

the 1st century. They would charge more money in taxes than was required, and pocket the extra. They often held allegiance to Rome. Yet, this tax collector knew his sin. This tax collector confessed his sin. This tax collector knew someone needed to atone for his sin. He prayed and believed that God alone could forgive his sin. This is why Jesus concludes the parable by saying, "I tell you, this man went down to his house justified, rather than the other" (v. 14).

We will always be tempted to live in self-righteousness, exalting ourselves in comparison to others. When that temptation arises, look to the tax collector of the parable today for humility. Confess your sin. Acknowledge you, too, need someone to make atonement for you. And then believe these words: Christ has made atonement for your sin. Christ became your substitute. Christ paid the penalty of your sin with His death on the cross. The tax collector's "goodness" is the acknowledgement of his actual lack of goodness. So also, when we confess our lack of goodness, when we confess our sin, God, who is faithful and just, will forgive our sins and cleanse us from all unrighteousness (1 Jn 1:8-9).

Christ made satisfaction for all sin once and for all on the cross. The sins of the entire world have been forgiven. But that benefit us as individuals only through faith. "People cannot be justified before God by their own strength, merits, or works. People are freely justified for Christ's sake, through faith, when they believe that they are received into favor and that their sins are forgiven for Christ's sake... God counts this faith for righteousness in His sight" (AC IV).

Jesus concludes our reading today, "For everyone who exalts himself will be humbled, but the one who humbles himself will be exalted." The Pharisee exalted himself. He left the temple with his sins retained, having received no justification. The tax collector humbled himself. He left the temple with his sins forgiven. The way we humble ourselves is to confess what we really are and what we really need. We are sinners. We need Jesus.

When we think of humbling ourselves, we might think of the physical manifestations of humility. For example, we bow our heads in prayer. We don't fold our hands, bow our heads, and close our eyes just to help us concentrate or even to show reverence before God, though both things are true. Instead, we do those things in humility because we confess that we are in need of the King's mercy! So in the humility of faith, we gather here in the assembly of the saints to confess our sins and by faith receive absolution. We listen to the sermon and by faith receive the declaration of Jesus' atoning sacrifice for us. We come to the Lord's Table, and eat and drink Christ's body and blood and by faith receive the forgiveness of sins. God exalts the lowly, for in the forgiveness of sins, we also receive the promise of the eternal inheritance to come in heaven. There is no greater exaltation than the gift of eternal life freely given for Jesus' sake! In Jesus' name, Amen.