

Luke 18:9-14
The Pharisee and the Tax Collector

In Evangelism Explosion, one of the questions asked to initiate a conversation about the gospel is, “if you were to die tonight and stand before God, what would you say that would convince Him to let you into His heaven?” That is a great question. I have asked it many times, and I usually get the same response from unbelievers. Their answer goes something like “well, I have been a good person” or “I have never done anything really bad like kill someone” or “I may have had my moments when I was bad, but now I am generally pretty good.” All of these answers have the same premise. They all argue that there is something good about us that merits God’s reward. No thought could be more foolish.

When we do stand before God, there really are only two options. One is that mentioned above. To put our faith in our own good works. To recommend ourselves to God on the basis of our moral standing. To argue that the good we have done outweighs any missteps along the way. To insist that our good intentions are more important than our bad actions. That is a fool’s game.

The second option is to plead the blood of Christ. To stand before God naked and ashamed and to recognize and admit our total inability to merit anything other than His wrath. To humbly beg that the atoning work of Jesus Christ on the cross be accounted to us as righteousness and that His good work be allowed to cleanse us from the sin we could not possibly make amends for ourselves. That is the only way into God’s kingdom.

Sadly, every religion known to man, except Christianity, follows some version of the first pattern. They all insist upon man doing something to make himself right with God. Whether it is good works or moral reform, they all demand that a person get right with God on his own effort.

There are many problems with that approach, but perhaps the most obvious is that it simply cannot be done. Jesus set the standard Himself when He said, “you are to be perfect, as your heavenly Father is perfect” (Matthew 5:48). This was a repetition of the Old Testament law in which God, the Father declared, “for I am the Lord who brought you up from the land of Egypt to be your God; thus you shall be holy, for I am holy” (Leviticus 11:45). That is a very high bar to reach. We must be perfect. And perfect holiness requires not just outward compliance, but inward obedience as well. As Jesus elaborated on this, “²⁷you have heard that it was said, ‘you shall not commit adultery’; ²⁸but I say to you that everyone who looks at a woman with lust for her has already committed adultery with her in his heart” (Matthew 5:27-28). So not only can we not commit the act of sin, we cannot even have sinful intentions that we don’t act upon if we want to be perfect. And this is an “all or nothing” proposition. Any one failure, no matter how slight, is enough to require full and complete condemnation, “for whoever keeps the whole law and yet stumbles in one point, he has become guilty of all” (James 2:10).

As we come to understand these truths, we might well exclaim with the disciples, “then who can be saved?” (Luke 18:26). Thankfully Jesus, Himself, gave the answer, “the things that are impossible with people are possible with God” (Luke 18:27). This impossibility was achieved by the sacrificial work of Jesus Christ, Who “will justify the many, as He will bear their iniquities” (Isaiah 53: 11). That is how we

can be made perfect. That is how we can have our sin forgiven and Christ's righteousness imputed to us. That is how we can acceptability in the eyes of a perfectly holy God and entrance into His kingdom.

Unfortunately, the Jews of the first century had lost these truths in the confusion of the many requirements of the law placed on them by their religious leaders. The theology taught in the synagogues emphasized earning God's good favor by keeping the many nuances and fine points of an ever-expanding legal system. Choosing the path of self-righteousness, the Pharisees demanded complete adherence to every detail of the law - at least the law as they interpreted it. Conformity earned rightness with God. Any mistake required condemnation.

The Audience

Whether in time or place, or simply by topic, this parable fits with the one before it about perseverance in prayer. Having been making His disciples uneasy by talking about the future kingdom of God, Jesus now emphasized how one gained entry into that kingdom. But in doing so, Jesus turned His attention back to the Pharisees. It was to the Pharisees and those who followed them that Jesus was speaking. Specifically, Jesus "told this parable to some people who trusted in themselves that they were righteous, and viewed others with contempt" (v. 9). The word used for "some people" is generic. That is, it refers to any who might consider themselves worthy of entrance into the kingdom based on their own merits. We all know such people. People who set up themselves as the standard of holiness and judge others who do not meet the standard.

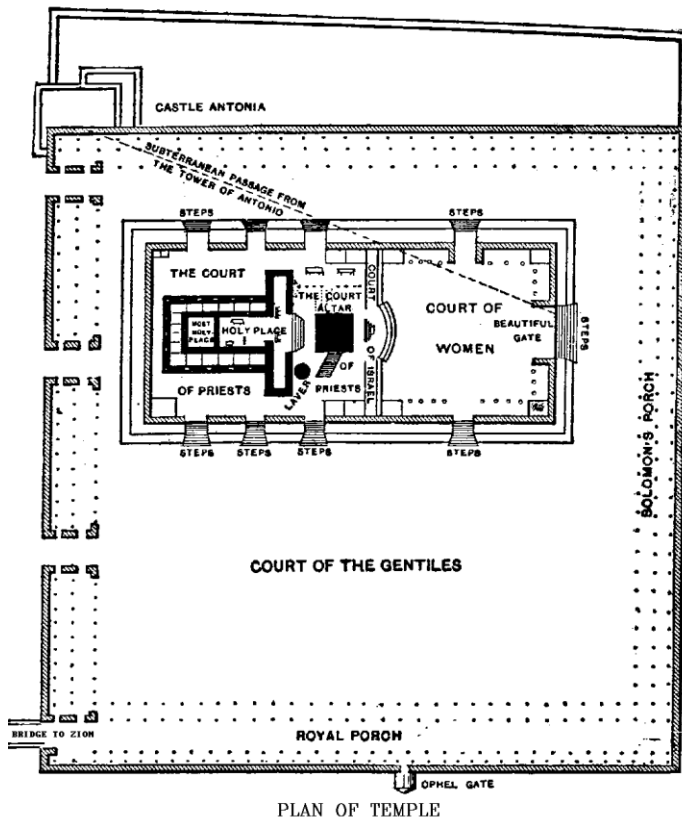
Paul was once such a one. He wrote, "if anyone else has a mind to put confidence in the flesh, I far more: ⁵circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; as to the Law, a Pharisee; ⁶as to zeal, a persecutor of the church; as to the righteousness which is in the Law, found blameless" (Philippians 3:4-6). But by God's grace he came to see that "whatever things were gain to me, those things I have counted as loss for the sake of Christ. ⁸More than that, I count all things to be loss in view of the surpassing value of knowing Christ Jesus my Lord, for whom I have suffered the loss of all things, and count them but rubbish so that I may gain Christ" (Philippians 3:7-8).

These Pharisees and others were so steeped in their self-righteousness, that they "viewed others with contempt" (v. 9). The word means to despise, or to consider of no inherent value. It is the same word that will be used to describe the feelings of Herod and his soldiers toward Jesus, "and Herod with his soldiers, after treating Him with contempt and mocking Him, dressed Him in a gorgeous robe and sent Him back to Pilate" (Luke 23:11). More generically, it was used by Peter to describe the rejection of Jesus by the Jewish leadership, "He is the stone which was rejected by you, the builders, but which became the chief corner stone" (Acts 4:11). The Pharisees judged others by who *they* were. To the Pharisees, those who did not conform to their expectations of righteousness were not even worth noticing.

The Analogy

The story begins simply enough, "two men went up into the temple to pray" (v. 10). This could have been at any time, but was likely either at 9:00 am or 3:00 pm during the morning or evening sacrifices. We can infer this because one of the men was "a Pharisee" (v. 10). A Pharisee would naturally choose a time to pray when the temple would be filled with people. That way, he could be seen acting out his rituals by the most people.

“The Pharisee stood” (v. 11). This was not an uncommon posture in prayer, and indeed had biblical precedents to support it, “¹²O Lord, the God of my master Abraham, please grant me success today, and show lovingkindness to my master Abraham. ¹³Behold, I am standing by the spring, and the daughters of the men of the city are coming out to draw water” (Genesis 24:12-13). That the Pharisee was standing as he prayed was not an issue; that he was praying to be noticed by other was, “when you pray, you are not to be like the hypocrites; for they love to stand and pray in the synagogues and on the street corners so that they may be seen by men” (Matthew 6:5). He had, no doubt, pushed his way to the inner part of the temple nearest the Holy Place.



Not only was the Pharisee praying to be noticed, but he “was praying this to himself” (v. 11). Perhaps, Luke simply means that he was praying silently, as did Hannah, “as for Hannah, she was speaking in her heart, only her lips were moving, but her voice was not heard” (1 Samuel 1:13). More likely, though, is that his prayer was not to God, but rather for others to hear as he boasted about his own worthiness. The prayer was merely self-congratulations. He did not offer praise to God, nor did he ask for forgiveness. He simply recounted for all in earshot to hear his own attributes.

His arrogance was seen as he began, “God, I thank You that I am not like other people” (v. 11). And he had specific people in mind - “swindlers, unjust, adulterers” (v. 11). That is some very low hanging fruit. This Pharisee was proud that he was more righteous than thieves, dishonest people, and immoral sexual sinners. These people were considered so

unrighteous that they were avoided by the Pharisees for fear of being made unclean by association. It was certainly easy enough to claim to be better than these. The irony was that though he Pharisee was praying a prayer of thanksgiving, he was thankful not for his own goodness but for another’s badness.

Then, no doubt catching the view of another person, the Pharisee continued, “or even like this tax collector” (v. 11). Rather than being intently focused on God in his prayer, he was looking about to see if everyone was watching his performance. When he saw at a distance another person to whom he could feel superior, he took full advantage of the moment. Perhaps in the back of his mind he even wondered why this person was allowed to enter the temple,

“And the head of the Ma'amad [one of 24 regions, each of which sent in turn a delegation to the Temple to be present and represent the entire people at the public sacrifices] would gather the impure people at the eastern gate [of the Temple Mount]” (Mishnah, Tamid 5:6).

Continuing to compare himself to others, the Pharisee flaunted his achievements saying, “I fast twice a week; I pay tithes of all that I get” (v. 12). The Old Testament law commanded fasting only during the preparation for the Day of Atonement. The Pharisees had extended this to fasting twice a week, usually on Mondays and Thursdays. The same elaboration was done to the biblical rule of tithing. The Pharisees so meticulously followed the law that they tithed even the spices that grew in their gardens, something for which Jesus held them accountable, “but woe to you Pharisees! For you pay tithes of mint and rue and every kind of garden herb, and yet disregard justice and the love of God” (Luke 11:42). This Pharisee simply wanted “to make a good showing in the flesh” (Galatians 6:12). He wanted all the people to know how righteous he was.

Outwardly he addressed God, but inwardly he was speaking to himself. In the presence of God, he offers no confession or admission of sin. We can think of Isaiah, who had a different perception of being in the presence of the Lord,

“¹In the year of King Uzziah’s death I saw the Lord sitting on a throne, lofty and exalted, with the train of His robe filling the temple. ²Seraphim stood above Him, each having six wings: with two he covered his face, and with two he covered his feet, and with two he flew. ³And one called out to another and said,

‘Holy, Holy, Holy, is the Lord of hosts,
The whole earth is full of His glory.’

⁴And the foundations of the thresholds trembled at the voice of him who called out, while the [\[c\]](#)temple was filling with smoke. ⁵Then I said,

‘Woe is me, for I am ruined!
Because I am a man of unclean lips,
And I live among a people of unclean lips;
For my eyes have seen the King, the Lord of hosts’” (Isaiah 6:1-5).

The other man praying was “a tax collector” (v. 10). He was “standing some distance away” (v. 13). He was on the fringe of the crowd. He was trying to blend in and not be noticed. He wanted no attention draw to himself whatsoever. So filled with the awareness of his own guilt and shame, he was uncomfortable in the temple. He stayed on the edge, perhaps even bordering the Court of the Gentiles. He wanted nothing to do with the Holy Place or the Holy of Holies. He “was even unwilling to lift up his eyes to heaven” (v. 13). He could not face his God. He hung his head in shame and “was beating his breast” (v. 13).

Physical movement was, and remains, a particular part of the Jewish practice of prayer. Swaying to the rhythm of the prayer as it was said or sung was not uncommon. To clasp one’s hands over the chest was as common in Jewish prayer as the interlocking of fingers in prayer is to Christians. But to go to this extreme; to physically hit yourself, expressed the most extreme anguish. When Luke described the crucifixion, he wrote, “And all the crowds who came together for this spectacle, when they observed what had happened, began to return, beating their breasts” (Luke 23:48).

Not only in his selection of where to stand and in his posture, but in his words this man revealed his deep sense of his own guilt. “God, be merciful to me, the sinner!” (v. 13) was all he could utter. He offered no mitigating circumstances. He made no excuses. He simply cried out for mercy - undeserved and unmerited mercy. And he was not just a sinner, but “the sinner.” He knew himself to be the worst. With Paul he could say “it is a trustworthy statement, deserving full acceptance, that Christ Jesus came into the world to save sinners, among whom I am foremost of all” (1 Timothy 1:15). His plea for mercy recognized that he could not earn his own salvation. The word means “to make propitiation for” or “to make satisfaction for” and directly implied the understanding that this redemption must come from another. This was not merely a general plea to be spared punishment for wrongdoing, but a begging for atonement, for God to send a Messiah “so that He might become a merciful and faithful high priest in things pertaining to God, to make propitiation for the sins of the people” (Hebrews 2:17).

The tax collector’s prayer was deeply personal - he spoke of himself and was not vague about his position before a holy God. His prayer was humble - he acknowledged was a sinner and offered no excuses. Finally, his prayer was heartfelt - he beat his chest with an emotion we probably cannot fully appreciate. He knew who he was and he knew the God to Whom he prayed.

We must see that both of these men went to the temple. Both men prayed. Both men understood the Old Testament and the requirements of the law. Both men recognized God as Creator. Both men believed in the system of sacrifices. The great difference was that the Pharisee believed he could merit God’s favor by his good works, but the tax collector recognized his need for grace. Both men were thinking of themselves, but in quite different ways. We must be reminded that not all who pray are saved.

The Answer

Jesus was definitive in His pronouncement of how God responded to each man. Referring to the tax collector, “I tell you, this man went to his house justified rather than the other” (v. 14). The “I tell you” is a clear statement of His divinity, for Jesus was speaking for God. He did not quote the law and He did not appeal to any other authority. He simply stated what God had determined, because He was God Incarnate.

The word Luke used for ‘justified’ is in the sense of being permanently justified. Unlike the sacrificial system established in the Old Testament, the new covenant established by the Messiah would require only one sacrifice for all time. There would be no need to revisit the temple to perform duties designed to merit God’s forgiveness. That forgiveness was given once, and for ever, at the cross. This concept permeated the Jewish understanding of salvation.

“¹Be gracious to me, O God, according to Your lovingkindness;

According to the greatness of Your compassion blot out my transgressions.

²Wash me thoroughly from my iniquity

And cleanse me from my sin” (Psalm 51:1-2).

“As far as the east is from the west,

So far has He removed our transgressions from us” (Psalm 103:12).

“He will again have compassion on us;

He will tread our iniquities under foot.
Yes, You will cast all their sins
Into the depths of the sea.” (Micah 7:19).

The tax collector was pronounced justified. He had done nothing to deserve it. He had done no good works. He had not reformed himself morally. There was no penance established, nor any conditions placed upon his future conduct. There is no clearer demonstration that salvation is the free gift of God.

The Axiom

Jesus concluded with the simple statement that “everyone who exalts himself will be humbled, but he who humbles himself will be exalted” (v. 14). In Scripture, only God is exalted, and therefore only He can exalt another. We cannot raise ourselves to a level worthy of the King of Kings and Lord of Lords. God will not permit that. He “is opposed to the proud, but gives grace to the humble” (James 4:6).

The point is clear. Those who think they are good enough, by definition are not. The kingdom of God is for those who know themselves to be unworthy. Salvation cannot be earned. It is a gift. And the gift is entirely in the power of the One Who gives it. God cannot be compelled to open the doors to His kingdom because of anything we have done. By the blood of Jesus only may we gain entrance.

Takeaways

Self-righteousness is our natural disease. We are never as bad in our own eyes as others are. But we cannot try ourselves by the standard of man; we must use as our only measure the holiness of God. Furthermore, we are never in such danger as when we are insensitive to our own sin. The cure for self-righteousness is self-knowledge. We cannot all be learned, or rich, or gifted in song, but we can all be humble.