

The title of this morning's sermon is, *"God, Be Merciful to Me a Sinner."*

On Sunday mornings we are working our way through Luke's Gospel verse-by-verse and we find ourselves at **Luke 18:13**. We are in the middle of the parable of the pharisee and tax collector. Last week we looked at the pharisee and this morning we will look at the tax collector.

Let me explain tax collectors because we are studying one throughout the sermon...

Eight times in the synoptic Gospels it says **tax collectors and sinners**, instead of murderers and sinners, or adulterers and sinners.

Why is it written this way, as though being a tax collector is the worst sin imaginable?

Because to the Jew, it pretty much was!

- The Romans severely taxed the Jews, and the tax collectors who collected the taxes for Rome were Jews. The Jews hated the Romans and the Jewish tax collectors who worked for them were traitors to their own people.
- Tax collectors were wealthy and it was a wealth made off the backs of their already oppressed Jewish brethren.
- Tax collectors had to collect a certain amount and anything they collected over that amount they were able to keep for themselves. They had Rome's support, which prevented Jews from resisting them.
- Last week we read about Levi, who was a tax collector. He became one of Jesus' disciples, had his name changed to Matthew and wrote the Gospel bearing his name.

Tax collectors were notoriously dishonest. When they came to be baptized by John...

**Luke 3:12 [They] said to [John], "Teacher, what shall we do?" 13 And [John] said to them, "Collect no more than you are authorized to do."**

Basically, John said to stop stealing because that was their major sin.

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With that in mind, look at **verse 13**...

**Luke 18:13 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!'**

There is so much to learn about the tax collector just from this verse. I don't want to miss anything so we will break it up one part at a time...

First, it says he was **standing far off**.

Let me ask you a trick question that reveals the tax collector's brokenness...

Did he want to approach God?

You want to say yes because **[he] went up to the temple to pray**.

But you also want to say no, because he was **standing far off**.

You can see the struggle: he wanted to have a relationship with God, but he also felt too sinful to approach God.

We will see how this is remedied in a moment.

Second, it doesn't say the tax collector **DID NOT lift up his eyes to heaven**. It says he **WOULD NOT even lift up his eyes to heaven**.

He was so aware of his sin that he felt unworthy to even look up to heaven where God dwells.

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Third, he was hitting himself. Why would he do this?

More than likely because he is angry about his sin, and he knows he is the source of it. He wasn't blaming anyone or anything other than himself.

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Why exactly did he hit his heart?

That's where sin comes from...

**Matthew 15:18 What comes out of the mouth proceeds FROM THE HEART, and this defiles a person. 19 For OUT OF THE HEART come evil thoughts, murder, adultery, sexual immorality, theft, false witness, slander.**

All this comes out of the heart!

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Now let me tell you something interesting...

There is only one other place in Scripture we see people **beat [their] breast** as he did.

It is at the cross just after Jesus died. Turn to the right to **Luke 23:46**. I will go through these verses quickly...

**Luke 23:46 Then Jesus, calling out with a loud voice, said, "Father, into your hands I commit my spirit!" And having said this he breathed his last.**

Skip to **verse 48**...

**Luke 23:48 And ALL THE CROWDS THAT HAD ASSEMBLED FOR THIS SPECTACLE, WHEN THEY SAW WHAT HAD TAKEN PLACE, RETURNED HOME BEATING THEIR BREASTS.**

We want Scripture to interpret Scripture, which means when we see something in Scripture and want to know what it means, we look elsewhere in Scripture where we see the same thing. If we consider why they were beating their breasts it helps us understand why the tax collector did the same.

Let me read part of what John MacArthur said about this...

*"There has never been a more horrific event than the cross. Therefore there could never be a place [of] more profound anguish...and men and women who were there to see that reacted in this dramatic way. So here is [the tax collector] doing a gesture that demonstrates [the same] extreme anguish."*

In other words, the tax collector demonstrated the extreme anguish over his sin that people experienced over Jesus's death.

I don't think it would be too much to say that nobody in Scripture is shown to experience as much [grief over sin](#) as this tax collector.

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In the last sermon I told you the pharisee and tax collector couldn't be further opposites:

- The Pharisee is the most righteous, respected man Jesus could portray.
- The tax collector is the most sinful, hated man Jesus could portray.

The differences continue with their actions. Consider the many contrasts between them:

- Even though we aren't told where the Pharisee stood, the mention of the tax collector **standing afar off**, implies the Pharisee was near the front.
- Similarly, it doesn't say the Pharisee raised his eyes to heaven, but because it points out the tax collector **would not even lift his eyes to heaven**, we can assume the Pharisee probably did.
- The Pharisee was aware of those around him, such as the tax collector, to compare himself with them. But the tax collector wasn't comparing himself to anyone. He probably thought he was worse than those around him.

But if you want to see the most significant difference look at **verse 14**...

**Luke 18:14a I tell you, this man went down to his house justified, rather than the other.**

Can't get a bigger difference than that! One is going to heaven and one is going to hell.

**Luke 18:14b For everyone who exalts himself will be humbled,**

This is the Pharisee and everyone like him who prays, **"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."**

The phrase **exalts himself** is synonymous with **trusted in themselves that they were righteous** in **verse 9**.

**Luke 18:14c but the one who humbles himself will be exalted."**<sup>ii</sup>

This is the tax collector and everyone like him...who prays, "God, be merciful to me a sinner."

I have said numerous times that when God wants to make sure we don't miss something he repeats it, and this verse communicates one of the most repeated truths in Scripture:

- **Proverbs 3:34 To the humble he gives favor.**
- **James 4:6 and 1 Peter 5:5 God opposes the proud but gives grace to the humble.**

We know justified means declared righteous. Justification is the act by which God declares sinners righteous by their faith in Christ:

- **Romans 3:28 A man is justified by faith apart from the deeds of the law.**
- **Romans 5:1 Having been justified by faith**
- **Galatians 2:16 A person is not justified by the works of the law, but by faith in Christ.**

The great [paradox in Scripture](#) is:

- People who justify themselves – like the Pharisee – and declare their righteousness will not be declared righteous.
- People who pray, **"God, be merciful to me, a sinner!"** – like the tax collector – and declare their unrighteousness will be justified or declared righteous.

I believe I have told you at least once before that when I first read this parable early in my Christian life, I didn't like the way it was worded. I didn't know why it said the tax collector was **justified** instead of forgiven. If he was such a terrible sinner, wouldn't it make sense to say he was forgiven...because that's what he needed.

But I was confused because I didn't know that justification is greater than forgiveness.

**Lesson One: Justification is receiving forgiveness and righteousness.**

Even after I had been a Christian the situation didn't improve. People would say things like...

*"Justification means just as if I had never sinned."*

I know this sounds good, and maybe some of you have said this before. I remember sharing this with my dad. But this is only half of what justification does because we receive: forgiveness AND righteousness.

We receive both at conversion. It's known as double-imputation:

- Our sins are imputed to Christ's account. We are completely forgiven.
- His righteousness is imputed to our account. We are perfectly righteous.

It's the most unfair, but also the most beautiful transaction in history.

John Piper said, *"Justification goes beyond forgiveness. Not only are we forgiven...but God also declares us righteous because of Christ...Christ bears our punishment, and Christ performs our righteousness. And when we receive Christ, all His punishment and all of His righteousness is counted as ours."*

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Think about this...

If Jesus forgave our sins, but didn't give us His righteousness, we would be forgiven and innocent, but that isn't the same as righteous. To be righteous, we to have do righteous things. The clearest example of this in Scripture is with Adam and Eve...

Adam and Eve were innocent when they were created – because they hadn't done anything wrong, but they weren't righteous – because they also hadn't done anything right.

Sometimes people mistakenly say Adam and Eve were perfect when they were created, but they weren't. To be perfect they would have to be innocent AND righteous...or they would have to be justified.

Jerry Bridges said, *"To be justified means more than to be declared 'not guilty.' It means to be declared righteous before God. It means God has imputed or charged the guilt of our sin to His Son, and imputed or credited Christ's righteousness to us."*

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This helps us understand one of the more confusing accounts in the Gospels: Jesus being baptized by John.

Apparently, it was confusing to John too! Listen to what happened...

**Matthew 3:13 Jesus came...to be baptized by [John]. 14 John would have prevented him, saying, "I need to be baptized by you, and do you come to me?"**

John thought it should be the other way around.

**Matthew 3:15 But Jesus answered him, "Let it be so now, for thus it is fitting for us TO FULFILL ALL RIGHTEOUSNESS." Then [John] consented.**

When we are justified, we are given Christ's perfect righteousness. But for Jesus to have a perfect righteousness to give us he had to do all the righteous things a perfectly righteous person would do...including being baptized by John.

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Back to the tax collector. He embodies the language of the Beatitudes...

**Matthew 5:3 Blessed are the poor in spirit, for theirs is the kingdom of heaven.**

He was poor in spirit, which is to say he recognized his spiritual poverty. He knew he didn't have the required righteousness to go to heaven...yet Jesus says the kingdom of heaven belongs to people like him.

**Matthew 5:6 “Blessed are those who hunger and THIRST FOR RIGHTEOUSNESS, for they shall be satisfied.**

They hunger and thirst for righteous because they know they don't have it. They will receive the Kingdom because they look for a righteousness outside themselves.

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Look at the tax collector's words at the end of **verse 13**...

**“God, be merciful to me, a sinner!”**

Let me share something interesting...

The words **be merciful** are two words in English, but only one word in Greek: *hilaskomai* (pronounced hill-ah-skuh-my). This is the Greek word for propitiation. There is a footnote in the NASB making this point.

If you write in your Bible you might circle the words **be merciful** and draw a line and write, “propitiation.”

The word propitiation is an uncommon word, but a wonderful one. The closest English words would be: *appease, pacify, or placate*...but these synonyms don't really do the word justice.

Let me define propitiation this way...

Propitiation is an offering or sacrifice that turns away the wrath of an offended individual...and this brings us to lesson two...

**Lesson Two: Propitiation turns away the wrath of an offended person.**

Let me try to illustrate propitiation with a few Old Testament accounts...

Achan stole the wealth from Jericho, and God's wrath was against the nation. We know that because he had Ai defeat them.

When Achan was finally judged, listen to what happened...

**Joshua 7:26 [Israel] raised over [Achan] a great heap of stones that remains to this day. Then THE LORD TURNED FROM HIS BURNING ANGER.**

This is propitiation. God's wrath was turned away from Israel.

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One of the most dramatic examples of propitiation occurred when God's wrath was against Israel because Saul slaughtered the Gibeonites.

Listen to this...

**2 Samuel 21:3 David said to the Gibeonites, “What shall I do for you? And how shall I make atonement?”**

What do you want to make up for your people being Saul?

**2 Samuel 21:4 The Gibeonites said to him..., “6 Let seven of [Saul's] sons be given to us, so that we may hang them before the Lord.” And [David] said, “I will give them.”**

They killed seven of Saul's descendants...

**2 Samuel 21:14 And after that God responded to the plea for the land.**

This is propitiation. God's wrath was turned away from Israel.

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Last example...and my personal favorite...

The Philistines captured the ark and brought it into the temple of their idol Dagon. Twice God knocked Dagon over before the ark, and the second time the head and hands broke off. Then God began afflicting the Philistines with rats and tumors wherever the ark was located. The Philistines started moving the ark to different cities because nobody wanted it. Finally, it was so bad they decided to send the ark back to Israel, but they didn't want to send it without an offering and that brings us to **1 Samuel 6:3...**

**1 Samuel 6:3 They said, "If you send away the ark of the God of Israel, do not send it empty, but by all means return him a guilt offering. Then you will be healed, and it will be known to you why his hand does not turn away from you."**

This is propitiation. They have the ark. They know they shouldn't. They know God's wrath is against them. So they want to give an offering turn away his wrath

**1 Samuel 6:5 So you must make images of your tumors and images of your mice that ravage the land...Perhaps he will LIGHTEN HIS HAND FROM OFF YOU.**

This is the heart of propitiation: lightening the hand of the offended person. They thought **images of their tumors and rats** would turn away God's wrath.

What the Philistines want to do looks crazy to us, but it is not a far cry from any works-based religions. Actually, it is perfect picture of works-based religions:

- Man's efforts to appease God.
- Man's efforts to turn away God's wrath.
- Man's efforts to make up for his sins.

You could say, works-based religions are man's efforts at propitiation.

And whether you try to do that with golden tumors or golden rats or any other efforts, it's no different.

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In the New Testament, propitiation always refers to God's work for us, and not our work for him.

Now please give me your attention when I say this...

In other words, whenever propitiation is discussed in the Bible, it never discusses what we do for God. It always discusses what God has done for us through Christ.

Listen to these verses:

- **Romans 3:25 God set forth [Jesus] as a propitiation.**
- **Hebrews 2:17 In all things [Jesus] had to be made like His brethren...to make propitiation for the sins of the people.**
- **1 John 2:2 [Jesus] is the propitiation for our sins, and not for ours only but also for the whole world.**
- **1 John 4:10 [God] loved us and sent His Son to be the propitiation for our sins.**

You can take five gold tumors and five gold rats and God won't be satisfied.

- You can take all the sacrifices in the Old Testament and God won't be satisfied.
- You can take all your works and best efforts and God won't be satisfied.
- There is no gift or sacrifice or service man can offer that satisfies God.

But the sacrifice Jesus made was so perfect, God could look at it and say, "This satisfies Me."

Listen to it described in **Isaiah 53**. I'm going to tell you who the pronouns refer to...

**Isaiah 53:11 Out of the anguish of [Jesus's] soul [God] shall see AND BE SATISFIED.**

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In Christ Alone we sing...

*"Til on that cross as Jesus died,  
The wrath of God was satisfied."*

As our propitiation, Jesus satisfied the Father's wrath.

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God needs an object for his wrath against our sin. His wrath can't simply be left out there. And there are only two options:

- We are the objects of God's wrath.
- Or Christ is the object of God's wrath.

When Christ is the object, God's wrath is turned away from us.

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Now let's connect this back to the tax collector...

He said, "**God, be merciful to me, a sinner!**"

Because **Be merciful** is the Greek word for propitiation, he said, "*God, turn away your wrath from me.*"

And God did!

Briefly look back at **Luke 18:14**...

**Luke 18:14 I tell you, this man WENT DOWN TO HIS HOUSE JUSTIFIED, rather than the other.**

His justification was immediate. He left the temple justified.

John MacArthur wrote, "*This parable perfectly illustrates how a sinner who is utterly devoid of personal righteousness may be declared righteous before God instantaneously through an act of repentant faith.*"

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But let me get you to think about something...

This is the New Testament, but Jesus hasn't instituted the New Covenant at the last supper yet, so the tax collector was still under the Old Covenant. What should he have done for sin?

Offered sacrifices!

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Now let me ask you a trick question...

Did he offer any sacrifices?

Turn to **Psalm 51** for the answer.

Many of the psalms have descriptions at the beginning, and the description of this psalm is...

*“A Psalm of David, when Nathan the prophet went to him, after he [sinned] Bathsheba.”*

This psalm, along with **psalm 32**, are the two psalms David wrote after Nathan confronted him about committing adultery with Bathsheba and murdering Uriah. If you ever feel overwhelmed by your sin, read this psalm. This is **THEE** psalm of repentance.

In the psalm David describes losing almost everything, such as his purity, joy, witness, wisdom, and peace. He even reached the point he was afraid he lost God’s Spirit...

**Psalm 51:11 Cast me not away from your presence, and TAKE NOT YOUR HOLY SPIRIT FROM ME.**

You say, *“Why would David think this?”*

Because this is what happened to Saul!

**1 Samuel 16:13 Samuel...anointed [David]. And THE SPIRIT OF THE LORD RUSHED UPON DAVID from that day forward...14 Now THE SPIRIT OF THE LORD DEPARTED FROM SAUL, and a harmful spirit from the Lord tormented him.**

Up to this point David hasn’t seen a king keep God’s Spirit throughout his reign. Plus, he knew it looked like he sinned worse than Saul: murder and adultery, versus offering a sacrifice Samuel should have offered and failing to slaughter all the Amalekites. David had good reason to worry about the same thing happening to him.

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Look at **Psalm 51:16**...

**Psalm 51:16 For you will not delight in sacrifice, or I would give it; you will not be pleased with a burnt offering.**

What is this all about?

This would make sense if it was in the New Testament after Jesus’s sacrifice replaced all sacrifices. But this is the Old Testament, and we know when you sin in the Old Testament, especially when you sin as badly as David, you need to offer a sacrifice...or lots of them. But David said God would not **delight** in them or be **pleased** with them.

**Lesson Three: (Part One) God didn’t want physical sacrifices...**

Maybe this is an exception that God didn’t want physical sacrifices? Maybe we don’t read anything like this anywhere else in the Old Testament?

Believe it or not, this is a theme!

Here are three examples:

- **Psalm 40:6 In sacrifice and offering YOU HAVE NOT DELIGHTED...Burnt offering and sin offering you have not required.**
- **Jeremiah 6:20 Your burnt offerings ARE NOT ACCEPTABLE, nor your sacrifices PLEASING TO ME.**
- **Malachi 1:10 [I wish] one among you would shut the [temple] doors...I will NOT ACCEPT AN OFFERING from your hand. <sup>iii</sup>**



And this is Malachi. This is post-exilic. This is after God had them rebuild the temple...and now he says to close the doors.

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Why wouldn't God want animal sacrifices...after commanding them?

There are three reasons...

First, and most obviously, animal sacrifices were offered for sin. Although God commanded them, his greater desire is that people would obey.

Think of what Samuel told Saul...

**1 Samuel 15:22 Samuel said, "Has the Lord as great delight in burnt offerings and sacrifices, AS IN OBEYING THE VOICE OF THE LORD? BEHOLD, TO OBEY IS BETTER THAN SACRIFICE, AND TO LISTEN THAN THE FAT OF RAMS.**

Samuel was a Levite and priest. He grew up in the temple. He was raised by Eli the high priest, so he wasn't criticizing the sacrificial system God instituted.

Instead, he was simply saying that obedience is better than sacrifices.

We want our kids to humble themselves when they sin, but we would rather they obeyed in the first place.

**Jeremiah 7:22 In the day that I brought [Israel] of Egypt, I DID NOT...COMMAND THEM CONCERNING BURNT OFFERINGS AND SACRIFICES. 23 But this command I gave them: 'Obey my voice, and I will be your God, and you shall be my people.**

The point is, God wanted more obedience than sacrifices...and he still does.

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The second reason God condemned animal sacrifices is they are outward actions that can be engaged in without the inward matching. They are religious activities that can be performed without the right heart. Basically, it can be easy to go through the motions.

Think of the pharisee and the tax collector: the tax collector had everything going on outwardly...

**Luke 18:12 I fast twice a week; I give tithes of all that I get.'**

But he had nothing going on inwardly.

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The third reason God condemned animal sacrifices – and this is the most important reason – is even in the Old Testament they didn't take away sin...

**Hebrews 10:4 It is impossible for the blood of bulls and goats to take away sins...11 Every priest stands daily at his service, offering repeatedly the same sacrifices, which can never take away sins.**

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So this leaves us pretty confused, doesn't it? If God doesn't want animal sacrifices, what does he want?

I'm glad you asked that!

It's not that God doesn't want sacrifices...at all. Look at **verse 17** to see the sacrifices God wants...

**tuPsalm 51:17 The sacrifices of God are a broken spirit; a broken and contrite heart, O God, you will not despise.**

This brings us to the next part of lesson three...

**Lesson Three: (Part One) God didn't want physical sacrifices (Part Two) as much as spiritual ones.**

These verses show that even under the law, where God required animal sacrifices, which were outward and physical, he desired sacrifices that were inward and spiritual even more: **a broken spirit; a broken and contrite heart.**

The words **O God, you will not despise** are David's way of saying this is how to be received by God.

These are the sacrifices the tax collector offered when he prayed, "God, be merciful to me a sinner," and that's why he went home justified.

Let me conclude by asking you to consider what Jesus taught in the parable:

- The tax collector, the most sinful, hated man Jesus could portray **went down to his house justified**, or declared righteous by God.
- The Pharisee, the most righteous, respected man Jesus could portray, was not justified, or declared unrighteous by God.

Can you imagine how this would have sounded to any proud religious leaders **[trusting] in themselves that they were righteous** as Jesus described in **Luke 18:9**?

They would have thought two things:

1. First, this is so completely outrageous and scandalous.
2. Second, this is so incredibly insulting and offensive.

The religious leaders might have wanted to murder Jesus just for this parable.

But now let me ask you this...

Can you imagine how wonderful this would have sounded to any humble, broken, tax collectors listening?

I think it would have sounded like the greatest message ever told...which is what the Gospel is...

Wretched sinners – like us – can pray, "God, be merciful to me a sinner," and be justified, or declared righteous by God by grace through faith in Christ.

If you have any questions about anything I've shared this morning, I will be up for after service and out consider it a privilege to build a speak with you.

Let's pray.

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<sup>i</sup> DONE

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<sup>ii</sup> Let me get you to look at two places in Scripture at the same time. Mark this verse and look at **Luke 16:15**...

**Luke 16:15a And he said to them**

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We know from the previous verse that Jesus is speaking to the Pharisees.

**Luke 16:15b “You are those who justify yourselves before men,**

Because justify means declare righteous, to justify yourself is to declare your own righteousness, or trust in yourself that you are righteous...just like Jesus condemned in the parable of the pharisee and tax collector.

**Luke 16:15c but God knows your hearts. For what is exalted among men is an abomination in the sight of God.**

This is also similar to what Jesus said in **Luke 18:14**. Put it together...

In **Luke 18:14** Jesus said everyone who exalts himself will be humbled, and in **Luke 16:15** he said what is exalted among men is an abomination in the sight of God.

<sup>iii</sup> See also **1 Samuel 15:22-23, Jeremiah 7:21-23, Micah 6:6-8, Hosea 6:6, Isaiah 1:13, Amos 5:22, Jeremiah 14:12.**