

Who Do You Say That I Am?

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

119- Jesus Chooses His Apostles- Part 16
Matthew- the Tax Collector- Part 2

Church December 01, 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.*

We are *continuing* to look into the Lives of the men that Jesus chose to change the World. And in one sense, the Apostles were the most *unique* men, who ever lived. These men were used by God the Holy Spirit to take the Reality of the Birth; Life; Ministry; Death; Resurrection; and Ascension of the incarnate God and formulate the Doctrines and Tenets that are the Foundation of the Christian Church. And from that Perspective- they stand alone as the ONLY “*Shaliah*” or “*Apostles*” of the Lord Christ.

But, on the other hand, these men were also very normal and ordinary men, who were all fallen Sinners- born under the Original Sin of Adam, and who wrestled with Doubt; Anger; Unforgiveness; Prejudice; Fear; and even Guilt. And from that Perspective they were just like us- just normal, everyday Believers struggling against the Lusts of their Flesh to be found joyfully and humbly submitted to the Authority of the Scriptures- in their daily Lives- all to the Glory of God.

So far, we have looked at Simon Peter; Andrew, his Brother; both of the sons of Zebedee- James and John; Philip; Mattanah-El- bar Tolmai (*Bartholomew*); and

Thomas. And now, we are looking at the man we call, “*Matthew*” (Levi Mahtityahu).

As I told you last Time- Matthew and Simon are the ONLY two Apostles, whose former Life, BEFORE they experienced the Miracle of the New Birth, is mentioned. The 40 men, who wrote the 66 Books of the Holy Bible NEVER made any Attempt at hiding the Sins and Failures of the major Characters about whom they wrote. And the Apostles are no Exception to that Rule. But ONLY Matthew and Simon’s Sins they committed BEFORE Jesus called them are mentioned- and that is telling.

Before Jesus called him out of Darkness and into His marvelous Light- the Apostle Simon belonged to the ancient terrorist Organization called, the “*Zealots*” or the “*Sicarii*”. And those men engaged in *horrific “Crimes against Humanity”* like Blackmail; Extortion; Kidnapping; Embezzlement; Assassination; Torture; and Murder.

But Simon not only carried out those things against the despised Romans- but also against his own Countrymen- his fellow-Jews- even the Children of both Jews and Romans. And his Wrath would be against anyone- who simply *disagreed* that Simon could arrive at godly Purity by walking on the Path of Evil.

The Zealots did what they did- all in the “Name” of *purifying* the Land of Israel and under the Label of *purging* what God had given to the Jews from pagan Influence. And so, this Apostle is listed as “*Simon, the Zealot*” or “*Simon- who was at one Time- a Zealot*”- because, according to History- after Jesus redeemed him- Simon no longer participated in his former Profession. And, other than giving Praise to God for what the Lord had brought him out of- NEVER even mentioned his Past!

But Matthew even listed *himself* as “*Matthew, the tax Collector*”- in the Gospel Record that bears his Name- probably as an Attempt to testify to others as well as himself about the breathtaking Miracle of his Salvation.

But as we discovered last Time- being a tax-Collector in 1st Century Israel was the *lowest* a man could go. No Occupation was as despised and looked down on as someone, who had purchased a License from the Roman Government in order to impose *confiscatory* Taxes on his own people- in order to finance the very Boot that was on the Neck of the Jews.

But because his Parents gave him a Hebrew Name that meant, “*Gift from God*” and because he was a tax-Collector- there are several things we know are true about this man,

- 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 yet Matthew is one of the best Examples of the “*Doctrine of the Effectual Calling*” of God the Holy Spirit to the Lost.

You see, because every human on earth is “Fallen”. So, before an individual has experienced the Miracle of the New Birth- he is “spiritually Dead”. He has NO “spiritual Life” in himself. And because that is true- NO lost person has the Capacity- in and of himself- to be convicted of Sin; to hear and understand the Gospel; or to choose to repent; to believe in Jesus; or to trust in the finished Work of Jesus; and be justified.

And so, lost people DO NOT come to Jesus for Salvation on their own. And they DO NOT because they CANNOT. And they CANNOT because they DON’T WANT TO. And this is what theologians call, “*Moral Inability*”. Lost people DO NOT possess the Power or even the Desire to come to Jesus for Salvation- by simply making a Decision or a Choice. The Fall of Adam destroyed both the Ability (Power) as well as the Will (Desire) that Mankind had to voluntarily choose to draw near to God.

And that means that since the Fall- everyone who is saved- MUST be sovereignly DRAWN or DRAGGED or CALLED to Jesus by God the Father (and God the Holy Spirit) or they would NEVER come! And this is why Jesus said this in **John 6:44:**

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

... and again, in **John 6:65b:**

... For this reason I have said to you, that no one can come to Me unless it has been granted him from the Father."

In His absolute Omnipotence- God the Father GRANTS those He has already chosen for Salvation (from before the Foundation of the world) to come to Jesus for Salvation. While God the Holy Spirit actually does the actual DRAWING or the DRAGGING or the CALLING. So, if God the Father doesn’t sovereignly grant and if God the Holy Spirit doesn’t sovereignly Draw or Drag or Call- NOBODY will come to Jesus; and they will remain in their Sins.

So, when describing his own Conversion, Matthew said this in **Matthew 9:9**:

As Jesus went on from there, He saw a man called Matthew, sitting in the tax collector's booth; and He said to him, "Follow Me!" And he got up and followed Him.

Notice there was NO Hesitation; NO Discussion; and NO Wavering! Jesus said, *"Follow Me!"* and IMMEDIATELY Matthew *abandoned* his sinful Occupation; walked away from his Employees; and turned away from his Money- and began to follow Jesus! So, Matthew was sovereignly and miraculously given Eyes to see; Ears to hear; and a Heart that was able and willing to believe- WHILE HE WAS STILL IN SIN!

So, while he sat at his Table- collecting Taxes; while he was discussing with his employees which Jews they were going to strong-arm; while he was engaged in wicked Transactions that were designed to hurt people- at that Moment- Jesus said, *"Follow Me!"* and God the Father *granted* Matthew the Desire and Ability to go to Jesus; and God the Holy Spirit was busy giving Matthew eyes to see; ears to hear; and a Heart that could believe.

In other words, Matthew did NOT "clean up his Act" *first* and then began to follow Jesus. NO! God the Holy Spirit took the Words that Jesus spoke on that Day and *caused* them to become Reality in Matthew's Life by *instantly* giving Matthew a new, divine Nature.

And with that new Nature- several very powerful things happened to Matthew:

- He was able to "see" how glorious Jesus was
- He saw the Contrast between Jesus' Purity and his own Sinfulness
- He hated his Sin
- He desired to be united with Jesus
- He desired to be changed to be like Jesus

... or in the Language of **2Corinthians 3:18- 4:6**:

God *sovereignly* removed the Veil that satan had draped over his eyes and heart and mind and Matthew was able to "behold the Glory of God in the Person of Jesus Christ". And as he began to see the Value; and the Beauty; and the Importance; and the Worth of God's Glory in Jesus- Matthew began to see the great Contrast between that glorious Vision and himself- and he began to immediately despise himself and his Sin. But as he was turning

away from his Sin (Repentance) Matthew also was overcome with the Desire to be *united* with Jesus and to be *changed* to be like Jesus.

... so, even though it is sadly true that we have the Ability (and Desire) to periodically rebel against God; to “grieve the Holy Spirit” (**Ephesians 4:30**); and to choose and make Decisions that are *contrary* to God’s Will- *nevertheless*- there is a MOMENT in God’s Economy- where God the Holy Spirit sovereignly *overrides* our natural Inclination to run away; He *counter-acts* our Capacity for Rebellion; and He *imposes* His sovereign WILL on us and sovereignly *causes* us to yield to His Drawing or Dragging; or His Calling of us to Jesus! And when that happens- we come to Jesus- period! We CANNOT *resist* the Drawing of God at that Moment. And that is true- *regardless* of our Inclinations; our Decisions; our Choices; and our Dispositions.

And every one of us here today, who are genuinely saved- have had the very SAME Experience that Matthew had- 2,000 years ago! Because this is the one, single Way that God saves lost people. And so, we come God’s Way or we don’t come at all! We do NOT *initiate* our Regeneration any more than we *initiated* our own natural Birth. We do NOT *cooperate* in the Miracle of the New Birth any more than Lazarus *cooperated* in his own Resurrection. And we do NOT *pray* or desire to be born again- any more than we prayed or desired that we would be conceived in our mother’s Womb! So, if Salvation is eternal; if Salvation is permanent; if Salvation is spiritual; and if Salvation is everlasting- then Salvation is of the Lord and is NOT the Fruit or the Result of something we can do; initiate; arrange; cause; contribute to; or cooperate in! So, Salvation is a sovereign Work of God alone- which is why God receives ALL the Glory!

But last Time, we also found out that 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- before Jesus called Him- his Guilt pushed him down further and further into Sin and Rebellion- just like Guilt does with us.

And, even though we would like to believe that we are a highly sophisticated Society that have risen above the people of Matthew’s Day- the Reality is that many of the Problems that the Jews of the 1st Century struggled with are the very

SAME Problems we struggle with in our Day. And right at the top of the List of Problems that consume 21st Century people is the Issue of Guilt.

And even though Guilt is a very serious Problem- that has made many Psychologists and Psychiatrists and Sociologists very wealthy- 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.

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 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

... and we went over this last Time.

But of those three artificial Man-made Strategies that people engage in to deal with their Guilt- the *religious* Strategies are the WORST. And they are the WORST because the religious Strategies are the *closest* to the Truth WITHOUT actually being the Truth. And that allows for these religious Strategies to *deceive* people- making them think they are true.

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, *primarily*, Guilty. Our Guilty Conscience usually 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?

Now we can try to simply not talk about our Guilt- but 28 separate Times- the Holy Scriptures of the New Covenant deal with not only the Forgiveness of Sin but the removal of our Guilt. And last Time we look closely at **Hebrews 9** that reveals to us how *inferior* the Old Covenant was in dealing with the Result of our Guilt- which is a “*Guilty Conscience*”. But thanks be to God- He has given us an infinitely *superior* Covenant in, by, and through the sinless Life; vicarious Death, and bodily Resurrection of the Lord Jesus. And it is the New Covenant that gives us the Promise of verses 11-14 that says,

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?

... and so, this morning, I want to pick back up where I left off last Time.

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!

So, the Way that Matthew left his Occupation so quickly shows us how he never waived. 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 bellyaching 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. But 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?

I truly believe if we took the Time and were very careful, we could show that none of the Ways of dealing with Guilt (intellectual, physical, or religious) is Satisfactory. Our Heads may be easily diverted from the Depth of our Guilt for a Moment- but our hearts are not so lightly healed. Because we all know- deep down- there is something obviously Inauthentic about the Self-asserting, dollar-hungry, intimidating Executive- who meets you at the top. And we also know *instinctively* as well as through either personal or familial Experiences that Alcohol; Drugs; compulsive Entertainment; and Noise are NOT the Pathway to Life and Peace. And we *ought* to know, we, who have heard the Gospel of Jesus Christ, that the Debt we owe to God CANNOT be paid off by our paltry Efforts or Virtue.

But instead of trying to show the Inadequacy of all this, I want to build on what we began last Time. The point I was making then was that the biblical Portrait of Jesus is True. It is historically rooted and absolutely defensible. And it is rationally Compelling to the open Mind. No man ever spoke like this Man (**John 7:46**). He can be trusted. He is true. He endorsed the Old Testament. And it is He who speaks by His Spirit in the New Testament.

Therefore, it is enough for us to hear from Him through His Apostle, Paul, how God has dealt with our Guilt. It is the Best News in all the world! It is the only Strategy that owns up to the Truth of God's Righteousness and the Depth of our Debt before Him. And once you have been grasped by God's Way of dealing with your Guilt, every other Way will seem thin and superficial and utterly inadequate by comparison. So, please get this into your Mind and Heart: "*Jesus Forgives our Sin and He Removes Our Guilt!*"

Remember now, it is not my word, but God's Word, the Bible, that shows us the Way. So, let's look together at **Romans 3:9-29**. And all I want to do- is allow this Passage to speak for itself because it has tremendous Power to persuade and win our Hearts. And please allow me to show you five Truths from this Passage.

In **Romans 3:9&10** the Apostle sums up the Point of what has gone before:

9 What then? Are we better than they? Not at all; for we have already charged that both Jews and Greeks are all under sin; 10 as it is written, "THERE IS NONE RIGHTEOUS, NOT EVEN ONE;

... and to underscore that this is the Way it has *always* been- Paul then quotes from both the Psalms and Isaiah in verses 11-18. And then Paul underlines his Point in verse 19:

Now we know that whatever the Law says, it speaks to those who are under the Law, so that every mouth may be closed and all the world may become accountable to God;

God has done what He has done and done it in the Way He has done it- so that two things will happen:

1. God has sovereignly closed the mouth of those who seek to protest their Innocence
2. God has sovereignly caused EVERYONE to be accountable to God for their Sin

So, the **FIRST POINT** is that **ALL** people are personally Accountable to God for their Sins. And that means that the universal Problem of Guilt is **NOT** because we have failed our fellow Man, but because we have failed God. Matthew knew that he had failed God- as he taxed his fellow-Jews.

And that means that every single person in this room this morning is accountable directly to God. God deals with you as an Individual, and someday- you will stand before Almighty God and you will have to give an Account to Him for your Life. And that should be a frightening Thought- for everyone who is trying to deal with your Guilt in one of those intellectual, physical, or religious Ways I mentioned earlier. Oh, how silly and foolish and tragic they will all seem “on the Day of Wrath when God’s righteous Judgment is revealed” (**Romans 2:5**).

No matter how Virtuous we may appear to other people, we are accountable to God. And there will be a Reckoning for what we have done; or said; or thought. The universal Problem of Guilt is not just a Problem of how to “feel better”, but how to be Right with God and actually **BE Better!**

The secular Devices that try to *lessen* the Misery of our Guilt will always fail- sooner or later- because they ignore the main Problem of human Existence. WE ARE GUILTY BEFORE GOD! We have broken His Law! We have trampled His Glory under our feet with disgust! Every person in this room is personally accountable to God and will meet Him someday- either Guilty and Condemned, or Acquitted and destined for Joy!

Verse 20 was written as the Basis or the Ground of verse 19:

because by the works of the Law no flesh will be justified in His sight; for through the Law comes the knowledge of sin.

To be “justified” means: *to be acquitted by God; to be declared “free and innocent”*; *to be made Right in relation to God- so that His Indignation is removed and our Rebellion is taken away*. The Point of this verse is that Acquittal is NEVER achieved by our Attempt at obeying the Law of God. And that’s NOT true because there is something Wrong with God’s Law. There isn’t. What is wrong- is US! So, if we seek to be Acquitted by trying to keep God’s Law- we MUST keep His Law- PERFECTLY! Because breaking just one tenet of God’s Law causes us to be the exact Opposite of Acquitted. Breaking God’s Law- *even as we are trying to obey it*- results ONLY in us *proving* that we are Sinners!

But by *refusing* to trust in the Free Mercy of God; and seeking to obtain God’s Favor by what we do in striving to keep God’s Law- we are testifying loudly that we trust in our own Efforts and NOT in God’s Mercy! And that is the Height of the human Arrogance that God has promised to resist!

But besides that awful Truth- the Reality is that NO ONE CAN keep God’s Law perfectly! No one! So, the ONLY Result of those who are trying to remove the crushing weight of their Guilt by striving to keep God’s Law- is that their Sins are simply emphasized more clearly! (**Romans 5:20; 7:7&8; Galatians 3:19**).

The Connection between verses 19 and 20 seems to be something like this: When people do not trust the Mercy of God- but try to use the Law to get Right with Him so that their Guilt will be removed- all that happens is that the Law brings to Light their Sin and condemns them all the More for their Unbelief! And since this is true of all humans (“all Flesh”), Jew and Gentile (verse 20), we know that when the Law speaks thus to Jews, it also has the whole world in view: so that every mouth may be stopped and all people will be held accountable!

So, in Matthew’s case- it was the Law of God that acted as a Tutor to cause him to run to Jesus. In other words, it was the Futility that Matthew had already experienced in trying to remove his Guilt by keeping the Law that caused him to embrace Jesus so quickly.

So, the first two points are: 1) All people are Sinners and personally accountable to God; and 2) The Burden of our Guilt CANNOT be set Right by Works of the Law.

Thirdly, God, on His own Initiative, has undertaken to seek our Acquittal. Verses 21–24:

**21 But now apart from the Law the righteousness of God has been manifested, being witnessed by the Law and the Prophets,
22 even the righteousness of God through faith in Jesus Christ for all those who believe; for there is no distinction;
23 for all have sinned and fall short of the glory of God,
24 being justified as a gift by His grace through the redemption which is in Christ Jesus;**

Anyone who trusts in Jesus for Justification will have it freely. But those who strive to earn their Justification by keeping the Law- will NEVER be justified. *Regardless* of how many Promises of God’s Mercy that we can find in the Old Testament Law, and *regardless* of how many Calls to Repentance and Faith that are there- the actual Effect of the Law was, by and large, to expose, magnify, and condemn our Sin and us *because* of our Sin (**Galatians 3:21&22**).

Therefore, when God undertook to manifest His Righteousness for our Justification, He did it “*apart from the Law.*” That is, God did NOT direct our Attention back to the Law with its animal Sacrifices and Temple worship. Instead, God directed our Attention to His Son whom He sent to die for our Sins. **Romans 8:3&4** puts it like this:

**3 For what the Law could not do, weak as it was through the flesh, God did: sending His own Son in the likeness of sinful flesh and as an offering for sin, He condemned sin in the flesh,
4 so that the requirement of the Law might be fulfilled in us, who do not walk according to the flesh but according to the Spirit.**

So, what I want you to see here is that God has NOT left us to deal with our Guilt alone. He alone has taken the Initiative, while we were yet Sinners (**Romans 5:8**), to seek our Acquittal and to offer it to us FREELY! The Glory of the Gospel is that the One before whom we are Guilty and Condemned has Himself undertaken to replace our Guilt and His Indignation- with Righteousness and Reconciliation!

And this sovereign Act of God- which puts us in a “Right Relationship” to Him where there is no more Guilt and Condemnation is called, “*Justification*” in

verse 24. But please don't miss the Foundation of Justification in that verse- because it has NOTHING to do with keeping the Law. The Foundation of our Justification is *Grace* and therefore our Justification is a free *Gift!* You can't earn it; or merit it by ANYTHING you do (works)! Grace and Works are *opposed* to each other. Please hear **Romans 11:5&6**

5 In the same way then, there has also come to be at the present time a remnant according to God's gracious choice.

6 But if it is by grace, it is no longer on the basis of works, otherwise grace is no longer grace.

When Paul says that our Guilt is taken away *by Grace*, he means it is a free Gift and you can't earn it by Works!

The fourth Point is HOW God brought about this free Gift of Justification. Verses 24-26 says that it was-

24 being justified as a gift by His grace through the redemption which is in Christ Jesus;

25 whom God displayed publicly as a propitiation in His blood through faith.

This was to demonstrate His righteousness, because in the forbearance of God He passed over the sins previously committed;

26 for the demonstration, I say, of His righteousness at the present time, so that He would be just and the justifier of the one who has faith in Jesus.

... O how important this Passage is!

All secular Efforts to deal with the human Misery of Guilt are Impotent because they ignore this Fact: God's Holiness and righteous Glory have been desecrated, defamed, and blasphemed by our Sin. It is with a holy God that we have to do in our Guilt! And there can be no Justification, no Reconciliation, no Cleansing of our Conscience unless the Holiness of God is honored and the Defamation of His Righteousness is repaired.

Yet we must understand that the Urgency of our Problem with Guilt is NOT simply that we feel Miserable, but that God's Name has been blasphemed! We live in a Day where so-called, "Human Potential" is *horrendously* inflated while the Holiness of God has been made to be so tiny that most can scarcely understand what the *real* Problem of Guilt is. The *real* Problem is NOT, "*How can God be loving and yet condemn people with such little Sins?*" The *real* Problem is, "*How can God be Righteous if He acquits such miserable Sinners as we?*" There can be no lasting Remedy for Guilt that does not deal with God's righteous Indignation against Sin. And the former tax-Collector understood that.

That's why there had to be a Sacrifice. And not just *any* Sacrifice, but the Sacrifice of the sinless Son of God! No one else, and no other Act, could repair the Defamation done to the Glory of God by our Sins. But when Jesus died for the Glory of the Father, Satisfaction was made! The Glory was restored! And Righteousness was demonstrated! Henceforth, it is clear that when God, by His Grace alone, freely justifies the Ungodly (**Romans 4:5**), He is NOT *Indifferent* to the Demands of Justice. It is all based on the "grand Transaction" between the Father and the Son on the morning of Good Friday at Calvary. No other Gospel can take away our Guilt because no other Gospel corresponds to the cosmic Proportions of our Sin in relation to God!

The fifth and final Point now is that this free Gift of Justification purchased by Jesus on the Cross only comes to those who trust in Him. After Paul says in verse 21 that God has manifested His Righteousness apart from Law, then he defines that Righteousness in verse 22 as

... the righteousness of God through *faith* in Jesus Christ for all those who believe...

... and then in verse 25 he said that Christ is a Propitiation "through *Faith*," or "to be received by Faith." And finally, in verse 26 he said that God "justifies him who has *faith* in Jesus." So, the Teaching of God's Word is plain, and this is the Gospel:

Anyone who trusts in Jesus alone for Justification will have it freely.

... and this is, at the same Time- both the *hardest* and the *easiest* thing for a human to do. It is "hard" because it means acknowledging in your heart that you are so guilty before God that there is nothing you can do to solve the Problem. Human beings don't like to think of themselves that Way. And so, the "human-potential Movement" has a heyday and the real Problem of Guilt remains unresolved for most people. Saving Faith in Jesus Christ is "hard" because it is born in Desperation. But apart from God's Grace, humans hate to admit that they are Desperate.

But on the other hand, what could be "easier" than Faith? It doesn't require extraordinary Strength; Beauty; or Intelligence. No one will have an Excuse on the Judgment Day that the Way of Salvation was too "hard" or too "complicated". God will simply say, "*All you had to do was become like a little child (Matthew 18:3) and trust Me to take care of you. Was that too hard? Was it too hard to lean on Me, to rest in My Promises, to rely on the finished Work of Christ? Was it too hard to accept a free Gift? To cherish the Pearl of Forgiveness? To love the Savior*

Who died for you?” It is free! It is free! It is free! So, confess your Need and rest in Him!

Matthew was very busy that Day. It was just an ordinary Day but he had a lot of taxes to collect. He had a lot of Misery to impose on other people. And out of the corner of his eye- Matthew saw a man walking up to his table. And, no doubt, he thought it might be someone that was going to plead with him to have Mercy. Matthew had already had many people do that- and he had been successful at *ignoring* most of them- as he took most of what they had away from them.

But instead, this man looked right into Matthew’s eyes. And that stare went right down into the core of Matthew’s Being. And for Matthew on that Day- EVERYTHING just stopped. How could this man speak so much to me- without saying anything? And I don’t even know him! I mean, he acts as though he has known me my entire Life and understands everything about me! How could it be that this total stranger could possibly know what I have told no one- how I groan over the weight of my Guilt?

And as Matthew straightened up to see what would happen next- this wicked, and evil Sinner heard this man speak like no one had ever spoken to him before- as He simply said, “*Follow ME!*” And in a moment of Time- Matthew understood what his Parents had tried to tell him; and what he had pondered his whole Life- I am a guilty Sinner and no matter what I do- I can’t fix my Guilt!

But somehow- and that’s the Way Faith works- SOMEHOW- Matthew instantly understood that this Man and this Man alone could pardon his Sins and remove his Guilt! And so, based on two words and the sovereign Work of God the Holy Spirit- this evil tax-collector stood up; walked away from everything he was doing and everything he had; and he began to follow Jesus!

History tells us that Matthew, motivated by the Love he had for the Jewish people he had sinned against- wrote the Gospel Record that bears his name in Hebrew- so the Jews would read it. Matthew even called it, the “*Gospel of the Hebrews*”. He even designed the *physicality* of the Book itself to resemble the first five Books of Moses so that the Jews would know that Jesus was the Messiah; Immanuel; and the 2nd Moses.

And because Matthew trusted in the Free Mercy of God and NOT in the Law- not only were his many Sins forgiven- but his Guilt was removed and that set Matthew free to herald the glorious Gospel without any Reservations.

And according to History- Matthew eventually went to Ethiopia- and was ministering to the virgin Daughter of the King, who then trusted in Christ. When another man became King- he went to Matthew to try to get the Apostle to instruct the woman to marry him.

Instead, Matthew rebuked the King for lusting after the Girl- which enraged him. So, the King ordered his bodyguard to kill the Apostle as he stood at the front

of the Church the next Lord's Day. So, as Matthew stood before the people- preaching that only by trusting in Jesus by Faith can both Sin and Guilt be removed- the bodyguard walked right up to him- with his sword drawn. And without any Fear- Matthew opened his arms to embrace the man- calling him, "*Friend*"- and the man cut the Apostle to pieces- sending him *immediately* into the Presence of God.

So, my Friends, I beg you to hear these five Observations. And remember, they come from an Apostle of Jesus Christ- who saw the Lord and was commissioned by Him to reveal the Mysteries of God to us (**Ephesians 3:3-5**). So, these are not cleverly devised Fables. They are Truths rooted in History and come from the risen, Self-authenticating Jesus.

1. All human beings are personally accountable to God for their Sin
2. The resulting Guilt of Man and righteous Indignation of God CANNOT be made Right by Works of the Law
3. God, on His own Initiative, set about to accomplish our Justification by Grace and offer it as a free Gift
4. The Way He did this was by sending His Son, Jesus, to redeem us by His Death and to demonstrate the Righteousness of God
5. This Gift of Justification, the removal of our Guilt and God's Wrath, comes only to those who trust in Jesus

... so, I beg you, on behalf of Christ, be reconciled to God! Turn away from all the intellectual, physical, and religious Tactics the world uses to try to evade Guilt, and rest forever in Jesus!

Amen. Let's pray.

© 2021-2024 by *Delighting in God Ministries, Inc.* All rights reserved. Printed in the United States of America

Delighting in God Ministries, Inc. PO Box 147 Saucier, Mississippi 39574 www.delightinginGod.life

Scripture quotations, except those noted otherwise, are from *The New American Standard Bible* © 1995 by The Lockman Foundation. Used by permission.

This is a single Transcript in a larger series of Sermons of a verse-by-verse "Journey" through the **Gospel of Matthew**. You are free to reproduce it and distribute it as the Lord leads you- without Cost or Reimbursement to us with the Stipulation that you may not add anything or take anything away from this Transcript without the express written Permission of *Delighting in God Ministries, Inc.* and that this complete Copyright Statement remains at the end of all copies.

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.