

# Restitution

Exodus 22:1–6; Luke 19:1–10

A lot of people have the idea that if you say, “I’m sorry,” that is the end of it—that is all that is required. Their neighbor is duty-bound to forgive them, and must never bring up the matter again; they should just move on and forget it; if they ever mention it again, they are being vindictive and unloving. It is as if a person can sin against his neighbor at will, and it is his neighbor’s responsibility to forgive him, as long as the one who sinned remembers to say, “I’m sorry.”

Now saying “I’m sorry” is a good thing, but more is required. And the thing that is required is *restitution*. That might be a word we do not use much. But it is used in our text this morning. It is an important word, and one that all Christians—old and young—need to understand. So listen!

Restitution is the restoration of something stolen to its proper owner. The thing that is stolen might be physical property, but then it might also be something intangible like a good name or happiness or peace of mind.

I remember when Norma and I were first married. We had lots of love, but we didn’t have lots of money or physical possessions. We found a charming two-bedroom flat in Detroit, not too far from Detroit Bible College, where I attended. The rent was only \$90 a month, which included a cozy fireplace and the use of a garage. We got a standard poodle named Freddie, and we would take him for walks in the evening. We were very happy. But as time went on I discovered why the rent was such a bargain. The neighborhood was deteriorating, and there were some bad hombres there. One time we came home to find the back window shattered. Someone had broken in and stolen our stereo. It was very modest—a turntable with a couple speakers, which I had bought with savings from my first job. I missed it but we would live without it. We got new glass for the window and resumed life as usual. Two weeks later someone broke that window again, just out of spite. They didn’t even bother to come inside. They already knew that there was nothing of value in the apartment—nothing that could be fenced or sold to make a quick buck. They were just trying to send a message: *We don’t want you here*. But the home invaders had stolen something else—our peace of mind and sense of security. Norma never felt secure in that apartment again. Within a few months we found another place.

Here was a robbery—criminal breaking and entering. The robber didn’t get caught and made a few bucks. But we, his victims, were traumatized. He had stolen from us something more precious than money: our peace and security.

At its heart sin is taking something that doesn’t belong to you. It is saying, “I’m not content with what God has given me, so I’m going to take what belongs to you.”

I have three points this morning: (1) A biblical principle; (2) A real-life example; (3) The ultimate fulfillment. First,

### **1. A biblical principle**

Our text begins: “If a man *steals* an ox or a sheep, and slaughters it or sells it, he shall restore five oxen for an ox and four sheep for a sheep. If the *thief* is found breaking in . . . .” Notice the words “steal” and “thief.” The eighth commandment (“Thou shalt not steal”) establishes the concept of private property. To steal is to take for oneself another person’s property without permission. If there were no such thing as private property, then there could be no such thing as stealing. The laws in this part of the Book of the Covenant<sup>1</sup> have to do with the protection of *property*. This affects every one of us, as we all own property, whether a little or a lot.

How do we acquire property? Through our labor. “Let him who stole steal no longer, but rather let him *labor*, working with his hands what is good, that he may have something to give him who has need” (Eph. 4:28). There is confusion in the minds of many people about how wealth is acquired. People dream of suddenly inheriting a large sum of money, or winning big at the lottery, or somehow striking it rich. Such thoughts are pipe dreams. What the Bible tells us to do is *work hard*—that is, to use our minds and hands in the service of God and our fellow man. God promises to bless the work of our hands done in service to him. The Psalmist prays, “And let the beauty of the LORD our God be upon us, and establish the work of our hands for us; yes, establish the work of our hands.”<sup>2</sup> If we work hard, then we can claim the promise of Proverbs 10:4, “He who has a slack hand becomes poor, but the hand of the diligent makes rich.” If we work diligently for the glory of God, he promises to establish the work of our hands and give us a reward for our labor. That is how we acquire property.

In the Bible, thieves and robbers do not go to prison to be supported by the sweat and labor of honest taxpayers. Rather, thieves and robbers must make restitution to their victims. Biblical law is a lot more fair and just and equitable. The word *restitution* comes from a word meaning *make complete*.<sup>3</sup> Restitution is not paid to the state, but to the person who was robbed. There is perfect justice: the victim is compensated for his loss, and the thief is punished by having to repay double. If the perpetrator does not cooperate with the court of law and follow through with its sentence, there would be further legal liability. It is to his

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<sup>1</sup> Ex. 24:7

<sup>2</sup> Ps. 90:17

<sup>3</sup> “He should make full restitution” (Heb. שָׁלַם וְשָׁלַם *restoring he shall restore*, Ex. 22:2, 5 [Heb.; Engl. 22:3, 6]) from the *piel* of the root שָׁלַם *make intact, complete, make amends* (cf. שָׁלוֹם *shalōm, peace*), William L. Holladay, *A Concise Hebrew and Aramaic Lexicon of the Old Testament*, שָׁלַם (Logos Bible Software).

advantage to follow the determination of the court. If he cooperates, his sentence would be lighter.

Notice the fundamental principle: if a man steals another person's property, he must restore what he stole, with interest. Crime does not pay. The perpetrator forfeits exactly what he sought to gain—and then some. He must pay restitution to his victim. He doesn't just say, "I'm sorry," and that's the end of it. He shows he is sorry by repaying what he stole, as well as compensating his victim both for the loss of his property, as well as the time and inconvenience of having to solve a crime and pursue justice in a court of law. The livelihoods of productive, law-abiding citizens—the immediate victim, as well his neighbors who temporarily neglect their own livelihoods in order to help him in his pursuit of justice—have been negatively impacted by his crime.

We see this all the time in our own day. Take the case of shoplifting. Law-abiding citizens must pay higher prices to make up for the loss of merchandise from store shelves. Theft increases the cost of doing business, and all of us pay for the greed of a few. If there were no theft, communities would be much more prosperous. All of us would benefit. Crimes such as theft and arson negatively impact our quality of life.

So God wisely provides that "If a man steals an ox or a sheep, and slaughters it or sells it, he shall restore five oxen for an ox and four sheep for a sheep." Notice that restitution for the theft of an ox is greater than that for a sheep. The reason for this is that an ox is not only valuable for food (think of an ox roast), but as a draft animal used to pull a plow. A young ox would be yoked together with an experienced ox so that he could learn how to pull straight. He couldn't just run off to do his own thing; he must stay with the work. A sheep is valuable for food, but an ox is valuable not only as food but as a work animal.

A property owner has a right to defend his property, even with the use of force. "If the thief is found breaking in, and he is struck so that he dies, there shall be no guilt for his bloodshed. If the sun has risen on him, there shall be guilt for his bloodshed." The "breaking in" spoken of in our text refers not only to the owner's home itself but to his land. If a thief is untying and attempting to lead away one of his animals, the owner can defend his property, but he must use proportionate force. If it is nighttime, and he cannot positively identify the aggressor or his intent, and the property owner, attempting to protect himself and his family, kills him, the killing is not treated as murder but as justifiable homicide. On the other hand, if it is daytime, and the property owner could have raised an alarm, alerting his neighbors to a crime in progress, then the property owner must be more restrained. These are factors that a court must take into consideration as it pursues justice.

The bottom line: a thief must “make full restitution; if he has nothing, then he shall be sold for his theft” (v. 3). If he would not live honestly, then he forfeits his liberty. The eighth commandment requires “the lawful procuring and furthering the wealth and outward estate of ourselves and others.”<sup>4</sup> Men must not grow rich at the expense of others, but rather work hard and apply the fruits of their labors to pious and holy uses, such as providing for their own families and helping the less fortunate. We are not to be idle but work hard as we are able. “Seest thou a man diligent in his business? he shall stand before kings . . .” (Prov. 22:29). God wants us to be diligent in our work.

Here, then, is the biblical principle of restitution. Secondly, let’s take

## **2. A real-life example**

Our New Testament text is from Luke 19, which tells the story of the dramatic conversion of a man named Zacchaeus. Here was a man who had an important job. He was the chief tax collector in the city of Jericho down by the Jordan River, north of the Dead Sea. Jericho was located along a trade route. Jesus spoke about the man who was traveling the road from Jerusalem to Jericho and “fell among thieves.” The reason thieves were active in that area is because a lot of valuable goods were transported along that road. Zacchaeus worked for the government and oversaw the collection of taxes. Tax collectors often inflated the taxes that they assessed, pocketing the difference. Calvin references “the saying of Cato, ‘that private thieves lived in bonds and fetters, but public ones in gold and purple.’”<sup>5</sup>

Zacchaeus was short of stature. He hurried on ahead before the multitude who were thronging about Christ as he passed through Jericho on his way to Jerusalem. He climbed up a sycamore tree so that he might be able to see him. When Jesus reached the spot he looked up, and addressing Zacchaeus by name, told him to make haste and come down, as he intended that day to be a guest at his house.

We are not told the details of Jesus’ conversation with Zacchaeus, but we are told that at a certain point he stopped eating and stood up, apparently making a public announcement. He stood and said to the Lord, “Look, Lord, I give half of my goods to the poor; and if I have taken anything from anyone by false accusation, *I restore fourfold*.” This is remarkable, for it is an explicit reference to our Old Testament text, Exodus 22:1. Zacchaeus realized that, according to the standard of the Old Testament law, he was a thief. He had taken a public salary, but he had enriched himself in overcharging passing merchants. He could not hide his thievery under color of law. He had enriched himself hundreds or thousands of times under color of law. The extent of his theft probably could not be calculated. Under the watchful gaze of the incarnate Son of God he had become convicted of his sin. He could no longer make excuses. Though he was the chief tax collector of

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<sup>4</sup> Shorter Catechism 74, <https://opc.org/sc.html>

<sup>5</sup> Calvin Commentary, Ex. 22:3

Jericho he was nothing but a common, ordinary thief. He deserved to have the book thrown at him, yet Jesus offered him forgiveness. Now most thieves don't pay attention to the voice of conscience. They are kind of like the robber who broke into our apartment many years ago. If he remained lost in his trespasses and sins—very likely—he probably celebrated having committed a crime and not getting caught. If the Lord converted him—and only the Lord himself, who probes hearts and minds with perfect insight could do that—then the robber who broke into our apartment many years ago may have later regretted that he could never locate Norma and me to offer restitution. But if he remained (and remains) unconverted, then he will give account for his crime at the last day.

But on this occasion, born again by the Spirit of the incarnate Christ, Zacchaeus came under deep conviction. He realized that what he had done was inexcusable. So he spoke. He said, “Look, Lord, I give half of my goods to the poor; and if I have taken anything from anyone by false accusation, *I restore fourfold.*” This sentence is remarkable. Note how he addresses Christ as “Lord.” Indeed, he *is* Lord—Lord of heaven and earth before whom every knee shall bow. As an expression of his lordship he promises to give half of his goods to the poor. There was no way that he could repay all the merchants that he had defrauded, so he is desirous to help the poor. He acknowledges that he was a liar—that he had spoken falsely. And in a direct reference to our Exodus text, he promises to “restore fourfold.” Here was a dishonest tax collector who wanted to find forgiveness. He correctly realized that he could not simply say “I am sorry.” God's law requires more than that. It requires restitution. And because he was under deep conviction of personal sin, he desperately wanted the assurance of sins forgiven. And this he got: “Jesus said to him, ‘Today salvation has come to this house, because he also is a son of Abraham; for the Son of Man has come to seek and to save that which was lost.’”

Trembling sinner, there is hope for you. Christ did not come to save the deserving but the undeserving. He came to save the *lost*. Do you know that you are lost? Do you know that you have no hope of eternal life apart from Christ? Then I have good news for you! Jesus is the Savior of lost sinners. He specializes in saving the lost. He did not come to call the righteous but *sinners*.

But do not miss the point: it was Zacchaeus's willingness to pay restitution that showed the Spirit's work of grace begun in his heart.

What about you? Are you willing to make restitution to those you have harmed? It might be embarrassing, it might be humbling, but what the regenerate heart wants more than anything else is the assurance of salvation. “Take the world, but give me Jesus!” This brings us to point 3,

### **3. The ultimate fulfillment**

God's word requires restitution to those we have personally harmed. "He shall surely make restitution" (Ex. 22:3 NASB). "Restoring he shall restore" (Heb. infinitive absolute). As I mentioned before, the word for *restore* is from the word שָׁלַם, related to the word שְׁלֹמֶה, *completeness, soundness, welfare, peace*. A crime has occurred. Every crime is a theft, a taking of something that rightfully belongs to another. For example, to lie about a person is to rob him of his good reputation. If we lie about a person, then it is our moral duty to own up to our sin, and to seek to do all we can to restore that person's reputation. Of course, none of us does that perfectly. Each of us has harmed many a person. There is no way we could ever go back and restore the reputation of every person we have harmed. There is no hope that we could ever earn our own salvation.

But the glorious gospel of our Lord Jesus Christ assures us that Christ came to die for sinners. "The LORD hath laid on him the iniquity of us all" (Isa. 53:6). Christ in his own person bore the penalty due to us for our sin. When he hung on the cross, just before he died, he cried out. "It is finished." The full penalty due to us for our sin had been paid. God will never hold that against us. But there is more. Christ, by his perfect righteousness, perfectly kept the law on behalf of all who look to him in faith. Abraham "believed in the LORD; and he counted it to him for righteousness." Abraham is the example of all who, like him, look to the Savior. If we, too, look to Christ in faith, then his perfect obedience is credited to our account. The gospel is the story of penal substitution, the Just One taking our sin upon himself. Christ "his own self bare our sins in his own body on the tree" (1 Pet. 2:24). It is also the story of Christ's perfect righteousness—the only righteousness that qualifies anyone to enter heaven—credited to our account.

When we sin, we steal from another. Ultimately, we steal from God. He is the owner of everything. "The earth is the LORD's, and the fulness thereof" (Ps. 24:1). When we sin—no matter what we do—we steal from the glory that rightfully belongs to God. If we confess our sin, he will save us, and we ought to be willing to make restitution. But the only way we can make restitution to a holy God is by offering to him perfect righteousness. Obviously that is far above our power to perform.

But the good news of the Gospel is that the Lord Jesus Christ by his perfect righteousness gives restitution to the Father on our behalf. He died that we might live, and we, looking to him in faith, are credited with his gift of perfect righteousness, the righteousness that alone qualifies us to stand in the presence of the a holy God.

The bottom line: if you are looking to Christ in faith, then he makes restitution for your many crimes. And the restitution he offers is perfect, acceptable in the sight of a holy God. You can sing with the church, "Jesus, thy blood and righteousness my beauty are, my glorious dress; 'midst flaming worlds, in these

arrayed, with joy shall I lift up my head. Bold shall I stand in thy great day; for who aught to my charge shall lay? Fully absolved through these I am from sin and fear, from guilt and shame.”<sup>6</sup>

Christ is the ultimate fulfillment of the biblical requirement of perfect restitution.

Remember, I told you that the word for restitution in the Hebrew is related to the word for peace? “He himself is our peace” (Eph. 2:14)—our שְׁלוֹמֵנוּ, our restitution before a holy God. Amen!

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<sup>6</sup> <https://www.trinitypsalterhymnal.org/hymns/jesus-thy-blood-and-righteousness/>