

## The Pharisee and Tax Collector

A sermon by Ted Atkinson, Minister, Oxford Presbyterian Church, Oxford, PA on the twenty-first Sunday after Pentecost, October 29, 1995. Scripture Lessons: Joel 2:23-32; Psalm 65; 2 Timothy 4:6-8; Luke 18:9-14.

IN THE NAME OF THE FATHER AND OF THE SON AND OF THE HOLY SPIRIT. AMEN.

How much do you want to really know about first century tax-collectors? Not much? Well - I'm going to tell you anyhow. Tax-collectors in Palestine were usually Jews who collected taxes from fellow Jews. They collected taxes at bridges. They collected taxes at the entrance of towns. Business owners paid taxes for the privilege of selling their products. Customers paid taxes for the privilege of buying products. The tax collector charged whatever if he could get. A portion of the tax went into the pockets of Roman officials. Most of it went into the pockets of the tax collectors.

Tax-collectors weren't nice people. Typically they were greedy. They were abusive. They were often vicious. First century tax-collectors belong in a category with slum-land-lords, drug-pushers, pornographers, pawn-brokers, petty criminals and Mark Furman. Don't romanticize the tax collector in the parable of the tax collector and pharisee. The tax collector was not a poor, mistreated, misunderstood victim.

But sometimes tax collectors got converted. St. Matthew had been a tax collector. Zacchaeus was a tax-collector. When they got converted their lives changed. Matthew quit his job. Zacchaeus gave away "half of what he had to the poor, and if he had wronged anyone in any way, made restitution of it fourfold." Jesus said that there's great joy in heaven when even one tax collector repents.

Jesus tells a story about a penitent tax collector. He shows us the tax collector worshipping in the temple. We see him standing in the back. He bows his head - the way we do when we feel deeply

ashamed. He's ashamed of who he is - a tax collector. He rips off his neighbors. He serves Roman oppressors. He feels trapped. He doesn't know how to escape a profession that requires dishonesty and encourages greed. And the worst part of it - he feels cut off from God. He beats his breast. He prays, "God, be merciful to me a sinner."

The penitent tax-collector provides a classic example of the Protestant understanding of how we become a Christian. Today is Reformation Sunday. Reformation Sunday, the last Sunday in October, celebrates the 16th century Reformation. At the heart of the Reformation was the doctrine of justification rediscovered by Martin Luther and John Calvin. When we're justified, the children's catechism says, "God forgives sinners and accepts them as if they had never sinned." God freely justifies sinners. God freely pardons all our sins. God accepts us as we are. God accepts us where we are. We receive this gift of justification through faith alone.

The penitent tax-collector illustrates the great truth of the Gospel that we're put right with God by God's grace, not by our good works. We're not put right with God by tithing. We're not put right with God through fasting. We're not put right with God because we're not as bad as other people. In fact as long as we think that tithing and fasting and observing religious rituals assures our relationship to God - we're lost. We're in the dark. We're far away from God.

One of the greatest misunderstandings - very common among Christians and non-Christians - the misunderstanding that church going Christians think we're better than people who don't go to church. Not true! At least I hope it's not true. I hope we don't think we're better than people who don't go to church. We don't

tithe because we think we're better than people who don't tithe. We don't fast because we think we're better than people who don't fast. We don't even think we're better because we trust in Christ as our Lord and Savior. We tithe, we fast, we worship, and we trust Christ out of gratitude. Gratitude to God - because God freely forgives and accepts us through Jesus. The penitent tax-collector shows us how we're justified, how we're put right with God. It's by God's great mercy, not by works.

But God doesn't want us to stop there. There's more to being a Christian than being justified. Jesus calls us to follow him. The penitent tax collector went home justified. But it won't be long before he's tempted. The most powerful temptation that he'll face is the temptation to accept cheap grace.

What do I mean by cheap grace? Dietrich Bonhoeffer defined cheap grace in his excellent book, *The Cost of Discipleship*. Cheap grace is forgiveness without repentance. Cheap grace is baptism without discipleship. Cheap grace is trusting Jesus to save us without obeying him as Lord of our lives. Cheap grace is church membership without being involved responsibly in the ministry of Christ's church. Cheap grace is confessing our sin without following Christ.

I wonder how the penitent tax collector faced the temptation of accepting cheap grace. What happened to him? What's he doing ten years after he cried out for God's mercy? Here are two scenarios.

Scenario one ten years later: We see the tax collector in the temple again. He's praying. He says, "God, I thank you that I am not like that self-righteous pharisee. He thinks he so good. He fasts twice and week and tithes. He's so careful about obeying your

laws. He makes me puke with his self-righteousness. I don't tithe. I don't fast. I'm not scrupulous about obeying your laws because I know I'm saved by grace - not by works. I know am I sinner". I hope that's not what we'd hear him say ten years later. I hope not because "If there's anything worse than pride in our own righteousness, it's pride in our own sinfulness" (Muehl).

Scenario two: We see the tax collector worshipping in the temple. He continues to bow his head in prayer reverently. He continues to cry out to God for mercy. He prays, "God continue to be merciful to me a sinner. It's been ten years now since I came to know how much you love me. Thank you for your patience with me. Thank you for opening my eye to see poor people - for giving me the courage to give half of what I have to the poor. Lord, if I've wronged anyone in any way give me the courage and the desire to make restitution. Help me to fight the good fight. Help me to keep the faith. And thank you for my brothers and sisters in Christ worshipping with me this morning - fellow strugglers - fellow pilgrims. Thank you that they accept me as I seek to obey you. God be merciful to me a sinner".

Let us pray: O Good, who alone can probe the depths of the heart, you hear the prayer of the humble and justify the repentant sinner. Grant us the gift of humility, that we may see our own sins clearly and refrain from judging our neighbor. We make our prayer through your Son, our Lord Jesus Christ, who lives and reigns with you in the unity of the Holy Spirit, one God, forever and ever. Amen.