

To Seek and To Save the Lost

The Parable of the Pharisee and the Tax Collector

Luke 18:9-14

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June 28, 2015

The Parable of the Pharisee and the Tax Collector

Scripture

When someone comes to the Session in order to be interviewed for communicant membership, we always ask the following two questions, which we have borrowed from Dr. D. James Kennedy and Evangelism Explosion.

First, we ask, "Suppose you were to die today, are you sure that you would go to heaven?" How would you answer this question? There are essentially five answers that one can give to this question. One could answer, "Yes," "No," "Maybe," "I hope so," or, "I don't know." This question basically deals with assurance of salvation. A person has assurance of salvation ranging from certainty to uncertainty.

The second question we ask is this, "Suppose you were to die today, and you were to stand before God, and he asked you, 'Why should I let you into my heaven?' how would you answer?" How would you answer this question? Take a moment and try and answer it as clearly as you can. There are essentially two answers that one can give to this question. Now keep your answer to the question in mind.

Jesus' parable of the Pharisee and the tax collector illustrates the two different answers people give about why God should let a person into his heaven.

Let's read the parable of the Pharisee and the tax collector in Luke 18:9-14:

⁹He 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. ¹¹The 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. ¹²I fast twice a week; I give tithes of all that I get.’ ¹³But 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!’ ¹⁴I 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.” (Luke 18:9-14)

Introduction

While Jesus was on his way to Jerusalem, where he would soon be crucified, he continued to teach his disciples and even the Pharisees many important truths.

Jesus had just taught his disciples to pray with perseverance for the arrival and consummation of the kingdom of God. Then he taught them about the requirement for entrance into the kingdom of God. Essentially, Jesus taught his disciples how to answer the second question I mentioned above.

In verse 9 Luke said that Jesus **also told this parable to some who trusted in themselves that they were righteous, and treated others with contempt.** In this important parable Jesus taught about how a person gains entrance into the kingdom of God.

Lesson

The parable of the Pharisee and the tax collector in Luke 18:9-14 shows us two different approaches to God.

Let’s use the following outline:

1. Two men (18:10)
2. Two Prayers (18:11-13)
3. Two Results (18:14)

I. Two Men (18:10)

First, the parable of the Pharisee and the tax collector has two men.

A. *One Is a Pharisee (18:10a)*

First, one is a Pharisee.

Jesus said in verse 10a, “**Two men went up into the temple to pray, one a Pharisee. . . .**”

In Jesus’ day **the temple** consisted of the sanctuary as well as the outer courts. People went to **the temple** to offer sacrifices, to listen to teaching, to fellowship, and to pray. So, it was normal for **a Pharisee** to go to **the temple** in order to **pray**. It is not clear whether or not he went there during the regular hours of prayer. But it did not matter. People expected to see **a Pharisee** at the temple praying, since the Pharisees were considered to be pious and very religious.

B. *One Is a Tax Collector (18:10b)*

And second, one is a tax collector.

What is fascinating in Jesus’ parable is that **the other** man who went to pray was **a tax collector** (18:10b). **Tax collectors** were hired by the Roman government to collect taxes for them. These tax collectors were corrupt and were considered among the lowest in society. The Jews despised tax collectors.

So, when Jesus said that **the other** man who went to pray was **a tax collector** his audience would have been a bit puzzled. Yes, they could understand that a Pharisee would go to the temple to pray. He was a religious person, after all, and one would expect him to pray at the temple. But, a tax collector? That was very unusual. Why would an irreligious tax collector go to the temple to pray? God surely had no regard for him!

II. Two Prayers (18:11-13)

Second, the parable of the Pharisee and the tax collector has two prayers.

A. *The Pharisee's Prayer (18:11-12)*

First, the Pharisee's prayer.

There are two aspects of the Pharisee's prayer that I want to examine.

1. His Posture (18:11a)

First, notice the Pharisee's posture.

Jesus said in verse 11a, "**The Pharisee, standing by himself, prayed thus.**"

Praying in a standing position, with hands and eyes lifted up to heaven, was not an unusual posture for prayer. In the case of **the Pharisee** we would even expect this of him.

We are not told where in the temple complex **the Pharisee** stood. It is likely that he was standing as close as possible to the Holy of Holies where God was uniquely present.

1. His Petition (18:11b-12)

And second, let's look at the Pharisee's petition.

The Pharisee opened his prayer by addressing **God**. However, a closer examination of the Greek suggests that he really was talking to himself. The *English Standard Version* of the Bible translates the start of verse 11 as follows, "The Pharisee, standing by himself, prayed thus." However, it is permissible to translate it as does the *New King James Version*, "The Pharisee stood and prayed thus *with himself*." That translation would be

accurate, and better presents what was going on. The Pharisee was outwardly addressing **God**, but really was talking out loud with himself so that others could hear what he prayed.

It is important to note that the Pharisee does not confess his sins to God. Nowhere in his prayer does he ask God to forgive him for what he has done to violate God's holy Law. If he had any sense at all of God's presence in his life, he would have known that he was a sinner approaching a holy God.

The Pharisee said in verse 11b, "**God, I thank you that I am not like other men,**" and then he went on to describe the kinds of other men who was not like: "**extortioners, unjust, adulterers, or even like this tax collector.**" The Pharisee compared himself with other people. But note that he did not compare himself with holy and godly people. Nor did he compare himself with God's perfect standard of the person of Jesus either. Instead, he compared himself with people who were known to be sinful, such as **extortioners, unjust, adulterers, and tax collectors**. One of the prayers of comparison prayed by the Pharisees in Jesus' day went as follows:

I thank thee, Jehovah my God, that thou hast 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.¹

The Pharisee then commended his good works to God. He said in verse 12, "**I fast twice a week; I give tithes of all that I**

¹ William Hendriksen and Simon J. Kistemaker, *Exposition of the Gospel According to Luke*, vol. 11, New Testament Commentary (Grand Rapids: Baker Book House, 1953–2001), 820.

get.” Actually, the Pharisee’s good works were so good that they were even better than God’s Law! God’s Law in the Old Testament suggested fasting only one day a year, on the Day of Atonement (cf. Leviticus 16:29). However, the Pharisee fasted **twice a week** (probably on Mondays and Thursdays). And when it came to tithing, he gave way more than the Law required (cf. Deuteronomy 14:22-23). He tithed on *everything*!

Darrell Bock summarized the Pharisee’s prayer. He said, “In effect his prayer is, ‘I thank you, God, that I am such a great guy!’ Pride permeates the intercession.”²

The Pharisee approaches God with his own righteousness. He approaches God with his own works and good deeds. He believes that God will accept him because of his righteousness. And, sadly, he looked down on others who were not as righteous as he was. That is why Luke said in verse 9 that Jesus also told this parable to some who trusted in themselves that they were righteous, and treated others with contempt.

Now, I want to make it personal. At the start of this message I asked you to keep your answer in mind to the question, “Suppose you were to die today, and you were to stand before God, and he asked you, ‘Why should I let you into my heaven?’ how would you answer?” How did you answer that question?

If you said anything like the following, your answer is like the Pharisee’s answer:

- I am a good person.
- I go to church.
- I try to keep your law.
- I am not perfect but I am better than some others.

All of these answers, and answers like these, are works-righteousness. Like the Pharisee, you are presenting your own good deeds to God or comparing yourself favorably to others as the basis for God’s acceptance of you. And it will not work!

² Darrell L. Bock, *Luke: 9:51–24:53*, vol. 2, Baker Exegetical Commentary on the New Testament (Grand Rapids, MI: Baker Academic, 1996), 1463.

B. The Tax Collector's Prayer (18:13)

And second, the tax collector's prayer.

There are two aspects of the tax collector's prayer that I want to examine.

1. His Posture (18:13a)

First, notice the tax collector's posture.

Jesus said in verse 13a, "**But the tax collector, standing far off, would not even lift up his eyes to heaven, but beat his breast, saying. . . .**"

The **tax collector** must have been somewhere in the temple complex. But he was **standing far off**. He knew that God's special presence was in the temple, and he desperately wanted to connect with God. That is why he was **standing far off**.

Like the Pharisee, he was standing, but he **would not even lift up his eyes to heaven**. He was so ashamed of his sins that he stood there with downcast eyes. Moreover, in self-accusation and near-despair, he **beat his breast**. His guilt for his sin was overwhelming.

1. His Petition (18:13b)

And second, let's look at the tax collector's petition.

The tax collector prayed in verse 13b, "**God, be merciful to me, a sinner!**"

He also addressed God in his prayer. But he did not compare himself to anyone else. Instead, he begged God for mercy. He knew that he was a sinner guilty of God's wrath and judgment. He knew that he stood condemned for all of his sins before the judgment seat of God. He did not ask for justice. In-

stead, he begged God for mercy.

When someone comes to the Session in order to be interviewed for communicant membership, the very first question of the membership vow, to which each person must assent, is: “Do you acknowledge yourself to be a sinner in the sight of God, justly deserving his displeasure, and without hope save in his sovereign mercy?” There is no hope for any sinner apart from God’s sovereign mercy.

Actually, the tax collector in Jesus’ parable singles himself out from all other people, but in an entirely different way than the Pharisee. He doesn’t compare himself favorably to others. He doesn’t compare himself to the religious Pharisee. He doesn’t even compare himself to other tax collectors by saying, “God, I thank you that I am at least better than most other tax collectors.” Not at all. He singles himself out as *the* sinner because the Greek text actually reads, “**God, be merciful to me, the sinner!**” This is the true sinner’s prayer! The tax collector completely owns his sin. T. W. Manson wrote, “The [tax collector] is overwhelmed by the sense of his own unworthiness, and rightly so. It is a great mistake to regard the [tax collector] as a decent sort of fellow, who knew his own limitations and did not pretend to be better than he was. . . . This [tax collector] was a rotter; and he knew it. He asked for God’s mercy because mercy was the only thing he dared ask for.”³

Again, I want to make it personal. At the start of this message I asked you to keep your answer in mind to the question, “Suppose you were to die today, and you were to stand before God, and he asked you, ‘Why should I let you into my heaven?’ how would you answer?” How did you answer that question?

The only answer that God accepts is from a person who recognizes that he is a sinner in need of God’s mercy. When you stand before God after you die, beg God to be merciful to you.

³ T. W. Manson, *The Gospel of Luke*, Moffatt New Testament Commentary (New York: Harper, 1930), 604.

God sent Jesus into this world to pay the penalty for sin. And God will credit to your account Jesus' payment for sin, if you repent of your sin and put your trust in Jesus.

III. Two Results (18:14)

And third, the parable of the Pharisee and the tax collector has two results.

A. *The Tax Collector Is Received and Exalted by God (18:14a)*

First, the tax collector is received and exalted by God.

Jesus said in verse 14a, **"I tell you, this man went down to his house justified."**

The word for **justified** is a legal word. It means to be declared "not guilty." Jesus pronounced the tax collector "not guilty" by God. Why? Because God transferred the penalty for his sin to the sin-bearer – Jesus. Jesus paid the penalty for the tax collector's sin. And so God's justice was satisfied and he was able to extend mercy to the tax collector. All of his sins were blotted out. All of his transgressions were removed "as far as the east is from the west" (Psalm 103:12). They have been cast into the depths of the sea (Micah 7:19). And he was adopted into the family of God.

B. *The Pharisee Is Rejected and Excluded by God (18:14b)*

And second, the Pharisee is rejected and excluded by God.

Jesus said that the tax collector went home justified **"rather than the other. For everyone who exalts himself will be humbled, but the one who humbles himself will be exalted"** (18:14b).

One commentator said, "The Pharisee also goes home, but he has . . . nothing! He might as well have stayed home that day,

and never gone to the temple. In fact, this might have been better for him.”⁴

Conclusion

Therefore, having analyzed the parable of the Pharisee and the tax collector in Luke 18:9-14, we should pray the sinner’s prayer if we wish to receive God’s mercy.

Jesus taught that good works or works righteousness do not gain any single person acceptance with God, no matter how religious that person is. The only way a person gains acceptance with God is by God’s mercy. Acceptance with God is gained by acknowledging sin and trusting in God’s provision of payment for that sin in the person and work of Jesus.

We are accepted and saved by God when we sing with Augustus Toplady in the hymn “Rock of Ages”:

Not the labor of my hands
Can fulfill the law’s demands,
Could my zeal no respite know,
Could my tears forever flow,
All for sin could not atone,
Thou must save and Thou alone.

Nothing in my hand I bring:
Simply to Thy cross I cling;
Naked, come to Thee for dress;
Helpless, look to Thee for grace;
Vile, I to the fountain fly:
Wash me, Savior, or I die.⁵

⁴ William Hendriksen and Simon J. Kistemaker, *Exposition of the Gospel According to Luke*, vol. 11, New Testament Commentary (Grand Rapids: Baker Book House, 1953–2001), 821.

⁵ Paul Eckert, *Steve Green’s MIDI Hymnal: A Complete Toolkit for Personal Devotions and Corporate Worship.*, Electronic ed. (Bellingham, WA: Logos Bible Software, 1998).

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develop them to Christlike maturity,
equip them for their ministry in the church
and life mission in the world,
in order to magnify God's name.*

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PRAYER:

Our Father, thank you for Jesus' parable of the Pharisee and the tax collector. Jesus taught that there are two approaches to you, Father.

One approach is by our own merit, or works, or good deeds. However, since they are not perfect, you will never accept them. The Pharisee illustrates this approach.

The other approach is by mercy. It is recognizing that we are sinners in need of your mercy. And you provide justification in the person and work of your Son, Jesus Christ.

If there is anyone here today who has not yet put his or her trust in Jesus, will you grant that person your mercy? Will you enable that person to turn from sin and trust in Jesus. I pray that every single person will go home justified today.

And for this I pray in your name. Amen.

BENEDICTION:

May the grace of our Lord Jesus Christ, the love of God, and the fellowship of the Holy Spirit be with you all, now and always. Amen.

CHARGE:

Now, brothers and sisters, go and serve God wholeheartedly!