

## **The Pharisee and the Tax Collector, a message of Atonement.**

Atonement is not a very popular subject :- No doubt this is because it deals with too many things people would rather ignore, like the wrath of God, the punishment of sin, and the old blood stained cross.

Most unbelievers don't see their need for atonement, and many believers don't understand the meaning of Atonement.

The notion of a blood sacrifice for sin sounds primitive, perhaps even barbaric, and as a result the cruciality of the cross has all but disappeared from contemporary theology.

Jesus himself once told a story to help explain our need for atonement. He told it to a group of people who were quite sure that they needed no such thing.

### **Luke 18 : 9**

The story, which is often called " The Pharisee and the Publican", concerned two men, two prayers, and two destinies.

### **V 10**

Already the story contains a surprise, because everyone knows that tax collectors do not go to the Temple. If they did it certainly was not to pray.

At the time of Christ they were considered the scum of Jewish society, and with good reason, for they were in the employ of the oppressive Roman government, and were greedy and dishonest. Make no mistake, the tax collector in Jesus' parable was a crook. The Pharisee, by contrast, represented everything that was good in Jewish society. They appeared more religious than others, and seemed to interpret the Law more accurately.

It was only natural for the Pharisee to go to the Temple to pray, for unlike the tax collector that is where he belonged.

In some ways our respect for the Pharisee is increased when we overhear his prayer:

### **V 11 – 12**

The Pharisee was a man with few obvious vices and many commendable virtues;

- **He was thankful to God**
- **He did not steal (which everyone knew tax collectors did)**
- **He did not run with a bad crowd**
- **He was faithful to his wife**

In short, the Pharisee kept the whole Law.

In fact he went above and beyond the Law in his devotional practice:

- **He fasted twice a week, when the Law only stipulated one fast a year on the Day of Atonement. So he was fasting a hundred times more than the Law required.**
- **He tithed on all his income, whereas the Biblical tithe applied only to certain kinds of produce (Deut 14:22-23).**

He proved himself to be a very devout man, yet he remained unsaved.

None of his pious acts improved his standing with God, because God is never impressed with mere external religion, but with the inward disposition of the heart.

When the Pharisees prayers were finished, he went home unjustified.

What was wrong with the Pharisee and his prayer?

Well his most obvious problem was that of pride. Although he began well enough, by addressing God, he spent the rest of his prayer talking about himself:

In two short sentences he uses the personal pronoun 'I' 5 times. In fact the literal translation of V 11 is: "He prayed with himself" or "to himself".

He was not praying to God at all. For the Pharisee, prayer was a way of reminding himself what a great guy he was.

The Pharisee was so conceited that he refused to admit that he was even a sinner, and his refusal strikes at the very heart of the message of salvation:-

Because the only people who ever truly ask God to save them are those who know they are guilty sinners.

But the Pharisee never saw himself that way. Rather than admitting that he was as depraved as everyone else, he contemptuously thanked God that he was not like other men.

Oh he could see there was a problem with humanity, but he was too blind to see he was a part of it.

Nor did he understand that he could only be saved by grace.

Instead he expected God to accept him on his own merits.

After all he was a good person, better than most in fact, so he must be good enough for God.

He was just like the people listening to Jesus' story:- confident of his own righteousness; He had so much faith in his own ability that he had no need to trust in God.

But remember there were two men who went to the Temple to pray, and unlike the Pharisee the, tax collector received atonement for his sins.

Whereas the Pharisee was counting on his own merits, the Publican was begging for God's mercy.

### V 13

There were 3 parts to the tax collectors prayer:

- **God**
- **The sinner**
- **And the mercy that came between them**

His prayer started with God, which is where all prayer should begin.

But remember that the Pharisee's prayer also began with God, which proves that there is more to prayer than mere words.

The first word out of the Pharisee's mouth was God, but he didn't really know God at all.

The tax collector began his prayer with the same word; the difference being, he had some idea that he was approaching the one true and supreme deity.

He kept his distance and wouldn't even look towards heaven, because he recognised his sinfulness and God's holiness.

His prayer began with God, but ended with himself a sinner.

Rather than comparing himself to others, the way the Pharisee had done, the Publican measured himself against the standard of God's perfect holiness.

And by that standard he saw himself for what he was; a guilty sinner before a holy God.

The tax collector kept his distance in the outer courts because he sensed he was separated from God, alienated by his sins.

The Pharisee looked down on everyone, the publican could only look down to the ground. He was so weighed down by his guilt he felt unworthy to seek God's face.

And all the while he was beating his breast, another sign of his contrition. By:-

- **Standing at a distance**
- **Dropping his gaze**
- **And beating his breast**

He was showing that he was a self confessed sinner.

Unlike the Pharisee, the Tax collector did know the first thing salvation: He knew he was a sinner who deserved nothing but divine wrath.

And knowing this was essential, because it prepared him to receive atonement for his sins.

When the tax collector calls himself a sinner, we should take him at his word.

This parable has become so familiar that Christians generally think of this publican as a sympathetic figure; after all there is something heart warming about a man bowing down to confess his sins.

But he was hardly a role model! On the contrary he was every bit as bad as he said he was, if not worse. He was not a decent sort of fellow, who knew his own limitations and didn't pretend to be better than he was.

He was a rotter, and he knew it. He asked for God's mercy because mercy was the only thing he dared asked for.

The mention of God's mercy brings us to the most striking feature of the tax collectors prayer. For in between God's holiness and his own sinfulness he inserted a prayer for mercy.

The Greek for "Have Mercy" is unusual:- It means "to propitiate", or "to expiate" – In other words it means "to atone for sin by means of a blood sacrifice".

And to fully understand what it means it's necessary to understand how sacrifices were offered at the Temple. And a good place for us to begin is with the procedure for making atonement in:-

### **Lev 16**

The chapter begins with a warning intended to give the most serious impression of God's holiness.

### **1 – 2**

What happened was that the sons of Israel's first High Priest had sauntered into the Tabernacle and offered unholy fire, contrary to God's command.

Immediately, they perished; burned by God's wrath.

Now God did this to show that he is much too holy to be trifled with.

Sin leads to death and brings sinners under judgement. Anyone who comes into God's presence must come in a suitable way, or be consumed by fire.

Now mercifully, God provided a way for sinners to be saved from His wrath.

After warning Aaron not to worship in any way he pleased, God explained the proper way to come into His holy presence.

Once a year, Aaron was to make atonement for the sins of God's people. He was to begin by offering a bull to atone for his own sins, as well as his household.

Then he was to take a perfect male goat and sacrifice it as a sin offering:

**V 15 – 16**

In this way, the High Priest made atonement for himself and the whole community of Israel.

Now what did all this signify?

Well in a symbolic way the sins of the people were transferred to the goat. Ordinarily before an animal was sacrificed, the sinner would place his hand on the animal's head while he confessed he sins.

This was to show that the sinners guilt was being charged or imputed to the animal. Then the animal would be sacrificed on the alter.

Once the sins were imputed to the goat, the goat had to die, because the wages of sin is death and once the goat was made to bear the peoples sins, it had to suffer sin's punishment.

The goat was a substitute dying in the place of sinners. Thus the sacrifice offered on the Day of Atonement was a reminder that the life of every sinner is forfeit to God – That the proper penalty for sin is death.

Once the sacrifice had been offered, the sacrificial blood was the proof that atonement had been made for sin:

**Lev 17 : 11**

The reason the blood takes away guilt is that it shows that God has already carried out His death penalty against sin.

What the priest did with the blood was to sprinkle it on the atonement cover, also called the mercy seat.

The mercy seat was the golden lid on the Ark of the Covenant. It was located in the Most Holy Place of the Temple or Tabernacle – which was the earthly location of the Divine Presence.

The Mercy seat itself was a place of divine judgement, because the Ark contained the Law, which the people had broken.

Sprinkling blood on the Mercy Seat was a way to show that the atoning sacrifice had come between God and His sinful people.

Not, of course that the blood of a mere animal could take away sin; What the animal represented was the sacrifice of the Saviour to come.

When it was placed between God and sinners, there were two things that the sacrificial blood accomplished, and they are expressed in two technical theological terms:

## 1. Expiation

Which refers to the covering of sin: - It explains what the sacrifice accomplished with respect to sinners and their guilt.

Their sin was covered, their transgression was put away, their guilt was removed, their iniquity pardoned.

Once the blood of sacrifice had been sprinkled on the mercy seat, the sinner had made amends. The penalty for sin had been paid and no further guilt remained.

## 2. Propitiation

This refers to the turning away of anger; It explains what the atoning sacrifice accomplished with respect to God and His wrath.

You know, wrath is one of the most frequently mentioned divine attributes in the Bible. It's not a violent emotion or an uncontrollable passion – It's more like righteous indignation.

Wrath is God's holy opposition to sin and His personal determination to punish it.

John Stott has defined it as:

*“God's steady, unrelenting, unremitting, uncompromising, antagonism to evil in all its forms and manifestations”.*

And since it is right for God to hate every evil thing, wrath is one of His divine perfections.

God's anger against sin explains why the High Priest never came into God's presence without the blood of a sacrifice. If he came without the blood, he would be destroyed.

However, once the sacrifice had died in the place of the sinner, no more punishment remained.

The priest sprinkled the blood on the Mercy Seat to show that God's justice was satisfied, His anger pacified.

In a word, God's wrath was propitiated. The sacrifice made God propitious, or well disposed, enabling Him to look upon the sinner with favour.

By coming between God and the sinner, the blood sprinkled on the Mercy Seat was **both** an expiation and a propitiation.

Through the atoning sacrifice, the sinner's guilt was expiated and God's wrath was propitiated.

The guilt of our sin was covered, and the justice of God's wrath was turned away, by the blood.

To bring both ideas together, when the blood of the sacrifice was sprinkled on the Mercy Seat, the sinner was protected from God's wrath because his sins were covered.

All of this is precisely what the tax collector was praying for when he said **“God be merciful to me a sinner”**.

There he was, praying in the Temple, where atonement was made for sin, through the sacrificial blood sprinkled on the Mercy Seat. Knowing that he was under God’s wrath because of his sin, the only thing he could do was to ask for mercy to come between his guilt and God’s wrath.

To put it more precisely, he begged for God to be “Mercy seated” to him, for that’s what the Greek literally means.

The tax collector was asking God to atone for his sins, covering his guilt and protecting him from eternal judgement.

The order of the Publican’s prayer is significant because it matches the OT pattern for sacrifice:

- **“God be propitiated to me a sinner”**
- **First comes God who is perfect in His holiness**
- **Last comes the sinner who deserves to die for his sins**
- **But in between them comes the blood of the sacrifice that expiates and propitiates, taking away the guilt of the sinner and turning away the wrath of God.**

The question we should ask is this:

Where can we find this mercy?

Like the tax collector, we are sinners in need of a saviour. And since God hates sin, we are under His wrath and curse.

The only thing that can save us is a perfect sacrifice:

**Heb 9 : 22 Without >**

But where is the blood? Where is the sacrifice? And where is the mercy?

We do not keep herds of sheep or goats to offer atonement for our sins, nor could we, for there is no Temple where we could make a sacrifice, no Mercy Seat where we could sprinkle the blood.

The answer, of course, is that Jesus is The atoning sacrifice for our sins.

As John Newton once wrote in his diary: **“But now I may, I must, I do mention the Atonement. I have sinned, but Christ has died”**.

Newton understood that God is **Mercy- Seated** to the sinner through the crucifixion of Jesus.

His death is our substitute; His cross our Mercy Seat; and the blood Jesus sprinkled there is both the expiation of our sins and the propitiation of God’s wrath.

The NT often describes Christ’s death on the cross as a sacrifice:

**Eph 5 : 1 - 2**

This and many other verses, especially in Hebrews, teach us to understand the work of Christ as the fulfilment of the OT sacrificial system.

Like the goat offered on the Day of Atonement, Jesus is the representative for God's Covenant people, the substitute who died in our place.

He is the most perfect substitute, for He is God The Eternal Son, who never committed the least sin.

When we say that Jesus died in our place, we mean that His sacrifice accomplished what the blood on the Mercy Seat accomplished.

His death on the cross was an expiation, the removal of our sins:

**John 1 : 29**

Here John was identifying Jesus as the sacrifice for our sins

Like the sacrificial lambs of the OT Jesus died in our place. Our sins were transferred, or imputed to Him:

**2 Cor 5 : 21 > us**

Jesus bore our sins on the cross, suffering the punishment we deserved for our sins: - Death by the wrath of God.

Now our sins are covered, they were punished on the cross, and no further penalty remains.

In a word crucifixion was an expiation – The best possible expiation because Jesus atoned for our sin once and for all time. Christ's death on the cross was also a propitiation, for it was a sacrifice to turn away God's wrath.

On 4 occasions the NT describes the death of Christ as a propitiation: The NIV translates them with the phrase "make atonement" or "atoning sacrifice", but the most accurate term is "Propitiation".

They are:

- **God presented him as a sacrifice of atonement (Rom 3:25)**
- **Jesus had to be made like us in every way so that he might be able to make atonement for the sins of the people (Heb 2:17)**
- **He is the atoning sacrifice for our sins (1 John 2:2)**
- **And, This is love: Not that we loved God, but that he loved us and sent his son as an atoning sacrifice for our sins (1 John 4:10)**

All these scriptures mean that Jesus is our propitiation.

Not only has Jesus' blood covered our sins, but it has also turned away God's wrath against them.

Thus Jesus' death on the cross has these 2 great saving effects:

- **It expiates our sin**
- **And it propitiates God's wrath**

Out of His great love for a lost humanity, God has made atonement.

This brings us to a very personal question that we must all answer: Have I received atonement for my sins?

To put it in the terms of the story Jesus told "Has God been Mercy Seated to me a sinner?"

Has my guilt been covered, or am I still under the wrath of God?

The urgency of these questions is made clear by the parable's conclusion:

### **Luke 18**

Two men went to the Temple to pray, they offered two very different prayers, and as a result they went home with two different results.

In the end, the tax collector had his prayer answered, God was mercy seated to him – His sins were covered and God's wrath was turned aside.

Jesus closed the story with these words:

### **V 14**

Justified is to be counted righteous; It's the legal declaration that the sinner is acquitted of all charges, spared from all punishment, and considered acceptable to God.

This is what the tax collector received.

He was not justified by anything he had done, because all he had done was sin. He was justified by God's mercy, on the basis of the atoning blood of a perfect sacrifice.

However God did not justify the Pharisee – Jesus' parable is very specific on this point.

He was never declared righteous, and so went home unjustified.

Even after all his righteous acts, he himself was still unrighteous.

In a way, his righteous acts were part of the problem. He was too busy being self-righteous to receive God's righteousness, which only comes as gift.

As long as the Pharisee counted on his works to save him, he could never be declared righteous; he would remain under God's wrath for ever.

The point Jesus was making is that sinners cannot be saved by what they do; sinners can only be saved by what God has done.

In other words, sinners can only be saved by grace.

The Pharisee's prayer was all about what he could do for God:

- **I thank**
- **I am**
- **I fast**
- **I give**

What made the tax collector's prayer different was that he was asking God to do something for him.

The only verb in his prayer is passive: **"God, be mercy-seated to me"**.

He understood the message of salvation – That although there is nothing a sinner can do to get right with God, God makes sinners right with Himself through His own perfect sacrifice.

Anyone who wants to be saved from sin must go to the mercy seat, there to receive God's grace, which is available for the asking.

Earlier I quoted from **Rom 3:25** **"God presented Jesus as a sacrifice of atonement"**. But the scripture goes on to say: **"through faith in his blood"**.

In other words, the death of Jesus serves as an expiation and a propitiation only for those who trust in His saving work.

Atonement always requires faith.

It required faith in the OT.

When the sinner placed his hand on the head of a lamb to confess his sins, he was exercising faith, trusting that God would transfer his sins to the sacrifice.

Sinners do the same thing at the cross.

The message of Salvation invites sinners to lay their hands on Jesus, **The** perfect sacrifice.

And to make a full confession of sin, asking God to transfer their guilt to a perfect substitute.

And through the blood that Jesus shed on the cross, God is mercy-seated to every sinner, each one of us, who does this.