The Theology of Atonement in Leviticus  
Kerux Conference Lecture  
August 28, 2001

Lee Irons

I have entitled my lecture this afternoon, “The Theology of Atonement in Leviticus.” Obviously I cannot do justice to the all of the contents of this marvelous book in the brief time allotted to me, but what I hope to do in this lecture is to give you a brief outline of the theology of atonement as taught in the Levitical sacrificial system. My hope is that this will in turn illumine the meaning of Christ’s work on our behalf.

In order to set the context, we need to remind ourselves of the historical events narrated in the book of Exodus that set the stage for the book of Leviticus. Exodus records how God redeemed his people by blood from bondage in Egypt with a mighty hand, in order to fulfill the oath that he swore to Abraham, Isaac, and Jacob. At Mount Sinai that redemption event came to completion when the covenant was established and the Law was given. The Lord then commanded Moses to build a tabernacle to be the dwelling place for God in the midst of his people. In the final chapter of Exodus, after the tabernacle is finished, “the cloud covered the tent of meeting, and the glory of the LORD filled the tabernacle” (Exod. 40:34). Here is Immanuel, God with us, a holy God living and dwelling in the midst of his redeemed people.

Leviticus picks up at this point. Chapter 1, verse 1: “Then the LORD called to Moses and spoke to him from the tent of meeting, saying …” God speaks to Moses from the tabernacle, in order to give him instructions that he must then communicate to Israel. The Israelites must be instructed on how they are to live if God’s holy presence, which has
just taken up residence in the tabernacle, is to continue in their midst, for God cannot dwell among them unless they are holy as he is holy.

But how can Israel know what God’s holiness is? The nature of God’s holiness is most clearly understood by way of contrast with sin and impurity. So God establishes an elaborate system of laws defining and illustrating sin. For example, the laws pertaining to uncleanness – whether unclean food, or the uncleanness of contamination with dead corpses or bodily emissions – all are illustrations of the defilement of sin, illustrations adapted to the covenant community in its spiritual infancy. These laws are what the author of Hebrews refers to as “fleshly regulations (dikaiomata sarkos), imposed until the time of the new order” (Heb. 9:10). Precept by precept, ritual by ritual, God, in the wisdom of his divine pedagogy, was inculcating a sense of the gravity of sin. Sin is something that makes you dirty, from which you need to be cleansed. It is something that leads to death, from which you need to be redeemed by a substitute who dies in your place. Sin is like leprosy; it makes you abhorrent and thus cuts you off from the fellowship of God and his people. By means of these external pictures of sin, Israel was like a child being instructed in the ABC’s of God’s kingdom, in order to form a clear conception of the nature of sin and, by contrast, of the nature of God’s holiness. It would be profitable to study Leviticus 11-15 in depth, since these are the chapters which define ritual uncleanness in its multifarious forms. But I am going to have to leave that to your own study. I would encourage you to read some of the materials I have listed in the bibliography in the handout.

But all of this naturally raises an even more pressing question. And that is the question of atonement. Given the reality of man’s sinful condition, how can man be purified from sin and made acceptable in the sight of a holy God? Just as the nature of sin
was depicted in various external ways, so the nature of atonement for sin was also explained by means of an elaborate system of sacrifices, which effected purification from sin. Let us therefore begin by looking at the first seven chapters of Leviticus which set forth the five types of sacrifices.

The law of the offerings: Leviticus 1-7

Five offerings are the burnt offering, the grain offering, the peace offering, the sin offering, and the guilt offering. It may seem to be a bewildering variety of sacrifices, each having a unique purpose and function. But in fact the sacrifices aren’t as difficult to keep straight as may at first appear, since there is a large degree of overlap.

For example, the sin offering and the guilt offering are both offered to atone for specific sins, and correspond to two different ways of looking at all sin. The sin offering looks at sin using the analogy of impurity, and thus the sin offering is also called the purification offering. The chief characteristic of the sin offering is that it involves the sprinkling of blood on various articles of furniture in the tabernacle. The blood symbolizes that the sins of the offerer, which have defiled God’s sanctuary, and which thus threaten to bar him from communion with God, have been expiated in order that the offerer may now be readmitted to the congregation and the fellowship of God.

There is an important scholarly debate between Jacob Milgrom and Nobuyoshi Kiuchi on the subject of the sin offering. Milgrom is one of the major scholars working in the area of the Levitical sacrificial system. He has written a massive three volume
Theology of Atonement in Leviticus

Commentary on Leviticus for the Anchor Bible commentary series. The problem is that he is a Jewish scholar, and so his Jewish theological commitments have the effect of drastically skewing his exegesis. First, Milgrom rejects the term “sin offering,” because he believes that the notion of sin is “theologically foreign” (Leviticus 1-16, p. 254). Thus he calls it the “purification offering.” Second, Milgrom interprets the blood sprinkling ritual at the heart of this offering as a “ritual detergent” used to “decontaminate” the sanctuary. Thus, according to Milgrom, the blood of the purification offering has nothing to do with purifying the offerer, atoning for his personal guilt, but only with removing the consequences of the offerer’s actions which have caused the sanctuary to become contaminated.

Milgrom’s interpretation has been decisively refuted by Kiuchi in his masterful work, The Purification Offering in the Priestly Literature. Kiuchi is a Japanese evangelical Christian who teaches Old Testament at Tokyo Christian University. Like Milgrom, his theological commitments play a significant role in his exegesis, but in a good way. His arguments are not at all forced, and are based on the Hebrew text of Leviticus itself.

Kiuchi points out that in Lev. 10:17, the theological meaning of the sin offering is explicitly stated: God, we are told, gave the sin offering in order to “bear away the guilt of the congregation, thus making atonement for them before the Lord.” The key phrase is “to

---


bear away the guilt.” Clearly, the notion of sin and guilt is very much involved in the sin offering. This interpretation is made all the more clear when we remember that in Lev. 17:11, the Lord says that the blood must not be eaten. And why is the blood prohibited? God says, because “I have given it to you upon the altar to make atonement for your souls, for it is the blood by reason of the life that makes atonement.” In other words, the blood of the sin offering signifies that the life of the sacrificial animal has been poured out in death, as a substitute for the offerer. The sin offering, then, is clearly typological of the substitutionary death of Christ who, in his passive obedience, laid down his life in our place, in order to satisfy the demand of the Law that the soul that sins must die.

Closely related to the sin offering is the guilt offering. If the sin offering looks at sin under the metaphor of impurity, the guilt offering regards sin as a debt owed to God. Sin robs God of his rightful due. Debt requires payment or reparation, and so the guilt offering is also called the reparation offering. As offerings that involve restoration for sin, the sin offering and the guilt offering are very closely related in their meaning and purpose. They are therefore both types of the passive obedience of Christ.

The burnt offering and the grain offering, likewise, can be dealt with together, since they are both consumed upon the altar in order to become “a soothing aroma to the Lord.” Fundamentally these two sacrifices signify one and the same principle of total consecration of life unto God. The burnt offering symbolizes consecration of life from the animal kingdom, and the grain offering, consecration of life from the vegetable kingdom.

The burnt offering is so called because it is totally burned up and consumed on the altar. However, it is burned up, not in order that it might be destroyed, but in order that it might be turned into smoke, smoke that becomes a sweet smelling aroma unto God. The
technical term for this is sublimation. This unique feature is what gives it its name in Hebrew, 'olah, which means “the one that ascends.” The burnt offering ascends to God in the form of a pleasing aroma.

To the ancient Israelite, the burnt offering was a visible reminder of his own inability to live totally consecrated unto God. He can only be consecrated through a substitute who is consecrated to God on his behalf. He was therefore instructed to look outside of himself to the sacrificial animal substituted in his place, so that the consecration of the substitute would be imputed to his account. Thus, this offering ultimately has a Christological significance. It pointed the Israelite to the coming Messiah who would come to do the Father’s will and be totally consecrated to God, ultimately laying his life upon the altar of the cross as a sweet smelling aroma unto God.

When dealing with the burnt offering, Geerhardus Vos points to Ephesians 5:1-2: “Therefore be imitators of God, as beloved children, and walk in love, just as Christ also loved you and gave himself up for us, an offering and a sacrifice to God as a fragrant aroma.” Taking his cue from Paul, Vos interprets the burnt offering as a type of the “active consecratory obedience offered to God on behalf of sinners by Christ.” The whole law is summarized in the law of love. We are to love God and to love our neighbor. Jesus fulfills the law of love in his act of self-offering. He loved God by submitting to his Father’s will according to the terms of the eternal covenant, the pactum salutis. He did not come to do his own will but the will of his Father who sent him. And he loved his neighbor, that is, he loved us by giving himself up for us as a substitute to satisfy God’s wrath in our place.

---

Just as the sin offering and the guilt offering point to the passive obedience of Christ, so the burnt offering and the grain offering point to the active obedience of Christ. Notice, however, that the active obedience of Christ cannot be reduced to the perfect life of Christ, as if it excluded his death. For Christ’s death, Paul teaches in Romans 5:18, was “the one act of righteousness” antithetically parallel to the one transgression of Adam. Or, as he says in Philippians 2:8, Christ was “obedient unto death.”

The death of Christ was the ultimate act of obedience by which he fulfilled the entire law, as summarized in the love command. It was by offering himself up to God as a sacrifice in total consecration to God and to neighbor that he perfectly demonstrated what love is, and thereby revealed what it means to be totally consecrated in self-sacrificial service to God and neighbor. Therefore, the burnt offering points to the death of Christ in its active dimension, as the apex of Christ’s active obedience and fulfilling of the positive requirements of the law.

It is important to observe that the sin offering in Leviticus is always accompanied by the burnt offering, and that only when the two offerings are offered together is atonement accomplished. Let me give you an example of this. Turn to Leviticus chapter 15. The context is dealing with the ritual impurity caused by various bodily emissions. The case I want to you to consider, in verses 19 and following, is the case of a woman who has become unclean on account of the blood of menstruation. When the flow of blood finally stops, she is to count off seven days. Then on the eighth day she is to take two turtledoves and present them to the priest at the doorway of the tent of meeting. We then read in verse 30: “The priest is to sacrifice the one [turtledove] for a sin offering and the other
[turtledove] for a burnt offering. In this way he will make atonement for her before the LORD for the uncleanness of her discharge.”

The sin offering returns the unclean person back to a state of cleanness. An unclean person must be excluded from the camp until he or she is clean again. But the burnt offering takes the person from a state of cleanness to the higher state of holiness, that is, of being able now to meet with a holy God in the tabernacle.

The English word “atonement” can have an unwarranted narrowing effect, because atonement often gets reduced to the sin-bearing aspect of Christ’s work, by which he satisfies the wrath of God in our place. But atonement as defined in Leviticus goes beyond sin-bearing, beyond restoration, and involves a positive work of advancing us beyond the status of being merely clean, to the status of being positively holy in God’s sight. The atonement of Christ encompasses both elements. He not only removes our guilt, taking away our sin and defilement. He also fulfills God’s law by his one act of obedience in yielding himself up to God as a burnt offering, thus consecrating us as positively holy unto God.

So we have looked at the sin offering and the guilt offering, and the burnt offering and the grain offering. That leaves us, then, with the fifth and final sacrifice, the peace offering. The peace offering was unique, because it is the only sacrifice from which the offerer could eat. The other four sacrifices were to be given to God alone, or to his representative the priest. The peace offering thus symbolized the resultant fellowship that was enjoyed between God and his people once atonement had been made.

The peace offering was divided into two portions: the portion given to God, and the portion given to the offerer. The portion given to God was always the fat. The fat is the
best portion. Like the blood, the fat was holy and thus it could not be eaten by man. The fat portion was placed upon the altar of burnt offering and turned into smoke as a sweet aroma to God for God’s enjoyment (v. 5). God demands the very best man has to offer.

Eating a meal together had an almost sacred significance in the ancient world. Table fellowship symbolized the absence of hostility. The peace offering therefore signified reconciliation with God, a sacred covenant bond – a bond of union and communion between God and his redeemed servants. The peace offering was also the sacrifice used whenever an Israelite wanted to make a freewill offering, whether to fulfill a vow or to give thanks to the Lord.

There is of course so much more that could be said about each of the five basic sacrifices, but I trust that this brief overview has been helpful. When we look at the five sacrifices together, we see that they form a coherent, systematic theology of atonement. The unitary and systematic nature of the various sacrifices is brought out clearly in Lev. 9:22: “Then Aaron lifted up his hands toward the people and blessed them, and he stepped down after making the sin offering and the burnt offering and the peace offerings.”

Sin must be dealt with first and atoned for by the sin offering. Having been cleansed from the impurity of sin, man is now clean but he is not yet positively holy or consecrated. Thus the next offering is the burnt offering, which must be consumed in fire as a sweet smelling aroma to God. And finally, once sin has been dealt with and man has been consecrated to God, there can be fellowship and communion between a holy God and his people in the peace offering. The peace offerings were to be eaten only after the atonement for sin had been taken care of by means of the sin offering and the burnt
offering. This instructed the Israelites concerning the legal ground of covenant fellowship and rejoicing before God.

The efficacy of the sacrifices

At this point, I would like to discuss the question of the efficacy of the sacrifices. In his book *The Structure of Biblical Authority*, Professor Meredith Kline develops the concept of intrusion, which he defines as “an actual projection of the heavenly reality” in earthly forms that veil and yet at the same time, reveal the glory to come. All of the types and shadows of the Mosaic economy are thus eschatological intrusions. The sacrifices are merely one instance of the intrusion principle.

Kline also distinguishes between the shell and the core of the intrusion. The shell is the temporary, earthly form in which the spiritual substance is manifested in the context of the visible, earthly theocracy. The core is the substance itself, which is conveyed by means of the shell when its spiritual significance is employed by the Spirit as an instrument in the application of redemption. Thus, Kline writes, “This Intrusion has realized eschatology as its core, while its symbolic surface … forms a typical picture of eschatology not yet realized” (p. 158).

When we apply Kline’s theology of intrusion to the sacrifices, we may analyze them from two related perspectives. As *types*, the sacrifices were forward looking anticipations of the once-for-all atonement to be accomplished by the Messiah to come. In this sense, the sacrifices are prophetic, pointing ahead to unrealized eschatology, to the

---

4 Meredith G. Kline, *The Structure of Biblical Authority* (Eugene, Ore.: Wipf and Stock, 1997), 156.
The historic event of Christ’s bodily death and resurrection. The typological or prophetic dimension of the sacrifices pertains to the outer shell of the sacrifices as intrusions of the future consummation. The book of Hebrews has this outer shell in view when it states that “it is impossible for the blood of bulls and goats to take away sins” (Heb. 10:4).

As sacraments, however, the sacrifices were a real and efficacious means of grace to elect Israelites. When offered in faith, the benefits of Christ’s atonement were applied to them by means of the type. In this sense, the sacrifices mediated present spiritual realities and benefits to the Old Testament believers, functioning in their inner core as part of the realized eschatology of the old covenant order.

Thus, we need not stumble when we read in Leviticus, for example in chapter 5, verse 13: “In this way the priest will make atonement for him for any of these sins he has committed, and he will be forgiven.” The forgiveness conveyed by the sacrifices was real. The Westminster Confession insists on the fundamental unity of both the Old and New Testament saints with respect to the ordo salutis: “The justification of believers under the old testament was … one and the same with the justification of believers under the new testament” (WCF 11:6).

However, we must also add that, although the sacrifices conveyed the same forgiveness and the same justification that we enjoy in the new covenant, yet in no way did the sacrifices themselves function as the legal basis of forgiveness and justification, The legal basis of the justification of the Old Testament believer, but the obedience and satisfaction of the Messiah to come. To quote the Westminster Confession again, “Although the work of redemption was not actually wrought by Christ till after his
incarnation, yet the virtue, efficacy, and benefits thereof were communicated unto the elect, in all ages … in and by those promise, types and sacrifices” (WCF 8:6).

But we must go further. Dispensationalism agrees that the legal ground of redemption is the same in both testaments, but it denies that the object of faith was the same. The object of faith of the Old Testament saints was not explicitly Christ himself, as covenant theology insists. So we must go on to say that the typological function of the sacrifices is not only for us to enjoy as we, from the vantage point of the new covenant, look back upon the old. It was also for the Israelites. The sacrifices were “sufficient and efficacious, through the operation of the Spirit, to instruct and built up the elect in faith in the promised Messiah” (WCF 7:5). By the powerful work of the Spirit, the sacrifices were but an instrument that pointed away from themselves to the antitype, thus building up the elect in faith in the promised Messiah.

How did this work? Recall that when the believing Israelite came to the door of the tent of meeting, he was to lay his hands upon the head of the sacrificial animal and confess his sin before the priest. The laying on of hands signified identification. The offerer identified himself with the offering, so that the offering now represented him and stands in his place as a substitute. “And he shall lay his hand on the head of the burnt offering, that it may be accepted for him to make atonement on his behalf’ (Lev. 1:4). Whatever happens to the offering from that point on is now reckoned as having happened to the one who brought the offering. As the offerer looked outside of himself to the substitute, he exercised saving faith in the substitutionary obedience and satisfaction of a greater and more perfect sacrifice to come.
Kline’s distinction between the shell and the core is therefore quite helpful in dealing with the issue of the efficacy of the sacraments. The outer shell and the inner core in fact worked together, so that the type – the outer shell – directed the faith of the Old Testament believer to the antitype, that is, to the obedience and sacrifice of the Messiah to come. In this way, then, the sacrifice was not an empty shell, but a vessel that conveyed the riches of forgiveness and free justification by Christ.

The Ordination of Aaron and his Sons: Leviticus 8

Having set forth the various rules and regulations pertaining to the five basic types of sacrifice, Leviticus 8 resumes the narrative thread that began in Exodus. The tabernacle has been completed. The five sacrifices have been defined. Now Aaron and his sons are ordained to minister in the tabernacle before the Lord as his holy priests. In order to understand this account, we must read it in the light of the original covenant relationship between God and man in the garden. We must see Aaron as a recapitulation of Adam. Aaron represents Israel before God, fulfilling the original priestly mandate given to Adam before the Fall in the covenant of works.

There are four clues in this passage that point to the original creation under Adam:

First, just as God created Adam in his own image, with spiritual, moral, and physical glory, so Moses clothes Aaron with priestly garments of glory (vv. 7-9).

Second, just as God created the world in six days and rested on the seventh, it likewise took seven days for the ordination of Aaron and the priests to be completed (v. 33). This usage of Sabbath-symbolism harks back to creation, and is a sign marking the presence of a covenental order.
Third, just as Adam was placed in the garden sanctuary and commanded to keep it and guard it, so Aaron and the priests are commanded to keep the charge of the Lord (v. 35). Aaron and the priests were to protect the holiness of the sanctuary as theocratic guardians. One way, of course, was to physically prevent anything unholy or unclean from entering the sanctuary. But the most significant way that the priests maintained the sanctity of God’s dwelling place was by continually offering the required sacrifices. Leviticus 15:31 says: “In this way you shall keep the sons of Israel separated from their uncleanness, so that they will not die in their uncleanness by their defiling My tabernacle that is among them.”

Fourth, just as God entered into a covenant of works with Adam, and offered him the prospect of eschatological reward on the condition of perfect obedience to God’s will, so Moses takes some of the blood and sprinkles it on Aaron and the priests. Recall that this very same action was also performed at Mount Sinai, when the Mosaic Covenant was ratified with all Israel, by means of the sprinkling of blood on the people (Exod. 24). The blood sprinkling ritual at the ordination of the priests thus signals that we are in the midst of a covenant ratification ceremony.

Notice that the blood isn’t just sprinkled anywhere, but it is placed on the right ear, the right thumb, and the right big toe of the priest (vv. 23-24). This again reinforces the covenantal nature of the symbolism. The covenant demands that Aaron hear God’s voice – hence the ear. The covenant demands that Aaron not only hear but obey – hence the right thumb and the right big toe. Aaron’s hands must do God’s will, and his feet must walk in the paths of God’s commandments.

God’s continued dwelling in the midst of his people is dependent on Aaron’s obedience to God’s Law. Aaron and his sons must maintain Israel’s theocratic holiness by
offering the prescribed sacrifices. As we have said, all elect Israelites were saved by grace, through faith in the Messiah to come. And that applied to Aaron and his sons as well. But in terms of the picture that God is painting here at this stage of redemptive history, the works principle is operative in order to teach Israel that God’s dwelling in the midst of his people depends on total faithfulness in obediently maintaining the holiness of the sanctuary.

One of the leading objections to this interpretation is the presence of the sacrificial system itself. If, as I have argued, the sacrificial system was a sacramental means of grace to the Israelites by which they experienced free justification on the basis of the future sacrifice of Christ, how does this mesh with the presence of a covenant of works?

In response I would argue that we need to make a distinction between the Mosaic economy and the Mosaic covenant. The sacrificial system was an essential component of the Mosaic economy, but it must be distinguished from the legal covenant established at Mount Sinai.

The exegetical warrant for this distinction is found in the book of Hebrews. The author of Hebrews often uses the term “the Law” in its wider sense as a label for the Mosaic economy as a whole. For example, in chapter 9, verse 22, he says that “according to the Law, one may almost say, all things are cleansed with blood, and without shedding of blood there is no forgiveness.” The Law here clearly includes the provisions concerning atonement described in Leviticus.

Yet in chapter 7, verses 11-12 the author of Hebrews uses the term in a more technical sense and thus distinguishes the Law from the priesthood. “Now if perfection was through the Levitical priesthood (for on the basis of it the people received the Law) what
further need was there for another priest to arise according to the order of Melchizedek, and not designated according to the order of Aaron? For when the priesthood is changed, of necessity there takes place a change of law also.” Here we see a more technical and precise usage of the term Law, as distinct from the ministry of the priests.

Not only does the author of Hebrews in this text distinguish the Law from the priestly sacrificial system, he defines the precise nature of the relationship. He says, “on the basis of the Levitical priesthood, the people received the Law.” What this means is not too difficult to discern. Because of the sinfulness of Israel, the continuous ministry of mediation and reconciliation provided by the priesthood was the necessary foundation for the giving of the Law.

Remember the account in Exodus 32, that as soon as Moses received the two tablets of the Law, the people broke the covenant by making and worshipping the golden calf. The Lord was prepared to destroy Israel right then and there. But Moses interceded on Israel’s behalf. And Moses appealed, not to the terms of the conditional covenant established at Sinai, but to the unconditional oath that God had sworn to Abraham, Isaac, and Jacob, by which he had bound himself in sovereign grace to give his people the land of promise by faith apart from works. Moses here functioned in a mediatorial or priestly role. As a result of Moses’ intercession, the Lord relents and promises to go with Israel to bring them into the land.

Forty years later, when Moses recounts this event in Deuteronomy 9, he appeals to it as evidence that Israel is not entering in because of their righteousness. He says, it is not because of your righteousness that you are going in to possess the land, but only because of the intercession of Moses. Moses is therefore pictured as a second Adam, as Israel’s
covenant head, whose obedience and righteousness is imputed to the account of a covenant breaking people.

Returning to Leviticus 8, what we have here in the ordination of Aaron and the establishment of the Levitical priesthood is a transfer of office. Moses formally transfers his priestly, covenantal headship to Aaron, thus establishing a permanent succession of covenant mediators who will serve as Israel’s righteous representative and intercessor before God.

This is why the ordination of Aaron and his sons contains numerous echoes of the Adamic covenant of works, to set forth Aaron as a second Adam. Just as Moses interceded as a second Adam on behalf of Israel, and he was heard because of his righteousness, so Aaron stands in God’s presence as if the whole nation were standing before God in union with him as their federal head.

This is made clear by the priestly breastplate that Aaron was to wear, described in Exod. 28:29: “Aaron shall carry the names of the sons of Israel in the breastplate of judgment over his heart when he enters the holy place, for a memorial before the Lord continually.” Israel’s holiness and acceptance before God is guaranteed representatively in the person of the high priest, who stands before God in Israel’s place.

The role of Aaron as mediator, as federal representative functioning in the likeness of Adam, is seen in action in the annual ritual of the day of atonement, when Aaron enters the holy of holies on behalf of all Israel.
Yom Kippur - Leviticus 16

The ritual of the day of atonement involves two distinct yet related actions, connected with two goats. The first goat is slaughtered as a sin offering, and its blood is taken by the high priest and sprinkled on the mercy seat. The second goat is released into the wilderness to bear away the sins of Israel.

To understand the meaning of these two rituals, you have to think visually and spatially. Consider the unique movements of each. The first ritual involves a movement into the very heart of the sanctuary, behind the veil that cordoned off the holy of holies from all contact with the people. The priest must sprinkle the blood of the slaughtered goat on the atonement cover placed over the ark of the covenant. Recall that the atonement cover or mercy seat was a rectangular gold cover placed upon the ark of the covenant. The ark was a symbolic replica of God’s throne. This was made evident by the wings of two golden cherubim which overshadowed the ark. As Psalm 80 says, the Lord sits enthroned above the cherubim. Therefore, when the priest applied blood to the atonement cover over the ark, he was satisfying divine justice so that a holy God might be enthroned there in the midst of his people. This was what made the sin offering of Yom Kippur unique: the blood of no other sin offering was sprinkled on this the holiest article of furniture in the sanctuary. So we see here the spatial movement of the priest as he moves from the outer court and penetrates to the inner sanctuary within the veil, penetrating as it were to ground zero of heaven, to God’s very throne.

The second ritual is equally visual in its spatial imagery, but in the exact opposite direction. The high priest confesses all the sins of Israel as he lays his hands upon the head of the second goat. The second goat is then released alive into the wilderness to bear away
the guilt of God’s people far away from the camp, away from the tabernacle, to a desolate place. The movement is away from the holy place of God’s dwelling, toward the place of darkness inhabited by demons. The Hebrew word translated “scapegoat” is literally, “the goat of Azazel” (vv. 8, 10, 26). Although this term is something of an enigma, some scholars have suggested that it may be the name of a demon. This is not too far fetched, since we are told in Lev. 17:7 that the Israelites were in the habit of offering sacrifices to goat demons.

Whatever may be the precise meaning of Azazel, the point is clear: the day of atonement dramatizes the divergent movements at the two polar extremes: access to God in heaven, versus banishment to a desolate hell. It is a deliberate structural contrast.

Not only is there a deliberate contrast here, these two movements are quite closely related from a theological point of view. For it is precisely because the sins of Israel have been removed to the desolate wilderness and banished to hell by means of the scapegoat, that the high priest is able to enter the inner sanctuary and be accepted there in the presence of a holy God. This is reinforced when we notice that the two goats in fact constitute one offering. Verse 5: The priest “shall take from the congregation of the sons of Israel two male goats for a sin offering [singular].” When we compare the twofold ritual of Yom Kippur with the ordinance of the sin offering as described in Leviticus chapter 4, we see that the scapegoat that is sent into the wilderness is the functional equivalent of the burning of the skin and entrails of the sin offering “outside the camp” (Lev. 4:11-12).

The entire sacrificial system reaches its emotional, symbolic, and theological apex in the annual ritual of Yom Kippur. It is here that the ultimate telos or goal of the sacrificial system is set forth in dramatic form before the eyes of the entire nation. The high point of
the ritual is when high priest gains admittance, access into the very throne room of God. Since the tabernacle was a visible representation of God’s heavenly dwelling place, and the mercy seat in particular was the very throne of God, the sprinkling ritual of Yom Kippur was symbolic of the fact that sinners have access into God’s heavenly presence only by means of the sprinkled blood and only through a mediator. If the priest entered and did not die, this was a sign of his acceptance before God and of the entire nation in him. The ultimate spiritual blessing is thus seen to be the privilege of access into the holy of holies within the veil.

This is the key to the day of atonement. It is precisely this aspect of the Yom Kippur ritual that the author of Hebrews highlights when he comments on it in Hebrews chapter 9, verses 6-8:

“Now when these things have been so prepared, the priests are continually entering the outer tabernacle performing the divine worship, but into the second, only the high priest enters once a year, not without taking blood, which he offers for himself and for the sins of the people committed in ignorance. The Holy Spirit is signifying this, that the way into the holy place has not yet been disclosed as long as the outer tabernacle is still standing.”

Here, then, is the one thing that the Old Testament sacrificial system could not bestow, because the incarnation and exaltation of Christ had not yet occurred. Although the sacrifices were an efficacious means of grace to provide real forgiveness and atonement for the sins of the Old Testament believers, the sacrificial system was not able to grant the blessing of access into the heavenly sanctuary. This is what the author of Hebrews means when he says that the Old Testament saints died in faith, without receiving the promises,
because God had provided something better for us, so that apart from us they would not be made perfect (Heb. 11:39-40).

That verb made perfect is vitally important. In Greek it is teleioō. Along with the noun form, teleiōsis, it is a key theological term that occurs in Hebrews about a dozen times. It is central to understanding why the Old Testament sacrificial system was inadequate. Heb. 10:1 puts it this way: “For the Law, since it has only a shadow of the good things to come and not the very form of things, can never, by the same sacrifices which they offer continually year by year, make perfect those who draw near” (cp. Heb. 7:11, 19)

In these contexts, it is crucial that we not think in terms of moral perfection. This is clear when we realize that the term is used of Christ. For example, Heb. 2:10 says that Christ was made perfect through sufferings. And it cannot be said of Christ that he ever was morally imperfect. Nor are we to think in terms of the ordo salutis benefits of justification, and so on. We have already pointed out that the sacrifices were indeed efficacious as means of grace by which the benefits of Christ were applied to the elect in the ordo salutis.

Rather, the concept of perfection must be understood in terms of the historia salutis. Teleiōsis in the theological vocabulary of Hebrews means the perfection of consummation, that is, the attainment of the eschatological state originally held out to man in the covenant of works and achieved only through the resurrection and ascension of Christ. Christ was made perfect, he was rewarded with eschatological consummation, because of his

---

5 Geerhardus Vos, The Teaching of the Epistle to the Hebrews (Grand Rapids: Eerdmans, 1956), 41, 123.
meritorious suffering and obedience. The exaltation of Christ was the perfection of Christ, and as our forerunner who passed within the veil for us into the *heavenly* sanctuary, Christ’s exaltation accomplished the simultaneous perfection of both the old and the new covenant saints, so that they without us would not be made perfect (Heb. 11:40).

The veil was a barrier separating the old covenant saints from God. But now the heavenly sanctuary has been opened up for us by Christ. The veil has been torn in two from top to bottom. Therefore, we have confidence to enter the holy place by the blood of Jesus, by a new and living way which he inaugurated for us through the veil.

**Conclusion**

I trust that this brief survey has expanded your horizons beyond the narrow confines of our traditional systematic conceptions. Atonement must not be reduced to one category, such as that which is symbolically conceptualized in the sin offering. We must look at the entire sacrificial system, all five sacrifices, but especially to the climax of the Old Testament sacrificial ritual, the day of atonement. When we do so, we see that the doctrine of the atonement, from a biblical theological point of view, encompasses not only the ordo salutis reality of justification on the legal ground of the active and passive obedience of Christ, but also the historia salutis event of the ascension of Christ into the heavenly sanctuary. The work of Christ in its totality thus not only reconciles the individual sinner with a holy God, but places the entire company of the elect, the saints of both the old and the new covenant, in the status of being made perfect, beyond probation at the consummation of the ages. Even though the elect believers of the Old Testament period lacked *not one* of the benefits of the ordo salutis as procured by the Messiah to come, yet
this status of perfection, this ultimate blessing of access into the heavenly sanctuary, could not be achieved within the typological horizon of the old covenant ceremonial cultus.

“But when Christ appeared as the high priest of the good things to come, he entered through the greater and more perfect tabernacle, not made with hands, that is to say, not of this creation; and not through the blood of goats and calves, but through his own blood, he entered the holy place once for all, having obtained eternal redemption … Having offered one sacrifice for sins for all time, he sat down at the right hand of God … for by one offering he has made perfect forever those who are sanctified” (Heb. 9:11-12; 10:12, 14).