

*Let us pray: Heavenly Father in many ways we have sinned against You and broken Your holy law. Lord, please forgive us. Not because we are so special and great that we deserve it, for we only deserve Your anger and hell; rather, forgive us for the sake of the bitter suffering and innocent death of Your Son Jesus Christ. Lord please, forgive us for the sake of Jesus Christ. Amen.*

Grace to you and peace from God our Father and from our Lord and Savior Jesus Christ. Amen.

The portion of Scripture before us today is found in the Gospel according to Saint Luke the eighteenth chapter beginning at the ninth verse, and we read in Jesus' name (please rise):

***Also He spoke this parable to some who trusted in themselves that they were righteous, and despised others: <sup>10</sup> "Two***

***men went up to the temple to pray, one a Pharisee and the other a tax collector. <sup>11</sup> "The Pharisee stood and prayed thus with himself, 'God, I thank You that I am not like other men-- extortioners, unjust, adulterers, or even as this tax collector. <sup>12</sup> 'I fast twice a week; I give tithes of all that I possess.' <sup>13</sup> "And the tax collector, standing afar off, would not so much as raise his eyes to heaven, but beat his breast, saying, 'God, be merciful to me a sinner!' <sup>14</sup> "I tell you, this man went down to his house justified rather than the other; for everyone who exalts himself will be humbled, and he who humbles himself will be exalted."***

And now may the words of my mouth and the meditations of our hearts be pleasing and acceptable to You, O Lord, our Rock and our Redeemer. Amen. (Please be seated)

Dear Redeemed by the Blood of the Lamb,

Two people performing the same task and one does it completely wrong. Think about two preachers giving a sermon, one could be spot on in his doctrine and delivery, the other could be preaching people into hell. Think about two doctors performing open heart surgery, one could do it perfectly and the other winds up with someone dead on the operating table. Think about two quarterbacks, one throws the ball better than anyone and the other runs around like a chicken with his head cut off. Two people performing the same task and one does it completely wrong.

And so it was in Jesus' parable: two men were praying and one was missing the point completely. One was praying about his greatness, the other was praying about his unworthiness. One was praying 'with himself,' the other was praying in the Spirit. One was proud and unwavering, the other was humble and awestruck. Two people

performing the same task and one does it completely wrong.

And so it is with us, far too often we perform those tasks that God asks us to and we do it completely wrong. It is at times like this, when we have broken His law and messed up His commands that all we can do is be like the Tax Collector and pray, "Lord, ***Be merciful to us.***"

Before we hear the specific words of Christ we are given a little taste of the people who Jesus is preaching to: "***Also He spoke this parable to some who trusted in themselves that they were righteous, and despised others.***" Jesus had around Himself a bunch of Pharisees, right? Those who trusted in themselves and in their own works. Those who sought their righteousness in their acts and in their ways and not in God's. Those who would look down on others and mock and belittle them. Those people came to

Jesus... so that means that each and every one of us came to Jesus, right?

Oh yes, we are all sinners just like this. We have sinned greatly and we are very proud of our sins. Instead of hiding from our sin in the shadows we wear it proudly and often brag about it to our friends. How? Well look again at those who came to Christ, they trusted that they were righteous and they despised others. Does that not fit you to a “T”?

Do you consider yourself righteous? Well, sure you do. I can tell you that I have not had anyone beating down my door begging me to give them the forgiveness of Christ this past week. I have not had any late night phone calls where the other person is in tears because of the sin that they have committed. I have not had any counseling sessions with people who were looking for ways to amend their lives because they were too far gone

into sin and vice. Instead... we are a group of people, who meet once a week to receive the forgiveness of our sins, no more. We don't need forgiveness and absolution those other six days because we are just fine without it; right?

And as for despising others, we all know that we do this. How many people despise me for standing up here week after week pointing out their sin? How many people despise the President of the United States because he takes a vacation? How many people despise the ‘city of Madison’ because it is full of those ‘liberals’ who don't know anything? I'm not saying hate, though we get close, I'm saying we despise. Those in the story despised other people... just like the Pharisee did. He despised the tax collector. He despised him because of who he was and what he stood for. The Pharisee despised him... just like you despise other people.

“Well, wait a minute pastor, I always related to the tax collector. I mean, I am so humble and always see my sin and am always very meek and lowly before God...” First, stop lying. We never truly view ourselves that way as our sinful nature would not allow us. It would take God-given strength and energy to truly view yourself that way and to act on it. But let us understand just who a tax collector was.

A tax collector in Jesus’ day was a man who had abandoned his family, his home, and his life so that he could go work for the Romans. He was a Jew who had turned his back on everyone and everything that was supposedly ‘holy’ to him. A tax collector would’ve stolen from and robbed people. A tax collector would’ve intimidated and falsely accused people. A tax collector would’ve been a social outcast and perfectly okay with that... so are you sure you are a tax collector?

Maybe a better way to understand this parable is thus: Imagine yourself coming into church and standing at the altar. You look up and see the cross, but you begin to pray, “Lord, thank you for all that I have. Lord you have been good to me and I have been a great helper to you. I have raised six orphanages, I have put countless people in your pews, I have shared your word with hundreds and some of them have even come to faith because of it. Lord, I am here for you... just let me know what you need.” And as you stare at that cross, telling God how great you are, imagine Jesus standing behind you.

Imagine Jesus as the tax collector who is not looking up to heaven but is lowering His head and begging God the Father to forgive the sin which He is about to suffer for. Imagine Christ as He was led through Jerusalem while be dragged and whipped

and not saying a word. Imagine Christ as He is staked to the cross to suffer and die.

Imagine Christ as He is suffering hell itself for all of the sin that YOU have committed.

Imagine Christ shouting, “My God, My God, why have You forsaken Me?”

The Son of God, forsaken and despised, for you. The Son of God living and dying for you. The Son of God laying in a tomb for you. The Son of God removing all of your sins. Three days later Jesus Christ, the Son of God, rose from the dead for you... announcing that all your sins are forgiven and that now heaven is waiting for you.

Yes, through faith in your Lord and Savior Jesus Christ you have heaven waiting. Not because you are like the Pharisee, who despises others, and not because you are like the tax collector, who has turned his back on everyone and everything... but because you recognize that you are a sinner, a sinner who

helped in the death of your Savior, and a sinner who needs forgiveness above everything else.

Two men performing the same task and one does it completely wrong. You came to the cross to tout your greatness... Christ came to the cross to bear your sins and die for you. Two men performing the same task and one does it completely wrong.

As Gerhard says, ***“Accordingly, our righteousness depends on the forgiveness of our sins; but the forgiveness of sins cannot take place without the imputation of the righteousness of Christ; and the righteousness of Christ cannot be appropriated except by faith alone, which is like a spiritual hand by which we take hold of Christ’s righteousness. This is why we are justified alone by faith in Christ.”***

Dear friends in Christ, throughout our lives we need the mercy and love of God if we are going to make it. God has commanded perfection and we do not live up to that. God has demanded perfect love and obedience and we do not live up to that. God has called and claimed us as His own child and we have not lived up to that... but Christ has. Two people performing the same task and Jesus Christ has done everything perfectly for us.

Dear friends, thanks be to our God that though we have sinned and though we are too often like the Pharisee, Christ has lived and died for us, to assure us of our salvation.

Thanks be to God that His Son came into this world to live, die, and rise again for me. Thanks be to God that Jesus Christ is the perfect Son of God who has given me His righteousness through faith. And thanks be

to God that though I do not often deserve it, ***God has been merciful to me.***

Thanks be to God. Amen.