

25 February 2026
Lent 1 Midweek

Saint Athanasius Lutheran Church
Vienna, VA

Jesu Juva

“Icons of Repentance: The Tax Collector - No Excuses”
Text: Luke 18:9-14; Genesis 3:1-13; 1 John 1:5-10; Psalm 32

In the Name of (+) Jesus. Amen.

Icons of repentance. That’s the theme of our midweek meditations this years. **Icons.** Images. Pictures. But not static ones, living ones. Pictures that we can see ourselves in, and that we see in us. And **repentance.** A change of mind. A change of heart. A change of life. That we have the mind and heart and life of Christ and humble ourselves, that we be exalted in due time. Not exalting ourselves, but being exalted by God. That is our goal this Lenten season.

So we’ll start with the tax collector. He is our first *icon of repentance.* Or maybe better to say, our *role model.* His prayer is short and to the point. He is standing far off for he feels far off. He’s neither fish nor fowl. He’s not Roman, but he cooperates with them. And while he’s Jewish, he’s rejected by them. A man without a country, perhaps we could say. So he comes to the Temple, the place of sacrifice, the place of mercy, seeking mercy. No excuses, just a hurting, agonized plea: ***God, be merciful to me, a sinner!***

But that’s not actually what he said. I’m not sure why our English versions translate it that way, but what he actually says is much more definite. ***God, be merciful to me, the sinner!*** He’s not just a sinner - he’s the sinner the other man in the Temple that day was talking about. The Pharisee.

So what the Pharisee said he said loudly and proudly. For the Pharisee was ***standing by himself*** and the tax collector was ***standing far off***, yet he heard him. He heard the accusation, he heard the disdain, and he knew he was right. The Pharisee wasn’t like him. ***He fasted twice a week. He tithed.*** And ***he*** was ***thanking God*** for the good life he had. The tax collector knew he didn’t deserve to be there. The Pharisee obviously did. Mercy is what the tax collector needed. Just a crumb.

Which is why he had come to the Temple. It was the place of sacrifice, the place of mercy. You can thank God in prayer anywhere, but for mercy you go to the Temple. It’s a bit like going to the doctor when you’re sick. But take note, then, of what the Pharisee did. What he did was like going to the doctor to tell him how well you are! That he wasn’t like everyone else in the waiting room, sick and in need! He exercised

everyday and ate healthy food and was feeling really good. Thanks for your time, doc! To do that is to misunderstand who a doctor is and what he is for. To do what the Pharisee did is to misunderstand what the Temple is and what it is for.

But the tax collector knew. And we can tell this because in asking God for mercy, he doesn't use the normal word for mercy that we so often read in the Bible. The mercy that anyone can give. He uses a far more specific word - the word that is used for *the mercy seat on the ark*. So what he is asking for here is far more than just a *kindness* kind of mercy. He is saying: *God, be the mercy seat for me!* Be the atoning sacrifice for me, the sinner. *Be my Saviour.*

So here is Jesus in this story. For Jesus *is* the mercy seat, the place of mercy, and the atoning sacrifice for us. The blood that must be shed for the forgiveness of sins is His blood, and *He* becomes *the* sinner on the cross. The sinner of all sinners. For He bears the sins of all, that He might have mercy on all. That all who call to Him for forgiveness, receive forgiveness.

Which leads us, then, to this truth: *no excuses repentance receives no excuses forgiveness.*

So why would you temper, or lessen, your repentance with excuses or explanations? There's really only one answer, one reason: *hope*. To hope that somehow it will make a difference. This is what Adam and Eve did in the Garden. Adam blamed God and blamed the woman God had given him. It wasn't *all* his fault. And the woman blamed the serpent God had made and put in the Garden. It wasn't *all* her fault. They were grasping for hope with their dying breaths.

You see, **excuses are the voice of hopelessness.** Caught red-handed, excuses are our only way out. There's an explanation. An if, an and, or a but. I had no choice. It's not *all* my fault. Excuses are grasping and gasping for hope.

Which is why Christians don't do excuses. **Because we have hope.** Because we have the words and promises of God that give us hope. A confident hope. A sure and certain hope. Like the Word we heard tonight from John: ***If we confess our sins, he is faithful and just to forgive us our sins and to cleanse us from all unrighteousness.*** That promise sets us free to repent without excuse. To come to the flesh and blood Temple that is Jesus and say: ***Lord, be merciful to me, the sinner.*** It is my fault, my own fault, my own most grievous fault. No excuses. No extenuating circumstances. Be the mercy seat, the atoning sacrifice for my sin. Wash me clean with the blood you shed on the cross for me. And He does.

I tell you, this man went down to his house justified, rather than the other. For

everyone who exalts himself will be humbled, but the one who humbles himself will be exalted.

And you go to your house justified as well. For *no excuses repentance receives no excuses forgiveness*. Forgiveness with no conditions or strings attached. Just mercy, from your mercy seat - your merciful Saviour.

Which we need, for as we sang in the psalm tonight, when we keep silent, when we do not repent, when we keep sin in and try to deal with it ourselves; when we say we have no sin, or not too much sin, or not as much sin as the next guy, it eats us up. We waste away. To do so is not harmless. It is corrosive to body and soul, to life and faith.

So David goes on: ***I acknowledged my sin to you . . . and you forgave the iniquity of my sin.*** You cleansed me, O Lord, and set me free.

And then he says: ***Many are the sorrows of the wicked, but steadfast love surrounds the one who trusts in the Lord.*** And this is not just a generic trust in the Lord, but trust that my sin has been atoned for by Jesus. And not just my sin *in general*, though certainly that is true. But THIS sin, THIS guilt, THIS shame that I repent of and lay before the mercy seat of God. We say: *Yes, I am the sinner*. And then Jesus says: *No! I AM the sinner*. I took your sin, your guilt, your shame. It is no longer on you. It's *mine*. And you? *I forgive you all your sins*. Go, you are free. And you go down to your house justified. Mercy accomplished.

And so our first *icon of repentance*: the tax collector. No excuses repentance. It's really the only kind there is.

In the Name of the Father, and of the (+) Son, and of the Holy Spirit. Amen.