

# *Who Do You Say That I Am?*

Seeing and Delighting in Jesus through an Expository  
Journey through the **Gospel of Matthew**

118- Jesus Chooses His Apostles- Part 15  
Matthew- the Tax Collector- Part 1

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Church November 10, 2024

## **Matthew 10:1-4**

**1 Jesus summoned His twelve disciples and gave them authority over unclean spirits, to cast them out, and to heal every kind of disease and every kind of sickness.**

**2 Now the names of the twelve apostles are these: The first, Simon, who is called Peter, and Andrew his brother; and James the son of Zebedee, and John his brother;**

**3 Philip and Bartholomew; Thomas and Matthew the tax collector; James the son of Alphaeus, and Thaddaeus;**

**4 Simon the Zealot, and Judas Iscariot, the one who betrayed Him.**

*To the Glory of God the Father; God the Son;  
and God the Holy Spirit. Amen.*

When examining the various Lists of the Apostles- one of the things that stands out is: There are only two men, among the twelve, whose sinful Life- BEFORE they became Apostles- is mentioned:

1. Matthew, the Tax-collector
2. Simon, the Zealot

Judas Iscariot's Betrayal is always mentioned, true- but Judas betrayed Jesus AFTER he became an Apostle. And the Apostle's various Sins (Thomas' Doubt; Peter's Betrayal, etc.) even AFTER they were saved was NEVER hidden from the Readers. But both Simon and Matthew's Life in Sin was BEFORE.

And that tells us that, either both men *wanted* their former Lives mentioned in the various Gospel records; or the men, who wrote down those Records, thought it was Important to remind their readers of what those two men were about BEFORE Jesus called them unto His Kingdom.

And that stands out because ALL twelve of those men were Sinners; ALL twelve had former Lives of Sin before Jesus saved them. So, WHY were Matthew and Simon's former Life mentioned? One Possibility is that both men were so grateful to be saved- that they wanted the Contrast of the "*Before and After*"- the "*I once was Lost and now I'm Found*" Contrast to be always remembered.

But there is another Possibility that biblical Scholars have debated for a very long Time. And that other Possibility has to do with the Issue of "*Guilt*" and just HOW the Gospel handles "*Guilt*".

Last Time, when we looked at the Biography of the Apostle Thomas, we discussed the very familiar Issue of "*Doubt*". And we saw that, even though Thomas *began* his Ministry- his apostolic Calling- with a lot of Doubt- he *ended* his Time on earth as a strong and faithful Man, who had great Faith. And my Hope was that going through Thomas' Life was an Encouragement to all of us- because many of us are plagued with Doubt. And based on what God did with Thomas- we trust that God can do the same with us.

This morning, I want to look at another Issue that plagues many of us in our Walk with God- and that is the Issue of "*Guilt*". And even though Guilt is a very serious Problem- saved people struggle with Guilt- for basically only two Reasons:

1. We are guilty of some Sin in our Past
2. We have forgotten the Elements of the Gospel

... but, unless we understand what the Bible teaches about Sin- we really can't understand what the Bible teaches about Guilt.

You see, unless we were born again; justified; and adopted at a very young Age- most of us have engaged in *more* Sins than we can even remember. So, before God the Holy Spirit sovereignly *called/drew/dragged* us to Jesus for Him to wash away all our Sins and for God the Father to "impute" or "Credit" the Righteousness of Jesus to us by Faith alone- we were very busy committing various Sins. And the older we were before God called us to Himself- the MORE Sin we engaged in.

Now Sin is defined as Believing/Thinking/Acting *contrary* to God's Law and Will. The Apostle John infallibly said,

**Everyone who practices sin also practices lawlessness; and sin is lawlessness.  
(1John 3:4)**

... so, Sin is doing what is Right in our own eyes- and acting as though God has NOT already told us what to do. So, Sin is us rebelling against God. It is us Believing/Thinking/Acting in such a Way that does NOT bring God the Glory He deserves.

Now it is true that, *ultimately* ALL Sin hurts *us*. Ultimately, it is Sin that will cause unrepentant Rebels to spend all of Eternity in Hell. But the main Reason that Sin is Wrong- is NOT because it hurts us- but because Sin *dishonors* God. Sin does NOT glorify God- at all. And that is the main Reason *why* Sin is so Wrong.

But Sin is divided into two main Categories:

1. Sins of Commission
2. Sins of Omission

“*Sins of Commission*” are those Beliefs; Thoughts; and Actions that are in *opposition* to what God has already commanded us to do. It is *refusing* to humble ourselves to God’s Word and Will- *joyfully*- so that the overall Testimony of our daily Life is *Disobedience* to the Scriptures.

So, Sins of Commission *require* Action on our part. Sins of Commission are when we “do” what God said NOT to do.

“*Sins of Omission*” is the *Failure* to Act. It is a Refusal; a Rebellion against what God has already told us to do. So, Sins of Omission do NOT involve any Action on our part.

Now the Bible teaches that all humans born after the Fall of Adam are “*Sinners*”. But we are “*Sinners*” because of two things:

1. The Original Sin of Adam
2. Our own individual Sins

... and BOTH kinds of Sins MUST be dealt with in Salvation or we CANNOT enter into heaven with God.

Now it is very easy to understand the Connection between our own individual Sins and being a “*Sinner*”. Even lost people acknowledge this. And most people- even in the modern Church- leave it at that. But the Holy Bible goes much *further* and teaches that, because we are the “sons and daughters of Adam”- we are *personally Guilty* of Adam’s Rebellion. And so, in addition to being a “*Sinner*” because of the various Sins that we commit ourselves- we are also “*Sinners*” because that Original Sin of Adam has been “*imputed*” (credited) to us.

Now please allow me to show you how serious this is. It is NOT possible- but if it were possible for us to never commit a single Sin during our entire Lives- we would still be “*Fallen*”; and we would still be “*Sinners*”. And, unless we had experienced the Miracle of the New Birth at some Point during our Life- we would still go to Hell forever when we die- even if we had NEVER personally committed a single Sin! And that is true because of the Original Sin of Adam.

And this is WHY we MUST be born again; and WHY the New Birth MUST be a sovereign Act of God alone. The New Birth powerfully and eternally *transforms* our Nature from being “Fallen” to being “Divine”. And it is with that new Nature that we then enter into the part of Salvation called, “*Justification*”.

So, because we have *already* experienced the Miracle of the New Birth- we have been given new, spiritual, Life. So, as we enter into Justification, we have both the Power and the Desire to love Jesus; to repent of Sin; and to trust in the finished Work of the Lord Christ. And at that Point- we are empowered to *respond* to the Miracle of the New Birth in two Ways:

1. We begin to hate our Sins and turn from them (repent)
2. We believe (have Faith) in Jesus- personally; and we believe that Jesus’ finished Work is sufficient to forgive us of all of our Sins

... and once that happens- God the Father takes the spotless Righteousness of Jesus and “imputes” or “credits” that Righteousness to us. So, in Justification- two things happen:

1. We are forgiven from the Original Sin of Adam<sup>1</sup> AND ALL of our own individual Sins (Past, Present, and Future).
2. We are made “Fit for Heaven” by being credited with the Righteousness of Jesus Christ

Now the Righteousness that God imputed to us is NOT *ours*. It is NEVER *ours*. Righteousness *normally* comes by Way of Obedience- but we were NOT Obedient- Jesus was. So, the Righteousness that God imputes to us- in Justification- is the Righteousness of Jesus Christ that He *earned* by being *perfectly* Obedient to ALL of God’s Law- in Thought, Word, and Deed- the entire Time He was on the earth. So, this is an *external* Righteousness; a *forensic* Righteousness; an *alien* Righteousness. The Bible calls it the “*Righteousness of Faith*”. So, like Abraham, we believe; and our Belief; our Faith is counted as Righteousness. And this is *why* we can go to Heaven forever- even though we WILL commit Sins in the Future.

But even though God has made a Way for all of our Sins to be forgiven- there are Occasions where the Results of our past forgiven Sins may still be present with us. For example, the illegitimate Child that was given Life through the Sin of Adultery or Fornication is still alive. The Bankruptcy that came about as a Result of the Theft is still a Reality. The person, who was murdered, is still Dead. The Family that was destroyed because of Drugs, Alcohol, or Gambling is still

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<sup>1</sup> Not only are we forgiven for being personally guilty of the Original Sin of Adam- but because we now have a new Nature- that original Sin CANNOT ever be held against any more

scattered. And the Lives that were shattered because of the Sinfulness of Sin- are, many times, still shattered- even though God has forgiven us. And so, sometimes, we just don't "feel" forgiven and saved.

So, along with the Reality of being a Sinner- we have to also deal with the Reality of our Guilt. And that is why people struggle with the "Assurance" of their Salvation. So, since it is true that every human on earth is a Sinner- it is also true that every human on earth has to cope with the Issue of Guilt. Now the Good News in all of this- is that Jesus did NOT merely solve the Issue of our Sin forever- He also has solved the Issue of our Guilt forever as well!

But Christians are NOT the only ones who go through Guilt. Guilt is such a common Problem that the lost pagan world has devised Strategies to cope with it. And those Strategies are usually divided into three Categories:

1. Intellectual Strategies
2. Physical Strategies
3. Religious Strategies

For example, among the "*Intellectual Strategies*"- there is the Teaching that Guilt flows out from what they call, "*Unrealistic Expectations*" that we *artificially* put on ourselves. So, when we fail- we feel guilty.

This Teaching goes on to say that the Cure is for us to simply *lower* our Expectations of our own Virtue and Goodness; and we will *automatically* have less Guilt. It is sort of like what is being considered in California, where they are contemplating changing the Laws so that Stealing is no longer a Crime. So, now- when a person steals something that doesn't belong to him- presto! He is no longer guilty of being a Criminal! The other person still had his Goods taken from him, of course- but the "Crime of Theft" becomes almost extinct at the stroke of a pen!

Another Strategy is to say that our "*Moral Principles*" are outdated; restrictive; and hopelessly naive. These Principles like: No Stealing; No Murder; No Lying; No Adultery; No Covetousness; No Dishonoring of Parents, etc. are simply Products of the silly and worn-out "*Protestant work Ethic*"; the Remnants of "*Puritanical Prudery*" or the remains of "*Victorian Mores*". And so, we can solve our "Guilt Problem" almost overnight- by casting those "Moral Principles" aside and by *refusing* to subject ourselves to the ethical "Dark Ages".

Yet another Strategy from these geniuses is the Teaching that the things we used to think were Vices (Sins) are, in fact, Virtues. And since they are Examples of Goodness and NOT Badness- we should actually want MORE of them- NOT less! In fact, they teach that to NOT have these things is Wrong! So, Issues like Greed; Intimidation; and Self-Exaltation are to be "anointed" with the "oil" of Acceptance and then sought after.

And so, we now have books that teach HOW to marry for Money rather than for Love and how to intimidate your co-workers and neighbors. Today, everything from soft drinks; to cottage cheese; to automobiles; to clothing is now marketed by telling people they DESERVE to have this Product- even if they can't afford it! And this is the Strategy behind *why* the Federal Government is considering forgiving \$1.7 trillion dollars of student loans that were made to get an Education in Fields that will NOT provide Jobs that can pay the Loans back!

All of these Strategies to turn Vices into Virtues are designed to help people feel better about themselves; and to help them escape any Guilt associated with their Actions.

But for those who simply can't seem to train their brains to think that horribly destructive Vices can suddenly become wonderful Virtues- there are always the tried and true "Physical Strategies" to alleviate Guilt that have been around since Adam fell in the Garden- like Alcohol; Drugs; Gambling; Sex; Hobbies; Entertainment; and Sports. In other words, if we can simply get our minds off of our Guilt (by putting our minds on other Activities) we can *delay*; *postpone*; *minimize*; or even *eliminate* our Guilt.

But if either the Intellectual or the Physical Strategies fail us- we can always turn to the "*Religious Strategies*". And this Man-made Method of dealing with Guilt- is the most dangerous- because it is the *closest* to the Truth- without actually *being* the Truth.

Religious Strategies recognize what both the Intellectual and Physical Strategies ignore: that the ultimate Cause of our Guilt is that there is a righteous God- whose Will for His creatures is ignored or rebelled against. It recognizes that under every Pang of our guilty Conscience in the human soul- there is the silent, often unexpressed Conviction, "*I have acted against God! So, the root of my Guilt is that I am Guilty!*"

But the "Means" that false and Man-made religion has developed to deal with this Guilt is to try to *appease* this angry God with our Good Works; or how faithful we are in participating in various religious Rituals. Unsaved religious people recognize that they owe God a great Debt for their Disobedience. But they make the terrible and tragic Mistake of thinking they can pay that Debt back through their own Good Works and/or the Performance of religious Duties.

So, here we are in this modern Age- the Age of Science; Technology; Space travel; E-mail; heart Transplants; and instant Replays- and our *primary* Problem is the SAME as it has *always* been: our Consciences condemn us and make us feel completely Unacceptable to God. We are *alienated* from God- and we know it. We don't feel "Good Enough" to come to Him. So, no matter how *distorted* our Consciences may be- that much is true and Universal: We are simply NOT "good enough" to come to God!

But no one has ever successfully erased the “*Sense of Ought*” which God writes in every human Soul. Our “*Moral Sensibilities*” may be *perverted*- so that, they are the very *opposite* of God’s- but *everyone* senses that he “*ought*” to do certain things and not others. And we all know we have not done all we “*ought*” to have done nor felt all we “*ought*” to have felt. And at some time or other this has made us feel very Bad. So, Guilt is the Experience we go through from the Failure to do what we “*ought*” to have done. And the “*bad Feelings*” that often accompany our Guilt is called, a “*Guilty Conscience*”.

But a Guilty Conscience comes from the Fact that we are Guilty. Our Guilty Conscience doesn’t simply rise up on its own. It flows out from the Truth of our Guilt. But if we are Guilty- how do we ever escape a Guilty Conscience?

28 separate Times- the Holy Scriptures of the New Covenant deal with not only the Forgiveness of Sin but the removal of Guilt. For example, God the Holy Spirit “moved” on the Apostle Paul to say this in **1 Timothy 1:5**:

**But the goal of our instruction is love from a pure heart and a good conscience and a sincere faith.**

... so, two things will help in the Fight against both Guilt and a Guilty Conscience:

1. **Love from a pure Heart**
2. **Sincere Faith**

Now the Reason I say that this Deliverance from Guilt is a New Covenant Truth- is because of what the unknown Writer said in **Hebrews 9**:

**1 Now even the first covenant had regulations of divine worship and the earthly sanctuary.**

**2 For there was a tabernacle prepared, the outer one, in which were the lampstand and the table and the sacred bread; this is called the holy place.**

**3 Behind the second veil there was a tabernacle which is called the Holy of Holies,**

**4 having a golden altar of incense and the ark of the covenant covered on all sides with gold, in which was a golden jar holding the manna, and Aaron's rod which budded, and the tables of the covenant;**

**5 and above it were the cherubim of glory overshadowing the mercy seat; but of these things we cannot now speak in detail.**

**6 Now when these things have been so prepared, the priests are continually entering the outer tabernacle performing the divine worship,**

**7 but into the second, only the high priest enters once a year, not without**

taking blood, which he offers for himself and for the sins of the people committed in ignorance.

8 The Holy Spirit is signifying this, that the way into the holy place has not yet been disclosed while the outer tabernacle is still standing,

9 which is a symbol for the present time. Accordingly both gifts and sacrifices are offered which cannot make the worshiper perfect in conscience,

10 since they relate only to food and drink and various washings, regulations for the body imposed until a time of reformation.

11 But when Christ appeared as a high priest of the good things to come, He entered through the greater and more perfect tabernacle, not made with hands, that is to say, not of this creation;

12 and not through the blood of goats and calves, but through His own blood, He entered the holy place once for all, having obtained eternal redemption.

13 For if the blood of goats and bulls and the ashes of a heifer sprinkling those who have been defiled sanctify for the cleansing of the flesh,

14 how much more will the blood of Christ, who through the eternal Spirit offered Himself without blemish to God, cleanse your conscience from dead works to serve the living God?

15 For this reason He is the mediator of a new covenant, so that, since a death has taken place for the redemption of the transgressions that were committed under the first covenant, those who have been called may receive the promise of the eternal inheritance.

16 For where a covenant is, there must of necessity be the death of the one who made it.

17 For a covenant is valid only when men are dead, for it is never in force while the one who made it lives.

18 Therefore even the first covenant was not inaugurated without blood.

19 For when every commandment had been spoken by Moses to all the people according to the Law, he took the blood of the calves and the goats, with water and scarlet wool and hyssop, and sprinkled both the book itself and all the people,

20 saying, "THIS IS THE BLOOD OF THE COVENANT WHICH GOD COMMANDED YOU."

21 And in the same way he sprinkled both the tabernacle and all the vessels of the ministry with the blood.

22 And according to the Law, one may almost say, all things are cleansed with blood, and without shedding of blood there is no forgiveness.

23 Therefore it was necessary for the copies of the things in the heavens to be cleansed with these, but the heavenly things themselves with better sacrifices than these.



**24 For Christ did not enter a holy place made with hands, a mere copy of the true one, but into heaven itself, now to appear in the presence of God for us;  
25 nor was it that He would offer Himself often, as the high priest enters the holy place year by year with blood that is not his own.**

**26 Otherwise, He would have needed to suffer often since the foundation of the world; but now once at the consummation of the ages He has been manifested to put away sin by the sacrifice of Himself.**

**27 And inasmuch as it is appointed for men to die once and after this comes judgment,**

**28 so Christ also, having been offered once to bear the sins of many, will appear a second time for salvation without reference to sin, to those who eagerly await Him.**

... this Passage, that was written 2,000 years ago- is all about how people with a Guilty Conscience can draw near to God! Yet the writer was careful to tell us about the Weakness of the Old Covenant in this Regard:

**... Accordingly both gifts and sacrifices are offered which cannot make the worshiper perfect in conscience, since they relate only to food and drink and various washings, regulations for the body imposed until a time of reformation. (Hebrews 9:9b&10)**

Isn't it amazing that when we spend an evening isolated in front of our computers: addicted, as it were, to either Work; Pornography; or video Games- the Issue, at the End of it all, is NOT the Wonders of Technology, or Science. The Issue today is the Same Issue that has always been: *"How can I come to God when I feel so Dirty? How can I come to my Wife and Children with transparent Love- when my Conscience is so Defiled?"*<sup>2</sup>

Isn't it amazing that the basic Problems of Life never change? The Circumstances change, yes! But the basic Problems NEVER change. We are humans and we have Consciences that testify loudly to our Sinfulness with a Witness of real Guilt! And so, we realize that what really keeps us *away* from God- is NOT dirty hands; dirty clothes; or the Distance from an Altar or a Priest. What *really* keeps us away from God is real Sin- that echoes in a *condemning* Conscience.

And that is WHY this new Time Frame- is so relevant! This is what the NEW Covenant is all about: God has done something at a very specific Time in History (NOT in some timeless realm of Ideas)- that *absolutely* solves the deepest Problem we have in the modern world!

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<sup>2</sup> If you're not into computers, then pick your own Sin: TV soaps; romance novels; stock market pages; spirit-numbing music, etc.

The OLD Time -Frame- the Old Covenant- merely pointed to the Solution- but did NOT actually solve the Problem. Look again for the Differences between the old "present time" and "the time of Reformation" as you read verses 11-14 again:

**11 But when Christ appeared as a high priest of the good things to come, He entered through the greater and more perfect tabernacle, not made with hands, that is to say, not of this creation;**

**12 and not through the blood of goats and calves, but through His own blood, He entered the holy place once for all, having obtained eternal redemption.**

**13 For if the blood of goats and bulls and the ashes of a heifer sprinkling those who have been defiled sanctify for the cleansing of the flesh,**

**14 how much more will the blood of Christ, who through the eternal Spirit offered Himself without blemish to God, cleanse your conscience from dead works to serve the living God?**

Under the Old Covenant- the High Priest went into the Holy of Holies once a year, taking the blood of animals (verse 7). Why did he have to do that? Because the blood stood for the Death of an animal and the Death was in the place of the Death of BOTH the Priest and the People. God counted the blood of the animal as sufficient (at that time) for cleansing the Flesh- the *ceremonial* Uncleaness.

But wait! What about the Guilty Conscience of the Priest and the People? No animal blood could cleanse that- and they knew it (**Isaiah 53; Psalm 51**)- and we know it, too!

So, in the "**Time of Reformation**" a new and infinitely BETTER High Priest comes- Jesus, the Son of God- with an infinitely BETTER Sacrifice- Himself! And verse 14 says that the whole Trinity: Father, Son and Holy Spirit- were involved in this:

- **the blood of Christ**
- **through the eternal Spirit**
- **offered Himself without blemish to God**

... and what will that do?

**... cleanse your conscience from dead works to serve the living God**

The Result is that ALL the Sins of ALL of God's people in the Old Covenant were covered by the Blood of Jesus, too! So, the animal Sacrifices foreshadowed the final Sacrifice of God's Son. And the Death of God the Son reached back to cover ALL of the Sins of ALL of God's people back then- AND- it also went *forward* to cover ALL the Sins of ALL of God's people in the New Covenant!

This is the fantastic Information that Jesus brought to a man named, Matthew- NOT while this man was studying the Bible; and NOT while this man was fasting and praying. No, Jesus brought this deep and profound Truth to Matthew while he was sitting at a Table- imposing *horrific* Taxes on the people that God had called to display His Glory! While Matthew was a wicked and evil Sinner; at the very Moment when Matthew was so very Guilty of being a terrible Transgressor- Jesus walked up to him and said,

### **“Follow Me!” (Matthew 9:9)**

Now of the original Twelve Apostles- only three of them experienced God the Holy Spirit “moving” on them as they wrote a Book (Letter) that was later included in the “*Canon of Sacred Scripture*”:

1. Simon Peter (**1&2Peter**)
2. John bar-Zebedee (**The Gospel of John; 1,2,3John; The Revelation**)
3. Matthew, the Tax-Collector (**The Gospel of Matthew**)

The Apostle, James bar-Zebedee (the Brother of the Apostle John) was NOT the first Pastor (Elder/Bishop) of the Church in Jerusalem nor the Writer of the **Epistle of James**. James, the half-Brother of Jesus, whose Mother was Mary- accomplished both of those Positions.

Now both the Apostles John and Matthew were used by God as two of the very *first* “Evangelists” of the Christian Church. The other two “Evangelists” were Peter’s Scribe- John Mark (**The Gospel of Mark**)- and the Apostle Paul’s personal Physician, the Gentile, Dr. Luke (**The Gospel of Luke; The Book of the Acts of the Apostles**). And it is the written Record of the Birth; Life; Ministry; Death; Resurrection; and Ascension of Jesus, the Christ from the Apostle Matthew that we are “journeying” through at this Time.

Now, if you were to travel to Syria and go into one of the old churches that are still standing- you would notice either a stained- glass window or a mosaic on the floor- or both. And one person, who would be depicted in either the glass or the tile floor- would be the man, that. today, we call, “*Matthew*”.

And Matthew would be connected in that mosaic or that stained glass some way with three other men, “*John Mark, Dr. Luke, and the Apostle John.*” And these four men would be depicted in either glass or tile as preaching the Word of God to a group of people. And probably somewhere close by would be some Rendition (probably in Greek) of **The Revelation 4:5-11** that says:

**5 Out from the throne come flashes of lightning and sounds and peals of thunder. And there were seven lamps of fire burning before the throne, which are the seven Spirits of God;**

**6 and before the throne there was something like a sea of glass, like crystal; and in the center and around the throne, four living creatures full of eyes in front and behind.**

**7 The first creature was like a lion, and the second creature like a calf, and the third creature had a face like that of a man, and the fourth creature was like a flying eagle.**

**8 And the four living creatures, each one of them having six wings, are full of eyes around and within; and day and night they do not cease to say, "HOLY, HOLY, HOLY is THE LORD GOD, THE ALMIGHTY, WHO WAS AND WHO IS AND WHO IS TO COME."**

**9 And when the living creatures give glory and honor and thanks to Him who sits on the throne, to Him who lives forever and ever,**

**10 the twenty-four elders will fall down before Him who sits on the throne, and will worship Him who lives forever and ever, and will cast their crowns before the throne, saying,**

**11 "Worthy are You, our Lord and our God, to receive glory and honor and power; for You created all things, and because of Your will they existed, and were created."**

... so, in this Passage- John saw four **“living creatures”**:

1. A Lion
2. A Calf
3. A face of a Man
4. A flying Eagle

... and for the first 1,000 years of Church History, those four “living creatures” were considered to be the *“Four Evangelists of Christianity”*. And the fact that this is true can be seen in the stained-glass or the mosaic floor of those old churches.

So, these were the four men that God used to write down the four *“evangels”*; or the four different *“euangelion”* (Gr. *Good News*); or the four different *“Gospels”* or *“Records”* or *“Accounts”* of Jesus’ Birth; Life; Ministry; Death; Resurrection; and Ascension. And John saw those four men as:

1. The Apostle Matthew (Man)
2. John Mark (Lion)
3. Dr. Luke (Calf)

#### 4. The Apostle John (Eagle)

Now we don't pay much attention to these things today, but in the mind of the Leaders of the early Church- the Apostle John "*soared like an Eagle*" in his lofty Depiction of the "Word that was made Flesh". John Mark- at the Apostle Peter's Instruction- began his gospel Record<sup>3</sup> with John the Baptist "*roaring like a Lion*" in the Wilderness. According to History, a Gentile medical Doctor named "*Luke*", was instructed by the Apostle Paul to interview around 500 people (among them was the Mother of Jesus)- so that his Gospel Account (that would later be sent to a Roman Dignitary named, "*Theophilus*") would be the most detailed of the four gospel Records.<sup>4</sup> And so, the good doctor began his Account of Jesus's Time on earth with the Narrative of Zacharias, the High Priest "*sacrificing a Calf or an Ox*" in the Temple.

And then there is Matthew- the man God used to begin his Gospel Record of Jesus, the "*long awaited*" King of the Jews (the *Mashiach*; the *Messiah*; the "*Anointed One*")- with a Genealogy of Jesus' *Jewish* Pedigree; and the fact that, from his *legal* Father (Joseph)- Jesus was a full- blooded Descendant of both King David and Father Abraham. So, the Apostle John saw the Symbol for the Apostle Matthew as being a "*Man*".

Now, first of all, Matthew's Name was NOT "*Matthew*". The Name, "*Matthew*" is an English *transliteration* of a Hebrew Name, "*Mahtiyahu*", which was later shortened to be simply "*Mattai*"- which was probably a nick-name. In "*Sanhedrin 43a*" of the ancient "*Babylonian Talmud*" there is a Statement that reads:

"*Mattai is one of the five disciples of Jeshu*"<sup>5</sup>

... and from that name- we got, "*Matthew*".

But in **Luke 5:27&29**, we read that Matthew's Name was also called, "*Levi*". So, his real Name may have been, "*Levi Mahtiyahu*" or "*Mahtiyahu Levi*". And this Name means: "*Gift from God*". So, from that we see that Matthew's Parents were very devout and they loved their son.

Now most Bible scholars think that the Tax collector, who was chosen to be an Apostle by Jesus, was the man, who wrote this Gospel Record. **Luke 5:27&28** says,

**27 After that He went out and noticed a tax collector named Levi sitting in the tax booth, and He said to him, "Follow Me."**

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<sup>3</sup> History tells us that the Apostle Peter commissioned John Mark to write the Gospel Record that bears his name from Peter's perspective.

<sup>4</sup> There is Evidence to suggest that both the Gospel of Luke as well as The Acts of the Apostles was used by Paul during his Trial at Rome.

<sup>5</sup> Schneemelcher 2003, p. 17.

**28 And he left everything behind, and got up and began to follow Him.**

... and **Mark 2:14** says,

**As He passed by, He saw Levi the son of Alphaeus sitting in the tax booth, and He said to him, "Follow Me!" And he got up and followed Him.**

Notice that both Mark and Luke record his name as, "*Levi*". But when Matthew begins his Account of Jesus choosing the Apostles, look at how he describes *himself* in **Matthew 10:3**:

**Philip and Bartholomew; Thomas and Matthew the tax collector; James the son of Alphaeus, and Thaddaeus;**

... so, we are almost certain that the man who wrote this Gospel Record was, in fact, the "*Levi*" or the "*Matthew*", who had been a Tax- collector before he was saved. And if that is true- then we also know some other Facts about him:

- He was a Jew
- His parents were devout
- He was educated
- He was literate
- He was fluent in several languages
- He was able to use Math
- He was wealthy

... and Matthew was *consumed* with Guilt.

Now how do I know this? Because after Jesus had called him to follow Him- when Matthew wrote down the Moment Jesus chose the twelve Apostles- he did NOT refer to himself in a Way that showed that his sinful Past was forgotten. It WAS *forgiven*- but NOT *forgotten*. And so, Matthew referred to *himself* as "**Matthew, the tax-Collector**" (**Matthew 10:3**).

The entire Time he was a Tax-collector, Matthew was *actively betraying* his own people. And he was doing that for the *worst* of all possible Reasons: for Money. But instead of his Guilt driving him toward Repentance and Faith- it pushed him down further and further into Sin and Rebellion- until Jesus met him.

Now at the Time that Matthew wrote his Gospel Record- the Roman Empire was on the "upswing" and was expanding. They were fighting Wars on several Fronts and needed lots of Money. So, the Roman Empire imposed various taxes on the people they had previous conquered and were ruling over.

For example, the Roman Government taxed 1/10 (10%) of all Grain that was harvested and 1/5 (20%) of all Fruit. Each adult within the Empire was taxed a set amount (1/2 of 1% as a poll Tax) and the people paid 1% of all their Business Profit. But that was just for starters. So, there were also Taxes on “Goods sold” (Sales tax); and “Toll taxes” for driving over certain roads.

To be Efficient- Rome sold “Tax-licenses” to people, who lived in certain areas and who knew the people and who was wealthy. People would come from miles around to put in their bid to get a “tax License” or a “tax Franchise” because it was very, very lucrative. And when they got that Franchise- they could basically charge whatever they wanted and keep whatever was over and above what Rome required. So, the Tax- collectors were very wealthy people.

This made the Jewish Tax collectors to be the most *despised* men in all of Israel. They were seen as Traitors to their own people- who oppressed fellow- Jews while giving Money to Rome to help the pagans continue to *dominate* the Jews. So, in the 1<sup>st</sup> Century- a Tax-collector was looked at as being the very “*Worst of the Worst*”.

So, when Jesus was teaching about “*Spiritual Discipline*” in **Matthew 18:15-17**, He said that after a Member, (who lays claim to be saved)- *continues* to live in open; public; blatant; notorious; and unrepentant Sin- and *refuses* to heed the repeated Warnings of the other Members of the Church to repent- that person is to be formally “removed” from the “*Communion of the Church*” (*Ex-communicated*); and in **Matthew 18:17**, Jesus Christ, the Head of the Church, said to consider that person to be two things:

1. A Gentile
2. A Tax- Collector

Jesus said he is to “**be to you**” as a “*Gentile*” because, by his *refusal* to repent, he is acting like an “*Unbeliever*”. And by *continuing on* in his Sin- he is acting as a “*Traitor*” to the people of God (the Church).

So, in addition to a Tax- collector being despised and hated (and feared) due to him imposing *confiscatory* Taxes on his own people- most Collectors also hired other people to help with the Collections. And these were literally brutal and violent Thugs, who would threaten and engage in bodily harm- including permanently crippling people, who didn’t (or couldn’t) pay their Taxes. These Thugs would beat and even kill people, and then confiscate their Property.

So, the Testimony about Matthew was written in the Bible to give us insight into the Power and Miracle of the New Birth. The people of that Day would have understood *exactly* what Matthew was giving up- in order to follow Jesus. And that would have been a very big deal to them.

You see, it is one thing for someone who has nothing going for himself, to seek a change. But the only Explanation of *why* Matthew would just walk away from a thriving Business- is that something very Powerful; very Important; and very Miraculous had happened to him!

And the Way that Matthew left his Occupation so quickly shows us how he never waivered. And this was written down to *awaken* our souls to the Reality of what it means to be a real Follower of the Lord Christ. Matthew saw Jesus. He heard the Master's Call. And he *immediately* obeyed with no Hesitation at all! No complaining about what God was requiring of him. No belly-aching about how straight and narrow the Path is. No second-guessing about whether he made the right Choice. His eyes were opened to see Jesus. His ears were opened to hear the Master call him. And instead of Matthew seeing Jesus as trying to put him into the Bondage of godly Behavior- Matthew knew that by following Jesus- he could escape the crushing Guilt that *dominated* his Life. And the Result was that Matthew went from being one of the most despised men in all of Israel to a sold-out bond-Slave of the Lord Jesus!

So, what did Matthew do or, better put, what did God sovereignly do for Matthew that not only forgave his Sin; that not only credited him with the Righteousness of Faith- but allowed him to get out from under the weight of his Guilt and compelled him to reach his fellow-Jews with the Gospel? Lord willing, we will get into that, next Time.

Amen. Let's 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.