

Pentecost 22C (10/24/10 – *Justified Tax Collectors*)

In the Name of JESUS. [Amen]

Jesus' disciples did not get what He was teaching them in the parable of *The Pharisee and the Tax Collector* [LK 18.10-14]. The Evangelist St. Luke tells us that Jesus *told this parable to some who trusted in themselves that they were righteous, and treated others with contempt* [18.9]. Jesus directed the parable at the Pharisees – and those with a pharisaical, bloated sense of self-worth. Perhaps the disciples were not, at the moment, trusting in themselves for righteousness – we call that being “self-righteous” – but of the second part, they **were** guilty. It was a sort of contempt that drove them to rebuke the parents who were bringing their children to Jesus *that He might touch them* [18.15]. They came for a blessing – for forgiveness, life, and salvation. The disciples must have thought one of three things: either 1) that the children were unworthy of such gifts; or 2) that they were not in need of such gifts; or 3) that Jesus was too busy for such an “unimportant” part of His creation. In any case, they were quite wrong. And in St. Mark's record of the account, Jesus became indignant at their actions [MK 10.14].

But then, neither do we really get it. At least we do not get it some of the time. The truth is – and I will always remember when one of my seminary professors preached on this text and hit home this reality in chapel – the truth is, we are **all** Pharisees at heart ... that is, according to the stony heart of our sinful flesh. We **all** think we are better than others – at least some others. We **all** hold others in contempt ... at least sometimes. We all think too highly of ourselves ... sometimes. We **all** are overly proud of what small, little gains we might make in living out our spiritual lives ... sometimes. Sure, we may not be Pharisees all the time. But that does not matter. It is a problem – a sin problem – if we are Pharisees even sometimes.

The sad thing is, we may not even be “as good as” the Pharisees sometimes. The Pharisees fasted twice a week. That they disciplined the body for the sake of spiritual focus is a good thing. The Pharisees gave tithes of all they got – ten percent right off the top. That is a good thing. We

Christians are to give for the support of the Church – which is to say, provide for the preaching and teaching and spread of the Gospel. In fact, Luke tells us earlier in the Gospel that the Pharisees even tithed their *mint and rue and every herb* [LK 11.42]. How many of us are as diligent in dedicating ourselves to spiritual matters and returning to God a portion of the blessings He showers upon us? Such things are not an option.

Now, we do not have to fast. But as Luther said in conjunction with receiving the Lord's Supper: *Fasting and bodily preparation are certainly fine outward training. But that person is truly worthy and well prepared who has faith in these words: "Given and shed for you for the forgiveness of sins."* [SC VI.5] Such outward discipline is fine so long as one does it to serve faith – not in place of it ... or to try to earn the Kingdom. God does not command that we give ten percent of all we have. But we are to return a portion of God's blessings to us for the work of the Church – and tithing is a good practice. One tenth is very little, really, of all that God grants us without any merit or worthiness in us.

Moreover, the truth of the matter is that when we support the Lord's Church, we are actually simply providing for present and future blessings – for ourselves, our children, and our community ... for those already in the Kingdom whose faith constantly needs to be strengthened and for those who are yet to come into the Kingdom. It is here that God continually pours out the Gospel of His Kingdom in Word and Sacrament. Here the Holy Spirit gathers us – Pharisees and tax collectors that we are – to receive God's gracious declaration that we are righteous for the sake of Christ. Here the Holy Spirit restores us in our Baptismal grace – renews us as infants and children in the gift God poured out upon us in Holy Baptism.

Here God's Word of Law crushes the self-righteous Pharisee that dwells in each of us. God does this out of love for us – so that He might make us to be like the self-effacing tax collector in our humility and repentance. Every pretense of trust in our weak, sinful selves our Lord subdues. And in its place, God creates – ever anew – our faith and trust in Christ alone ... His gracious work alone ... for our forgiveness, life, and salvation.

Our fasting, prayers, and devotional life ... our tithes ... our service to God and one another – these are all the **result** of **God's** continued working in our lives through Word and Sacrament. Repeatedly God makes us to be like little children in our faith and trust in Him. For we, who are His creation and children, are truly like little infants before the Lord. Like infants, we must rely totally upon the merciful, lovingkindness of our heavenly Father. We do not bring ourselves into this world – God graciously forms us. Likewise, we do not bring ourselves into the Kingdom – God graciously forms us as His children and disciples through the waters of Holy Baptism and through His Holy Word. We must be brought to God – continually. And like a loving parent, the Holy Spirit brings us to Jesus so that He may touch us with His blessed forgiveness – and declare us righteous and justified before God once again.

There is much in this world – and in our own flesh – that would hinder us. But our lovingly indignant Savior bids us come to Him. Then He also pushes aside everything that would keep us from Him ... and from the Kingdom He brings into our midst by in His own advent to us. He rescues *us from the lion's mouth*, as it were – from the jaws of sin, death, and devil. And if He has done that already – by His life and death and resurrection – then assuredly He will do that which the Apostle St. Paul trusted. ***The Lord WILL rescue us from every evil deed*** – even of our own doing – ***and bring us safely into His heavenly Kingdom. To Him be the glory forever and ever. Amen.*** [2TIM 4.17-18]

With this parable of *The Pharisee and the Tax Collector* – and with His words about receiving the Kingdom like a little child – our Savior would teach us that it is not based upon our religious piety, our intellectual capacity, our standing in the world, or our ability to keep His commandments in any way that we enter the Kingdom of God and stand righteous before Him. The tax collector would not stand head-high and proud before God or men. Rather, as the inspired psalmist declares often, he took refuge in ... hid himself in ... the shadow of God's wings – that is, in the sanctuary of God's mercy and grace by which sinners are forgiven for the sake of Christ [PSA

17.8; 36.7; 57.1; 63.7]. He did not stand by himself so that the sinfulness of others would not contaminate him (like the Pharisee), but that he might not contaminate them. The tax collector became as a child, seeking the tender care of his heavenly Father. He knew that he was a naughty little child before God. He had nothing of which to boast; indeed, he knew he was a sinner through and through. There was nothing he could – would – offer to God. The tax collector did not stand far off because he held others in contempt, but because he knew that **he** was unworthy to be in such a blessed place ... where God promised to be present with His mercy and forgiveness. In the Temple where the sacrifices for sin were offered daily, the tax collector knew that his merciful God would cover **his** sins as well.

Today once again, then, we learn how our gracious Lord and God hears and answers the cries of His children for mercy. The Lord hears our prayers and He responds with His mercy. We ask Him to increase our weak, smaller-than-a-mustard-seed faith [LK 17.5-6], and He does so through Word and Sacrament. We call to Him in the midst of sickness and disease – and He heals us ... as He healed the lepers [17.11-19]. Repeatedly we come to him – for this world and our lives are filled with sin – and He responds in quick justice [18.1-8].

So it is, that as we return to and in the child-like faith we received in Holy Baptism, we cry out with the penitent tax collector: ***God, be merciful to me, a sinner!*** And ***I tell you*** – because the Lord Jesus Christ says it – you will go ***down to*** your ***house justified*** ... declared righteous in the sight of God [LK 18.13-14]. Your gracious Lord has worked in you, again today, a right knowledge of your sinful state, causing you to be humble – before yourself, before the world, and most especially before God. And because you have thus humbled yourself in repentant, God-given faith, you shall be exalted by your gracious Lord. And one day He will exalt you all the way into His heavenly Kingdom – where you shall live before Him ... a justified tax collector ... forever.

In the Name of the FATHER and of the ✠ SON and of the HOLY SPIRIT. [Amen]