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Pentecost 3

St. Athanasius Lutheran Church
Vienna, VA

Jesu Juva

“Whose Counting?”

Text: Matthew 9:9-13 (Hosea 5:15-6:6; Romans 4:18-25)

Grace, mercy, and peace to you from God our Father, and from our Lord and Saviour Jesus Christ. Amen.

Did you ever stop and think how important *counting* is in our world today? It's one of the first things we teach our children and learn to do in school. First we learn to count by ones, and then by twos, and fives, and tens. And when we get older, how many things do we count each day? We count money, we count calories, we count down the days to special occasions, we count our change, in fact, we count so many things every day of our lives that we don't even realize how much we're counting! That is, until someone comes up to you and says something like, “*That's the third time I had to tell you that . . . but whose counting?*”

In the Holy Gospel for today we heard of Matthew – a guy who knew something about counting. In fact, it was his life. He was a tax collector. And he was probably better at counting than the rest of us, the figures clicking almost instantly in his well-trained head. For he counted money every day. The money coming in, the money going out in tax to the Roman government, and the money he collected that he got to keep for himself. He counted how much people owed. How counted much they could pay. He counted everyday. It was the one thing you could be sure of with Matthew!

But this particular day, it was Matthew, the master counter, who would get a lesson in counting. From none other than Jesus Himself. For one day, as we heard, “***As Jesus passed on from there, he saw a man named Matthew sitting at the tax booth, and He said to him, ‘Follow me.’ And he rose and followed Him.***” . . . Now, we're not told how much time elapsed between the moment Jesus said “***Follow me***” and the moment Matthew actually did so. But for Matthew's well-trained counting mind, there was no doubt plenty of time to *count* a number of things, like: how much money he would be leaving behind; how much money he would have to spend to follow this traveling teacher; and perhaps, *how many were his sins*. For he *was* a sinner. He knew it, because everyone told him so. For in the time of the New Testament, tax collectors were among the most notorious of sinners – the only ones, in fact, normally singled out for regular mention, as in the phrase, “***the tax collectors and sinners.***” . . . So why would Jesus want a sinner like him? A sinner the Pharisees rejected and wouldn't let in the Temple. And why should he leave such a lucrative job? By

his own expert counting and reasoning ability – or by anyone else’s, for that matter! – *this was a deal that didn’t make a whole lot of sense.*

And so what happened? Matthew ***“rose and followed Him!”***

Now, many people have conjectured over the years as to why Matthew actually did this. Some have argued that he must have known Jesus before this, and some have suggested that this call of Jesus must have been irresistible, that Matthew had no choice. But God’s Word doesn’t support either of those claims. . . . Instead, to better understand what took place here in Jesus’ call to Matthew, we need to begin to think a little differently. We have to come to the realization that when it comes to “counting,” **God counts differently than we do.** He doesn’t look at us and count our sins and good works to see which side of the ledger has more. He doesn’t measure us by counting the return on investment that will come from us. There is another measuring stick that God uses. Another method of counting. Another way of evaluating worth.

And the first hint we heard of that today was in the Old Testament reading from the prophet Hosea. And it was in the last verse of that reading, where God said through His prophet: ***“For I desire steadfast love and not sacrifice, the knowledge of God rather than burnt offerings.”*** . . . Now, what makes that verse significant is that God had *commanded* sacrifices and burnt offerings when He gave His people the tabernacle and the Temple. And God gave them for a reason – to point their faith forward to the time when God would offer the blood of His sacrifice for them. And so the Old Testament sacrifices were to be exercises in remembering the love and promises of God, and of putting faith in Him. But what happened was that over time and blending in with the thinking and the culture of the people around them, the people began to misunderstand God’s reason for the sacrifices, and instead of love and faith, began thinking it was the *number* of them that counted. And so if a burnt offering every morning and evening is good, then more is even better! And so, for example, we read of days like the dedication of the Temple in Jerusalem, when ***“the king and all Israel with him offered sacrifices before the LORD. And Solomon offered a sacrifice of peace offerings, which he offered to the LORD, twenty-two thousand bulls and one hundred and twenty thousand sheep.”*** (1 Kings 8) . . . Now if you’re counting, that’s a lot of sacrifices! And yet according to Hosea, that’s not what God wanted. There is something more valuable to God than all those sacrifices. What matters to God is not the number of bulls, but steadfast love. Not the number of sheep, but knowledge of God. The good versus the bad, the number of deeds, the number sacrifices, is not what God is counting. **God counts differently than we do.**

And then in the Epistle, St. Paul spells this out for us most clearly. For there we heard what God counts. And it is not a number of things, but only one thing. ***“[Abraham’s] faith was ‘counted to him as righteousness.’ ”***

You see, it is one of the great lies of Satan that God *counts* our deeds. This is, in fact, the falsehood that lies behind all the false religions of the world. That if we can somehow manage to do more good deeds than bad deeds, that God will be pleased with us. Then we will be saved. Then we will go to heaven. That is why when people are asked in opinion polls whether or not they are going to heaven, the answer is usually something like, “*Yes, because I’m a pretty good person.*” Or, “*Yes, because I do lots of good things.*” You can see in the answers that people are counting. And to be honest, we like it that way. We would prefer it that way. Because it’s so cut and dried, and so logical, and (best of all) we stay in control. And we can determine *when* we want to load up the good side of the ledger! So, I’ll be wild and crazy for a while, because I’ve still got plenty of time to make up for all of that!

But God counts differently than we do! No one has been condemned and gone to hell just because of some particular bad things he has done, and no one has been saved just because of some particular good things she has done. What we do matters and is important! Yes! But what saves or damns, what God is counting is only one thing, and that is *faith*. Faith in Him and His promises. And so St. Paul, in his Epistle to the Romans, is telling the Christians in Rome that it wasn’t Abraham’s obedience that saved him. It wasn’t his good deeds versus bad deeds that God weighed on the Divine scales of justice! Abraham was saved by faith. “***His faith was counted to him as righteousness.***” For by faith, the bad side, the “sin side,” of Abraham’s ledger was wiped clean by the blood of Jesus, shed on the cross. For as Paul wrote: “***He was delivered up*** [crucified] ***for our trespasses.***” And as Abraham believed God’s promise that He was sending such a Saviour, by faith he received that Saviour’s **forgiveness**. . . . But that’s not all! For there are two sides to every accounting ledger. And so also by faith, the “good side” of Abraham’s ledger was filled with the obedience of Jesus, the merits of Jesus, the good things of Jesus, risen from the dead. For as Paul wrote: “***He was raised for our justification.***” And as Abraham believed God’s promise that He was sending such a Saviour, by faith he received that Saviour’s **inheritance**. . . . And so it was not Abraham’s own deeds, whether good or bad, that made the difference, that God counted – it was rather the work of Jesus, His forgiveness and merits, credited to Abraham by faith, that made all the difference in the world.

And that’s the good news for you and I still today! For St. Paul continues and says, “***But the words ‘it was counted to him’ were not written for his sake alone, but for ours also. It will be counted to us who believe in Him who raised from the dead Jesus our Lord.***” And so for you and I, what counts is what counted for Abraham – faith. Faith in Him who raised from the dead Jesus our Lord. Faith in our Saviour who ascended the cross on our behalf. Faith that believes that it is not the number of good deeds versus bad deeds that saves or condemns us – because when we are measured against God’s Law, it is no contest! . . . But we are saved, through both the forgiveness and the merits of Christ, received by faith.

And that is why we are a church whose primary purpose is not preaching and teaching what you should or should not do! But a church whose focus, rather, is on Christ and His work *for you*. His work for you on the cross, and His work for you still today. For if it is faith that God counts, then how that faith is given, and fed, and strengthened are matters of the greatest importance! And they are the very cornerstones of our Divine Service. Faith given in Holy Baptism. Faith given, fed, and strengthened through the proclamation of God's Word, through Holy Absolution, and by the giving of Christ's body and blood. And by that faith we are forgiven the bad, and given the good of Christ. And the *result* is that with faith thus fed and strengthened, we do live in the world and do good things, resisting temptation, and striving for the right – but counting these things as God counts them. Not as part of the score – but as the working of Christ, for us and in us and through us.

And this, Chris, is the message you will now begin preparing to preach as you go to the seminary. A message that doesn't make a whole lot of sense to the world – a world used to counting and measuring their own way. But that is what makes this message so great. And it will be your burden now to preach that message. That **God counts differently than we do**. That even those with checkered pasts, even hypocrites, even tax collectors and sinners, *even people like us* – are called and welcomed by Jesus. And you can be sure that there will be folks just like the Pharisees, counting our sins and all the sinners in the Church and questioning Jesus' integrity! Why would Jesus call a tax collector and folks like us! Why would he eat in one of their houses, and with company like that! Don't we have such a long way to go?! A lot of work to do to even the score?!

Well, the answer is NO! **God counts differently than we do**. For it is He who came the long way, coming down from heaven to be with us. And it is He who evened the score, as He hung on the cross. And it is He who is calling not *“the righteous, but sinners.”* And to those He calls, He gives His gifts. His gifts of faith, forgiveness, life, and salvation. And receiving His gifts, we – the same as Hosea and Abraham and Matthew – are counted righteous.

And then what happens? We stop counting, we repent, and rise and follow Him.

In the Name of the Father, and of the (+) Son, and of the Holy Spirit. Amen.

Now the peace of God which passes all understanding, keep your hearts and minds through faith in Christ Jesus, our Lord. Amen.