

The Pharisee and the Tax Gatherer

Luke 18:9-14

With Study Questions

*Pastor Paul Viggiano
Branch of Hope Church
2370 W. Carson Street, #100
Torrance, CA 90501
(310) 212-6999
pastorpaul@integrity.com
www.branchofhope.org
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Also He spoke this parable to some who trusted in themselves that they were righteous, and despised others: ¹⁰ “Two men went up to the temple to pray, one a Pharisee and the other a tax collector. ¹¹ The Pharisee stood and prayed thus with himself, ‘God, I thank You that I am not like other men—extortioners, unjust, adulterers, or even as this tax collector. ¹² I fast twice a week; I give tithes of all that I possess.’ ¹³ And the tax collector, standing afar off, would not so much as raise *his* eyes to heaven, but beat his breast, saying, ‘God, be merciful to me a sinner!’ ¹⁴ I tell you, this man went down to his house justified *rather* than the other; for everyone who exalts himself will be humbled, and he who humbles himself will be exalted” (Luke 18:9-14).

Introduction

As a youngster I wasn't big trouble. I had a semi-misspent youth. My parents weren't much for setting boundaries and there were times when I pushed the envelope of appropriate behavior. Remnants of this mentality clung to me as a young man—even as a Christian young man (things from which your parents are seeking to rescue you). I would like to say that the dross of sin has been utterly flung from me like the last skater in a game of ‘crack the whip’ but such is not the case, as David said, **“Lo my sin is ever before me” (Psalm 51:3).**

Nonetheless, there was something I experienced with limited regularity as a younger man that I seldom experience any longer—that is the guilt of my sin. Many of the more obvious, external infractions that were known to have brought that keen awareness of guilt before the bar of our culture, friends and even church (because nothing surfaces our guilt like getting caught and having to openly confess) are far and few between.

This relative comfort of conscience we all seem to attain can easily work against us when it comes to the topic of this parable. Our proportional sanctification when we compare ourselves to each other can easily be transferred to the way we think God views our behavior—our behavior which God is at work refining.

For by a single offering he has perfected for all time those who are being sanctified (Hebrews 10:14).

We see here that God is sanctifying His children—making them holy—conforming them into the image of His Son (Romans 8:29). But the second part of the above verse (the sanctifying) is not what this parable is about—it's the first part—the “he has perfected (completed)” part. It is those who have been perfected that are sanctified. Sanctification does not lead to perfection (perfected is in the perfect tense—a past and completed tense). Sanctification begins after perfection has already happened.

Think of it as an adoption (Ephesians 1:5). All the legal papers are signed and the child has been put in the position of full heir—has the name, the protection, the property the inheritance, etc. After all this the child is brought home and trained, nurtured. The child's training doesn't lead to his adoption; it follows his adoption. Is this not obvious?

But in very subtle ways we forget this. We view ourselves as profitable children (Luke 17:10), as if we are now earning our inheritance. And the disease of this thinking slowly creeps into the church (as it did during the time of Christ) necessitating a parable such as this to remind us (if not to inform us for the first time) of our immense guilt before God and need for mercy prior to our need for **“training in righteousness” (2 Timothy 3:16).**

I knew of a pastor who would begin the worship service with a question—“How are things between you and Jesus?” I don't doubt that with a pastoral heart he was encouraging his congregation to walk in obedience. But for any person with accurate insight of their own heart against the holiness of God, the answer (at least in one sense) would have to be “Not well, for I am a wretched sinner and He is a Holy God!” It is for that reason that many churches begin the service with a confession of sin and a declaration of pardon—because there is no sanctification without perfection.

It is one thing for God to change us, it is another for Him to have mercy; one does not eliminate the need for the other. To forget this has dire consequences.

Also He spoke this parable to some who trusted in themselves that they were righteous, and despised others (Luke 18:9)

The Audience

We are here informed of the audience. Their trust was in themselves that they were righteous. This is not disconnected to their other fault—that they despised others. A lofty view of oneself has the inevitable consequence of holding others in contempt.

Trust

To ‘trust’ here means to rely on or depend upon. It is used of a man who depends upon his weapons (Luke 11:22). What provision have you made for an invader? What will you grab in a time of fear or weakness? **“It is a fearful thing to fall into the hands of the living God” (Hebrews 10:31)** we are told. These grab for their own righteousness. This can come only from a paltry view of the holiness of God or an inflated view of their own righteousness.

Despising Others

They despise others. This is a recurring theme in the parables of Jesus. The religious community had either an indifferent attitude toward the lost in their midst (hence the parables of the Lost Coin and Lost Sheep) or outright hostility toward sinners (Luke 15:2).

This is tricky business. There appears to be great confusion (whether real or pretended I cannot say) when Christians announce that the Scriptures declares certain behaviors to be sinful—as if it necessarily follows that they despise those who engage in those behaviors. Could it not be just the opposite?

Would it not be an act of love on the part of my neighbor to inform me that it is wrong to lie, steal and cheat? Is it not better to live a life in accord with goodness? Even more, if it is through the law that we come to a knowledge of sin (Romans 3:20) does not this declaration aid our neighbor in toward Christ? Which person in this parable do we want our neighbor to be? Which person do we want to be? Let us view the credits of this play:

Two men went up to the temple to pray, one a Pharisee and the other a tax collector (Luke 18:10).

A Pharisee

The parable, we are told, is directed toward the Pharisees as the ones who trusted in their own righteousness and despised others. The Pharisees were the continual antagonists of Jesus and provide a supreme example of the true religion gone bad. They were Jews functioning in God's holy temple, but had fully lost the temple message, having supplanted the commandments of God with their own traditions (Matthew 15:2). We must ever beware of this and not think this can only happen to others.

A Tax Collector

The tax collector should not be thought of as the type of nuisance we all experience regarding taxation. In this context the tax collectors are Jews who paid Roman authorities to collect taxes and were considered traitors to their own people. The Jewish population at large would hold these people in contempt and for good reason. Let us not comfort ourselves with a distant look at this parable, romanticizing the tax collector. This tax collector is the last person on earth you want walking into the door of your house or church.

They both went up to the temple—the place where God met His people. This is not the interaction between man and man (although it certainly would affect that), it is the interaction between man and God. We now observe the actions of the cast:

The Pharisee stood and prayed thus with himself, 'God, I thank You that I am not like other men—extortioners, unjust, adulterers, or even as this tax collector. ¹² I fast twice a week; I give tithes of all that I possess' (Luke 18:11, 12).

The Pharisee's Prayer

The Pharisee stood and prayed. It was normal posture for prayer and isn't necessarily a sign of arrogance; but by contrast it may mean that here. The posture of our body will often either reveal or affect the attitude of our heart—the opposite is true as well.

Praying within himself tells us that this is not the show Jesus taught of in the Sermon on the Mount, where the hypocrites **"love to stand and pray in the synagogues and at the street corners, that they may be seen by**

others" (Matthew 6:5). Sadly, this is what the Pharisee truly thinks. And just what is it that he thinks? He thinks God has done a great job in him!

He is not even taking credit for his own righteousness! His prayer begins "God, I thank you..." Herein presents one of the great distinctions between Protestants and Roman Catholics—imputed versus infused righteousness. Rome would teach that it is not until God, by grace, has completed His sanctification (until we have been fully infused with the righteousness of Christ—which though by grace does require our cooperation) of us (which, for most will happen in purgatory) that we can go to heaven. But notice that the Pharisee, though thanking God, does not find himself one step closer to heaven.

He then lists things that he is not and things that he is. He is not an extortionist (using his post to steal); he is not unjust or adulterous. He is certainly not like that guy standing over there—that tax collector! No, he fasts (even beyond the requirement of the law). He tithes of all that he gets. He would be the poster-child for *supererogation* (having gone beyond the spiritual call of duty). He is the man you want to walk in the church. He is the man you want as a neighbor. What about the other fellow?

And the tax collector, standing afar off, would not so much as raise *his* eyes to heaven, but beat his breast, saying, 'God, be merciful to me a sinner' (Luke 18:13)!

The Tax Collector's Prayer

Like the prodigal son he is still standing afar off (Luke 15:20). In contrast to the Pharisee he will not so much as raise his eyes to heaven but he beats his breast in extreme awareness of his guilt before God. His resume' is much shorter than that of the Pharisee—"a sinner" is his only moniker.

Confident that God must be well-pleased with His handiwork, the Pharisee had asked for nothing pertaining to his status before God. The tax collector, on the other hand, cries for mercy—*literally* to be propitiated—to be reconciled. Propitiation is not something that happens with the mere tip of the offended party's hat. When sinners ask for the mercy of a righteous God we are not asking that God ignore our sin or lower His standard—God is immutable (He does not change) and those things will never happen—nor would we desire all creation be at the hands of such a capricious deity.

No, that propitiation has a price:

Therefore he (Christ) had to be made like his brothers in every respect, so that he might become a merciful and faithful high priest in the service of God, to make propitiation for the sins of the people (Hebrews 2:17—parentehsis mine).

The mercy of God comes through the one true High Priest—the One who offers and is Himself the sacrifice.

So removed—so distant—from his approval before God, we read only of the tax collector’s cry for mercy. As if the remainder of His repentance, the testimony of his sanctified life, must be left for another discussion. Perhaps at this point we might think of a real tax collector and his exchange with Jesus—recorded in the next chapter of Luke.

A Real Tax Collector

Zacchaeus was a chief tax collector and was rich. Being a small man he had to climb into a sycamore tree to see Jesus. Jesus saw him and invited Himself to Zacchaeus’ house and we are told that Zacchaeus **“received Him joyfully” (Luke 19:6)**. And it was after he had received Christ as a guest in his home and, I would argue, as Savior of his soul, that Zacchaeus demonstrated that outward sanctification will necessarily follow true faith. It was that he committed to give half of his goods to the poor and restore fourfold that he had defrauded.

We now see the conclusion:

I tell you, this man went down to his house justified *rather* than the other; for everyone who exalts himself will be humbled, and he who humbles himself will be exalted” (Luke 18:14).

Justified

It was the tax collector who went down to his house **“justified”**—meaning to be cleared of transgression—to acquit. As Paul writes:

Therefore, as one trespass led to condemnation for all men, so one act of righteousness leads to justification and life for all

men. ¹⁹ For as by the one man's disobedience the many were made sinners, so by the one man's obedience the many will be made righteous (Romans 5:18, 19).

My friends, we must be ever ready to abandon and sense in which we think our works—even our greatest works, will ever approve us before God. Sometimes it's as if “good news” doesn't seem a strong enough term to express what has happened when Jesus went to Calvary and cancelled **“the record of debt that stood against us with its legal demands. This he set aside, nailing it to the cross” (Colossians 2:14).**

Humble and Exalt

Jesus completes the parable with the familiar words: **“for everyone who exalts himself will be humbled, and he who humbles himself will be exalted.”** This was not a new teaching. It was something the Pharisee, a people quite conversant with the Scriptures should have known.

They had the Psalms which read:

The Lord is near to the brokenhearted and saves the crushed in spirit (Psalm 34:18).

They had Isaiah:

For thus says the One who is high and lifted up, who inhabits eternity, whose name is Holy: “I dwell in the high and holy place, and also with him who is of a contrite and lowly spirit, to revive the spirit of the lowly, and to revive the heart of the contrite (Isaiah 57:15).

They had read Ezra:

O my God, I am ashamed and blush to lift my face to you, my God, for our iniquities have risen higher than our heads, and our guilt has mounted up to the heavens (Ezra 9:6).

Heaven forbid we forget that simple message—so profoundly and succinctly expressed by the great reformer, Calvin:

But our faith needs no other support than this, that God has accepted us, not because we deserved it, but because he does not impute our sins.¹

Questions for Study

1. How can a clear conscience actually work against us (pages 2, 3)?
2. What is sanctification? What has to happen prior to sanctification? Compare this to adoption (page 3)?
3. What do we know about the audience of Jesus in this parable (page 4)?
4. Were Pharisees of a false religion? What can today's church learn from the errors of the Pharisees (page 5)?
5. Why did the Jews dislike the tax collectors (page 5)?
6. What were the components of the Pharisee's prayer? Where was his error (page 6)?
7. How does the prayer of the tax collector differ from the prayer of the Pharisee (page 7)?
8. What is propitiation (page 7)?
9. Do we learn from this parable that repentance isn't necessary? What about the real tax collector (pages 7, 8)?
10. What does it mean to be justified and how is it obtained (pages 8, 9)?

¹ Calvin, J., & Pringle, W. (2010). *Commentary on a Harmony of the Evangelists Matthew, Mark, and Luke* (Lk 18:14). Bellingham, WA: Logos Research Systems, Inc.

