

# ***The Parable of the Pharisee and the Tax Collector***

## **Luke 18:9-14**

### **Introduction:**

Our parable (Luke 18:9-14) answers this essential question:

- Who can be right before God?

### **1. The Setting and Subjects of the Parable (v. 9-10)**

The Setting:

- Jesus is speaking to *“some who were confident of their own righteousness and looked down on everybody else”* (v. 9).
- Jesus is namely addressing those who put their trust in themselves. Those who are self-righteous legalists; that is those who put their trust in, and glory in, their own observance of the law and its rules.
- Pharisees (see below) would have fallen into this category.

The Subjects:

- The Pharisee:
  - The Pharisees were a sect of individuals who legalistically held to the Jewish faith, emerging some 400 years before Christ. They gloried in the observance of rules from the law, and held themselves in very high esteem. As a result, they looked down on others for their “lack of faith”.
  - Pharisees loved the outward appearance (the “pomp”) of rituals, and were self-righteous legalists.
  - Jesus frequently spoke out against the Pharisees, most notably in Matthew 23.
- The Tax Collector (Publican):
  - Tax Collectors, or Publicans, were at the bottom of the social “food chain” in first century Israel. They were disliked by most. In the eyes of the public, there was little to no redeemable quality to them.
  - In the minds of Jesus’ audience, if there was anyone who was going to be saved, it certainly would not be a Tax Collector.
  - Scripture frequently associates Tax Collectors with being evil, sinful, and dishonest (Matthew 5:46, Matthew 18:17, Luke, 15:1, Luke 18).

### **2. The Self-Righteous Prayer (v.11-12)**

The prayer of the Pharisee here is utterly self-righteous. His prayer is a “masterclass” in how to exalt yourself in front of a crowd while masking it behind dead religiosity.

Notice a few details about this prayer:

- His posture (standing) (v. 11) is one of self-confidence. Jesus speaks against this kind of posture in Matthew 6:5.

- He prayed about himself – this prayer is given to announce his own righteousness to God and to other men (v. 11).
- In his prayer he lists his character traits; who he is NOT “like” – namely the tax collector (who was associated with the lowliest of sinners).
- He lists a two of his most righteous deeds (v. 12):
  1. Fasting (1 Samuel 7; Daniel 9; Matthew 6)
  2. Tithing (Luke 22; 2 Corinthians 9)

Application: God, above all, and first and foremost, is glorified in prayer. There is no room to glorify yourself. Be sure that your prayers adore the Lord. God knows exactly what you need, glorify Him first and above all.

### **3. The Sinner’s Prayer (v. 13)**

The prayer of the Tax Collector could not be more different than the prayer of the Pharisee. It is short. It is humble. It is said out of a recognition of inward depravity and need of a savior. Notice a few details about this prayer:

- He stood at a distance. He recognizes that chasm that separates Him from God.
- He *“beat his breast”* (v. 13) – This is a biblical act used notably in Luke’s account of the Gospel (chapters 18 and 23) and the book of Jeremiah chapter 31. It is used to describe an outward demonstration of inward grief and repentance.
- He recognizes his need for mercy - mercy that God alone can give.
- He recognizes that he is a sinner.

Application: When we come to God in recognition of our sin and desiring His mercy, God “has us right where He wants us”. It is when we are convicted in our hearts that we need God to save us, that He freely lavishes mercy on us by grace.

### **4. Saving Grace Justifying the Humble Sinner (v. 14)**

Here, in verse 14, we find that it is the Tax Collector who goes home justified before God. It is the Tax Collector who is right before God. This is a shocking turn of events. The audience would have been baffled by this.

Jesus explains in verse 14: *“He who humbles himself will be exalted, and he who exalts himself will be humbled”*.

Application: Salvation is NOT a result of an outward appearance or act, but it is an inward change. A change of the heart. To be right before God, you need to come to Him openly with a needy and contrite heart recognizing your need for a Savior.

This is glorious news for the believer – we have Christ’s righteousness imputed to us by grace through faith. If we accept Christ as our Lord and Savior, we are declared righteous. But to come to Christ honestly takes a humble heart.