done- but Jesus also saw the hunger of his heart- the hunger for righteousness- the thirst for righteousness- that God the Holy Spirit had Sovereignly put into his heart.

And so Jesus said, "**Follow Me.**" Now if you think that the Pharisees and scribes were shocked about the paralyzed man- just think how they were shocked at this! And just imagine how Matthew felt because Matthew knew more about himself than the Pharisees and scribes did. To them it wasn't personal- Matthew was scum *categorically*- because they hated *all* tax collectors. But to Matthew- he was scum- *personally*- because he had been given eyes to see and ears to hear and an heart to believe, and Matthew was granted the ability by

God to be convicted of his sins and to recognize his sin because the Lord doesn't call people to follow Him who aren't then truly penitent.

And I say this again because you need to understand it, he may not have known that Jesus was God- he may not have had that level of understanding- because Jesus had not yet died and risen from the dead, and the NT had not yet been written that give us that kind of detail- so Matthew may have been a part of that larger group- many of whom thought that Jesus was Jeremiah and Elijah, or one of the other prophets.

So they weren't fully sure exactly Who Jesus was at this point which is exactly why the NT was written. But at this point in Luke- we're still on that side of the Cross, and what is necessary at this point to be saved is simple Grace and Faith- to be given the gift of being able to be penitent over your sin and to know that God offers forgiveness- which is the very simple message that Jesus preached, and then to cry out to God from the heart for that Mercy and Forgiveness.

And that's where Matthew was- he was like the publican in the **Luke 18**- beating on his breast- begging God for Mercy- not saying anything about Christ because I don't know what Matthew knew about Him. But the publican of **Luke 18** was given the ability to say the most important words that any sinner could ever say, "*God, be merciful to me, a sinner.*" And not knowing or saying anything else- Jesus said that man went home justified.

So God was forgiving sinners on Old Testament grounds who- after being exposed to the Law of God- were given the gift of being able to see the wretchedness of their own heart- and they genuinely wanted deliverance from that wretchedness, God graced them to see their own spiritual bankruptcy, and they saw themselves correctly as the poor, prisoners, blind, and oppressed, and God mercifully allowed them to desperately want forgiveness, to desperately want a washing and a cleansing, and they were crying out of their hearts for God to give it to them.

And because Jesus is God- Jesus knew that way before the foundation of the earth- God had chosen Matthew to be saved, and Jesus knew that the only reason why Matthew was there right then was because God the Holy Spirit had drawn him, and Jesus saw all this in Matthew's heart, and Jesus knew that God the Father had given Matthew to Him so that Jesus would save Him and keep him all the

way to Glory, and so based on His Own great Love for His Father- Jesus forgave Matthew right on the spot, and not only forgave him of all his evil wicked sins and how he had betrayed his people and taxed them into slavery and poverty and death- but Jesus also called Matthew to be an Apostle and chosen him to be one of only eight men on the face of the earth who would write the 27 Books of the New Testament.

I tell you that this is why Jesus came to this earth- to seek and to save that which is lost, and that is what Jesus did that day with Matthew and that is what Jesus desires to do today with you and me.

And I know that God is dealing with many of you right now- some to repent and be saved, others to repent of your backsliding, and some to repent and surrender to the Will of God- but everyone here has been stirred by this Message and stirred in your hearts that Jesus Christ is Lord and that God has raised Him from the dead, and just like Matthew here- it doesn't matter how bad you have been, it doesn't matter how long you have been in sin- all that matter is that right now- today- it is high time that we drop all of our excuses and all of our reasons and all of our hindrances and come to Jesus this morning- so that we may be His people and so that God will be our God.

Let's come and pray.

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The Grace of our Lord Jesus Christ be with your spirit. Amen. Be watchful and quicken your pace. Soli Deo Gloria. For the Glory of God alone.