

Matthew: Transforming the Treasures of Time

Sovereign Grace Baptist Church

September 25, 2005

Luke 6:12-13

“And it came to pass in those days, that he went out into a mountain to pray, and continued all night in prayer to God. 13 And when it was day, he called unto him his disciples: and of them he chose twelve, whom also he named apostles; 14 Simon, (whom he also named Peter,) and Andrew his brother, James and John, Philip and Bartholomew, 15 Matthew...”

Matthew 9:9-13

“And as Jesus passed forth from thence, he saw a man, named Matthew, sitting at the receipt of custom: and he saith unto him, Follow me. And he arose, and followed him. 10 And it came to pass, as Jesus sat at meat in the house, behold, many publicans and sinners came and sat down with him and his disciples. 11 And when the Pharisees saw it, they said unto his disciples, Why eateth your Master with publicans and sinners? 12 But when Jesus heard that, he said unto them, They that be whole need not a physician, but they that are sick. 13 But go ye and learn what that meaneth, I will have mercy, and not sacrifice: for I am not come to call the righteous, but sinners to repentance.”

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The general facts surrounding the man named Matthew can be easily summarized since very little is known about him. It is known that Matthew was the brother of James the Less and the son of Alphaeus and Mary. (Mark 2:14). It is interesting to note the three sets of brothers that are listed in the first twelve disciples. There is James and John, Peter and Andrew, and now Matthew and James the Less. It is a special measure of God's grace when family members come to faith.

Matthew was sometimes called Levi (*joined*), which spoke of his family heritage. Matthew was from the tribe of Levi. The tribe of Levi had been set apart in a special way to conduct the worship of the Lord. (Num. 3:6; Deut. 10:8) When the Law of Moses was given, the Levites were instructed to join with the sons of Aaron in spiritual service (Num. 18:1,2). The centuries past and this arrangement worked out fine. Generations came and went. Young people were instructed in the duties of the Temple—like Matthew.

Beginning in childhood, Matthew would have been trained for the day he would enter into the holy work. But his heart wandered from the ways of God. He became hardened to the point that he could engage the enemies of Israel, for money. He disgraced his family and his heritage. For a period of time Matthew did not care what pain and grief he caused his parents or what society thought of him. He would work for Rome.

Having become a moral reproach to the Levitical priesthood Matthew decided to be numbered among those responsible for the security of Roman revenue as a custom's office in Capernaum, in the territory ruled by Herod Antipas. The popular title for this position was *publicani*, from the Latin *publicanus* because of the close relation to the public purse. As a publican Matthew was in a position to become very wealthy.

Being a custom's official was financially a very profitable occupation, (Luke 19:8; Luke 3:12,18) but there was a heavy emotional and mental price to pay. Of all the types of people in the ancient world, the tax collectors were hated above all others. The Jews excelled all others in their hatred for publican. For Matthew to be a tax collector was for him to be a trader to his own country. Rome enslaved the people of Palestine. To work for Rome was to be disloyal to one's nation. That was bad enough. But there was something else.

The Jews were convinced that they should only pay taxes to God. For an orthodox Jew, Yahweh was the only person to whom it was right to pay tribute and that was done through the local synagogue. Since Matthew did not work as a priest in the Temple, he was violating religious honor due to God. No wonder the Jews numbered the publicans among the murderers and robbers of society. A common proverb of the day instructed the young men to, *"Take not a wife out of that family wherein is a publican, for they are all publicans, or thieves, robbers, and wicked sinners."*

Of course, Christ was aware of the intense social prejudice against publicans as a class of people. In His one of His parables the Lord spoke of a publican or tax collector that stood afar off from the Temple (Luke 18:18). The publican stood far from the Temple in humility, and he stood far away from the House of God because he was not allowed by polite society to worship in the Temple—and that

reminds us that it is possible to put unnecessary religious barriers before individuals who are struggling to find their way back to the Church.

Now there was some justification for the popular hostility of the Jews toward the tax collectors. They were notoriously greedy and unjust. It is a simple fact that individuals do grow bold in sin, and the bolder the sin the bolder the person becomes in bad behavior. Because they were hard hearted, the tax collectors invented a number of ways to extract money.

- **There was a production tax.** One tenth of a person's crop of grain and one fifth of his wine, fruit, and oil went to the government.
- **There was an income tax.** One percent of a man's income was taken.
- **There was a poll tax.** Everyone had to pay a portion of their income simply for the privilege of being alive. Men aged fourteen through sixty-five were taxed and women twelve through sixty-five were taxed. One denarius or one day's wage was the normal price extracted.
- **There was an import and an export tax.**
- **There was a purchase tax** on everything that was bought and sold.

For a poor people politically enslaved and economically challenged, all the various taxes amounted to a heavy burden. But Matthew did not care. He was ruthless enough to join in the collection of money from his own people. Then one

day, in the providence of God, the Holy Spirit was sent to work on Matthew's hard heart and to bring conviction to his conscience. Matthew was ready to change because money no longer satisfied him. There is a limit to what money can buy.

Money had not bought Matthew any friends or love. The only people he could associate with were fellow publicans and the local prostitutes. But even then Matthew never knew if others liked him or his wealth. In his autobiography, oil tycoon J. Paul Getty spoke of his five marriages and wrote that he would give his considerable wealth for the true love of one woman.

Money had not brought Matthew a good conscience. While the heart of a person can become so callused that the misery of another is no longer seen, or felt, there is a persistent thought that all is not right. There must be more to life than listening to people mutter under their breath, “*swindler*”, “*cheat*”, “*traitor*”, “*wicked man*”, “*crook*”. Because people have a moral standard of right and wrong, sometimes, with the aid of divine grace, they are ready to judge bad behavior even in themselves. Charles Wesley wrote,

*“I want a principle within,
Of jealous, godly fear;
A sensibility of sin—
A pain to feel it near:*

*I want the first approach to feel
Of pride, or fond desire;
To catch the wandering of my will,
And quench the kindling fire.*

*From Thee that I no more may part,
No more Thy goodness grieve,
The filial awe, the fleshly heart,
The tender conscience, give.*

*Quick as the apple of an eye,
O God, my conscience make;
Awake my soul when sin is nigh,
And keep it still awake.”*

Money had not bought Matthew a good conscience.

Money had not bought Matthew a place in the kingdom of heaven.

There is only one way to enter into the kingdom and that is through the act of repentance. Repentance means to turn away from sin and self to the Savior. Repentance means to forsake the world as to its philosophy, its security, and its promises in order to follow Christ. Matthew was a man who repented.

It happened one day while he was still sitting at the receipt of custom at Capernaum on the great West Trunk Road from Damascus and the Far East to the Mediterranean Sea. Matthew looked up from his busy task of taking in money from the many travelers to observe the excitement of a crowd. In the middle of the multitude was a special Man. Matthew saw Him and knew who He was. By now the word had spread throughout Palestine. Far and wide people had heard about the Carpenter from Galilee who claimed to be the Son of God. His name was Jesus. Some said He was the Messiah. Others thought that He was a prophet like Jeremiah.

Suddenly, Jesus started to move towards Matthew. In front of the booth the Lord of Glory stopped and quietly stared down. Into Matthew's eyes the Lord looked, and beyond that His gaze penetrated Matthew's heart. While others saw a publican, a traitor, a scoundrel, and an extortionist, Jesus saw a sad soul in need of a Savior. Jesus saw a person ready to be rescued from the emptiness of pursuing the tarnished treasures of time. Jesus saw a man who needed a friend. As the Friend of Sinners, Christ spoke to Matthew and said simply enough, "*Follow Me*".

Two words and a man was moved.

Two words and a heart was changed.

Two words and a soul was rescued from the Kingdom

of Darkness and was transformed into the Kingdom of Light.

Two words and a sinner was made into a saint.

Christ came to a man in the midst of sinful activity and said, "*Follow me. Stop what you are doing, rise up, and follow Me.*" While some in the crowd gasped the angels in heaven exploded in triumphant praise. Somewhere else in the celestial City of God the redeemed of the ages rejoiced. From one end of heaven to the other the news went forth that a new name had been written down in the Lamb's Book of Life.

“Abraham! Isaac! Jacob! Come here. You sons of Aaron come here! Matthew has been saved. Matthew the Levite has come to faith. Matthew has repented. Matthew is willing to renounce his whole way of life.”

Jesus said, *“Follow me”* and Matthew arose and followed Him. In the act of rising up to follow Christ, Matthew manifested that he was truly converted in several ways. Matthew suddenly wanted others to come to Christ. Matthew wanted others to meet the Master. Therefore, on the night of the day of his salvation, Matthew held a dinner party to celebrate. Because Jesus was the Guest of Honor, *“many publicans and sinners came and sat down with him and His disciples”* (Matt. 9:20).

In this way Matthew began to witness to others that the most wretched and vile of men can know something about redeeming grace. May God grant us a longing to see souls saved. It is a sign of salvation.

Another sign of salvation is being the target of slander and scorn for righteousness sake. When the Pharisees heard of the dinner party Matthew held for the Lord, they became very critical. Approaching some of the original disciples the Pharisees demanded to know why the Lord would eat with tax collectors and others of ill repute. The disciples did not know what to say so they asked Christ who knew just how to respond. Jesus pointed out something very simple. *“They*

that be whole need not a physician, but they that are sick. I am not come to call the righteous but sinners to repentance” (Matt. 9:12,13).

Matthew knew he was a sinner. He had hurt many people. Nothing would ever change that fact. Matthew had lived a life of rebellion by defying His God, denouncing His country, and showing disrespect to his spiritual heritage. Matthew’s passion had been inordinate for materialistic objects. But that was in the past. He was a repentant sinner, saved by grace.

As a saved sinner, as a Christian, Matthew manifested modesty. Humility touched his life reflected in the fact that his name is not mentioned in his own gospel in any way that would call undue attention to himself. This facet of Matthew’s character is worthy of immolation for humility does not come easy to anyone. Perhaps one of the best definitions of humility has been given by Charles Fox who wrote that humility is the willingness to be

foolish enough to depend on Christ for wisdom,

weak enough to be empowered with His strength,

base enough to have no honor but God’s honor,

despised enough to be kept in the dust at His feet,

nothing enough for God to be everything.

It was a blessed day in Church history when Jesus stopped before a social outcast and said, “*Follow me*”. Matthew traded his tarnished treasures and personal

ambition for accumulating inappropriate assets for a place in the kingdom of heaven. Matthew learned that there is more to life than the multiplication of stocks and bonds as proper as that might be at the right time and place. But there is more. There are eternal souls to be saved. There are people bound in sin to be set free. There is a Lord and Master to follow.

No one who has ever fully followed Christ has been sorry. Matthew never regretted leaving the custom's gate because he received the fullness of the Holy Spirit who inspired him to write a gospel narrative that shall live and abide forever. The gospel of Matthew is the gift of grace from a grateful heart.

Like so many of the Apostles, the end of Matthew's life is full of legend and myth. Only two facts seem certain when all the evidence is considered: Matthew ministered to the saints in Egypt, and he met a violent death, killed by a sword wound, for preaching the gospel. Death by violence in Ethiopia came (c. AD 60) because from the moment that he arose to follow the Lord, Matthew never turned back to his old life. If there are spiritual lessons to be learned from the gospel narrative, they are familiar ones.

- ◆ **Christ calls some, not all, but some, to sacrifice wealth and occupation for an unknown and dangerous journey.** The Church of Christ has many examples of individuals who re-evaluated their lives and made adjustments to engage in the work of the Lord. Hudson Taylor, founder of the China Inland Mission offers one example. In more recent years, Dr. D. Martyn Lloyd-Jones is another example. Dr. Lloyd-Jones gave up a promising medical career in order to preach the gospel. This is not to say that all Christians should be

missionaries or ministers of the gospel. It is to say that God asks more from some than from others. Nevertheless, a desire to follow Christ should prevail in the heart of every person who names the name of Christ. Then, when time and opportunity arise, much good can be done for the cause of Christ.

- ◆ **Christ always meets with people where they are, not where they should be.** Matthew was hurting others financially when Jesus halted his self-destructive and other destructive behavior. Saul of Tarsus was hurting others physically when Christ arrested his hatred of Christians. The woman of Samaria was hurting herself personally when Jesus spoke to her about her infidelity and then her immortal soul. Christ went to people where they were and called them to be different. The Church must be willing to do the same. The Church must love sinners while hating sin.
- ◆ **Christ will show mercy to all.** Publicans and prostitutes, the proud and the passionate can know something about a Savior who cares enough for them to come and say, *Follow me*. And the heart remembers, it is a Person that is to be followed, not a program or even perceived prejudices.
- ◆ **Christ honors those who have dishonored themselves.** He makes fallen men and women apostles and fellow servants in His kingdom. In fact, He makes them kings and priest forever unto the living God.
- ◆ **Christ opened Himself up to misunderstanding.** By eating and drinking with the Publicans and prostitutes the Lord was not endorsing their lifestyle. Rather, He was calling them to repentance in His own way—the way of goodness and grace not judgment and condemnation. The Bible teaches that the goodness of God leads men to repent. That is a wonderful spiritual lesson to remember.
- ◆ **Christ changes the heart so that Christians want to give and keep on giving to others.** Bro. Shelton of Mt. Zion ministries in Florida spoke often of the joy of giving the gospel away free of charge. Freely he has received and freely he gives knowing that no one can out give God.
- ◆ **The example of Christ and the example of the Apostles teach Christians to use every means to minister to others.** There is a wonderful book that was written many years ago, *The Shoes of the Fisherman*. The highlight of the book comes when an obscure priest is elevated to the papacy. As the newly elected pope he makes a public vow to spend his time dismantling the royal riches of

the Vatican in order to be more like Christ and the apostles in their original state—rich in spirit. The pope promises to help the poor and needy, to lift up the fallen, and to give comfort to those who are hurting.

A longing to help others is natural to the Christian heart for it reflects the compassion of Christ Himself. Therefore, when the Lord brings different situations to our attention let us do immediately what we can to help. Let us rise up as a Church and follow Christ to minister to others. We cannot help everyone, but we can help someone. We cannot proclaim the gospel everywhere, but we can spread the word somewhere. We cannot witness to all, but we can tell our friends and family about the Lord. We cannot give up everything we own or make, but we can give up something for the cause of the Kingdom and the good of others.

*“In the act of giving we remember
that we cannot serve both God and money.
We cannot just take in and not give out.
As we choose to serve God
and to help others.
We transform the treasures of time.
Amen.”*

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I. The General Facts

- Matthew was the brother of James the Less and the son of Alphaeus and Mary
- Matthew was trained in the priesthood as a child but wandered away
- Matthew became greedy for money

II. The Curse of Excessive Taxation

- Production tax
- Income tax
- Poll tax
- Import tax
- Export tax
- Purchase tax

III. What Money did not Do

- It did not bring friends
- It did not bring love
- It did not bring a good conscience
- It did not purchase a place in the kingdom of God

IV. Matthew Met the Master

V. Spiritual Lessons to Learn

- Christ calls individuals to a life of sacrifice
- Christ meets people where they are not where they should be
- Christ will show mercy to all
- Christ honors those who have dishonored themselves
- Christ opened Himself up to misunderstanding
- Christ makes the heart willing to give
- Let us use every means to minister to others