

Pharisee & the Tax Collector

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Salem

Luke 18:9-14

INTRODUCTION:

This morning as we study the Scriptures, I would like for us to consider a parable that was told by our Lord in **Luke 18**.

- We know that parables are basically stories that are told in order to illustrate a deep spiritual truth.
- We know that Jesus spoke in parable quite often, and that he probably understood then what we understand today, that what people usually remember from a sermon are the stories.
- For example, I doubt that very many of us could recite very many passages from Aristotle or Plato, and yet most of us, even the small children, all know at least a few of Aesop's Fables.
- We remember the story of the Tortoise and the Hare.
- We remember the story about the little boy who cried, "Wolf!"
- And in a similar way, it is also very easy to be impacted by the parables Jesus told.

This morning, I would like for us to consider the story of the Pharisee and the Tax Collector from **Luke 18:9-14**.

- As we look at this parable, we may not notice right away that these two men started out having a lot in common. Both men were religious. Both men were Jewish. Both men believed in God.
- Both men believed in going to the temple to pray. They were not pagan.
- They were not idol-worshippers.
- They were not heathen, and yet there were some huge differences between them.
- One was consumed with pride, but the other had an attitude of humility.

As we open our hearts to what the Bible has to say, I'd like for us to start by looking together at what the Bible actually says. **Luke 18:9-14**

9 And He also told this parable to some people who trusted in themselves that they were righteous, and viewed 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 stood and was praying this to himself: 'God, I thank You that I am not like other people: swindlers, unjust, adulterers, or even like this tax collector.

12 'I fast twice a week; I pay tithes of all that I get.'

13 "But the tax collector, standing some distance away, was even unwilling to lift up his eyes to heaven, but was beating his breast, saying, 'God, be merciful to me, the sinner!'

14 "I tell you, this man went to his house justified rather than the other; for everyone who exalts himself will be humbled, but he who humbles himself will be exalted."

As we keep ourselves focused on this paragraph of Scripture, I would like for us to look at it very carefully as we ask ourselves, "Why was this parable preserved for us to read this morning?"

- The answer to this question is answered quite well in the opening verse—in **verse 9**.

I. As we look at **verse 9**, one of the first lessons we learn is the **DANGER OF TRUSTING IN OURSELVES, THAT WE ARE RIGHTEOUS**.

According to **verse 9**, this is the first reason why this parable was even told in the first place, and we find right away that the star of the story was a Pharisee.

- Now at this point, we have a real disadvantage in understanding this parable as it was originally told.
- When we hear the word "*Pharisee*," we might automatically think of something very negative, and the reason is, we have already read the New Testament.

- We could have probably even predicted the end of this story before it was finished.
- When we read the word *“Pharisee,”* we automatically think, *“hypocrite.”*

In New Testament times, though the Pharisees were highly respected as the moral leaders of their communities.

- When Jesus started telling this parable about a Pharisee, the common people would have jumped on board right away thinking that the Pharisee was going to be the hero of the story.
- According to **Matthew 23**, the Pharisees received, *“the place of honor at banquets,”* and *“respectful greetings in the market places.”*
- They were admired as examples of godliness.

The Pharisees were dedicated and devout.

- For the most part, they were committed to learning God’s law.
- They studied the Torah, which was basically the first five books of the Old Testament.
- But they were also dedicated to the Mishna and the Talmud.
- The Mishna was basically a collection of detailed instructions that were necessary for carrying out the laws from the Torah.
- The Mishna sometimes had several chapters devoted to a single verse in the Torah.
- Then there was the Talmud.
- The Talmud was basically a commentary on the Mishna.
- So, there were three levels—God’s Law, the commentary on the Law, and then the commentary on the commentary.
- Those last two commentaries, by the way, were not written down, but they were oral traditions—they were huge books that had been committed to memory.
- It would have taken a great amount of dedication to memorize that material.

Because of this dedication to God’s law, a number of the Pharisees eventually accepted the gospel message—including the Apostle Paul (several years after the death of Christ).

- In many cases, they were extremely honest and devout.

In our parable this morning, we find that the Pharisee did, in fact, go beyond God’s Law in his dedication.

- The law itself required fasting on one day every year—the Day of Atonement.
- The Pharisee went far beyond that—he fasted two days every week!
- This was all on top of living a righteous life in the first place.
- He was not a swindler, he was not unjust, and he was not an adulterer.
- That is, he was faithful to his wife.

But in this parable, we start to notice that the Pharisee starts to rely on his own righteousness.

- The Bible says in **verse 11** that the Pharisee was praying *“to himself.”*
- Other translations say that he was praying *“with”* himself, or *“about”* himself, but the message is the same.
- He was not depending on God for his salvation, but he was depending on his own righteousness.

Notice how many times the Pharisee uses the personal pronoun *“I.”*

- As far as I can tell, he uses it 5 times in only two verses—*“I, I, I, I, and I.”*
- Out of 33 words, 5 of those words are *“I.”*
- Doesn’t that tell us something about this man’s view of himself?
- Even today, as we listen to people, can’t we tell when we are dealing with an arrogant person?

- The entire conversation is focused on his or her life, and they will talk about themselves, and their problems, and their hobbies, and their children, and their work, and their vacations, and not even bother to ask how we are doing.

The Pharisee was doing this with God.

- This man was having a great time praying this prayer, and yet God was not listening.
- As we might say today, the prayer never made it past the ceiling.
- If the Pharisee would have prayed in this church building this morning, the prayer will still be bouncing around up here in the rafters this evening.
- It would be a shame for our prayers to get stuck in the rafters and yet that is figuratively what happens when we pray to ourselves and not to God.
- This man was not really praying, but was bragging.
- He was bragging to God and bragging to the other people in the temple at the time.
- His attitude was that God should be thankful for having such a dedicated follower as himself.
- This was not a prayer as much as it was a status report to God.

One commentary pointed out that worship does involve an audience, but it is an audience of one.

- When we assemble together, we have come here to worship God.
- We are on the stage, and God is in the audience.
- We have not come to worship ourselves.

I should point out that the Pharisee did the right things.

- It is good to pray, and fast, and give, Jesus even gave instructions on those acts of worship in **Matthew 6**.
- The Pharisee, though, was in love with himself.
- He was not in love with God, as he should have been.
- It reminds me of the words of a popular country song by Toby Keith, **“I wanna talk about me, I wanna talk about I; wanna talk about number one; oh me oh my; What I think; what I like; what I know; what I want; what I see; I like talking about you, God, occasionally; but mostly, I wanna talk about me!”**
- That was the attitude of the Pharisee.
- He was not trusting in the mercy of God, but he was trusting in his own righteousness.

Maybe we could imagine for a moment receiving a call from someone in this community and this person is asking for financial help.

- Their story is that they are behind on their bills and that they need help with their rent.
- Now imagine that they set up an appointment with the elders of our congregation, and as they arrive for that meeting, the needy family steps out of a brand new Lexus SUV.
- All four members of the family are wearing nice clothes, they are all wearing gold chains and diamond jewelry, and we actually see cash falling from their pockets as they come up the sidewalk to our building.
- Are they in any position to ask for financial help? Certainly not!
- In fact, this is a ridiculous picture, and yet this is exactly how the Pharisee approached God.
- He came to God bragging of his own righteousness, trusting in his own good deeds, and was not begging for forgiveness, as he should have done.

This morning, then, we have learned that there is a special danger in trusting in ourselves and the fact that we are righteous.

- No matter how good we might be, and regardless of the good deeds we have done, we are in no position to demand that God forgive us of our sins.

- I am thinking of **Isaiah 64:6**, where the Bible says that all of our righteous deeds are like a *“filthy garment.”*
- If you were to look in the trunk of my car, you would find a small box with two full containers of 10W 40 Oil just in case I need to add a quart when I am filling gas.
- Right next to those two containers, there is an old dirty towel that I use to wipe the dipstick when checking my oil.
- If someone was to break into my trunk, I would much prefer that they would take the dirty rag rather than the quarts of oil.
- We do not put a high value on a dirty rag, but that is how God looks at our own righteousness.
- We learn, first of all, then, that we are not to trust in ourselves. We rely on God, instead.

II. There is a second lesson we can learn from this paragraph of Scripture, and that is: **THERE IS A DANGER IN TREATING OTHERS WITH CONTEMPT.**

And again, the Bible comes right out in **verse 9** and says that this parable was told to some people who *“viewed others with contempt.”*

- It is very natural to compare ourselves with other people.
- If we had a scale here this morning, and if we all started weighing in, most of us would wonder how our own weight compared with those around us.
- Whenever we see one of those **“Body Mass Index”** charts, we automatically plug in our own weight and compare ourselves to the national average.
- The same thing could be said in other areas as well.
- When the studies come out about how many hours of sleep the average person gets each night, we automatically compare our own lives with the national average.
- When we see a news story about what the average family owes on a credit card, we think of our own lives and we again make a comparison.

For many of us, the same thing is also true when we see the studies that show how much the average person donates to charity or church.

- It is so tempting to use those numbers to reassure ourselves that we are well above the national average.

The Pharisee, though, even took this to the next level.

- We notice in his prayer that he thanked God that he was not like other people—specifically, that he was not like the tax collector who was also praying in the temple.
- As I have, maybe you have also heard people justify their own faults by saying that they have never done...and then they list this huge list of terrible sins.
- They have never robbed a bank. They have never murdered anyone.
- And when we start comparing ourselves to a serial killer, many of us do, in fact, look pretty good.
- And yet we learn in this passage that God does not grade on a curve.
- It doesn't really matter that we may be a little better than average, because when we start comparing ourselves to Christ, as we should, we start to realize that we are not really so good after all.

I heard a story about a man who's neighbor had a huge white dog.

- I'm not really sure what kind of dog it was, but it was huge, and it was brilliant white—almost blinding in the summer sun!
- One day, though, the man saw this dog, and it didn't really look the same. It looked almost dingy.
- And the reason was, there had just been a fresh snowfall, and compared to the snow, that dog was not really as white as the man thought it was.
- We could make a similar comparison in our own lives.

- Compared to Jesus, all of us fall short of God’s glory.

The Pharisee, then, was comparing himself to another human being.

- His real problem was that he had no compassion—especially for the tax collector who was also praying.
- He had no love in his heart, but instead, he viewed the other man with contempt.
- By praying in this way, he was getting in his little dig at another child of God.

The proper attitude is found in **Philippians 2:3**, where Paul said, *“Do nothing from selfishness or empty conceit, but with humility of mind regard one another as more important than yourselves.”*

- The Pharisee was doing the exact opposite of this verse.

There are some people who are not content, though until they see themselves as better than someone else.

- We may not be perfect, but at least we’re better than someone else!
- And the way of thinking is, **“In order for me to build myself up, someone else needs to be put down.”**
- According to Jesus, this Pharisee treated others with contempt. There was no love in his heart.
- I am reminded of Paul’s words in **1 Corinthians 13**, *“If I speak with the tongues of men and of angels, but do not have love, I have become a noisy gong or a clanging cymbal. If I have the gift of prophecy, and know all mysteries and all knowledge; and if I have all faith, so as to remove mountains, but do not have love, I am nothing. And if I give all my possessions to feed the poor, and if I surrender my body to be burned, but do not have love, it profits me nothing.”*

And so the lesson is that there is a terrible danger in treating others with contempt.

- Without love, we are tempted to look down on others—even within the Lord’s church.
- Jesus is warning us of this danger.
- Instead of congratulating ourselves on what we’ve done that’s right, we should continue on with our righteousness, but ask for God’s mercy and patience as we improve.

III. There is a third lesson for us to consider, it is spread all through this parable, and it is the **IMPORTANCE OF HUMILITY IN OUR LIVES.**

As an example of humility, we look at the tax collector.

- Looking back, we understand that tax collectors were absolutely hated by the Jewish people.
- The tax collectors were working for the Roman government. They were traitors of their own people.
- They were collecting taxes for an occupying force.
- The Romans basically said that they wanted a certain percentage, and anything beyond that the tax collector could keep for himself.
- And so there was certainly room for abuse in that system.

Jesus said that the tax collector *“stood some distance away.”*

- He is aware that he is guilty of sin.
- Many have suggested that the tax collector might have actually been guilty of the sins that the Pharisee listed—swindling, being unjust, and committing adultery, and that might be correct.
- As a tax collector, we know it was highly likely that he was at least guilty of swindling—as the Pharisee had said.
- Jesus goes on to say that the tax collector was even *“unwilling to lift up his eyes to heaven.”*
- The man was beating himself on the chest.

The tax collector came to God with a burden that was too heavy to bear on his own.

- He came to God with a very simple prayer, ***“God, be merciful to me, the sinner!”***
- He was pouring his heart out to the Lord in a very humble way.
- We notice that this prayer was very short—only 7 words long. It is not full of complicated words.
- We notice that he did not come for counseling. He did not claim to be a victim.
- He did not claim that his sins were the fault of others.
- He did not say, ***“I am sorry for what I did, but this is why I did it.”***
- He did not offer an explanation like that, but he simply came to God and begged for mercy in a very humble way.

The Bible tells us over and over again about the importance of approaching God with a humble spirit.

- We can think of the words of King David in **Psalm 51:15-17**...

15 O Lord, open my lips, That my mouth may declare Your praise.

16 For You do not delight in sacrifice, otherwise I would give it; You are not pleased with burnt offering.

17 The sacrifices of God are a broken spirit; A broken and a contrite heart, O God, You will not despise.

We could also consider the words of Isaiah in **Isaiah 57:15**, ***“For thus says the high and exalted One Who lives forever, whose name is Holy, ‘I dwell on a high and holy place, and also with the contrite and lowly of spirit in order to revive the spirit of the lowly and to revive the heart of the contrite.’”***

- We could look again at **Isaiah 66:1-2**... ***“Thus says the LORD, “Heaven is My throne and the earth is My footstool. Where then is a house you could build for Me? And where is a place that I may rest? For My hand made all these things, thus all these things came into being,” declares the LORD. “But to this one I will look, to him who is humble and contrite of spirit, and who trembles at My word.”***
- God wants us to realize that we need forgiveness in our lives.

What shocks me about this story, was not just that the Pharisee’s prayer was not accepted, but that he did not know that it was rejected.

- The tax collector left in a right relationship with God, and the Pharisee only THOUGHT he left in a right relationship with God. It all goes back to a lack of humility in his life.
- It all goes back to the last part of **James 4:6**, an idea that is repeated over and over in the Bible, ***“GOD IS OPPOSED TO THE PROUD, BUT GIVES GRACE TO THE HUMBLE.”***
- And this morning we remind ourselves of the importance of humility.

SUMMARY / CONCLUSION:

This morning we have seen the danger of trusting in our own righteousness.

- We have seen the danger of treating others with contempt.
- And we have seen the importance of humility as we go to God with our concerns.

As we close, I would like to point out again that both of these men went to the right place, at the right time, for the same purpose, and yet according to Jesus, only the worship of the tax collector was accepted.

- We need to realize that even today, a person may come to worship in the right place, at the right time, may even do the things other people are doing, and yet may go home with a broken relationship with God—in a lost condition.
- Some people may leave this building this morning in a lost condition.

The Bible says that the tax collector was ***“justified.”*** This is a word that refers to being ***“right with God.”***

- Someone has made it easy to remember by pointing out that when we are justified, it is “**Just-As-If-I’d**” never sinned.
- When I am justified, it is “**Just-As-If-I’d**” never sinned!

The Bible tells us that to be justified, we must humble ourselves to the point of admitting our sin, we must be humble enough to change our lives, and we must be humble enough to allow ourselves to be immersed in water for the forgiveness of our sins.

- There are many people who will be lost on the Judgment Day because they could not humble themselves to the point of relying on God.
- If you are ready to obey the gospel, you can come to the front and be seated.
- Let’s stand and sing together...