

# Measuring the Grace of God

*Disclaimer: this is an automatically generated machine transcription - there may be small errors or mistranscriptions. Please refer to the original audio if you are in any doubt.*

Date: 15 February 2026

Preacher: Riaan Boer

[ 0 : 00 ] Mark chapter 2, verse 13. Hear the word of the Lord. 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.

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.

When the teachers of the law, who were Pharisees, saw him eating with sinners and tax collectors, they asked his disciples, What 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. This is the word of the Lord. Let's pray and ask God's blessing in our time in the scriptures. Our Father, we thank you for your word opened before us, and we ask now, Lord, that you'd give us eyes to see Jesus, and that you'd give us, Lord, the strength, Lord, the will, the heart, O God, to lay hold of him, O God.

[ 1 : 16 ] So we pray that you would encourage us, build us up in our most holy faith, O Lord, and bless us now as we hear from you these mercies we pray and ask in Jesus' name.

Amen. We're looking at this account this morning of the calling of Levi, or another name he goes by would be Matthew. Matthew, the tax collector.

Levi, the tax collector. In the scriptures, we understand God's grace in at least two ways. Firstly, we understand that God is gracious in a general manner, in a general common manner in which he gives life and breath and all things to all human beings.

And so in a very real and true sense, every single person on this earth is a recipient of God's grace, experiences God's grace. Every time they breathe, every time they move, every time they wake up every morning, they are blessed recipients of the general grace of God.

We also understand in a second sense, God's grace in a more special or saving sense. By this, we mean that God extends grace to the undeserved, to sinners so that they can be saved.

[ 2 : 37 ] This is the sense we read about in Ephesians chapter 2, for by grace have you been saved. And so these are the two senses in which we speak of God's grace in the scriptures.

And as Christians, we are recipients of God's general and his special grace. Incidentally, as it would be, I am a recipient of a third category of God's grace, as my wife's name is Grace.

And so in the spirit of Valentine's Day, there you have that as well. This morning, we want to focus on the saving grace of God, that God extends grace to sinners.

And we want to attempt to look at this account with the calling of Levi and do the impossible. We're going to try and do the impossible this morning, and that is to measure the grace of God.

To try and set out to understand and cast a vision and look at just the immensity of God's grace. As we come to this passage before us, we clearly see the saving grace of God in effect, where we see the tax collector, we see Levi, we see mentioning of Jesus dining with sinners, and then we see Jesus himself saying that he came for sinners.

[ 3 : 55 ] And so it's really an account that gives us an idea and a picture of God's grace, God's saving grace. And so from this glorious passage this morning, I want us to see the depth of God's grace.

I want us to see the width of God's grace. And I want us to see the height of God's grace. Here in this text, we'll see that there are levels that God's grace reaches to, stoops down to, stretches out to.

In this passage, we see a vivid depiction of just how shocking God's grace is. He reaches out to the shameful ones. He reaches out to the sinful ones, to the morally despised ones, to the so-called

embarrassing ones in this world.

You know, the real tragedy in this world is often that people are shocked by God. And they're shocked by God, especially when they think of the rigid nature of what they perceive to be the demands of God.

And they're shocked into a sense of fear and a sense of apathy and just despondency, because the rigidity of God's laws and commandments and demands they perceive to be so shocking.

[ 5 : 14 ] But the truth of the matter is we should be shocked by God, but not so much by the rigidity that we perceive His law to be and the demands it makes on us. We should be more shocked by the grace of God, by the mercy of God.

And that's exactly what we see here in this account. How gracious God is, how merciful He is, how slow to anger, and how abounding in loving kindness our God is.

Jesus has just begun His confrontation. If we just set this into the context of Jesus' ministry, He had just begun His confrontation with the Pharisees, these religious leaders, these Jewish law experts. He's just begun His confrontation with the Pharisees and the scribes. In the account before this, when He forgave the paralyzed man's sins, and they took exception and thought that He was blaspheming.

Now, He's going to irritate them even more. How? With His grace. By His grace. By showing an undeserved kindness and mercy towards the outcast.

[ 6 : 25 ] You'll notice how those who seek to be right with God on their own efforts, by themselves, by their own works, and on their own merits. You'll notice how those who seek to be right with God through a works-based system cannot fathom or understand God's grace.

When He gives His love, His pleasure, acceptance, forgiveness freely, by grace, to the unworthy and the undeserving, that this is alien to those who are self-righteous and seek to be right with God on their own merits.

It is almost as if they've done all the work, they've put in all the effort, they've gone and achieved and sought to achieve and excel by their own personal righteousness, and here God comes, and He gives grace to the undeserving.

It is an affront. It is an offense to the self-righteous. The Pharisees whom Jesus will encounter and counter throughout His ministry, they are an interesting bunch, and it might be worth just reflecting on them for a minute.

This religious sect, the Pharisees, they were established about 150 years before Christ came to earth. They were established during a spiritual and religious crisis in Israel as they suffered under foreign pagan kingdoms, foreign pagan rules.

[ 7 : 46 ] As the Jews were surrounded by heathen nations, as they were oppressed by these nations following the Babylonian captivity, and then later on the rise and the fall of the Greek empire, these Jews sought to abstain from these pagan influences around them, subscribed rigidly to the law and the oral traditions of the day, and they sought to separate themselves even more so in light of the surrounding now that they find themselves in.

They sought to separate themselves from everyone who fails to follow their example. In fact, the word Pharisee means separate one. They cared much for ceremonial purity, tithing, observing the Sabbath, all of these external performances to be right with God.

They were rigid and meticulous in attempting to follow the law. In fact, they were so rigid that they looked at the Torah, the law, the Old Testament book of the law, and they would count how many exact commandments there are to make sure they are following every commandment.

And so, in their estimation, they counted about 613 laws as they looked at the Old Testament, as they looked at the five books of Moses.

They counted 613 commandments, and in order to strictly and rigidly follow the law of Moses, they added to that their own laws, their own words, and they called this the tradition, which they adhered to and followed, and to a certain extent, held on the same authority as the Scriptures.

[ 9 : 30 ] This is why they believed this is how to be right with God. This is how to obey God. You would notice the Apostle Paul, whom God has shown much grace to, later on in his letters, when he describes himself, and he speaks about his religious clout, his religious reputation, and he would call himself a Pharisee.

That said a lot. That just gave you a picture of his attitude and relationship towards the law, and towards making oneself right before God. He says, I was a Pharisee. You'd remember the parable

in Luke 18, of how the Pharisee approached God, and how the sinner came.

The sinner came beating his breast, did not even cast his eyes to heaven, understanding his unworthiness. The Pharisee on the other hand came, and he proclaimed his works. He proclaimed his self-righteousness.

He proclaimed everything that he has done, because he thought that that is going to make him right with God. What they are about to witness in this account will be shocking to their weak self-righteousness, and it might be to ours as well.

Notice firstly the depth of God's grace. We read in verse 13 and 14, Jesus went out again, teaching, and there were many people coming to him. He passed by a man by the name of Levi, son of Alphaeus.

[10:50] Now again, we must understand what tax collectors were in Jesus' day. In one word, tax collectors, and perhaps it's not so dissimilar today. I want to be careful.

We're in the city, CBD, but tax collectors, at least in Jesus' day, they were described and summed up in one word, and that is despised. They were despised people.

They were generally seen as opportunists, greedy, and extortionists. During this time, Rome and ungodly, heathen and barbarous nation ruled the world.

Right? Rome was, they were the superpower and imposed their rule upon the known world. Rome's rule, of course, included all of Jewish territory across Palestine, all the Jewish inhabited areas.

The Jews viewed Rome, or Rome's rule, as oppressive and could not stand this Gentile power, this pagan and unclean nation, lording it over them.

[11:50] Just imagine this, you know, ceremonially dignified nation, this religiously upstanding nation, historically at least, the Jewish people, they are now being ruled and suppressed and oppressed by this pagan, barbarous nation, the Romans.

Romans. Rome collected taxes from the people, including the poor, and this, of course, bothered the Jews because what you work for in your own land, mind you, in the promised land, what you work for, you were required to pay a tax to a foreign, unclean, pagan nation.

What made matters worse was that these taxes, your money, was used to reinforce this Gentile rule by sustaining their military and their military might against you.

In a sense, they demanded money from you to continue to rule you, to continue to oppress you.

Rome, they were clever in this sense and they subcontracted local men who knew the areas and the places and the people very well to collect taxes from the people, to collect taxes from their own people.

They would lease out an area to interest local men to collect taxes and these men had the liberty under Rome's rule, Rome's orders to collect taxes and that liberty to not only collect what was necessary but to even make a profit and add a bit for themselves and many of them did so.

[13:18] So if Rome required X amount for tax, these subcontracted tax collectors would make up twice the amount and again, sometimes more. They had freedom. Remember Zacchaeus, a tax collector that we meet in Luke 19, when Jesus came to him and evidence of his repentance was basically that he said, if I will give half of my possession away and if I have robbed, if I have cheated anyone out of anything, I will give them back four times.

He understood the salacious, the opportunistic, the greedy manner in which he had approached his work. All of them did. In Jewish areas, Jesus ministered and tax collectors were usually Jewish men.

Jewish men. Now you can imagine how the people despised them, despised these tax collectors, especially seeing how they are locals, your countrymen. This is Levi, Alphaeus' son.

You know his dad. You know his parents. He grew up here. He's coming and he's knocking on my door and he's collecting taxes I don't even have. Not only is he asking what is required, but he's asking more. And he has no heart, callous, cold in executing his work.

We read words on the pages of scripture tax collectors, but when we dig into the meaning and appreciate the context of what these words represent, we see that a tax collector represented the lowest form and the most despised of all men for his greedy, opportunistic work that he engaged in.

[14:49] They despised them because they were extorting them and they were seen as servants of the Roman government aiding the oppression of the people.

Also the Pharisees had a double dose of disgust for these tax collectors because they were working for the heathens on the Sabbath day. This violation of the law and the traditions made by these men

made the tax collectors unacceptable, unclean.

Do you see this was a socially despised group, ceremonially unclean group, that they were spiritually estranged, socially outcast and really shameful in the eyes of their own religious people and could therefore only hang out with sinners.

Notice verse 15, while Jesus was having dinner at Levi's house, many tax collectors and sinners were eating with him. They could only hang out with their own. No one else wanted to associate with them.

No one else wanted to be seen around them. Jesus sees this tax collector sitting in his occupation, in his tax office and Jesus sees him and as the disciples and Peter and James and John and Andrew as they move along with Jesus, Jesus stops and he calls Levi.

[16:07] Now if you're a Jew or one of the disciples you're thinking, wait a minute, what's happening here? Jesus calls the tax collector.

Jesus calls Levi. It's often the case that the grace of God surprises us and reaches those that we look at and think seriously.

Seriously. Jesus shows us in the calling of Levi the depths of God's grace. He says, follow me. Follow me. Clear, simple, plain, direct, authoritative.

Jesus calls Levi, follow me. This call to follow Jesus is not a take your time and come if you want and see how things work out in your life and then you know if you have a chance then maybe you want to consider you know just maybe you know following me sometimes.

No. It is in the words of one Bible commentator. It's faith's proper response. Faith's proper response. When we receive the gift of faith to believe on Christ the first and proper decisive move and step we take is to follow him.

[17:17] Faith's proper response. Then there's a lot at stake for Levi here. His job that he held the financial and material prosperity there was for him and the only reason he was a tax collector and endured the shame and Jesus calls him to follow him.

We read in Mark and he arose and followed him. Notice Levi's response to the call was immediate. He didn't put off the call. He didn't say let me first sort myself out.

I've got a lot of you know relationships to repair. I've got a lot of things to just fix up Jesus. My life is not you know great. You know I'm a tax collector by the way. No. He was called by Jesus and there was an immediate response.

He didn't hesitate. When Jesus called him he rose and he followed him. This is faith's response. It follows Christ immediately. This is how God expects you to respond.

Today the scripture says if you hear his voice do not harden your hearts. Also in Luke's account Luke describes Levi's response to Jesus' call.

[18:22] He left all and followed him. Notice not only did he follow immediately but he followed entirely. He followed completely. He left all and followed Jesus.

Everything he left behind his riches his past life his lucrative business all that this world had to offer him he abandoned when Christ called him.

This hymn or the hymn writer sums it up beautifully when he ends his hymn and he says love so amazing so divine demands my soul demands my life demands my all.

Here this man responded this despised tax collector and he came entirely leaving everything behind and followed Jesus. It's fascinating friends with Christ it is possible to come from nothing and to receive everything.

With Christ it is possible to move from the dirt of sin to the delight of grace and truth immediately. Jesus spoke about how hard it is for a rich man to enter the kingdom of heaven and this left Peter and the other disciples perplexed and asking so who can be saved and Jesus responded with man it is impossible and many people around the world they look at their life they look at the situation they look at the mistakes and they look at the sin and they look at the ungodliness and they look at the manner in which they've led their lives and they look at it and they think it's impossible for me pass me Levi could have thought that himself considering who he was the son of Alphaeus who has thrown away his life for the possessions of this world who has traded the respect of people for his own greedy inclinations he could have thought it's gone for me it's done what did he do he got up he left it all and he followed Jesus and he was allowed to do that he was invited to do that he was welcomed to do that

[20:27] Jesus spoke about just how hard it is for somebody to do this but he said with man it is impossible but with God all things are possible here we see the depth of God's grace friends I don't

want you to miss it here we see the depth of God's grace it scrapes the bottom of the barrel it scrapes the bottom you understand the idiom scraping the bottom of the barrel right a barrel you understand those old wooden round oval like containers you know that back in the day people stored and packed stuff in if you pack apples in this container the top ones would be the best ones right the good ones the usable ones the desirable ones the nice ones the bottom ones would be the ones that got squashed the ones that no one want the least desirable ones the throw away ones when God extends grace in Christ he delights in scraping the bottom of the barrel for the least desirable ones the rejects the throwaways the despised the sinful ones this is how you measure

God's grace look at how deep it goes to save the outcast the sinner consider your callings the apostle Paul writes in 1st Corinthians not many of you were wise according to the flesh not many mighty not many noble but God chose the foolish things of this world to shame the wise God chose the weak things of this world to shame the things that are strong so when you think of your life you think of your sin and you're so aware of how bad you are and you're tempted to think you are outside of the scope of God's grace and you're tempted to say this is this is the area in which God saves and operates and showers grace upon people I'm just over there and you try and put yourself outside of the reach of God there's not a place you can put yourself that God in his grace cannot find you there's not a place that you can place yourself where God in his grace cannot draw you and see the depth of

God's grace in Levi very quickly I want you to see the width of God's grace notice the crowd Jesus is eating with so Levi is called to follow Jesus and then he goes to he takes Jesus to his home and at his home there's more sinners and more tax collectors and it's a shocking context if you're a Pharisee it's pretty scandalous what's going on here shocking what's happening here Jesus the one everybody's talking about is forgiving sins and healing people the prophet the where's he where's Jesus it's with Levi it's with the tax collectors it's with the sinners notice the crowd he's eating with notice the crowd who is said to follow Jesus in verse 15 what do you see there you see this what Christ did in offering Levi grace was not an exception to his ministry it was the point of his ministry it wasn't as if calling Levi the tax collector was a one-off event in

Christ's ministry rather it was why he came it's the reason it's the point it's what Jesus does it was to another tax collector again Zacchaeus that Jesus said the son of man came to seek and to save the lost here we see the width of God's immeasurable grace in Christ it reaches not only one undeserved sinner it reaches many undeserved sinners it reaches only undeserved sinners now notice who is there as well at this party Pharisees right how can this rabbi who is doing all of these works and making all of these claims of righteousness and forgiveness be keeping company with unclean people in fact that's a question they asked Jesus disciples the Pharisees often remind me of Cinderella's sisters you know begrudging others of kindness begrudging others of love begrudging others of goodness do you see the two groups of people present in this passage one of my favorite contemporary preachers

Alistair Begg he remarks and he says in every church there's probably these two kinds of people present those who think they are so bad there's no way of salvation and those who think they are so good there's no need of salvation those who think they are so bad there's no way of salvation and those who think they're so good there's no need of salvation Begg writes and he says I've seen and come across and spoken to many people who are fully persuaded that they are okay better yet they are good people they don't need to be saved of course this is in comparison to others they might have a point but when you stand before God one day it is not others you will stand in comparison to but God who is holy and you will see the great gulf between you and God and because he is holy and righteous he does not overlook one area you failed to measure off against him rather as a righteous judge he judges the sinner and he's prepared and has prepared an eternal home in hell for the sinner to live under his wrath forever but God is not only holy and righteous he's also merciful and loving

[ 26 : 23 ] Jesus shows those who think that they are so bad there's no way of salvation that he's especially interested in them sinners and tax collectors he shows the width of God's salvation for sinners it includes all sorts irrespective of what kind of sinner you are Christ comes and announces that you can be saved and so we see the depth of God's grace it scrapes the bottom of the barrel and it calls Levi's it calls the Levi's it calls the tax collectors it calls sinners we see the width of God's grace it not only extends to one it extends to many and then finally I want you to see the height of God's grace so the Pharisees those who were so good they didn't need salvation or at least thought

so ask the disciples in verse 16 why does he eat with tax collectors and sinners there's objection there's confusion self-righteousness is troubled by grace self-merit and trying to earn our way and thinking that we are better and because of that we need to be accepted that whole disposition is allergic to grace the grace of God and so they object the Pharisees inquire how could this be possible

Jesus heard them and answered them in a tremendously remarkable and memorable way responding in such a poetic pictorial way Jesus says in verse 17 it is not the healthy who need a doctor but the sick I have not come to call the righteous but sinners that's the point that's the point you see this is shocking because it is not only that God saves sinners that's not the problem the Pharisees they might have even been okay with the truth that God saves sinners yes of course God saves sinners but he saves sinners when they obey when they do when they make right when they observe the Sabbath when they go through the ceremonial external religious processes then God saves them and so their objection is not necessarily that God saves sinners it is how God saves sinners this is what's shocking to them again that's not the gospel that they have embraced the gospel is not only that

God saves sinners but that he saves them without them having to do any works merit anything just quickly turn with me to Isaiah 55 as we conclude and this objection has been answered already once at least once in the scriptures Isaiah 55 and here we read verse 1 come all you who are thirsty come to the waters notice the invitation notice the offer it is not too dissimilar to what's happening in Mark 2 in the passage we just read now come all you who are thirsty come to the waters and you who have what no money come buy and eat come buy wine and milk without money and without cost why spend money on what is not bread all the laboring all the works all the merit of Levi and of the tax collectors and other sinners in trying to earn their way to some kind of prestige all the external ceremonial efforts of the

Pharisees the prophet in verse 2 said why spend money on what is not bread and labor on what does not satisfy and so many of us we set our life in a course of achieving and acquiring and obtaining and there's not anything inherently wrong with that but we set it for the purpose of finding satisfaction and yet the Bible teaches us that there's a way in which we can spend and labor that does not satisfy that does not satisfy listen listen to me and eat what is good and you will delight in the riches of the fear give ear and come to me listen that you may live so I want to skip for the sake of time to verse 6 of Isaiah 55 seek the Lord while he may be found call on him while he is near let the wicked forsake their ways and the unrighteous their thoughts let them turn to the Lord and he will have mercy on them and to our God for he will freely pardon that ought to also be shocking there's a call to repentance and there's a call and then there's an offer of grace and again it raises the question how and the objection that the Pharisees raise as to how

God can be gracious and so gracious the objection that lies here in this passage how can there be pardon abundant pardon if we repent the objection is answered here when we read verse 8 and this gives us the height of God's grace notice verse 8 the objection is raised how the answer verse 8 for my thoughts are not your thoughts neither are your ways my ways I'm not like you God says I'm not like you I don't evaluate people the way you do I do not write off the way you do I do not mark the way or grade the way you do I do not operate the way you do I do not extend grace the way you do I do not extend mercy the way you do I'm offering repentance or I'm calling for repentance and I'm offering abundant pardon and if there's an objection this is the answer my thoughts are not your thoughts my ways are not your ways says God notice again verse 9 as the heavens are higher than the earth so are my ways higher than yours and my thoughts than your thoughts you want to measure the height of God's grace you want to measure the height of God's grace here's a as the heavens are higher than the earth so are my ways higher than your ways that is given in the context of God offering offering to pardon abundantly.

[ 32 : 29 ] Right? We may be familiar with this passage of the highs, the heavens are above yours and we can quote it and we think about it and we're familiar with it, but we forget that the context of this is where God says, I will freely pardon you.

And there's almost an anticipation of an objection in this passage. How? Do you know me? Do you know them? Do you know her? Do you know him? How can you freely abundantly pardon?

And then the objection is answered here for us. My thoughts are not your thoughts, neither are my ways yours. For as high as the heavens are above the earth, so are my ways higher than yours. How could he do this?

The hymn writer Augustus Toplady puts it in these beautiful words. Not the labor of my hands can fulfill thy law's demands. Could my zeal, no respite, no?  
Could my tears forever flow? My zeal or my tears, it could forever flow. All for sin could not atone. It doesn't matter how emotional, how sorry I am. It doesn't matter how hard I work.

[ 33 : 28 ] All for sin could not atone. Thou must save, and thou alone. Nothing in my hand I bring. Simply to the cross I cling.

Naked come to thee for dress. Helpless look to thee for grace. Foul I to the fountain fly. Wash me, Savior, or I die. As we conclude, you know when I was growing up, I wasn't a church goer.

I became a Christian at the age of 18, 18 going on 19, and lived most of my life before that as a teenager in a very rough, rebellious, stubborn manner.

And as a typical teenager on the Cape Flats, you know, just rebellious and loose and carefree, careless, just managed to scrape through school.

And I just wasn't the kind of, you know, Christian profile kind of person. I used to look at church goers and religious people, and I thought, you know, they're probably just the kind of people in this world who are just made out for that.

[ 34 : 34 ] You know, just religious people. You know, they look their part, they go to church on a Sunday, and on Sunday when I'm waking up with a kind of a hangover or whatever, you know, I walk past them, and you know, they're going to church, and it's great for them.

I'm happy for them. You know, this is, in this world you get these kinds of people. You get people like me, and then you get people like them, and it works, you know. That's just how my young mind worked. How common is this kind of thinking?

Jesus is for the religious ones. Jesus is for the ones who are trying to be good. The well-groomed and together ones.

If you ever had such a thought, or if you've ever been putting off Christ because you thought you aren't part of the good crowd, I would encourage you to listen to Jesus' words in Mark 2.

Who needs a doctor? The sick. Who needs Jesus? Sinners. I did not come to call the righteous, but sinners.

[ 35 : 37 ] And here in Luke 2, we have measured what is immeasurable, God's grace in Christ. We saw the depth. It reaches to the vilest of sinners. We saw the width.

Not merely one, but many. And we saw the height. It's not according to our expectations, but it exceeds it tremendously. may you hear the call of Christ this morning.

Wherever you find yourself, whatever predicament or situation or place in your life, may you hear the call of Christ. Follow me. Follow me. And may you respond. For those of you who are following Christ, may you continue.

May you press on. May you know that the grace that saw you in is the same grace that will see you through. It is from grace to grace. It's not from grace to works.

It's from grace to grace. Let's pray. Our Father in heaven, we thank you for your Son, the Lord Jesus Christ, whom you have freely given for us, Lord.

[ 36 : 45 ] Thank you for his life, his perfect life. Thank you for his death, his substitutionary death. That what he did was for us, Lord. It was in our stead so that we can look to him and be saved.

So that we can look to him and follow him. Oh Lord, what a joy it is to know that we, that I, that someone like me, that we can follow Jesus.

That he can call us, that he can love us, that he can extend grace to us. that we who are sinners are not an exception when he calls people, but he came for sinners.

He comes into the mess of our lives and he calls us to follow him. So I pray, Lord, that many would hear that call this morning and I pray for us who are following Christ that you would help us to continue to savor this grace that found us.

We pray and ask you these mercies in his holy name. For thanksgiving. Amen. Amen.