

Tusculum Hills Baptist Church
Paul Gunn, Pastor
Fresh Start and New Beginnings Series

MATTHEW: FROM COUNTING COINS TO COUNTING THE COST

Matthew 9:9-10; 10:1-4; Luke 14:24-35

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There are 3 points to today's sermon:

- Matthew was given a new life.
- Matthew was given a new calling.
- God offers us the same.

INTRODUCTION: Today is the second sermon in our new series called Fresh Starts and New Beginnings. For the next few weeks, I will preach on various followers of Christ, and we will learn how Jesus transformed their lives. Last week I spoke about Mary Magdelene. Today, I'll share about Matthew, the tax collector.

1-MATTHEW WAS GIVEN A NEW LIFE

SCRIPTURE: Matthew 9:9-14

As Jesus went on from there, he saw a man named Matthew sitting at the tax collector's booth. "Follow me," he told him, and Matthew got up and followed him. ¹⁰ While Jesus was having dinner at Matthew's house, many tax collectors and sinners came and ate with him and his disciples. ¹¹ When the Pharisees saw this, they asked his disciples, "Why does your teacher eat with tax collectors and sinners?" ¹² On hearing this, Jesus said, "It is not the healthy who need a doctor, but the sick. ¹³ But go and learn what this means: 'I desire mercy, not sacrifice.' For I have not come to call the righteous, but sinners."

EXPLANATION: Matthew was a tax collector who worked in the area of Capernaum under Roman authority. Tax collectors were about as popular during ancient times as they are now. Actually, they were even less accepted. Tax collectors were typically Jews who worked for the Roman government. That alone would have made them unfavorable in the eyes of their peers. Unfortunately, there

were other reasons to dislike them. Tax collectors extracted more money from the people than was required. They increased the already burdensome taxes in order to line their own pockets. So, if you owed \$75 to the Roman government, a tax collector might charge you \$100 and keep the difference for himself. Needless to say, as a tax collector, Matthew would have been an unpopular pick for a disciple.

ILLUSTRATION: Matthew was not the only tax collector who became a follower of Christ. You may remember another famous tax collector named Zacchaeus. In Luke 19, we read about Zacchaeus, a chief tax collector who wanted to see Jesus. And we know about how he climbed a tree to see Jesus. Jesus not only saw him, he invited himself to Zacchaeus's house for lunch. That day, Zacchaeus renounced his sin and was saved.

APPLICATION: Tax collectors were so hated among the Jewish people, that just like the word "Gentile," the term "tax collector" became synonymous with sin or a sinful life. Jesus did not deny the sins of Matthew or other tax collectors. Of course, tax collectors were sinners, but unlike the religious elite who did not want to admit their own sin, Matthew and Zacchaeus recognized that they were sinners.

- Matthew was given a new life.

2-MATTHEW WAS GIVEN A NEW CALLING

SCRIPTURE: Matthew 10:1-4

Jesus called his twelve disciples to him and gave them authority to drive out impure spirits and to heal every disease and sickness. ² These are the names of the twelve apostles: first, Simon (who is called Peter) and his brother Andrew; James son of Zebedee, and his brother John; ³ Philip and Bartholomew; Thomas and Matthew the tax collector; James son of Alphaeus, and Thaddaeus; ⁴ Simon the Zealot and Judas Iscariot, who betrayed him.

EXPLANATION: The story of Matthew's call to discipleship is included in the books of Matthew, Mark, and Luke, but interestingly, neither Mark or Luke call Matthew by this name. Both of those authors call him "Levi." They also do not directly refer to him as a tax collector. Instead, Mark says that Levi was sitting at his tax booth. Luke says that Jesus called the tax collector named Levi. These may

seem like unimportant details, but when we think about Matthew’s story, we discover that they’re not.

As a tax collector, Matthew would have been considered one of the greatest sinners among all sinners. If Jesus had taken a poll before calling Matthew, it’s unlikely any one of the other disciples would have voted to have this man join their tribe. However, by the time Mark and Luke wrote their gospels, Matthew had probably grown on them. They had become like brothers. So, it makes sense that Mark and Luke would be cautious about how they referred to Matthew’s previous life. Yet, in his own writings, Matthew did not take the same measures. He refers to himself by his Greek name and makes no attempt to hide who he was. When Matthew records the names of the disciples, he lists himself as “Matthew the tax collector.” Matthew wanted people to know who he was so that they would recognize how far he had come because of Jesus.

ILLUSTRATION: There were two brothers named Ben and Thomas. Ben, the older brother, was a star athlete. He loved to be on the team, as long as it was a winning team. Even though Ben was very talented, he did not mind sitting on the bench—as long as his team was in the lead. Thomas, on the other hand, did not think sitting on the bench was very fun. Thomas enjoyed winning, but he did not mind losing if he’d personally had a good game. The object of the game to Thomas was to play well and have fun.

APPLICATION: Can I tell you a secret? If you are a Christian, you are on the winning team. Can I tell you another secret? On this team, there are no bench warmers.

Jesus did not just call Matthew out of that tax collector’s booth. He called him to something meaningful. He called him to join the team, to be a disciple. Of course, we recognize that the disciples had a special role in the ministry of Jesus. They taught and testified about Jesus. But Matthew had another role as well. He wrote what would become the first book of the New Testament, and here’s something interesting to note. The book of Matthew talks about money more than any of the other gospels and uses more money-related terms. It makes sense given Matthew’s previous career. You see, Matthew did not have to forget his history in order to serve the Lord. Jesus empowered Matthew to use his history to fulfill his call.

This disciple, previously known as a cheater for the Roman government, now used money as illustrations in his gospel!

In fact, there are 44 references to money, or fairness, in the book of Matthew as compared to six references in the book of Mark and 22 in the book of Luke.

- Matthew speaks of the temple tax.
- He speaks of the generous and debt-forgiving heart of God.
- One Christian writer picked up on this and noted how Matthew wrote down the prayer of Jesus we call the “The Lord’s Prayer”. He wrote “forgive us our debts as we forgive our debtors”. Luke’s version reads “forgive our sins...” which we translate “trespasses.”

APPLICATION: The application here is so good, I believe – please listen: because of the Lord’s calling in his life, God got ahold of Matthew and his grip on money. He not only surrendered his money-making career when he became a follower of Jesus, he got his heart right about money. In his past life before Jesus, he cheated people. In his new life with Christ, he was concerned about fairness.

Many of you do not want to think about your past before you came to Jesus and that’s understandable. But it goes to reason that when you become a follower of Christ, your past no longer defines you, but you now have a new perspective about your past and your future. For Matthew, the past of cheating was reborn into a life of valuing forgiveness.

- Matthew was given a new life.
- Matthew was given a new calling.

3-GOD OFFERS US THE SAME

SCRIPTURE: Luke 14:28-33

²⁸ “Suppose one of you wants to build a tower. Won’t you first sit down and estimate the cost to see if you have enough money to complete it? ²⁹ For if you lay the foundation and are not able to finish it, everyone who sees it will ridicule you, ³⁰ saying, ‘This person began to build and wasn’t able to finish.’ ³¹ “Or suppose a king is about to go to war against another king. Won’t he first sit down and consider whether he is able with ten thousand men to oppose the one coming against him with twenty thousand? ³² If he is not able, he will send a delegation

while the other is still a long way off and will ask for terms of peace. ³³ *In the same way, those of you who do not give up everything you have cannot be my disciples.*

EXPLANATION: We like to talk about how easy salvation is, and it is easy because Jesus did the work for us, but when we read this passage of scripture, we are reminded that there is a cost. Salvation is a free gift that is given in exchange for our old lives. Jesus wants our whole selves. As one famous author says, there can be no resurrection without a crucifixion. Before Matthew, Zacchaeus, or anyone else could be resurrected into a new life, they had to die to themselves. Matthew left the tax collector's booth and became a disciple. Zacchaeus returned to his job but conducted business in a whole new and morally acceptable way.

ILLUSTRATION: There is a story about a little girl who had a favorite necklace. It was a cheap plastic necklace that looked like her mother's pearls. The little girl wore that necklace every day, everywhere she went. One day, her father asked her, "Do you love me?" The girl answered, "Yes, Daddy, I love you." "Then give me your necklace," he said. "But Daddy, you know that I love this necklace," she said. The father did not argue with her, and the little girl kept her necklace. Every night for a week or more, the two had this exchange. She loved her dad very much, but she could not understand why he wanted her necklace. Finally, one night, he said it and, with some sadness in her eyes, she handed the necklace to her daddy. That night, her dad gave her a genuine pearl necklace in return. He wanted the old, cheap junky necklace that she loved so he could give her something so much better and more beautiful. She loved the new necklace.

APPLICATION: Christ is the pearl of great price. Imagine if that dad had given the little girl the new necklace without taking away the old. She may have not understood the value of the real necklace. She may have wanted to wear both right alongside one another. Yet, that's the way some of us treat Jesus. We try to wear our salvation like an old coat over the top of our stained and sinful hearts. Jesus did not come to cover us up; he came to make us new.

Jesus reminded the Pharisees that sick people need a doctor. Sinners need a Savior. The same is true today. Romans 6:23 says, "*For the wages of sin is death, but the gift of God is eternal life in Christ Jesus our Lord.*" Every human being is born into sin. We are sinners by nature and sinners by choice. Sin separates us from a holy

God. Therefore, as a result of our physical and spiritual condition, we are destined to die. Our bodies will die, and—without Christ—we will be forever separated from God, the giver and sustainer of life. Jesus calls us to repent of our sins, and he promises that when we ask, he is ready to forgive. But Jesus does not just call us away from something. He also calls us to something. He calls us to a new life in him, a life with purpose.

- Matthew was given a new life.
- Matthew was given a new calling.
- God offers us the same.

There's more to the story with Matthew's calling and the rest of the disciples. It was the dream of a Jewish boy's family for their son to follow a rabbi. History tells us that boys would approach a rabbi and the rabbi would quiz the boy. He would say either "follow me" or "return to your father's profession". It's likely that the disciples of Rabbi Jesus had been rejected by other rabbis. So when Jesus called out to Matthew, "Follow me," it was Matthew's second chance. It was a once-in-a-lifetime opportunity. The desire to hear the words "follow me" from Jesus were so strong that Matthew left the tax booth, never to return.

INVITATION: The title of this message about Matthew is "From Counting Coins to Counting the Cost." Matthew recorded these words in verse 16:24: *Then said Jesus unto his disciples, If any man would come after me, let him deny himself, and take up his cross, and follow me.*

Yes, Matthew went from counting coins to counting the cost. I imagine, if he could be here today, he'd tell us the cost was absolutely nothing in return for what he received. Jesus has made the same offer to each one of us. He does not just want to save us from an eternity in hell. He wants to save us for a lifetime of hope and purpose.

- What about you?
- Have you surrendered your life to God, or are you like the little girl still holding onto a cheap imitation?
- God wants so badly to give you salvation through his son.
- Maybe you know Christ as your Savior. Maybe you gave him your heart and life years ago, but today, you realize that you have been slipping back into old patterns of sin.

- Do not let the world tempt you with fool's gold. Christ has a purpose and a plan for you in his kingdom.
- The altar is open if you want to come forward and pray.

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