

[Jesus] also told this parable to some who trusted in themselves that they were righteous and treated others with contempt: "Two men went up into the temple to pray, one a Pharisee and the other a tax collector. The Pharisee, standing by himself, prayed thus: 'God, I thank You that I am not like other men, extortioners, unjust, adulterers, or even like this tax collector. I fast twice a week, I give tithes of all that I get.' But the tax collector, standing far off, would not even lift up his eyes to heaven, but beat his breast, saying, 'God, be merciful to me a sinner!' I tell you, this man went down to his house justified rather than the other. For everyone who exalts himself will be humbled, but the one who humbles himself will be exalted."

Dear Father in heaven, with shame I confess my sins. They are many, and they are great. Keep me ever mindful through the work of Your Spirit that I am dependent for my salvation entirely upon Your mercy. For the sake of Jesus' innocent suffering and death be merciful to me, even as You were merciful to the penitent tax collector. Amen.

In Christ Jesus, who was treated with an eternity's worth of divine contempt for the sake of all sinners, dear fellow redeemed:

No doubt the Pharisee in our text was quite self-assured that he went to his home that day justified. He gave a partial list of the reasons for such assurance in his "*prayer*" to God. He viewed himself as a gift to God in his life of goodness and piety. Surely he knew he was a sinner, but when compared to others – extortioners, unjust, adulterers – he was far superior. He practiced the Jewish faith flawlessly, even adding extra acts of piety that would make him stand out before his neighbors, but especially before God.

Jesus made the point that the tax collector was the man who actually went down to his home justified. But his demeanor and words did not show forth any self-assurance that he was justified. Whereas the Pharisee stood in the temple in bold confidence, the tax collector stood off to the side hoping not to be noticed, did not lift up his head and eyes to heaven, but in shame looked down beat his breast in a heartfelt act of disgust over his own sin, saying: "God, be merciful to me a sinner!"

What an irony this was! The man who was condemned before God thought he was justified and confidently made his case before God seeking His praise. - *"Thanks be to me, O God!"* The man who was justified before God, on the other hand, felt condemned and threw himself on the merciful heart of God. - *"God be merciful to me!"*

But do not misunderstand, the tax collector did not hit upon the only workable formula of a proper attitude in words and actions. The justification under which he lived was not a result of his doing, but the action of God alone in his behalf. The tax collector's words and demeanor were only a sign of God's work upon his repentant heart, just like the ashes that have been placed on many of our foreheads today.

The Pharisee was not seeking any mercy from God. He did not figure God would find it necessary to mete out any punishment against him, so there was no need for God to show him mercy. Also there was no expectation of God to show him any grace, that is to give him anything good, of which he did not deserve. But again the tax collector trusted that God was merciful in the promised Christ. So even though he readily confessed that he deserved everlasting punishment for his sin, God would withhold all such punishment based on the work of His Christ. He trusted also in the gracious heart of God who would give him the blessings of forgiveness, life and salvation freely again based on the work of His Christ alone.

We might compare these two individuals in the temple with the two thieves affixed to the crosses next to Jesus. The one remained impenitent and demanded that Jesus rescue him from the cross, implying that he did not deserve death. The other was penitent and said to the other thief: "Do you not fear God, since you are under the same sentence of condemnation? And we indeed justly, for we are receiving the due reward of our deeds; but this man (referring to Jesus) has done nothing wrong." This penitent thief fell upon the merciful heart of his Lord by saying: "Jesus, remember me when you come into your kingdom." To which Jesus responded: "Truly, I say to you, today you will be with me in Paradise." - in other words, he would go to his everlasting home justified for Jesus' sake.

We do not know if the tax collector heard any blessed words of mercy and grace, but since he returned to his home justified, he at the

very least would be calling to mind the many places in Scripture that declare this wonderful news. Perhaps having these words of David from Ps. 32 sung from his heart: “I acknowledged my sin to you, and I did not cover my iniquity; I said, ‘I will confess my transgressions to the LORD,’ and you forgave the iniquity of my sin.”

Judas came back to this same location of our text, the temple. He came confessing to his sin of betrayal with the thirty pieces of silver in his hand to return. But no mercy was to be heard from the chief priests and elders, of whom were likely some from the party of the Pharisees. Their response was this: “What is that to us? See to it yourself.” In the face of such wicked contempt and self-righteousness Judas despaired took matters into his empty hands and killed himself. No justification in the blood of Jesus was found, even though it was there, only eternal condemnation was found by a heart of unbelief.

Thank your gracious Lord that He has brought you to the point of being able to confess to your sin with sorrow of heart as did the penitent tax collector and thief on the cross. Thank Him as well that you know and regularly hear the good news in Christ that all your sins are forgiven. You go from here today, justified. Jesus was held in contempt for you and me. He was condemned eternally for all people as He hung on the cross those last three hours. Our justification is not just some wish on the part of our merciful God. It was actually secured by the innocent suffering and death of the holy One in our place. Rejoice, lift up your hearts, your sins, your many sins have all been forgiven. Amen.