

Message #8

“Death And Taxes”

Mark 2:13-17

Introduction

I hate the month of April. I hate it, I hate it, I hate it. Did I mention I hate the month of April. Why do I hate the month of April? One Word: Taxes!

Now I confess I usually try to have everything done and turned in usually by the middle of end of February. But there is something about April 15 that in the back of my head I just worry. I hope I did everything right? I hope my accountant filed all the right papers. I just get a little bit nervous. Because if something is wrong, I honestly do not know what might happen but it still is a fear. It just causes me to worry. Tax Day is not a fun day, even the most prepared individual has the thought at least once that day go through their head, I hope I did everything I needed to do.

They say only two things are guaranteed in life: death and taxes. And Jesus only defeated death so we still have taxes to worry about. But it seems everywhere we go there is a tax. Sales tax, a fee for this, a fee for that. Where I live I have to pay a lot of tolls just to travel on the interstate. Taxes are everywhere and out of control.

We often wonder who is the scum of the earth that works for the IRS. What kind of jerk does it require in order to land that job?

Well in the land of Israel; 2,000 years ago his name was Levi. Levi was a Jewish tax collector for the government of Rome. Levi's name means 'gift of God' but in Jewish society he was treated as anything but that. Today we are moving just down the road but not too far. Last week we discussed the healing of the paralytic at Peter's house in the city of Capernaum. Today we are still in Capernaum and Jesus is walking around preaching in the city. The Pharisees that were at Peter's house questioning Jesus are still following Jesus, and everyone knows it. Jesus is about to encounter his next disciple, Levi who would be called later Matthew.

Being a Jewish Tax Collector for the Roman government made him a traitor to the Jewish people. Matthew would not be allowed into the local synagogue and no doubt his shunned by his people. And mostly for good reason. The Jews hated Rome. They hated paying taxes for all the immorality and waste that Rome would use with their money. It was detestable to them. Levi was shunned because he was the Jew collecting the money for the pagan government who ruled over the people of God. In fact the Jewish word for Tax Collector literally means 'oppression'. The Jews hated tax collector and as a result they hated Matthew. Matthew was shunned but also very wealthy. This was a lucrative position. Matthew would collect taxes from the ships coming into port with goods as well as people leaving the city and entering in from the outside traveling community. To sum it up: Matthew was wealthy and had friends in low places.

We already know the rest of the story. Matthew becomes a disciple, later an Apostle and writes the first book of the New Testament. Matthew is such an unlikely candidate to be

a disciple. It is one thing for Jesus to heal a leper but another to make a sinner like Matthew a disciple. Even though he was shunned, Matthew loved his people and his heritage. In fact we learn more from Matthew about Old Testament prophecies and Jewish traditions than any other writer of the New Testament. Since for most of his adult life he was not allowed into synagogue he no doubt studied the Scriptures all on his own in complete solitude. Perhaps to a degree Matthew in his own study and came to independent conclusions of an individual hope of the Messiah. One thing we can learn from reading Matthew's gospel is this: those who are antagonistic on the sidelines might just become the greatest of converts.

As Jesus approaches Matthew let's listen in on the conversation from the soon to be disciple.

Mark 2:13-14

Once again Jesus went out beside the lake. A large crowd came to him, and he began to teach them. As he walked along, he saw Levi son of Alphaeus sitting at the tax collector's booth. "Follow me," Jesus told him, and Levi got up and followed him

Let's ask this question as we study this section of scripture: The simple question what makes for a great disciple of Jesus Christ. The first thing we should note that makes a great disciple is this:

A Disciple of Jesus Drops Everything

Matthew got up and followed up as soon as Christ asked him. He responds instantly and radically. It would be foolish to believe that Matthew does not know who Jesus is. Capernaum is Jesus headquarters for his first year of ministry. He probably has already heard Jesus preach or at least heard people talking about the sermons of Jesus. Matthew was probably the one who collected all the taxes on the miraculous catch of fish from Mark chapter 1. Matthew got up and followed Jesus. This included closing up his booth and settling accounts with Roman authorities. We see a radical outcast man die to himself and his way of life and follow Christ.

One thing to point out: His response is even more radical than the four fisherman. Peter and Company leave their father's business. They always have the option to return. In fact they do a few times, including after the resurrection. Matthew is in a different situation. This is all he has. If he closes shop and leaves, that's it. When he leaves the official Roman tax collecting booth, that was it for him. There are eager younger publicans ready to take that post. When he leaves this, its for life. Matthew shows the ultimate example of what it means to follow Jesus. Drop everything. In fact I bet his response shocked and was a lesson to the other existing disciples. In fact, this is the gospel of Mark, John Mark was the close friend of the Apostle Peter whom was his main source. Peter remembers this day a great deal. The disciples and of course Jesus saw how radical this was for Matthew to do.

As we continue in our text let's ask the question again, What makes for a great disciple:

Let's read on:

Mark 2:15

While Jesus was having dinner at Levi's house, many tax collectors and "sinners" were eating with him and his disciples, for there were many who followed him.

What is another quality of a great disciple:

A Disciple of Jesus Brings Their Friends To Meet Jesus

Let's consider the social stigma that has been lifted for Matthew. As we study the gospel of Mark, Mark focuses a lot on the encounters with Christ where social stigmas were removed. Matthew was shunned by the Jewish community and the religious community but now Matthew has been brought into the fold of right now the most popular Jewish rabbi around, Jesus. This is a welcome home party, a birthday party, and a surprise party all wrapped into one. Let's not overlook the step of Matthew. This was a step of repentance and faith. There is no great confession made yet but there is one heckuva party being thrown.

So what do sinners know how to do well? Throw a party and that is exactly what happens. Matthew throws a party and invites all his sinner friends and other tax collectors. Mathew invites only the ones that make sense, his friends. This is Evangelism 101. This is what naturally happens. You see it when a new kid in the youth

group converts and starts bringing his friends to church. Everyone on the sidelines is happy and yet feels a little weird and awkward. Make no mistake, Matthew for the first time in his life has what can only be called the joy of the Lord in his life. We need to consider how the other people are responding at this party.

Mark 2:15

When the teachers of the law who were Pharisees saw him eating with the "sinners" and tax collectors, they asked his disciples: "Why does he eat with tax collectors and 'sinners'?"

The Pharisees only know how to do one thing: complain. Notice they do not complain to Jesus but to the disciples. We also need to consider the disciples. They are in a difficult position. All their lives they revere the Pharisees, they revere these great men of Israel and now they are on the other side and perhaps a little uncomfortable themselves with all the sinners around. Understand this is a small town. These fisherman are local boys. They had witnessed their entire lives the out-casting of Matthew. They perhaps never were a part of it directly but never did anything to stop it. It was probably difficult for them to walk into Matthew's house for the first time. In fact, right now in this moment heading back to the fishing boat probably sounded like a great idea.

Why is it so tough to welcome new Christians into the church. For lack of a better word to assimilate them, to connect them, to help them, minister to them, as well as minister to their friends. It takes on average four years for a new convert to become comfortable in a new church environment. During those four years their 'friendships' change that do

not make the transition with them. This can often include spouses. While four years seems like a long time, it is a tough process that probably should take some time. God is gracious as we can see in our text and I think a lot of us, especially myself need to not be someone who looks for an excuse to cut and run when sinners act like sinners who are new to Christ.

What is the mark of a great disciple? Let's listen in on the conversation as we finish our text.

Mark 2:16-17

When the teachers of the law who were Pharisees saw him eating with the "sinners" and tax collectors, they asked his disciples: "Why does he eat with tax collectors and 'sinners'?" On hearing this, Jesus said to them, "It is not the healthy who need a doctor, but the sick. I have not come to call the righteous, but sinners."

A Disciple of Jesus Shows Mercy To The Lost

Jesus overhears the conversation. Jesus sticks up for his struggling group of new disciples and does not care about the opinions of men. Jesus, the great physician, is not driven by money but by compassion. The Pharisees were only concerned about assessment and Jesus' is focused on treatment. As one author says, Sinners are sick and need to be helped, not contaminated and deserved to be shunned.

I confess it is easy for me to share and talk about loving sinners and winning the world for Christ, but often I expect them to wipe their feet before they come into the church. The calling of Matthew is the first reminder to the other disciples as well as to us the old proverb that the church is not a Hotel for Saints but a Hospital for sinners. This text echoes that statement well. The worst type of discrimination that exists in the church world is the discrimination against sinners. We dare not join in with the sinners in their sinning, but as Christ encountered Matthew where he was we will have to go to places with them and encounter the world's wickedness in ways that modern Pharisees will surely point the finger.

Conclusion

So what are three radical marks of a disciple of Jesus. As we look at the calling of Matthew, we learn we must drop everything, bring our friends, and show continual mercy to the lost.

The young salesman was disappointed about losing a big sale, and as he talked with his sales manager he lamented, “I guess it just proves you can lead a horse to water but you can’t make him drink.”

The manager replied, “Son, take my advice: your job is not to make him drink. Your job is to make him thirsty.”

Let me make this point in closing. When I look at the text and I look at who is doing all the talking, really the Pharisees are the ones who do the majority of the talking. In fact no recorded words of Matthew are spoken here. Jesus says, Follow Me, but other than that the Pharisees hold the conversation for the most part.

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The truth is it must be Jesus who gives the command to sinners to say “Follow Me”. We have a high responsibility to preach and teach the good news of Jesus Christ but I cannot save anyone and I'm foolish to think it was ever me at all. It is all God. But by the grace of God, it is my prayer that God would use me in a powerful way to make others thirsty for Him. May both my words and deeds line up to continually bring glory to God and in my faithfulness to the best of my ability to the Great Commission and by the power of the Holy Spirit, may others become thirsty for Jesus.

May the mercy of God be evident in all of our lives. Let's pray together.