



# Parable of the Pharisee and Tax Collector

Luke 18:9–14

Sermon for April 10 2022

Pastor Chris Sicks

We are studying the New City Catechism this year because it is an excellent summary of the central truths of the Christian faith. Today we are looking at Question 15. You'll find it printed in many different languages in your bulletin. I will read the question, and then let's read the answer together.

## **Question 15: Since no one can keep the law, what is its purpose?**

That we may know the holy nature and will of God, and the sinful nature and disobedience of our hearts; and thus our need of a Savior.

The law also teaches and exhorts us to live a life worthy of our Savior.

Let's look at today's scripture reading.

Hear now the Word of the Lord.

**Luke 18:9-14**

9 Then Jesus told this story to some who had great confidence in their own righteousness and scorned everyone else:  
10 "Two men went to the Temple to pray. One was a Pharisee, and the other was a despised tax collector.  
11 The Pharisee stood by himself and prayed this prayer: 'I thank you, God, that I am not like other people--cheaters, sinners, adulterers. I'm certainly not like that tax collector!  
12 I fast twice a week, and I give you a tenth of my income.'  
13 "But the tax collector stood at a distance and dared not even lift his eyes to heaven as he prayed. Instead, he beat his chest in sorrow, saying, 'O God, be merciful to me, for I am a sinner.'  
14 I tell you, this sinner, not the Pharisee, returned home justified before God. For those who exalt themselves will be humbled, and those who humble themselves will be exalted."

Together we read Isaiah 40:8:

*"The grass withers, the flower fades, but the word of our God will stand forever."*

Let's pray together.

Father, please send the Holy Spirit to give me wisdom and truth as I preach. Please open our hearts and minds to your truth, so we can glorify you in everything we do. We ask this in the name of Jesus our Lord.

Amen.

I remember when I was 26 years old. Someone arranged a date for me with a young woman who worked for a United States senator. During our dinner date, I asked her about her career dreams. She said, "I am going to be US senator one day!" She seemed very confident about this. I said, "Wow, what do you think qualifies you for that job?" She said, "I think my most attractive quality is my humility."

She was very proud of her humility. Which is kind of a contradiction, I think.

The Pharisee in this story Jesus is a little like that. He wanted to show everyone his humility when he prayed. But did he pray with true humility? Definitely not. Look at verse 9 with me, please.

## **Luke 18:9**

9 "Then Jesus told this story to some who had great confidence in their own righteousness and scorned everyone else:"

It is always important to recognize the audience that Jesus is talking to. Jesus tells this story to people who are like

the Pharisee character. He isn't speaking only to Pharisees, however. Pharisees were some of the religious experts in Israel. They were teachers of God's Word and they obeyed it very carefully. They were very respected and admired in the community. But Jesus often criticized them, because they obeyed the law of God for the wrong reasons. Their hearts were focused on themselves, not God. They thought highly of themselves, and "scorned everyone else" and looked down on them. Jesus is speaking this parable to anyone who is trusting in their own righteousness instead of God's mercy. Because that attitude blocks the love of God from flowing to us. And it makes it difficult for us to love others. Look at verse 10 now.

## **Luke 18:10**

10 "Two men went to the Temple to pray. One was a Pharisee, and the other was a despised tax collector."

The temple in Jerusalem was built up high, so you could feel closer to God when you worshipped. It was the most important building in Jerusalem. The temple was the center of religious and social life. Both men in Jesus' story went there to pray. I already explained who the Pharisees were. The other man was a tax collector. In 8 days, tax returns are due in the United States. We send our tax information to the Internal Revenue Service. The IRS. The men and women at the IRS work just a few miles east of here, in Washington DC. Sometimes people say bad things about the IRS because no one likes to pay taxes. But the people who work at the IRS are not bad people.

Tax collectors were different in Israel 2000 years ago. They didn't collect taxes for their own country, but for Rome. Rome was the invader. Rome controlled everything in Israel, and taxed the people to support the Roman Empire. Tax collectors were Jewish men who collected taxes from their Jewish neighbors. They gave those taxes to Rome, and kept some of it for themselves. The community hated the tax collectors because they were getting rich and working for the enemy. My friends, Jesus came to earth for people like this tax collector. God's heart is moved with compassion and mercy by the brokenness of lepers, blind people, and sinners of all kinds. Jesus doesn't love their sickness or sin. Of course not. Jesus loves their willingness to receive God's mercy and to depend on God completely. Trusting completely in God was hard for people like this Pharisee. Let's see how Jesus describes him in verses 11 and 12.

## **Luke 18:11-12**

11 "The Pharisee stood by himself and prayed this prayer: 'I thank you, God, that I am not like other people--cheaters, sinners, adulterers. I'm certainly not like that tax collector!

12 I fast twice a week, and I give you a tenth of my income.'"

The Pharisee prays out loud so people can hear him. What do you think of his prayer? Is he praying about God or himself? Compare the Pharisee's prayer to this prayer of David that we will say together after the sermon. In Psalm 51 David prays like this:

"1 Have mercy on me, O God, because of your unfailing love. Because of your great compassion, blot out the stain of my sins.

16 You do not desire a sacrifice, or I would offer one. You do not want a burnt offering.

17 The sacrifice you desire is a broken spirit. You will not reject a broken and repentant heart, O God."

The prayer of the Pharisee is not like that! He boasts and brags about his holy living. He criticizes other people. He says nothing about God.

What is Jesus trying to teach us with this story? When we read God's Word, we want to know what it says about us. God's word always has a message for us if we listen to it correctly. Of course, we prefer messages that say positive things about us.

For example, think about the parable Jesus told of the Good Samaritan. When we read that story, we like to think we are the Good Samaritan. He is the hero. It is easy to criticize the two religious leaders who ignore the victim in the road. When we apply that parable to ourselves, we put on the Samaritan costume. We think, "Jesus praised the Samaritan. I will try to live more like the Samaritan so Jesus will praise me too!" When we do that, we miss an important lesson Jesus wants to teach us in that parable. We are not the hero. In every Bible story, Jesus is the hero. We are the victim in the road who needs help from Jesus. And Jesus is willing to help those who know they need help.

Imagine Jesus has a bow and arrow. He is shooting truth arrows. These arrows hurt, because Jesus aims them at human hearts. Jesus knows that we have pride and sin in our hearts that needs to be removed. That's why he speaks so directly. Jesus aims straight at the problem and shoots with love.

In today's parable, who do you want to be? We all want to pray like the tax collector, right? We read this story and put on the tax collector costume. We think the point of the story is this: "Jesus praised the tax collector. I will try to live and pray more like the tax collector so Jesus will praise me too!" My friend, listen to me closely. Jesus loves you. That is why he is aiming his arrows straight at your heart. He's not shooting at the tax collector. He is shooting at the Pharisee. He is shooting at you and me.

Do you really want to understand this parable, and to learn from it? If you do, then you need to put on the Pharisee costume. Jesus is shooting arrows at our pride and sin.

We all think we are better than someone. I often think in my heart, "Thank you, God, that I am not like those other people." We all look down on someone. It makes us feel better about ourselves.

Do you know who I often look down on? Pharisees. It's ironic, right? In my heart I judge and criticize people who are confident about their theology and their intelligence. I look down on people who think they are right all the time. I am thankful I am not like them. But when I read this parable, I see that I am acting just like a Pharisee. I look down on others, criticizing them because they look down on others! I think I am better than them. But I am just the same. What about you? Who do you look down on? Who do you criticize in your heart, trying to lift up your pride and reputation?

Here is what I want you see. To really understand this parable, you must begin by seeing that you are the Pharisee. We try to look good and do good, because we want to receive good from God. We want the praise of God and other people. We think we are better than others, and we are hungry for their approval. That is the attitude of pride that Jesus shoots with his love arrows.

Allow Jesus to shoot his arrows at your pride and sin, my friends. The Holy Spirit can help you to pray like this: "O God, be merciful to me, for I am a sinner." When you allow the Holy Spirit to show you the pride and sin in your heart, then you are ready to learn the second lesson from the parable. The lesson of humility and mercy.

## **Luke 18:13**

13 "But the tax collector stood at a distance and dared not even lift his eyes to heaven as he prayed. Instead, he beat his chest in sorrow, saying, 'O God, be merciful to me, for I am a sinner.'"

The tax collector does not compare himself to anyone in his prayer. If he is comparing himself to anything, it is the perfect law of God. Today's catechism question is number 15:

"Since no one can keep the law, what is its purpose?"

"That we may know the holy nature and will of God, and the sinful nature and disobedience of our hearts; and thus our need of a Savior."

The Pharisee did not use the law of God for the correct purpose. The Pharisee used the law to elevate himself above other people and to build a good reputation. Therefore he did not know his need of a Savior. But the tax collector understood that the law reflects God's holy character. He understood that he was a law-breaker, and that he needed a Savior. The tax collector does three physical things that reveal the condition of his heart. He stands far away. He feels

unworthy to be close to God or to other people. Second, he looks down at the ground. He knows God is holy and that he is not. The third thing he does is beat his chest. This is a sign of self-condemnation, of repentance. He is being honest with himself and with God.

The tax collector's prayer reminds us of the prayer of Ezra the priest in Ezra 9:5-6. Ezra said:

"5 At the time of the sacrifice, I stood up from where I had sat in mourning with my clothes torn. I fell to my knees and lifted my hands to the Lord my God.

6 I prayed, "O my God, I am utterly ashamed; I blush to lift up my face to you. For our sins are piled higher than our heads, and our guilt has reached to the heavens."

This is the kind of prayer that God wants to hear. A good prayer does not need big words or sophisticated language. A good prayer does not require a knowledge of theology. In God's eyes, a good prayer begs for help and mercy. God answers our prayers when we pray with humility in the name of Jesus.

To be admitted into the United States you need a visa like this, right? If you want to be admitted into the Kingdom of God, you need a humility visa. Humility is like a visa stamp on your passport. The Pharisee was convinced he was already a citizen of the kingdom by his own efforts. He didn't ask God for anything. The tax collector asks God for mercy and forgiveness. He knows he can only be a citizen of the kingdom if God blesses him.

## **Luke 18:14**

14 "I tell you, this sinner, not the Pharisee, went down to his home justified before God. For those who exalt themselves will be humbled, and those who humble themselves will be exalted."

Notice that the tax collector "went down to his home." Little details like that usually mean something when you are reading your Bible. It is another way that Jesus highlights the humble attitude that God wants to see in all of us. Jesus modeled that humble attitude in his own life.

Today is Palm Sunday. This week we remember the last week of the life of Jesus. This Friday we will remember his humility and obedience on the cross.

We heard a reading earlier about the Triumphal Entry of Jesus. He came into Jerusalem five days before his death on the cross. He arrived like a king, but a very different kind of king. He was riding on a young donkey, instead of a chariot or gold-plated wagon.

## **Matthew 21:4-5 says:**

4 "This took place to fulfill the prophecy that said,

5 "Tell the people of Jerusalem, 'Look, your King is coming to you. He is humble, riding on a donkey--riding on a donkey's colt.' "

The Pharisees and other religious leaders in Jerusalem hated Jesus because he taught that God was not impressed with their strict religious obedience. Because they were focused on themselves rather than God. They had built their entire lives on their religious reputations and obedience. Jesus is inviting us to build our entire lives on his obedience instead. The Pharisee in the story has a lot of hidden sin. He looked down on people who had visible sin. He separated himself from other people to avoid any stains to his reputation.

Jesus had no sin at all, but he spent time with people who had visible sin. Jesus was a friend to sinners and was willing to accept criticism because of it.

The Pharisee is focused on external behavior. Jesus is focused on the internal condition of our hearts. The Pharisee was not willing to identify as a sinner, even though he was guilty. Jesus was willing to be identified as a sinner even though he was innocent. The Pharisee walked proudly through Jerusalem so people could see his holiness and righteousness. Jesus carried the cross of our shame through Jerusalem, so people could see his love and humility. The Pharisee exalted himself, but Jesus humbled himself. Because Jesus was willing to go down to the grave and die in your place, God has exalted him.

And when we are willing to humble ourselves, then God exalts us. If we admit our sinfulness and accept Jesus as our Lord, then God calls us his dearly loved sons and daughters. God the Father invites us to his table, and to live in his home in heaven forever.

Let's pray together now, and thank the Father for receiving our humble prayers and honest hearts.

Father in heaven, thank you for the incredible teaching of Jesus. Holy Spirit, thank you for showing us the hidden things in our hearts. Father, Son, and Holy Spirit, we need all of you to work in us to reveal the things that need to die. To show us the pride and self-reliance that keep us far away from your mercy and forgiveness. Help us humble ourselves, knowing that you have exalted us with our Savior Jesus. We pray in His name. Amen.