

Sermon Brief
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January 8, 2023

Text: Luke 2:9-14

Title: “The Pharisee and the Tax Collector”

Subject: How is one made right with God?

Complement: By humbly trusting in God’s mercy, not one’s goodness.

Textual Idea: Forgiveness comes to the humble who admit their need before God.

Sermon Idea: The humble prayer is the one that is heard by God.

Interrogative: What posture do I take before God and people?

Key Points:

Am I like the...

1. Pharisee who pridefully looks down on others and expects God’s blessing?
2. Tax Collector who humbly throws himself on the mercy of God?

What do I want people to know? I want people to know that we can only be justified before God through faith in Christ, the mercy and grace of God. In light of that, we are to take a posture of humility before God and others.

What do I want people to do? I want people to (1) prayerfully review the Proud/Humble chart, (2) confess any known pride/self-righteous attitudes, (3) treat others with grace instead of judgment.

What need am I addressing? I am addressing the need for living humbly before God and others.

“The Pharisee and the Tax Collector”

Luke 18:9-14

January 8, 2023

So I’m wondering how we’re all doing with the **(LCD) 21 Days of Prayer**. I like how each day is challenging us to pray dangerous prayers. Day 1 set the stage. It was based on Psalm 139:23, **(LCD) “Search me, O God, and know my heart! Try me and know my thoughts.”** That is truly a dangerous prayer if you allow God to search your heart and mind. Are we open to what God may show us? To be so, we need what we talked about last week – **(LCD) Humility**. To that end, I’d like us to look at a very poignant parable that Jesus shared. It’s a passage that I think much about, and I hope that it will speak deeply to us. It’s the parable of **(LCD) the Pharisee and the tax collector**. Please turn with me now to Luke 18.

The gospel of Luke is an account of the life and ministry of Jesus Christ. It seeks to present Him as the Savior who has come from God to rescue the people of God. The question then becomes, “Who are the people of God? That’s the question that Jesus addresses in our passage this morning. Luke 18, verse 9, *“To some who were confident of their own righteousness and looked down on everyone else, Jesus told this parable: 10 “Two men went up to the temple to pray, one a Pharisee and the other a tax collector. 11 The Pharisee stood by himself and prayed: ‘God, I thank you that I am not like other people—robbers, evildoers, adulterers—or even like this tax collector. 12 I fast twice a week and give a tenth of all I get.’ 13 “But the tax collector stood at a distance. He would not even look up to heaven, but beat his breast and said, ‘God, have mercy on me, a sinner.’ 14 “I tell you that this man, rather than the other, went home justified before God. For all those who exalt themselves will be humbled, and those who humble themselves will be exalted.”*

As we go through this passage, I’d like us all to be basking this question of ourselves, **(LCD) What posture do I take before God and people?** Obviously, these two characters are set up for us as examples. Who do I look more like in terms of how I approach God and others? Think about that. First of all, Luke give us the reason that Jesus shared this parable, *“To some who were confident of their own righteousness and looked down on everyone else, Jesus told this parable.”* Remember, Luke is telling this to us, his readers, but to Jesus’ original hearers, this explanation would most likely not have been given. At some point, probably after interaction with Pharisees, Jesus told this parable. That’s just a guess, but either way, keep in mind that Jesus’ original hearers would most likely be hearing this parable without explanation. We know that it’s addressed to expose those who were self-righteous and arrogant, but not Jesus’ hearers. And, actually, they would have been very shocked at Jesus’ ultimate conclusion.

Let’s begin looking at the parable, verse 10, *“Two men went up to the temple to pray, one a Pharisee and the other a tax collector.”* As with all parables, Jesus is using a simple, everyday illustration from life to make a moral point. In this case, it’s the daily occurrence of Jewish worship at **(LCD) the Temple in Jerusalem**. Here, morning and evening, there were daily, regular sacrifices carried on by priests, usually Sadducees, and

Levites. Now access to the Temple was restricted. Gentiles could go here, in the Courtyard of the Gentiles, but not into the Temple proper. There was even a **(LCD) sign** that was found in 1871 that warned Gentiles from going into that area. The inscription reads, **(LCD) “Foreigners must not enter inside the balustrade or into the forecourt around the sanctuary. Whoever is caught will have himself to blame for his ensuing death.”** This was no joke!

Again, the question was, who could draw near to God? To the Jews, it was certainly not Gentiles, they weren't the people of God, the Jews were. Jews were allowed to go into **(LCD) the Courtyard of the Women** through the Beautiful Gate. Here is where offerings like the widow's mite were given. Men could go further through the Nicanor Gate into the outer ring of the inner court but only priests could go up the stairs into the Courtyard of the Priests where the daily sacrifices were made. Then the actual Holy Place was only for the high priest once a year to make atonement for the entire nation on Yom Kippur, literally, the Day of Atonement. Notice that each space involved going up stairs, each holier place was higher than the one before it.

So this scene is very normal and expected...except for one thing. Jesus said that in this story, two men went up, **(LCD) a Pharisee and a tax collector**. The Pharisee is one you'd expect there, not the tax collector. Already, by mentioning these two together, Jesus has already shocked his audience. Consider the **(LCD) Pharisees:**

1. **Religious conservatives – know Scripture.**
2. **About 6000 in first Century Israel.**
3. **Mostly lay, businessmen who led local synagogues.**
4. **Name comes from Hebrew for “separate.”**
5. **Separated from those who didn't strictly follow both Torah and oral traditions about the Law.**
6. **Goal: “build a hedge” about Torah.**
7. **Heroes of Judaism - not seen as hypocrites.**

Now consider the **(LCD) tax collectors:**

1. **Jewish collaborators with Romans.**
2. **Contracted to collect taxes.**
3. **Added excessive surcharges.**
4. **Highly despised by fellow Jews.**
5. **Mishnah prohibits receiving alms for the poor from tax collectors.**
6. **All touched was deemed unclean.**

I like how Craig Keener put it, **(LCD) “Pharisees were the most pious people in regular Jewish society; tax gatherers were the most despicable, often considered traitors to their people. Pharisees did not want tax gatherers admitted as witnesses or given honorary offices. To catch the impact of this parable today one might think of these characters as the most active deacon or Sunday-school teacher versus a drug dealer, gay activist or crooked politician.”** In other words, one belongs, the other doesn't. Let's take a look at their postures as they come to the Temple, and as we do,

keep in mind our question for this morning, **(LCD) What posture do I take before God and people?**

Verse 11, *“The Pharisee stood by himself and prayed:”* Stop right there. First of all, there are a couple of ways that the first phrase can be translated. The NIV reads, **(LCD) “The Pharisee stood by himself and prayed.”** In the New American Standard Bible, it reads, **“The Pharisee stood and was praying this to himself.”** Do you see the difference? Grammatically, either one could be right. So which is it? It may be both! Picture this guy standing probably in the **(LCD) Court of the Israelites** and praying. Most Jews prayed with their heads and hands held up and they’d pray out loud in muted voices. Muttering to himself under their breath like Hannah did in the Old Testament. We experienced that in Jerusalem at the Wailing Wall. This Pharisee probably prays out loud. Keep that in mind. On top of that, he’s very likely standing apart from the others around him too. I like what Kenneth Bailey adds here, **(LCD) “His state of cleanliness is too important. It must not be compromised for any reason. Physical isolation, from his point of view, would be a statement and an important one at that. Thus, the Pharisee carefully stands aloof from the others gathered around the altar.”** Picture his posture as we now look at his prayer

“‘God, I thank you that I am not like other people—robbers, evildoers, adulterers—or even like this tax collector. 12 I fast twice a week and give a tenth of all I get.’” Now THAT is a humble prayer, right?! Wrong!! He starts off fine by thanking God, but then notice that he just focuses on himself! Thank you that I’m not like others – those losers, those sinful people – robbers (which is what people thought of tax collectors), evildoers, and adulterers. As far as the Law went, it didn’t get much worse than those three...and then as he scans over the courtyard, on the far end he sees a tax collector and lumps him in too. Nope! Unlike them, he’s truly committed to God: fasting twice a week and giving a tenth, a tithe on all he gets. Both of those were way beyond the requirements of the Law. Jews were required to fast once a year on the Day of Atonement and to tithe on new income, not all they had. They ended up giving about 20%. And remember, he’s probably saying this out loud...maybe even loud enough for this tax collector to hear him.

Now we read this and, along with Luke’s explanation in verse 9, we know that this is bad. Like Luke said, this Pharisee is *“confident in his own righteousness and looks down on everyone else.”* He literally looks down since he’d be on a higher level of the Temple than the tax collector. But remember...Jesus’ original hearers wouldn’t have Luke’s explanation. They’d be fine with this prayer; Keener again, **(LCD) “Jewish people considered it pious to thank God for one’s righteousness, rather than taking credit for it oneself. The first hearers of this parable would not think of the Pharisee as boastful, but rather as grateful to God for his piety.”** Wow. As I said earlier, the only strange part of this parable to Jesus’ original hearers is the presence of the tax collector. The Temple is for the righteous and the Pharisee is undoubtedly righteous. We’d call him “all in” with Yahweh! He’s as good as it gets!

But this tax collector? What is **(LCD) he doing at the Temple?** Let’s look at his prayer, verse 13, *“But the tax collector stood at a distance. He would not even look up to heaven,*

but beat his breast and said, 'God, have mercy on me, a sinner.'" The tax collector is standing too...but at a distance. He is fully aware of his unworthiness to approach holy God. He is humbled such that he can't even look up to heaven. Instead of praying like the Pharisee, he prays like this...beating his chest and asking God to have mercy on him, a sinner. This scene, once again, looks right to us, but not to Jesus' original hearers. One last time, Keener, (LCD) **"The tax gatherer's prayer for mercy involves no deliberate act of restitution, and hence many of Jesus' contemporaries would judge it invalid...Jesus' conclusion to the parable would shock the original hearers."** And what was that conclusion? Verse 14, *"I tell you that this man, rather than the other, went home justified before God."* The tax collector goes home right with God. How?

Let's look more closely at his prayer. First, the beating of the chest is telling. Kenneth Bailey gives us some Near East cultural insight here, (LCD) **"Women customarily beat on their chests at funerals, but men do not. For men it is a gesture of extreme sorrow and anguish and it is almost never used. It is little wonder that in all of biblical literature we find this particular gesture mentioned only here and at the cross (Luke 23:48)."** This guy, who shouldn't be there in the first place, would stand out by praying this way. He's in anguish over his sin. "God, have mercy on me, a sinner!" He is in agony as deep contrition and conviction of sin has dawned upon him.

Now unfortunately, the English translation hurts us here. The word for "mercy" is not the usual word. It is actually a rare word that means "propitiation" or "atonement." It is used in only one other place in the New Testament in Hebrews, (LCD) **"For this reason he (Jesus) had to be made like them, fully human in every way, in order that he might become a merciful and faithful high priest in service to God, and that he might make atonement for the sins of the people."** Jesus is described in the Bible as the Lamb of God who is sacrificed for the sin of humanity. God being holy can't excuse sin, or he wouldn't be holy. It must be atoned for, paid for, covered over. That is what Jesus did with His death on the cross. He died for our sin. He atoned for our sin. This is what the tax collector prays for. I love how Bailey imagines it, (LCD) **"One can almost smell the pungent incense, hear the loud clash of cymbals, and see the great cloud of dense smoke rising from the burnt offering. The tax collector is there. He stands afar off, anxious not to be seen, sensing his unworthiness to stand with the participants. In brokenness he longs to be part of it all. He yearns that he might stand with 'the righteous.' In deep remorse he strikes his chest and cries out in repentance and hope, 'O God Let it be for me! Make an atonement for me, a sinner!'"**

Jesus uses a related word in verse 14, "justified." That means to be cleared of wrongdoing. I've been watching old Perry Mason reruns lately and it's awesome to see how he gets his clients off free from murder charges. The judge says to the defendant, "You've been proven innocent. You can go free." That is what justification is. Paul describes it in Romans, (LCD) **"For all have sinned and fall short of the glory of God, and all are justified freely by his grace through the redemption that came by Christ Jesus. God presented Christ as a sacrifice of atonement, through the shedding of his blood—to be received by faith."** Have you accepted Christ as Your Savior? What it takes is the same faith shown by this tax collector – a humble admitting

of your sinful state before a holy God and crying out for Jesus' atoning sacrifice to be applied to you. Trust in Jesus' work on the cross by faith and be justified!

But back to the point of the parable, the end of verse 14, "*For all those who exalt themselves will be humbled, and those who humble themselves will be exalted.*" The prayer that's heard is the humble one. It is humility that moves God's heart. And to be humble, we must see ourselves as God sees us and see God as He truly is. So let me ask our question for this morning again, **(LCD) What posture do I take before God and people?** Is it one of humility or pride?

One of the classes we'll be teaching at Wednesday Night Live is the Gospel-Centered Life. We'll be talking about how a deep understanding of the gospel changes how we approach life, God and others. One of the key aspects of it is the **(LCD) Cross Chart**. The idea is that once I commit my life to Jesus, surrender to Him, I begin to grow in awareness of two things: the depth of God's holiness and perfection and the depth of my sinfulness. The deeper I grow in these awareness's, the larger the cross of Christ becomes to me. I have an even greater realization of the greatness of my salvation. The problem, however, is that we tend to add to the gospel...to self-justify like the Pharisee did and this keeps the cross small in my view. How do we do that? **(LCD) Religion, moralism, self-justification, legalism, and pride all lessen the holiness of God.** They are all sinful ways that we find holiness in ourselves instead of in God and they minimize the cross of Christ. Likewise, guilt, fear, shame, insecurity, and despair are all ways that we try to deal with our sinfulness instead of leaving it at the cross of Christ. This minimizes the greatness of the cross of Christ too. True humility is recognizing that I have nothing apart from the cross of Christ. Paul said I'll boast in nothing but the Cross! How about us?

And that brings me back to our question, **(LCD) What posture do I take before God and people?** Is it one of humility or pride? Am I more like the Pharisee looking around the church and judging people or more like the tax collector who humbly focuses on his own incredible need for mercy? Do I look around and measure who's spiritual and who's not? Do I think, "I hope she's hearing this. Why is he preaching that?" Am I in a posture of humbly learning or pridefully judging? To answer that, I want to take time to prayerfully look at the Humble/Proud handout again. We gave it out last week but had no time to look at it. We do today. For those online, you can find it with my message files on our church website. Let's take a few minutes to look at it now with the first dangerous prayer from the 21 Days of Prayer on the screen, **(LCD) "Search me, O God, and know my heart! Try me and know my thoughts."**

Close with song, "Mercy" and allow for people to come up.