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The Pharisee and the Tax Collector

As we approach this text, I want to begin by describing two pictures. The First is a picture of order and neatness. Imagine a neighborhood in which the houses are all freshly painted, the landscapes are professionally designed and planted, and the lawns are all finely manicured. Each street has been freshly paved. There is no trash lying in the roads, nor are there weeds growing in the streets.

It's a middle to upper class neighborhood with some houses having boats on the side of the house. Other houses have basketball hoops in their driveway. Still others have swimming pools in their backyard. It is springtime and the flowers are in full blossom. As one drives down the street, you can smell the fragrance of numerous plants and trees in the subtle breeze.

The other is a neighborhood that recently saw the devastation of disaster; such as Katrina, Haiti, Iraq, 9/11. Cars are stacked one upon another. Most of the houses have been condemned. Mud is everywhere. The whole neighborhood has been blocked off by yellow caution-tape prohibiting trespassers.

An aerial view shows that the streets literally have been torn apart. The trees that could hardly

be moved by most tractors have been toppled. Trash and debris lays scattered everywhere.

Can you see the pictures in your mind? One is the epitome of order and neatness? The other is the epitome of destruction and ruin? Now with the two pictures firmly etched in your mind (which are extreme, I realize), which of the two best describes the life of the Christian?

As we examine our text only one of these pictures is a healthy description of how the child of God views himself.

Luke 18:9-14, "He 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. ¹¹ The 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. ¹² I fast twice a week; I give tithes of all that I get.' ¹³ But 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!' ¹⁴ I 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." ¹

Now, two men went up into the temple to pray, one a Pharisee, and the other was tax-gatherer. In Christ's day, the temple was used for a variety of purposes (fellowship, Luke 2:46; dedication, Mark 12:41; teaching, Matthew 23; worship), one of which was prayer. And so, here we see a rather typical setting, prayer in the Temple. And yet, notice the participants.

The one was a Pharisee. Although the precise origin of the Pharisee is unknown, they appeared sometime before the middle of the second century B.C. Numbering perhaps as many as 6000, the Pharisees were by far the dominant religious group in Israel in Jesus' day and the most popular with the masses- and this for good cause. While the Sadducees largely favored the upper class and were more liberal in their politics. The Pharisees separated themselves from the affairs of the state, seeking rather to teach their ethics rather than politics. The New Bible Dictionary put it this way:

The main attraction of the Pharisees for the people was that they came mostly from the lower middle and better artisan classes and, understanding the common man, did genuinely try to make the law bearable for him."²

Because of their conviction that the Babylonian exile was the result of God's people forsaking God's law, the Pharisee was an extremist when it came to obeying the word of the Lord. As such, far from being hated and despised by the people, they were highly respected and honored (Matthew 23:6). To the commoner, the Pharisee was the epitome of purity and uprightness.³

The other was a tax-gatherer. As most of you know, during the Apostolic age the land and people of Israel were subject to Roman rule and authority. Now Rome had a policy that when they conquered a region, they charged the conquered peoples for the war and so they taxed them.

Thus during the time of Christ the system of taxation was quite elaborate. The Romans imposed primarily two taxes: The toll tax, comparable to the modern income tax; and the ground tax, which was a tax assessed on one's land and property.

Now to collect these taxes Roman senators and various other high-ranking officials would buy from the central government at public auction the right of collecting the toll taxes in a given country, province, or region at a fixed rate for a period of five years. Those who held such taxing rights were called *publicani*. The *publicani* would then hire others, usually citizens of the country being taxed, to do the actual collecting; they were known as tax farmers or contractors. For example, Zacchaeus of Luke 19:2 apparently was the contractor for the whole of the taxes of Jericho. These *regional tax collectors*, in turn, employed locals to do the "dirty work" of physically collecting the taxes- and hence we read of the apostle Matthew who, before he was saved, was a "tax collector" (Matthew 9:9).

These tax contractors and collectors had somewhat the same arrangement with the *publicani* that the *publicani* had with Rome. Whatever they managed to collect above the amount demanded by the *publican* they kept as their own profit. From this it should be obvious that the *publicani*, the Tax Contractor and the Tax Collector had strong motivation to exact and collect as much tax as possible and that ruthlessly, being backed by the full authority of Rome including the military.

Now in a country that believed that any foreign rule was sinful and wrong (cf. Deuteronomy 17:15), you can imagine the Jewish disposition toward any who would help Rome collect their tax; they hated them, not only because they were extortioners but also traitors (Matthew 5:46; 9:10-11; 18:17; 21:31-32; Mark 2:15-16; Luke 5:30)!

So as Christ began telling this parable, the scene that He portrays is one of complete opposites. On the one hand you have the epitome of virtue and righteousness praying to the Lord; the Pharisee. And on the other you have the embodiment of all that was evil in society; the tax collector. No doubt we all know whom the Lord would have heard.

Their Prayers

Notice their prayers. The Pharisee prayed standing and thus praying to himself, "God, I thank Thee that I am not like other people: swindlers, unjust, adulterers, or even like this tax-gatherer. I fast twice a week [The Pharisees believed that the Law called upon God's people to fast only once yearly, Leviticus 16:29. Here, this man fasts twice per week!]; I pay tithes of all that I get [The Pharisees believed that the Law called upon God's people to tithe only on certain crops, Deuteronomy 14:22. Here, this man tithed even his garden herbs, cf. Luke 11:42; Matthew 23:23!] (Luke 18:11-12).

While we look upon this prayer as the prayer of arrogance⁴, it wouldn't have been so obvious to the people listening to this parable. The Pharisee's declaration here would be akin in our society to the resume of a conference speaker printed in a brochure.

Come listen to Dr. Richard Bradly as he speaks on God's Plan for the Church. Dr. Bradly received his B.A. at Harvard University, his M.Div. at Westminster Theological Seminary,

and his Ph.D. at Cambridge. He has served on the staffs of Dr. James Montgomery Boice, Dr. D. James Kennedy., and Dr. R. C. Sproul. As a former religious advisor to President Bush, Dr. Bradley is well aware of the political and social pressure exerted today on Christians. Etc... (This is a hypothetical conference brochure).

Now we wouldn't read something like this and say, "Hypocrite!" Rather, we would read something like this and perhaps long to attend the conference and maybe even meet Dr. Richard Bradley. That is how the prayer of this Pharisee would have been received by those listening to Christ. "The Pharisee here is not bragging. He simply is thanking God that:

- He has been preserved from such a horrible life as that of the swindler, the unjust criminal, the adulterer (like a prostitute), and, God forbid, the tax collector. Each of these titles would have stood for the most base and wretched in society.
- He has been given the opportunity to serve God via fasting and tithing!" Again, because we are so familiar with this text we immediately take the Pharisee's prayer as the epitome of arrogance and fail to see the contrast of this text.
- The prayer of this Pharisee is little more than the feeling of relief and satisfaction that any and all of us have had this past week over who we are not and what we have done.
- Haven't we all this past couple of years thanked God that we were not one of the victims of the many disasters? Isn't this the same as saying, "I thank Thee God that I am not as one of them?"

Culturally, this really is all that the Pharisee is saying. Now in contrast, notice the prayer of the tax collector.

Luke 18:13, "but the tax-gatherer, standing some distance away, was even unwilling to lift up his eyes to heaven, but was beating his breast [in Christ's day, the breast or heart was regarded as the seat of sin], saying, 'God, be merciful to me, the sinner [the article makes this read as though the tax-gatherer was confessing that he was the one and only sinner; the chief]!"

What is described here would have been a typical picture of mourning in Christ's day. In fact, the beating of the breast would have been a common sight on the Day of Atonement. And so, the picture is one of great sorrow. This tax-gatherer is beside himself! In fact, he is so grieved that he asks God to forgive him not because of what he has done, but on account of mercy, this would have been unheard in Christ's day. Forgiveness was understood to be granted to those that were worthy.

Now, to describe how the ones listening to Christ would have reacted to this prayer requires an illustration. Imagine being the parent of one of the victims of Ted Bundy, the notorious serial rapist and murderer and hearing this animal as he innocently described what led him to his miserable existence and the crimes that he had committed and then, imagine hearing Ted Bundy's cry for mercy from God. This is a cry for mercy from a man who ad showed so little mercy to your daughter when she pleaded for her life at his wicked and blood stained hands?

Now, if you are any parent at all, you know the anger and wrath that you would hold in your heart

toward this man. That is how those listening to Christ tell this parable would have felt. Again, the tax collector was a Roman sympathizer; which meant that he stood as one who not only endorsed the atrocities of Rome and their...

- Raping of the local women.
- Killing of the local men.
- Ruthlessly dominating your friends and family.

But also he had mercilessly extorted and taken advantage of you and your family. To hear the cry for mercy from a man who had shown so little mercy would not arouse pity on the part of those listening to this parable, but hatred and anger.

This is how Christ set the stage. On the one hand we have the prayer of a man who was the epitome of virtue and dignity in his day. On the other we have the prayer of an animal asking for mercy who himself had shown none. And the question is anticipated: "Whose prayer was acceptable?" The jury would not be out very long deciding the answer to this one.

The Conclusion

Luke 18:14, "-I tell you, this man [the tax collector] went down to his house justified [lit. "declared righteous." In other words, of the two, it was the wretched tax-gatherer that God accepted] rather than the other; for everyone who exalts himself shall be humbled, but he who humbles himself shall be exalted."

Pause and wonder! The prayer that God receives; the worship that God accepts is not that of the Dr. Richard Bradley but that of Ted Bundy! God does not accept the worship of the self-righteous but that of the broken and ruined!

As we reflect upon this, note at least two things here.

1. Christ here is not describing how it is that a person can receive the glorious declaration of "not guilty!" This is important lest any unscrupulous individual conclude that in order to be saved I must sin like the tax collector.
2. Rather Christ is simply describing the condition of the one who is forgiven: they understand that they are spiritually bankrupt and that there is nothing that they can do in order to assuage God's anger on account of their sin.

So indeed it isn't the Richard Bradley's that necessarily know forgiveness, but those of the likes of the tax collector! Now this was and is a shocking truth! You mean to tell me that there is forgiveness for the likes of Ted Bundy? NO! That is not what this parable is teaching. Rather, it is teaching that there ONLY is forgiveness for people who consider themselves to be as sinful as Ted Bundy; people who...

- Are wretched, miserable, and poor.
- Have come to the end of themselves.

- Confess from their heart that they truly are the chief of sinners (1 Timothy 1:15)!

See, we want to identify ourselves with the conference speaker when in reality it is those who identify themselves with the wickedness of Ted Bundy that truly are redeemed. Again don't miss it! While Paul describes how one can receive salvation, Luke here identifies those who already have received salvation. Those who are saved, by definition, are ones who know that they are wretched!

Matthew 5:3-4, "Blessed are the poor in spirit, for theirs is the kingdom of heaven. Blessed are those who mourn, for they shall be comforted."

Psalm 51:16-17, "For Thou dost not delight in sacrifice, otherwise I would give it; Thou art not pleased with burnt offering. The sacrifices of God are a broken spirit; a broken and a contrite heart, O God, Thou wilt not despise."

Revelation 3:16-17, "So because you are lukewarm, and neither hot nor cold, I will spit you out of My mouth. Because you say, 'I am rich, and have become wealthy, and have need of nothing,' and you do not know that you are wretched and miserable and poor and blind and naked..."

The implication is that if only the Laodiceans would recognize their spiritual poverty, they would call out to God and God would heal and deliver them from their sin! That is the message that Christ is teaching: THE IDENTITY OF THOSE WHOM GOD ACCEPTS IS THE BROKEN AND CONTRITE OF HEART. This is the one whom God declares to be righteous! Spurgeon wrote this:

Jesus never gave Himself for our RIGHTEOUSNESS, but He did give Himself for our SINS! Sin is a horrible evil, a deadly poison, yet it is this which gives Jesus His title of Savior when He overcomes it. What a wonder this is! The first link between my soul and Christ is- not my goodness, but my badness; not my merit, but my misery; not my standing, but my falling; not my riches, but my need. He comes to visit His people, yet not to admire their beauties, but to remove their deformities.⁵

Now once again, this is such an important message for us. Notice the occasion for this parable.

Luke 18:9, "And He also told this parable to certain ones who trusted in themselves that they were righteous, and viewed others with contempt."

The temptation is to conclude that Christ is speaking to the Pharisees and Scribes who no doubt were listening to Him here. And yet, that is a faulty assumption. Scripture speaks quite clearly as to character of every man, woman and child; all are sinful, wretched, miserable, and poor (Genesis 6:5; Jeremiah 17:9; Romans 3:10-12). And lying behind almost every sin that we commit is the attitude of self-righteousness.

- It's what led to Satan's demise, 1 Timothy 3:6; Isaiah. 14:12-14.
- It is what led to the fall of man, Genesis 3:5.

- It's what led to so many problems in the Apostolic church, cf. 1 Corinthians 10:12; James 4; Philippians 2; etc...

In other words, we are the intended recipients of this parable! Each and everyone of us here must pay close attention to what Christ is teaching. Luke 18:9 does not mention the Pharisees and Sadducees. It simply says, "He told this parable to certain ones who trusted in themselves that they were righteous..."- which truly is each and every one of us!

We think that Pharisees are synonymous with hypocrisy. That is incorrect. In the Bible the Pharisee is synonymous with the self-righteous!

Now, do not miss the point. As long as there remains the thought in us that I by myself have the ability to do what is required of me this day, we have just prayed the prayer of the Pharisee no matter how much we reject his prayer theologically!

1 Corinthians 10:12, "Therefore let him who thinks he stands take heed lest he fall."

To "think that you stand" is not simply the attitude of pride or haughtiness which says this:

- "I could never commit that sin."
- "I would never do that."

Rather and more fundamentally, to "think that you stand" is the attitude of self-sufficiency and self-reliance which says, "I thank Thee God that I am not like other people. If I am going to do or be anything, I (as opposed to God) must do such and such." To "think that you stand" is as Peter when he said to Christ:

Matthew 26:33, "Even though all may fall away because of You, I will never fall away."

And yet he fell only a short time later, didn't he?

- Why is it that Peter fell? In his own "strength" he denied the power of God, 2 Corinthians 12:9.
- Why is it that those who are accepted by God are always broken and contrite of heart?
- Why is it that the Tax Collector went home justified? Because it only is when we are broken that we cry out to God to save us and it is then that God forgives us on account of the cross-work of Christ, and grants us His grace by which we stand!

See, it is when we are weak that we are strong! And lest we be deceived, this is our need every day. Not just when we pray for God to save us BUT each morning and moment of everyday.

Oh brothers and sisters! Let me encourage you to listen to this text for the first time. Most of us prior to reading this text have identified ourselves with the Tax-Gatherer. And while many of us think that the modern equivalent of the tax-gatherer is a middle class Christian, married, with 2.5

children who confesses that he truly is a sinner. Again the truth of the matter is, the tax-gatherers of our culture are the Ted Bundy's of our society!

And thus, let us view the message of this parable in its shocking reality. Unless and until you and I truly believe and confess that in and of ourselves we aren't just bad and sinful, but rotten to the core; incapable of any good; void of any righteousness of our own; and that we are incapable of the most rudimentary of good deeds our religious duty and affections will be none other than that of the Pharisee of this text, no matter how much we denounce his prayer!

In fact, if God summarized your and my life with a photograph of a neighborhood, the neighborhood that we would see would look something like the images we saw last week after the flood. Ours is not a life that is together. We live in a community where our lives are surrounded by yellow tape that reads: "Caution! Disaster area! In Need of God's Grace!" To ignore this message is to enter at your own risk!

Truly, let us not ignore this message. Rather, let us honestly and genuinely this morning confess that we of all people:

- Are miserable and wretched.
- Are not just capable of the sin of Ted Bundy, but just as guilty as him of violating God's glory.
- That whatever work I must do this day, or what tasks that await me tomorrow can only be executed as GOD grants me the ability.
- We are desperately in need of His grace in order just to breathe. And let us therefore cling ever more to The Savior by which we stand!
- May the theme of our lives ever and always be, "God, be merciful to me, the sinner!"

Note(s)

The Holy Bible: English standard version. 2001 (Luke 18:9–14). Wheaton: Standard Bible Society.

² Second Edition, Reprinted in 1993, pp. 924-925.

³ William Barclay, who devoted many years to Biblical research in Palestine, reported that the Talmud (*Sotah*, 22b) speaks of seven kinds of Pharisees. Being slightly facetious, this is how he described them:

a. The "Shoulder" Pharisees: So named because of their custom of displaying accounts of their good deeds on their shoulders for other people to see and admire. When they prayed, they put sashes on their heads as an act of humility and wore sad expressions on their faces to suggest piousness.

b. The "Wait a Little" Pharisees: This was due to their clever ability to come up with a fabricated spiritual reason for putting off doing something good. Pious excuses were their stock in trade.

c. The "Bruised and Bleeding" Pharisees: In order not to commit the sin of looking at a woman lustfully, these Pharisees closed their eyes whenever women were around. Understandably, they received many bruises and abrasions from bumping into walls, posts, and other objects. They measured their piousness by the number and severity of their injuries.

d. The "Humpback Tumbling" Pharisees: In order to show off their supposed humility, this group slouched over with bent backs and shuffled their feet instead of taking normal steps, leading to frequent stumbles and tumbles.

e. The "Ever-Seeking" Pharisees: They were so named because of the meticulous record keeping of their good deeds in order to determine how much reward God owed them.

f. The “Fearing” Pharisees: They lived in constant terror over the prospect of hell. Fear of God’s wrath motivated everything that they did.

g. The “God-fearing” Pharisee: These were genuine children of God like Nicodemus (cf. Jn. 3:1; 19:39) who were motivated out of a genuine love for God.

Now aside from the God-fearers, the typical Pharisee of Christ’s day was just as Luke describes in the preface of this parable, they were “...certain ones who trusted in themselves that they were righteous, [viewing] others with contempt” (Luke 18:9).

⁴ N.B. Arrogance can only survive as long as we measure ourselves against each other. The moment our standard of measure is Christ, humility becomes the state in which we live.

⁵ “Christ’s Incarnation, the Foundation of Christianity”

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About the Preacher

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