

# Christ Reformation Church

Tillamook, Oregon

*You Must be Born Again!*

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## *The Words, Works, and Person of Christ*

### **The Gospel of Luke**

The Free Gift that Costs  
Everything (Pt 3)

*October 2, 2022*

**Sermon Text:** Luke 18:9-14

**Scripture Reading:** Php 1:18-30

...through many tribulations we  
must enter the kingdom of God.

We are examining various portions of the Gospel of Luke which speak to the subject of the cost of following Christ. Salvation in Christ is entirely of His grace and yet it is a free gift which, when bestowed, will cost us everything. Most people want heaven but they do not want to travel the narrow road to get there.

Php 1:29-30 For it has been granted to you that for the sake of Christ you should not only believe in him but also suffer for his sake, (30) engaged in the same conflict that you saw I had and now hear that I still have.

If we would have assurance that we really know Christ and that He knows us, an excellent place to begin is to ask ourselves – *Am I experiencing many tribulations, and I suffering for His sake, am I engaged in the same battle that Paul was?*

This morning I would like us to carefully consider the account which Jesus told of two men who went into the temple to pray. One was willing to pay the cost of the free gift, the other was not and yet presumed he possessed it.

Luk 18:9-14 He also told this parable to some who trusted in

themselves that they were righteous, and treated others with contempt:

(10) “Two men went up into the temple to pray, one a Pharisee and the other a tax collector.

(11) The Pharisee, standing by himself, prayed thus: ‘God, I thank you that I am not like other men, extortioners, unjust, adulterers, or even like this tax collector. (12) I fast twice a week; I give tithes of all that I get.’ (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!’ (14) 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.”

Christ bestows the free gift of salvation *only to those who realize their need of it. To those who admit of their lost condition and state under the just wrath of God.*

*Cursed, as we earlier heard R.C. Sproul put it.*

### Jesus’ Target Audience

“...He told this parable to some who trusted in themselves that they were righteous and treated others with contempt.”

Here, the purpose of Jesus’ parable is clearly stated. It is to expose the wicked presumption of self-righteous people like the Pharisees of his day. They trusted *in themselves*...in their own supposed good works. They saw no need for a perfect righteousness. They saw no need for a Savior. They were their own savior.

There are, of course, many such people today who profess to be Christians, just sure that God accepts them for their supposed goodness. And, of course, such people see no need of a *perfect righteousness, a perfect holiness*, because they have concluded that God is like man – imperfect and malleable, able to be shaped according to man’s desire.

And Jesus spoke this parable to these same self-righteous ones who *viewed others with contempt*.

Rom 2:1-3 Therefore you have no excuse, O man, every one of you who judges. For in passing judgment on another you condemn yourself, because you, the judge, practice the very same things. (2) We know that the judgment of God rightly falls on those who practice such things. (3) Do you suppose, O man—you who judge those who practice such things and yet do them yourself—that you will escape the judgment of God?

Hendriksen:

“There is no reason to doubt that Jesus addressed this parable to a group of Pharisees....to those who trusted in themselves and were of the opinion that everybody else amounted to nothing...The parable presents two men, two prayers, and two results.” [New Testament Commentary, Luke]

And Matthew Henry on the same point:

The scope of this parable likewise is prefixed to it, and we are told (Luk 18:9) who they were whom it was levelled at, and for whom it was calculated. He designed it for the conviction of some who *trusted in themselves that they were righteous, and despised others*.

They were such as had, 1. A great conceit of themselves, and of their own goodness; they thought themselves as holy as they needed to be, and holier than all their neighbors, and such as might serve for examples to them all. But that was not all; 2. They had a confidence in themselves before God, and not only had a high opinion of their own righteousness, but depended upon the merit of it, whenever they addressed God, as their plea: They *trusted in themselves as being righteous*; they thought they had made God their debtor, and might demand any thing from him; and, 3. They despised others, and looked upon them with contempt, as not worthy to be compared with them. Now Christ by this parable would show such their folly, and that thereby

they shut themselves out from acceptance with God.

## Two Men

Luk 18:10 “Two men went up into the temple to pray, one a Pharisee and the other a tax collector.

Two men, going to the same place for the same reason – to pray. However, if you were an onlooker at that moment and in that place, they would look very, very different to you. A Pharisee. A tax collector.

Most of you probably know already that each of these men had a definite reputation. The Pharisee was regarded (as he regarded himself!) as a model of godliness. I suppose it would have been very similar to the time of Martin Luther when there was no holier office a man could take than to become a monk or priest. You would not have questioned that the Pharisee was very pleasing to God.

And then – the tax collector. Tax collectors were collaborators with

the occupying force of Rome. For personal gain they turned on their fellow countrymen and collected taxes for Caesar. And more, they were crooked. They typically charged the people more than required and kept the excess for themselves.

“The tax-buyers or ‘farmers’ had paid a fixed sum of money to the Roman government for the privilege of levying tolls upon exports and imports as well as upon whatever merchandise passed through the region...The farmers would sublet their rights to ‘chief publicans’ who employed ‘publicans’ to do the collecting. These charged whatever the traffic would bear, huge sums. So the publican had the reputation of being an extortionist. If he were a Jew, he was regarded by his fellows as being also a renegade or traitor, for he was serving the foreign oppressor.” [Hendriksen, New Testament Commentary]

This tax collector was despised. He was, you just knew, a great sinner. In fact, of the two, he was

unquestionably (you would believe) the greatest sinner. He was wasting his time going into the temple to pray. Why would God hear him anyway?

But if these were your conclusions, you would be very, very wrong. In fact, *both were sinners and most likely in God's sight the Pharisee was the greatest sinner of the two.* It was, as we shall see, the Pharisee's prayer which the Lord stopped His ears to. Two men, going to the same place, both with the intent of praying, both sinners, and yet a giant chasm of difference in the motivations of their hearts.

And make no mistake, God sees our hearts. He knows our motivations better than we do.

### The Pharisee's "Prayer"

Luk 18:11-12 The Pharisee, standing by himself, prayed thus: 'God, I thank you that I am not like other men, extortioners, unjust, adulterers, or even like this tax collector. (12) I fast twice a week; I give tithes of all that I get.'

I have seen self-righteous, arrogant "Christians" just like this Pharisee actually physically distance themselves from someone they held in contempt, a sinner whom they regarded as beneath them. They will not greet them, they will not converse with them, and in fact I have seen such arrogant ones stand up and leave the room.

Jas 2:2-4 For if a man wearing a gold ring and fine clothing comes into your assembly, and a poor man in shabby clothing also comes in, (3) and if you pay attention to the one who wears the fine clothing and say, "You sit here in a good place," while you say to the poor man, "You stand over there," or, "Sit down at my feet," (4) have you not then made distinctions among yourselves and become judges with evil thoughts?

This is exactly what this Pharisee did. He prayed "standing by himself." And then his prayer, which was no prayer at all really, began. He was not making any

request of God, he was in fact *telling God* how righteous he was.

prayer at all.” [Commentary on Luke, J.C. Ryle]

Hypocrites keep up the external performances of religion only to *save* or *gain* credit. There are many whom we see *every day* at the temple, whom, it is to be feared, we shall not see in the great day at Christ's right hand. [Matthew Henry]

It is sadly common to encounter people who have a spirit of entitlement. They are entitled to God's favor. J.C. Ryle notes:

“The Pharisee's prayer exhibits no sense of sin and need. It contains no confession and no petition – no acknowledgment of guilt and emptiness – no supplication for mercy and grace. It is a mere boasting recital of fancied merits, accompanied by an uncharitable reflection on a brother sinner. It is a proud, high-minded, profession, destitute alike of penitence, humility, and charity. In short, it hardly deserves to be called a

You see, this Pharisee refused to pay the cost of following Christ. The cost was his pride, his reputation, his self-righteousness but these he would never give up.

No man or woman will ever turn to Christ for salvation as long as they insist on clinging to reputation, to arrogance, to entitlement. We must, if we are to be saved, trust in Christ, not in ourselves. And none of this would the Pharisee even think of doing. He needed no Savior. He was his own.

### False Negatives and Positives

Notice then that in his counterfeit prayer, the Pharisee informs God about the basis of his “righteousness.”

- Negatively, he claims he does not commit the sins that other people commit. He doesn't extort, he doesn't commit injustice, he is not an adulterer. And then, as a kind

of punch line you can imagine him sneering and nodding toward the tax collector – *I am not like him!*

Now, his “thank you” to God is no thank you at all. He is really thanking himself, not God. This is no prayer – *it is a wicked boasting before God.* “The Pharisee went up to the temple to....boast about himself to God.” His religion was a self-exalting, arrogant business of pushing himself before God and demanding divine favor. As Hendriksen puts it...”Actually the Pharisee is talking about himself to himself. He is congratulating himself.”

Psa 75:4-5 I say to the boastful, ‘Do not boast,’ and to the wicked, ‘Do not lift up your horn; (5) do not lift up your horn on high, or speak with haughty neck.’”

And then he boasts about what he *does* – “*I fast twice a week, I give tithes of all that I get.*” Really, his “prayer” is a demand that God thank him!! Here is Ryle again:

“...never are men’s hearts in such a hopeless condition as when they are not cognizant of their own sins. He who would not make shipwreck on this rock must beware of measuring himself by his neighbors. What does it signify that we are more moral than other people? We are all vile and imperfect in the sight of God. If one wished to dispute with Him, he could not answer Him once in a thousand times (Job 9:3). Let us remember this. In all our self-examination, let us not test ourselves by comparisons with other men. Let us look at nothing but the requirements of God. He who acts on this principle will never be a Pharisee.

Ryle, J. C.. Expository Thoughts on the Gospel of Luke: A Commentary (Updated Edition) (p. 366). Aneko Press. Kindle Edition.

This Pharisee was just as much of a sinner as the tax collector whom he despised. He was headed for hell. “Nowhere does he ask God to forgive him nor does he confess his

sins. Nowhere does he ask God to forgive him.” [Hendriksen]

“A Pharasaic prayer dating from the time of Jesus runs as follows: ‘I thank thee Jehovah my God, that you have assigned my lot with those who sit in the house of learning, and not with those who sit at street corners. For I rise early and they rise early. I rise early to study the words of the Torah, and they rise early to attend to things of no importance. I weary myself and they weary themselves; I weary myself and gain thereby, while they weary themselves without gaining anything. I run and they run. I run toward the life of the age to come, while they run toward the pit of destruction.’ [Hendriksen, New Testament Commentary, Luke]

NOTE: We must ALL beware of the Pharisee in our sinful flesh. We have in us a vein of this self-righteousness and we must put it to death by the Spirit whenever it shows its ugly head.

The Prayer of the Publican

Luk 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!’

What a contrast! Notice this “standing.” We have already seen that the Pharisee stood by himself, regarding himself as too “clean” to even be near the other man. Then here as Jesus turns our attention to the tax collector, He notices that this one was “standing far off.” What does that mean?

I don’t know the arrangement in the area of the temple where the two men were, but I suspect that the Pharisee had arrogantly and presumptuously “drawn near,” marching right up to the area of the sanctuary with its Holy Place and Holy of Holies. In contrast, the tax collector halted. He dared not draw near to God. He would not even look up toward heaven.

And then, while beating his breast, he kept repeating, “O God, be merciful to me, the sinner.”



What an absolute contrast to the Pharisee! This was a true prayer, acceptable to God. It was prayed by a man who was guilty of many, many grievous sins, and now the weight of those sins had driven him to the temple to ask God for the one thing only that he could hope in – *the mercy of the Lord*. He is not just “a” sinner, but “the” sinner.

Here is a picture then of true conviction and repentance. The Lord, in His mercy, had brought this sinful man to feel the crushing weight of his sins and terrorized him with the Law’s demands. This is a man who knows he is headed for hell and that he has NOTHING to offer to God for payment.

Most people who claim to be Christians today know nothing of this kind of spiritual misery. God’s mercy and grace to them is quite cheap and easy. Listen to William Hendriksen:

“Being deeply conscious of God’s presence, he takes hold of God in prayer, and from the very depths of

his being cries out, ‘O God, be merciful to me, the sinner.’ He is earnestly and fervently begging God to be propitiated. He is hungering and thirsting for the one great blessing, namely, that God’s anger may be removed and his favor obtained. His prayer is entirely in the spirit of the hymn:

Nothing in my hand I bring,  
Simply to thy cross I cling.

[A. M. Toplady]

If the Pharisee was thinking only of himself, the tax collector too, singles himself out from all of mankind, but in an entirely different way. He does not place himself above others. He does not say, for example, ‘O God, I thank you that I am at least better than most other tax collectors.’ Nothing of the kind. He singles himself out as...THE sinner! He is in this sense like another Pharisee who would one day say of himself, Christ Jesus came into the world to save sinners, foremost of whom am I.” [1 Tim 1:15]

And then we have the Lord’s own conclusion – His pronouncement upon these two men:

Luk 18:14 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.”

This detested, sinful man’s prayer was heard. He went into the temple to pray, and he came out *justified*. The Lord really had shown him mercy. His sins were washed away. Someday we will meet this man in heaven and I would like to ask him to tell me how he felt when he walked (or leaped and ran) home. And the Pharisee? Well, he left the temple as he came – or in fact even guiltier before God. He remained dead in his sins, and we are given to doubt that he even got off that broad way that leads to hell.

What the tax collector said was to the purpose: *God, be merciful to me a sinner*. And blessed be God that we have this prayer upon record as an answered prayer, and that we are sure that he who prayed it went to his house justified; and so shall we, if we pray it, as he did, through

Jesus Christ: “*God, be merciful to me a sinner*; the God of infinite mercy be merciful to me, for, if he be not, I am for ever undone, for ever miserable. God be merciful to me. [Matthew Henry]

We close with this prayer of David:

Psa 28:1-9 Of David. To you, O LORD, I call; my rock, be not deaf to me, lest, if you be silent to me, I become like those who go down to the pit. (2) Hear the voice of my pleas for mercy, when I cry to you for help, when I lift up my hands toward your most holy sanctuary. (3) Do not drag me off with the wicked, with the workers of evil, who speak peace with their neighbors while evil is in their hearts. (4) Give to them according to their work and according to the evil of their deeds; give to them according to the work of their hands; render them their due reward. (5) Because they do not regard the works of the LORD or the work of his hands, he will tear them down and build them up no more. (6) Blessed be the LORD! For he has heard the voice of my

pleas for mercy. (7) The LORD is my strength and my shield; in him my heart trusts, and I am helped; my heart exults, and with my song I give thanks to him. (8) The LORD is the strength of his people; he is the saving refuge of his anointed. (9) Oh, save your people and bless your heritage! Be their shepherd and carry them forever.