

If Tax-Collectors Are Saved, Why Try To Be Good?

Text: Matthew 9:9-13

Suggested Hymns:

159, 258, 323, 335, 329

- 1) Who Are The Tax-Collectors?
- 2) Tax-Collectors Are Saved
- 3) Why Are Tax-Collectors Saved?
- 4) Why Are Pharisees Lost?
- 5) Not All Pharisees Are Lost
- 6) If Tax-Collectors Are Saved, Why Try To Be Good?

The grace of the Lord Jesus Christ, and the love of God, and the fellowship of the Holy Spirit, be with you all. Amen.

The text for our sermon today is Matthew 9:9-13, *'As Jesus passed on from there, He saw a man named Matthew sitting at the tax office. And He said to him, "Follow Me." So he arose and followed Him.*

¹⁰Now it happened, as Jesus sat at the table in the house, that behold, many tax collectors and sinners came and sat down with Him and His disciples. ¹¹And when the Pharisees saw it, they said to His disciples, "Why does your Teacher eat with tax collectors and sinners?"

¹²When Jesus heard that, He said to them, "Those who are well have no need of a physician, but those who are sick. ¹³"But go and learn what this means: 'I desire mercy and not sacrifice.' For I did not come to call the righteous, but sinners, to repentance." (NKJV)

Lord God, heavenly Father, sanctify us through Your truth. Your Word is truth. Amen.

Dear friends in Christ,

To this very day many people come to church as Pharisees. They look around at the beginning of the services and see this or that person come in and we say to ourselves: What business has that scoundrel here?

Then they think of another person: He has a lot of nerve to show his face in this church! When such thoughts run through people's minds, they are conducting themselves as the Pharisee of Jesus' parable, who looked around in the temple, saw the tax-collector afar off, and thanked God that he was not *"that sort of fellow."*

We are no different. What makes us think that way? Must we not confess, if we honestly analyse ourselves, that we feel that the tax-collector after all is getting more out of life than we? He does not restrain himself; he does as he pleases and asks no questions.

Too often we think that by trying to be good we are being cheated. Remember the Prodigal Son. He looked out into the far country and thought that the world got more out of life than he, who was living in the cloistered environment of the well-regulated home of his father. So he left, but he was glad to come back. We too say to ourselves and even to our Christian friends, *If tax-collectors are saved, why try to be good?* In light of our text, let us answer this question. May the Lord bless our meditation.

1. Who Are The Tax-Collectors?

The tax-collectors and their associates in Jesus' day were the tax collectors for the Roman Empire. They were a notoriously bad lot of people because they made up the underworld of dishonesty and crime. They were the undesirables of the community. The more respectable people avoided them. These tax-collectors, notorious sinners, collected the taxes for the government.

In the Roman Empire the right to collect taxes was farmed out to the highest bidder. He would pay the government the stipulated sum and then proceed to collect all that he could squeeze out of the public. A standard system did not exist, and the tax collector's crew tried to get as much as possible from the people and to pocket a large surplus for themselves.

The government did not concern itself about the method used and the amount obtained so long as it received the stipulated sum. Since these tax-collectors were unscrupulous in their dealings, the people hated them.

If a Jew therefore accepted the job of collecting taxes, his own race looked upon him as a traitor in Israel and had nothing to do with him. Matthew was a Jew, and what is more, a Levite, belonging to the priestly tribe.

He was the proverbial bad son of a minister. He was out to get the money. Making more than most people, he could spend more in the enjoyment of many things denied to others. This irritated the Israelites. These spend-thrift tax-collectors were enjoying life at the expense of the people and that hurts.

As Matthew was at work collecting all that he can from the people, Jesus steps up to his booth and says to him, ***“Follow Me.”*** Matthew arose at once, left all behind, and followed Jesus. Transformed by faith in Jesus, Matthew invites his fellow workers to his home for a meal and lets everyone know that he is a changed man and no longer intends to continue his trade of dishonesty and sin.

The Pharisees, super-pious with hundreds of self-imposed religious regulations, objected to Jesus’ sympathetic association with these disreputable people. They expected the Galilean Prophet to denounce them in a merciless tirade. They could not appreciate His gracious attitude toward these *“outcasts of dignified society.”* For Jesus to go to the homes of these tax-collectors and mix with them seemed outrageous to these smug Pharisees.

2. Tax-collectors Are Saved

The tax-collectors and sinners have souls which must be saved. Jesus puts it this way, ***“Those who are well have no need of a physician, but those who are sick.”*** ¹³ ***“But go and learn what this means: ‘I desire mercy and not sacrifice.’ For I did not come to call the righteous, but sinners, to repentance.”***

Any lost person Jesus seeks. He does not want anyone to perish. Matthew and his friends were sinners. Everybody admitted this, even Matthew himself. When Jesus came to Matthew with His Gospel message, this tax-collector saw the sinfulness of his ways and received the healing available only through Christ Jesus, the Lamb of God, who was to die that we might be forgiven.

Therefore Matthew was saved. So was the tax-collector Zacchaeus. Christ Jesus can make the foulest clean. Through faith in Christ even the worst person can come to share, with the more respectable and godly, the glories of heaven, but only because Jesus took their guilt to the cross and paid in full for all their sins.

The Pharisees, who were highly respected because of their piety, said, *This is not fair. Why should such people enjoy the blessedness of heaven with those who tried so hard to be good?* They did not realise that sinners are saved by grace and through the cross alone. Scripture says, ***by grace you have been saved through faith, and that not of yourselves; it is the gift of God, not of works, lest anyone should boast.***¹

However, not all tax-collectors are saved. A person must not first become a tax-collector and a scoundrel before he can be saved. Such an argument does not hold. Tax-collectors and sinners are not saved because they are wicked and ungodly. Therefore the argument "*If tax-collectors are saved, why be good?*" does not hold water.

3. Why Are Tax-Collectors Saved?

Why could the tax-collector be saved as well as his associates? Jesus gives this answer, ***Those who are well have no need of a physician, but those who are sick.*** The tax-collectors who are saved have had their eyes opened by God's grace to the sinfulness of their lives. They now feel the pain of guilt. They have discovered that the way of the transgressor is hard.

They realise now, as the Holy Spirit opens their eyes, that they cannot heal themselves with home remedies. Into their lives comes Jesus, the Great Physician, who alone can help and heal. His blood cleanses us from all sin. Through faith in the Cross sinners find forgiveness, peace, and salvation.

It is not their wickedness and ungodliness, or their former indifference that saves these tax-collectors and sinners but Christ, who took upon Himself the sin of the world and paid in full. They were down in the mire of despondency. There Jesus found them and lifted them to His heart and saved them. If the tax-collectors are saved, God the Holy Spirit kindled in them faith in Christ by the Gospel.

4. Why Are Pharisees Lost?

Pharisees, on the other hand, are lost because they pretend to be self-sufficient and in no need of outside help to reach heaven. Jesus says, ***Those who are well have no need of a physician.*** Those who believe themselves to be fit do not seek a doctor.

Jesus does not discredit their goodness and their excellent conduct in the community, but wants to emphasise that such outward piety can make us so self-satisfied that we never claim to do any wrong and for this reason need no help from outside of us.

The Pharisee strutted down the street, saying, "*See how good I am!*" And we admit that in comparison with the tax-collector and his kind he was superior in

conduct. These Pharisees did not brazenly rob the people. They stood at prominent street corners and prayed. They fasted with exacting regularity. They scrupulously observed all the rituals at the temple. They were, after all, the most respected people in town.

There was not much in the external life of the Pharisees that we could find fault with. Outwardly they did everything according to the best pattern.

However, we soon discover that their acts were done for effect. They commercialised religion. They tried to bargain with God, saying, "*We have done this, and we have done that, what recognition do we get?*" They argued that the tax-collectors have not paid enough in decency, upright living, and observance of temple regulations and sacrificial service to merit any consideration from God or even from man.

The Pharisees do not realise that the heart must be transformed and that this can be done only by the grace of God. Pride and vanity make them loveless and heartless. They were not rejected by Jesus because they avoided the coarse outbursts of sin, but because they felt that their observances of some God-appointed and some self-imposed regulations entitled them to salvation.

They looked with contempt on all who did not do as they did. They were loveless in their judgments and selfish in their self-appraisal. They were rejected because they fell short of keeping the basic law of God: "*You shall love you neighbor as yourself,*" and yet insisted that they could reach out their hands and demand heaven.

5. Not All Pharisees Are Lost

Just as the tax-collectors were not saved because they were tax-collectors, so the Pharisees were not lost because they were Pharisees. Nicodemus was a Pharisee, and he was saved.

Paul was a top-notch Pharisee. However, after he met Jesus on the Damascus road, he came to faith by the mercy of God through Jesus Christ. Then he realised that his zeal had been misdirected and his loyalties misplaced. He confessed in all sincerity of heart that he is the chief of sinners, that he did things that he did not want to do, and failed to do what was right according to the Law of God.

However, all who, like the Pharisees, demand salvation as something they are entitled to because they are good, will find themselves outside the kingdom of Christ. This may also include you and me. If we come in this Pharisaical spirit and “better than you” attitude, then we might as well stay away.

If we come in that spirit, we shall never plead for mercy or seek forgiveness and healing from sin. Then we are saying to ourselves: I can take care of myself. I do not need the Great Physician. If anybody gets to heaven, why shouldn't I, because I have always helped the needy, gave many hours to church work, while others sit there doing nothing.

If we come to show off, parade before the people as being better members, pillars without which the church cannot go on, then we shall find ourselves judged by God on these demands and found wanting.

The deeds which the Pharisees do are commendable in themselves, and in the final analysis these same commendable acts are done by the forgiven tax-collector.

But the penitent do them as new creatures in Christ, being reborn by the Holy Spirit and living in grace. Their good works are the fruits of their faith and an expression of thanks that God's grace also included them. After the tax-collector Zacchaeus met Jesus and was converted he gave to the poor, and returned stolen goods wherever possible.

Matthew forsook his sinful habits and followed Jesus in a dedicated apostleship. And Paul, the Pharisee, no longer looked down on Matthew, but with a burning passion for souls he went everywhere to preach Christ Crucified as the only Hope of salvation. The love for Christ was to these men the one motive that prompted them to serve the Saviour.

This dedication is not limited to the “showy” and spectacular. All that Andrew did was to tell his brother Simon that he had found the Messiah and brought him to Jesus. Philip met Nathanael and told him about the Messiah, the Christ of Galilee. When Nathanael said contemptuously, “*Can anything good come out of Nazareth?*”² Philip suggested, “*Come and see!*”

Paul and Silas in prison sang hymns to the glory of God. Yes, Jesus says if we give a cup of refreshing water to a little child for His sake, we have served well. Each one of us can do something in our own little way for Jesus. And we

shall do so if we appreciate that Jesus has saved us, forgiven us, and kept us to this very moment in the grace in which we stand.

6. If Tax-collectors Are Saved ...

“If tax-collectors are saved, why try to be good?” Have we said this to ourselves when admonished to be more faithful in church attendance, or more regular at the Communion table? Have we said in self-defence, I am just as good as those who “run” to church every time the doors are open. If they get to heaven, I think I will too, because I do this and that and even more?

This reveals something about us. We have never realised that sin is not limited to murder and hold-ups. Whoever hates his brother is a murderer. The unforgiving heart closes the door of forgiveness to us.

Jesus teaches us to pray, *“Forgive us our trespasses as we forgive those who trespass against us.”* Paul says that all of us — and this includes you and me, in fact, everyone — we have all fallen short of doing the will of God.

The tax-collectors and sinners who were gathered at Matthew’s home to meet Jesus were not saved because they were wicked, just as little as the Pharisees were lost because they led respectable lives.

Let us use an illustration. Two people go to a football game, the one having 25 cents and the other 50 cents. With that amount neither will be able to purchase a seat in the grandstand. Why? Because this is not enough. Yet the one has twice as much as the other. Still it is not enough. Even if they pool the money and try to buy one ticket, that will not be enough.

You and I may feel that we are twice as good as someone else, and everybody admits this to be true. Yet none of us can stand in the presence of the sinless Jesus and say, *“I have never sinned.”*

If we demand admission on our merit, because of what we have done, God must in all justice and fairness say that *This is not enough*. All our righteousness and goodness falls short of fulfilling the Law of God. Our goodness shall never open the door to heaven.

God in His mercy must open another door. This He does with the pierced hands of Jesus and invites us to come in *“without money and without price.”*³ His Son was wounded for us, and died for our transgressions. Now God offers

us peace by grace, through faith in this Christ. He robes us in Jesus' righteousness, and so we appear before God whiter than snow.

Somehow we feel that the tax-collectors have gotten more out of life than we: more fun, more satisfaction, and more money. We are like the Elder Brother, objecting that the erring son should have for once clean robes, decent shoes, and a good meal — things we have enjoyed day after day. We seemingly do not appreciate that we have been hedged in by the protecting grace of God and enjoyed every day the sunshine of His love. God has protected us from the distressing pitfalls of sin.

At this moment let us remember that we are also sin-sick by nature. Sin still lies at our door to entice us away from Christ and persuade us to sell our soul to Satan and give ourselves over to intemperate living. And must we not admit that times without number we have given way to the call of sin?

However, Jesus is still the compassionate Saviour, who does not want us to perish. Today He stands at the door of our heart and knocks. Today He offers us, one by one, His full forgiveness through the Gospel and the Holy Supper. He welcomes all, the straying sinner and the protected saint.

We read in John 6:37, *the one who comes to Me I will by no means cast out*. Just as I am — I come! I come! Amen.

The peace of God, which passes all understanding, will keep our hearts and minds, in Christ Jesus. Amen.

¹ Ephesians 2:8-9

² John 1:45

³ Isaiah 55:1