

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**

69- The Purpose of Jesus' Ministry- Part 2

April 25, 2010

Luke 5:27-32

Now as I told you last week- the best that could be said about these tax collectors was they were just a shade below the prostitutes of that day. And there are some ancient Jewish writings that say repentance for a tax collector was impossible and forgiveness could never happen. So to most Jews of the first century- these tax collectors were absolutely unforgivable.

Now last week I told you that there were two kinds of tax collectors. The first type was called a *gabbai*. 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, the man who climbed the sycamore tree and Jesus saw him- he was a *gabbai* and as we will discover later when we study about Zacchaeus- he was an extortioner, and God Sovereignly convicted him and he felt so bad about what he had done that he paid back what he had taken fourfold or four times. So these tax collectors got very wealthy off of their operation.

But then there were some small-time tax collectors. They were called *mokus*, and these guys 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, 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.

And based on the end of verse 27- we can conclude that Matthew was a little *mokus* because Luke tells us that Matthew was:

...sitting in the tax booth...

...and that makes him a little *mokus*. So Matthew was the worst of the worst; the lowest of the low. To the Jew- 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 Christ 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."

Now this is amazing. Jesus told this horrible traitor and this 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 that I might could use.*" No, Jesus 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 choose 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.

But just how do we know that Matthew's heart was really like that? Well, **Luke 5:28** says,

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

This despised and hated tax collector who extorted money from people and loaned them money at 50% interest, and then betrayed his own people by giving that tax money to the pagan Romans- he immediately rose up and followed Jesus while the rich young ruler who *said* that he had kept all of God's Commandments from his youth went away very sorrowful. What a contrast! This is a perfect illustration of what the real Purpose of Jesus' Ministry was that we find in **Luke 5:32:**

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

The rich young ruler went away from Jesus very sorrowful because his self-righteous pride would not let him recognize his own inherent sinfulness and submit to the Authority of Christ. But this wicked evil man right here- Levi or Matthew- this man drops everything and immediately follows Jesus without any hesitation and without any arguing and without even considering what the cost might be.

It always bothers men when people start talking about how much they are going to have to pay or how much they are going to have to give

up in order to follow Jesus. That always bothers me because it reflects a profound lack of understanding about who they are and Who God is.

It shows that in their heart of hearts they really don't believe that they are that bad, they really and truly do not believe that they are wicked sinners who have willingly and repeatedly sinned against God, that they have willfully transgressed God's Law and that God is correct and Just to pour out His Eternal Wrath on them. If they did believe that- then it wouldn't matter what God would require of them; it wouldn't matter what the cost was because the alternative would be to burn in hell throughout eternity.

And that kind of talk also reflects that these people really don't believe that God is Holy and that He Owns everything. The Bible says in **Psalms 24**- so let's turn there for just a moment- **Psalms 24**. Here King David proclaimed:

1 The earth is the LORD'S, and all it contains, The world, and those who dwell in it.

2 For He has founded it upon the seas And established it upon the rivers.

3 Who may ascend into the hill of the LORD? And who may stand in His holy place?

4 He who has clean hands and a pure heart, Who has not lifted up his soul to falsehood And has not sworn deceitfully.

5 He shall receive a blessing from the LORD And righteousness from the God of his salvation.

6 This is the generation of those who seek Him, Who seek Your face—even Jacob. Selah.

7 Lift up your heads, O gates, And be lifted up, O ancient doors, That the King of glory may come in!

8 Who is the King of glory? The LORD strong and mighty, The LORD mighty in battle.

9 Lift up your heads, O gates, And lift *them* up, O ancient doors, That the King of glory may come in!

10 Who is this King of glory? The LORD of hosts, He is the King of glory. Selah.

So in reality- since the earth is the Lord's and the fullness thereof- we really do not have any personal possessions here on this earth. You

do not own your house or your land or your car- you do not own your next breath or your next heartbeat. We humans are only given the opportunity to be a steward of all of those undeserved blessings from God for a short 60-80 years, and then God is going to Sovereignly take your life and remove you from the earth, and all that stuff will remain here to rot and go back to the dust of the earth.

So since that is true- since God owns everything and we own nothing- we must take heed to our hearts that we do not consider a temporary blessing to belong to us. And since it all belongs to God anyway- if God chooses to take some of it or all of it right now- that is His prerogative- and blessed be His Name.

So don't worry about what might happen to you if you go all the way with Jesus; don't worry about what you might lose or what you might miss if you really and truly serve Jesus- you're going to lose it all anyway, and you really don't own any of it to begin with- so don't waste any time counting the cost- because you didn't pay the price.

Take heed to the condition of your soul, watch your heart, worry about your attitude and your speech and the condition of your walk with God. Do not fear higher taxes- fear unforgiveness in your heart. Do not fear terrorist attacks- fear that you would covet or love money; do not fear what the economy will do or what is going on in Washington DC- fear that you will let the sun go down on your wrath.

And as far as being fearful of being persecuted- Jesus said this in **Matthew 10:24-28:**

24 “A disciple is not above his teacher, nor a slave above his master.

25 It is enough for the disciple that he become like his teacher, and the slave like his master. If they have called the head of the house Beelzebul, how much more will they malign the members of his household!

26 “Therefore do not fear them, for there is nothing concealed that will not be revealed, or hidden that will not be known.

27 What I tell you in the darkness, speak in the light; and what you hear *whispered in your ear*, proclaim upon the housetops.

28 Do not fear those who kill the body but are unable to kill the soul; but rather fear Him who is able to destroy both soul and body in hell.

We who live in 21st Century America must realize that one of the main reasons why the rich young ruler went away from Jesus very

sorrowful was because he had great riches. So do not seek after wealth- dear friends- it will cause great harm to your soul- because wealth and possession cloud our judgment and they make us stupid and they encourage us to think that a man's life consist only in the abundance of the things he possesses.

But here this wicked evil man who had betrayed his own people and who the Jews considered to be unforgiveable heard the Voice of Jesus tell him- "Follow me", and he immediately left his table of money and followed the Master. Luke tells us in verse 28:

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

He never hesitated; he never counted the cost; he never worried about what was going to happen to himself. Matthew simply was overwhelmed that a Holy and Just God would save a wretch like him and he didn't care what else happened. Matthew was so desperate, so torn up, so overwhelmed with the sense of his own sinfulness and his own wickedness that the mere fact that Jesus would look at him and call his name and give him command to follow Him was all he needed.

And to prove that this is true- in his own account about his own conversion- Matthew leaves this part out- again indicating his humble heart. He will not even commend himself although this is what he did.

Now we must understand that Matthew wasn't stupid. He fully understood the risk. He was walking away from his career and there were lots of thugs in line to take his place, and it wouldn't be a day after he was gone before his spot would be filled- never to be recovered again.

And in one sense, I suppose you could say Matthew's devotion and his following of Jesus was a far more dramatic break than even his fellow Apostles who had been fishermen because even after Jesus said, "Drop your nets and come and follow Me and I'll make you fishers of men." there are always going to be fish there. And nobody could keep you off the lake.

But once you left your tax collecting business- somebody else immediately took it up and you had to wait until somebody died before you could buy a tax franchise. So from that perspective- it was a greater act of faith and devotion for Levi here to walk away from his tax collecting table and follow Jesus than it was for Peter, James, and John to walk away from their nets because the reality of the situation is that

Matthew could never go back to it. But the good news is that Matthew never wanted to go back and collect taxes ever again once Jesus saved him.

So you have an aorist here- the immediacy of it- Matthew immediately left everything behind and he rose and followed Jesus- utterly and immediately abandoning everything he had ever done in this life without hesitation and without remorse. And then you have the imperfect indicative- and Matthew immediately began the process of following Jesus which he then continued for the rest of his life.

And the finality of the break from what he was doing and the continuity of following Jesus forever after that indicates the Sovereign Sanctification of the event. And this is the proof of a real genuine and Sovereign Work of Salvation that is followed by tangible and visible and natural works.

Matthew made an immediate and decisive break from sin and his old way of life, and then he immediately began a new life of following Jesus, and he continued in that new way of life for the rest of his life. He didn't just ask Jesus into his heart and then live just like he was living before. No, he first arose- and that was the break- leaving everything behind- without hesitation- walking away from his only source of income, walking away from his career, and walking away from his wicked ways. And then Matthew continued to follow Jesus- that was the new pattern- he followed Jesus every day after that.

So we can say based on this that Matthew was Sovereignly regenerated. He was born again; he became a new creation. He not only rejected his old way of life- but at the same time- he also had new longings, new aspirations, new affections, a new mind, and a new will. Please turn with me to read what the Apostle Paul said about this in **2Corinthians 5:16:**

Therefore from now on we recognize no one according to the flesh; even though we have known Christ according to the flesh, yet now we know *Him in this way* no longer.

And we don't have any record of his words but I'm sure there must have been some kind of conversation and I wish it had been included. But, it is abundantly clear that Matthew was under the conviction of the Holy Spirit for his sins, and that he longed to get out of the thing

that he was in, and that he must have wanted God to forgive him because Jesus calls him to follow and immediately he does. And unlike the paralytic who sought Jesus- here Jesus is the One Who sought Matthew. And Jesus Sovereignly gave him Forgiveness and He gave him Salvation and He gave him Righteousness- something that the perverted apostate system of Jewish religion told him he could never have because he was the rankest of sinners. So Matthew was desperate in his heart for forgiveness, and he received it.

Now notice that Matthew's response here was immediate. The traitor, and the extortioner, and the robber, and the outcast, and the wicked vile sinner became the follower of Jesus and an Apostle and an evangelist of Jesus Christ and a writer of the NT.

So Matthew lost a sinful temporary career and gained a holy and eternal destiny. He lost material possessions and gained a spiritual future. He lost earthly security and gained heavenly inheritance. He lost sinful companions and gained the fellowship of the living Christ.

So right about now- Matthew understands why Jesus came to this earth- to call sinners to repentance. And Matthew was graced by God to know that he personally was one of those sinners. In fact, I don't question his Salvation at all because in verse 32 Jesus said, "I'm not come to call the righteous but sinners to repentance," and that's a commentary on what just happened here with Matthew. So Matthew is one of those wicked sinners whom I have come to call to repentance.

Now the Sovereign Work of the Spirit of God was going on in Matthew's heart- producing the kind of conviction that brings about a true longing for forgiveness and giving Matthew a pure faith that was Sovereignly generated by the Holy Spirit by which Matthew is now prepared for the Gift of Salvation which Christ gave him- which was manifested in the dramatic break from his past and a rejection of sin and a walk in the newness of life.

Now here is the key to all of this. And this is real important so listen up. We all know that Scripture is clear that all men are sinners. So regardless of how spiritual you may think you are- it is true that everyone of us sin every day of our lives. Now many people take that Truth and they pervert it by thinking that since everybody is a sinner that means that everybody is the same and that everybody is okay, or that we are all on a personal journey to eternal life, or that we are all on

various pathways that all lead to the same goal- and that is simply not true.

So some sinners are saved while other sinners are not saved, and there is a difference between these two groups. It is true that saved people sin even as it is true that lost people sin. And it may even be true that some lost people do not manifest their sin as great or as visible as some saved people do.

The great difference between saved people and lost people is that all of the sins of all of those who have been chosen for Salvation from before the foundation of the world have been completely paid for by the finished Work of Jesus Christ, and every single one of those sins- however evil they may be- have all been *forever* forgiven by a Sovereign Act of Mercy and Grace by God Himself through the Lord Jesus Christ as appropriated by the Holy Spirit.

But not one single sin of the non-elect have been paid for or forgiven. And this is an area where I differ with many in the modern Church who over the last fifty years or so have promoted a concept about Jesus being your own personal Savior.

If by that term "Personal Savior" you mean that Jesus wants to save me personally to the uttermost- then I agree with that. If by that statement they mean that Jesus wants to save *me*- that He died for *me* and that He chose to save *me* to give *me* eternal life- then I agree with that statement.

But if by that statement, "personal Savior", they mean that I can come to God in my own personal way and have my own individual relationship with Jesus that is unique to me and that is different from everybody else, or that I can come to God on my own terms, or that I am able to come to God in my own way through my own personal arrangement with Jesus that He and I have negotiated between just Him and me- then that statement is not only false- it is very, very dangerous.

We must all come to God for Salvation in the very same way as everybody else comes- Sovereignly chosen by God from before the foundation of the world, Sovereignly drawn to Jesus by God the Holy Spirit, Sovereignly equipped to hear and believe the Gospel, Sovereignly given Saving Faith, Sovereignly reborn, Sovereignly convicted and broken over my sins- admitting that I am indeed a wicked sinner and crying out desperately for Mercy that I do not deserve, that I cannot

earn, and that I am not worthy to receive, and freely confessing with my mouth that Jesus Christ is God in a human body and believing in my heart that God raised Jesus from the dead.

We cannot find Salvation in the waters of baptism, we cannot find Salvation by partaking of Communion, we cannot find Salvation by attending Church on Sunday Morning, and we cannot find Salvation by walking an aisle or by shaking hands with the preacher or by raising our hands or by speaking in tongues.

So the great distinction between lost people and saved people is not information or moral goodness- it is that sin no longer dominates the lives of saved people while sin completely dominates the lost. So even though I sin due to weakness in my unconverted flesh and the physical limitations of my mortality- I no longer desire to sin and I hate my sin and I reject my sin and I am not controlled by my sin.

So the real issue is worship. Saved people have the honor and the privilege of worshipping God here on earth while lost people do not. And please remember, dear friends, that genuine Spirit and Truth Worship is not about singing songs on Sunday Morning- because lost people can do that. Worship is all about struggling against the lusts and the cravings and the desires and the loves and the wants of my sinful fallen flesh to humbly and graciously and joyfully submit myself to the Authority of Scripture in how I live my daily life on an ongoing basis.

And that struggle is certainly *not* perfect- but it must be *honest*. The struggle of saved people against sin and against the desires of their flesh is clumsy and it is weak and it is pathetic and it is ineffective most of the time- but it must be honest. Because, if it is honest- then it is real, and if it is honest- then it is from a heart of gratitude for all that Christ has done for us, and it is birthed by a genuine desire to delight myself in all the ways of the Lord - and to genuinely enjoy obeying God- even to my own hurt. The struggle of saved people against their flesh must genuinely be their own heart's desire- and I tell you on the authority of God's Word that that kind of struggle honors God- no matter how weak or clumsy it may be.

But, if it is not honest, if this struggle against my flesh is in any superficial or not real- then it is not worship at all, and God is not honored - no matter how powerful or glorious or visible it may be.

Now here is what an honest struggle by a genuinely saved person against the lusts of his flesh looks like. A saved man doesn't always read his Bible- that is true. In fact, I would say that most genuinely saved people in the modern Church no longer read their Bible to any great consistency anymore. The cares of life, the deceitfulness of riches, and the lust of other things enters in and chokes the Word- just like Jesus said it would. So the pursuit of making a living for your family, the rush of living in this world overtakes them and overwhelms him, and the first casualty is always quality time that is set aside and dedicated to spending time with Jesus Christ in His Word.

And the net result is that outside of Sunday Morning in Church- the overwhelming majority of people who make up the modern Church today do not read their Bibles, they do not know God's Word, they do not value the Word of God enough to push less valuable things aside and make time to read and study it.

Now lost people don't read their Bibles either, and so an outside observer could make the statement that saved people do not live their lives any better than lost people do.

The difference between the two groups is that simply because I have talked about this sin of not reading God's Word this morning- those of you who are truly saved are convicted right about now by the ongoing ministry of the Holy Ghost, and you are right now making plans to correct that problem while lost people are looking at the clock praying that I will hurry up and finish so you can go do what it is that you really want to do today.

Now I know that simply because I mention this this morning that most of you will not immediately change- but some of you will. And over time- most all of you will begin to read your Bibles more often and more deeply than if I didn't say anything at all - not because you're trying to make points with me- but because you agree that it is unconscionable for God's people not to know God's Word.

So a saved person worships God, and worship is agreeing with God about what is right and wrong, and agreeing with God about what we should and should not do, and agreeing with God about how I should live my daily life and what position I should take on the great issues of our day and how to handle money and how to raise your children and how to govern and control my life and what to accept and what to reject.

Worship is denouncing sin and rejecting sin and hating sin and turning way from sin- again not perfectly- but honestly.

And so we must not and we cannot think that we are worshipping the one true living God when we do what is right in our own eyes- regardless of what God's Word says and regardless of what brings Honor and Glory to God. That is not worship- dear friends- that is high treason, it is rebellion, and treason, and rebellion is never worship, and rebellion and high treason is never glorifying to God.

So worship is not celebrating what God calls sin. Worship is not justifying or excusing what God calls sin; Worship is not walking in a way that God condemns. True Worship is when we are confronted with Clear, Unmistakable, Absolute, Divine and Eternal Truth- we say, *"Yes Lord! You are right and I am wrong; please forgive me and help me to reject what You hate and embrace what You love and to do it with joy and gratefulness."* And then we humbly bow our knees to the Authority of Scripture and we go about to make the necessary changes in our lives that will facilitate that conviction. And it really doesn't matter to a genuinely saved person what that entails

We will start whatever we need to start, and we will stop whatever we need to stop, we will bear any burden, we will pay any price, we will go to any length, we will gladly suffer any hardship- and we will do whatever we need to do so that we may be found faithful to what God has said, and so that we will be found faithful what God requires- and listen- here is the kicker- we will do all of this with joy- deeply thankful for the privilege to serve the Lord, and we will do it all to the Glory of God.

And I suggest to you that only genuinely saved people will do this while those who are only deceived into thinking that they are saved will make statements like, *"Well I am exempt from all this"*, or *"I don't think that applies to me"*, or *"I don't feel led to do that"*, or *"God has worked out a special arrangement with me whereby I don't have to obey Him"*, or *"I just don't feel like it"*. And regardless of which excuse they give- what these people are really saying is that they do not love God, they do not value God as being worthy of obedience, and they have their own lives mapped out, and they have no intention of letting God tell them how to live their lives. And I beg you to hear me when I say to you that these people think this way because they are lost and not saved.

But Matthew- the wicked dirty traitorous tax collector dropped everything he was doing to follow Jesus. And he turned his back on his old way of life and he denounced his sin and began to honestly serve the Lord- not perfectly but honestly.

Now another indication of the reality of that supernatural transformation called Salvation is found down in the first part of **Luke 5:29** that says:

And Levi gave a big reception for Him (Jesus) in his house...

Now if you give a big reception- we could assume you had a fairly big house. And this is another indication that Matthew had become very wealthy due to his sinful life. He very well may have been the wealthiest of all the disciples at the beginning. But by reading through the Gospels- we can see that he left it all behind. But here Matthew gave a big reception.

And this is just one more indication of what has happened in his heart. Matthew is not celebrating his wealth or celebrating his favorite sports team- no Matthew is celebrating his Salvation. The great theologian, J.C. Ryle said,

"No true Christian ever goes to heaven alone."

And so immediately after having experienced the forgiveness of sin and the transformation of his heart- Matthew wanted to gather around him everybody that he knew in his world and expose them to the Savior. And so he gives this big reception for Jesus. So the Son of God Incarnate is going to have a reception in a tax collector's house.

Now let's see- just who should we invite to this reception? O, surely we need to invite the scribes and the Pharisees and the religious elite, and the powerful financiers and the politicians, and maybe some of the Sadducees, and maybe some kings and princes and upper class people. No, not at all- look at the last part of **Luke 5:29** that says:

... and there was a great crowd of tax collectors and other *people* who were reclining *at the table* with them.

The Bible says here that Matthew gives this huge reception for Jesus and the people we are going to invite are the worst people that the city has to offer- the biggest sinners, the most evil and wicked people in the entire region- a great company of publicans or tax collectors. Now why is that? Because it is the only people that Matthew knew. These are all the other people who worked in the tax business with Matthew- and then notice who else was invited- and I really like this, Luke says "**And other people...**" Others... Matthew himself calls them sinners.

So this is really some crowd here- *gabbais* and *mokus* from everywhere. And they all knew each other. And they had heard about Jesus- the miracle Worker. And they had all probably assumed, "*We'll never get anywhere near that man, because He's a very holy Man, He speaks for God, He preaches Good News from God, and He heals people. But this Jesus would never heal us; He would never be interested in us because we are the dregs; we are the scum; we are vile and wicked sinners and Jesus would never want to be around us.*"

But here is one of their own and he becomes miraculously converted and he throws a huge gala celebration at his house and Jesus is the guest of honor, and Matthew invites the only people who exist in his social world- all the riff-raff.

Now this had to be the most amazing party that any of these people had ever attended. Here are thieves and thugs and hit men and extortioners and enforcers and drunks and pimps and prostitutes and all kinds of criminals and outcasts- personally dining with the sinless Son of God. So this is His kind of crowd- sinners that He is calling to repentance. Now look at the end of **Luke 5:29**:

... who were reclining at the table with them.

Now the Greek here shows us that these people were actually reclining here at the table with Jesus rather than sitting in a chair. And you know why they are reclining? Because it's a very long dinner. So they didn't just sit in a chair and inhale it in twenty minutes like we do here today- no, this went on for the whole day. And so all during this long protracted meal that went on for hours and hours- they reclined and they talked and they ate.

Now there are about ten dinner scenes throughout the Gospel of Luke because so much profound conversation took place in that kind of setting. And so Jesus is there, and Matthew is there in the new joy of his Salvation, and the disciples are there, and all the scum of the world is there.

And I can only imagine what the conversation was like. No doubt they were talking to each other about who they had brutalized, and who they had extorted and beat up, and how the prostitution business was going, and how the loan sharks were succeeding in their village in their town, and what new methodologies they were using to brutalize the people. And right in the middle of all this- Jesus is preaching the Good News. So, in reality- this is the mission field, folks.

Now one of the sad things, I guess, about being a Christian a long time is you have a shrinking acquaintance with this kind of people, don't we? The longer you know the Lord- the more isolated we get from the people that we're supposed to reach. And we become surrounded by only Christians, and that's good because we love the precious fellowship of the saints.

It's always those new Christians whose friends are the unbelievers and who have that fresh zeal to reach them. So this was the party to celebrate Matthew's end of an old life, beginning of a new life. But more than that, it was an evangelistic dinner and Jesus was the guest of honor. So this is really an amazing picture of Jesus receiving the sinner.

But at the same time that Jesus is receiving the wicked sinner- He is also rejecting the self-righteous. Please look at **Luke 5:30**,

The Pharisees and their scribes *began* grumbling at His disciples, saying, "Why do you eat and drink with the tax collectors and sinners?"

So the Pharisees and their scribes began grumbling about what Jesus was doing. And they began to say, What in the world is this Man doing with all these evil people? Now they knew this was going on- even though they weren't invited to the party and they wouldn't go near that group for all the money in the world; they wouldn't be caught dead in that house around all those unclean people.

But they knew it was going on because the people were probably spilling out of the place and the Pharisees could probably hear what was going on because they were still there from the incident with the

paralytic. So they cornered the disciples, probably outside afterwards saying,

Why do you eat and drink with the tax collectors and sinners?

"What are you doing- this is outrageous behavior. Why are you around these evil people?"

And I guess you would have to say by the fact they cornered the disciples and asked them the question they at least thought the disciples of Jesus were better than that group, or they might have asked some of the tax collectors why they were associating with Jesus and His disciples.

And this is when Jesus made His powerful statement in verses **31 & 32**

31 ... It is not those who are well who need a physician, but those who are sick.
32 I have not come to call the righteous but sinners to repentance."

So that's the heart of the Gospel, beloved. It's for sinners who have been sought after by the Lord. And in the parable of **Matthew 22** Jesus goes out and He asks all the people of Israel- the self-righteous ones- to come to the banquet for His Son, and none of them came. And so He says, "*Just go into the highways and the byways and just get the lowlifes and bring them in to the banquet.*" And Jesus rejects the Pharisee in **Luke 18** who's telling God how good he is and yet mercifully He embraces the publican- who is beating on his breast and crying for mercy.

And the Jews hated Jesus for this. They hated Him for redefining them as sinners. And I notice that people don't much like this in our day either. But we must know that God cannot and will not save anybody who doesn't see himself as a wicked evil sinner. You can't mask sin. You can't gloss it over. You can't trivialize it. You can't underestimate it. You can't turn it into something superficial. You have to preach the true understanding of the desperate sinful wickedness of the human heart so that a person understands themselves as poor, prisoners, blind, and oppressed, headed for a Christless, Godless eternity in hell, having violated the Law of God and the God of that Law. If that person by the grace of God and the work of the Spirit can

come to a true assessment of his sinful heart and an understanding of the grace of God provided by faith in Jesus Christ and His work on the cross, then that person can be saved.

These men, the Pharisees and scribes, they were so lost that they had no mercy for sinners. They didn't think that they needed any Mercy for themselves and they didn't have any to give to anybody else. And they raged with hate at the Merciful Physician. They couldn't even connect with that. They should have known what James said when he quoted Isaiah,

"God is opposed to the proud, but gives grace to the humble"

Beloved, I tell you this morning God offers you Grace. He offers you mercy. He offers you forgiveness. He offers you compassion. He'll forgive all your sins if you'll come to Him. But He can't do anything for people who think they're okay; can't do anything for people who think they're righteous, who think they're good. He came to call sinners to repentance. So the church is not made up of the righteous, it's made up of penitent sinners. It's not made up of those who think they're good, it's made up of people who know they're not. It's not made up of people who have brought their righteousness up to God as a satisfaction, it's made up of people for whom God's righteousness has come down as a covering.

Will you come to Jesus today?

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.