

The Pharisee and the Tax Collector

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Date: 04 August 2024

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[0 : 00] Tonight we will be in Luke chapter 18 starting in verse 9.

! Hobbes, whom he imagines to be real and his best friend.

He says, Hobbes sort of rolls his eyes and thinks out loud, gee, I wonder who that might apply to. Calvin answers, me. Everyone should focus on me. Bill Watterson's cartoon character Calvin could have been a poster child for the Pharisee in the passage of Luke that we are going to look at today. So if you would stand with me together in the reading of God's word, starting in verse 9 and going through 14. He also told this parable to some who trusted in themselves that they were righteous and treated others with contempt.

[1 : 23] Two men went up into the temple to pray, one a Pharisee and the other a tax collector. 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.

I fast twice a week. I give tithes of all that I get. 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.

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.

You may have a seat. Thank you. Jesus' parable here wants us to understand that how we come before God is important.

Do we come as the Pharisee, saying, look at me, or do we come to God like the tax collector, saying, be merciful to me, a sinner?

[2 : 30] The main point that I want you to see today is we need to come to God with humility. We need to come to God with humility. Now, before we begin the parable, let's look at who Jesus is teaching this parable to.

Luke 18.9 says, He also told this parable to some who trusted in themselves that they were righteous and treated others with contempt. Jesus is turning to those that believe that their righteous standing before God is entirely of their own doing.

They dismiss those that think they are beneath them. Jesus has dealt with these people throughout his entire ministry. Some of the most critical that he faces, though, are the Pharisees, whose actions and scribes would load the people with extra-biblical rules, but would not teach what the prophets had to say about Jesus.

We see this in Luke 11.46-48, and then also in Luke 11.52. And he said, And then verse 52.

These lawyers are the scribes that would come up with what is called the oral law.

[4 : 17] These laws would add a huge burden, as it says here. And the part that they took away was the key. They took away the one person that would bring people closer to God.

They took away what the prophets had said about the coming Messiah. Now, Jesus, though, did not necessarily have a problem with the righteousness of the Pharisees.

He actually holds their obedience as an example for others to follow. Matthew 5.20 says, For I tell you, unless your righteousness exceeds that of the scribes and Pharisees, you will never enter the kingdom of God.

He tells the Pharisees, Yeah, you guys are righteous, but it's still not good enough. But what really bothers him about the Pharisees is that the works they do publicly are motivated by a heart filled with pride.

They don't obey God because they love him. They obey to prove that they are better than anyone else. Then they add these extra rules to make that divide look even wider between them and the rest of the people.

[5 : 31] And these actions that the Pharisees do earn them the attention that they want from the people. So much so that the religious leaders feared them and wanted their approval.

John 12.42-43 says, Nevertheless, many, even of the authorities, believed in him. But for fear of the Pharisees, they did not confess it, so that they would not be put out of the synagogue.

For they loved the glory that comes from man more than the glory that comes from God. These Pharisees controlled the sway of the people. The sad part of all this is that they are going to face greater condemnation.

Mark 12.40 says, Who devour widows' houses and for a pretense make long prayers, they will receive the greater condemnation. He wants the Pharisees to see what they are doing and how they should really act.

We then get to the start of this parable. Luke 18.10 says, Two men went up from the temple to pray, one a Pharisee and the other a tax collector. Let us look at these two people a little closer.

[6 : 42] The Pharisees are unofficial religious leaders in the Jewish culture. The realm is the people and the synagogue. They have no authority in the temple, though, like the priests do.

And they held a strong belief in the Pentateuch. And what they are most identified with is their belief in extra-biblical rules that are developed to put a hedge around the law.

It's that oral law that I talked about earlier. The people held them in high regard. Now, tax collectors, though, are not held in such high regard.

I don't even think tax collectors in today's world are held in high regard. The people really despised them. These tax collectors were Jews who would work for Gentiles who were collecting money for the Romans.

And what would happen is that the Gentiles would add a fee to what the Romans wanted, and then the tax collector would then add his fee on top of that. So much so that anyone who actually owed money to the Romans would barely have enough to survive on.

[7 : 55] And on top of that, these Jews had close contact with Gentiles, meaning that they became ceremonially unclean because of it.

This means that this tax collector had to ceremonially purify himself before coming to the temple. This cost him something to be able to go to the temple.

Let's look at the Pharisee's prayer and my first point, that we need to be on guard against pride. Luke 18, 11 through 12 tells us, 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 over there.

I fast twice a week. I give tithes of all that I get. The Pharisee's prayer here really reflects that he cares more about his reputation than being righteous.

He contrasts himself to extortioners, unjust, adulterers, and even that tax collector who is standing there praying.

[9 : 11] He might even think that he is better than other members of the Pharisees. The Pharisee's then talks about how he fasts twice a week and tithes of all that he has.

While fasting twice a week was a tradition, it wasn't required by law. Fasting was only required on the Day of Atonement. Tithing is a standard in the Old Testament law, and they are to tithe on grain, fruit, livestock, and oil.

It kind of gives me this feel of an old Gatorade commercial that starred Michael Jordan and Mia Hamm with a song that goes, Anything you can do, I can do better.

This is what the Pharisee thinks of himself. You think you are doing a good job? Look at me. Now, Jesus doesn't mind that they fast and tithe so diligently.

What he does mind is the hypocrisy behind their actions. They would fast in such a way that the people would draw attention to them so that the people would then praise them for it.

[10 : 24] Their reward was the attention from the people, not to glorify God. With their tithe, Jesus says in Luke, Luke 11, 42, But woe to you Pharisees, for you tithe mint and rue and every herb and neglect justice and the love of God.

These you ought to have done without neglecting the others. These Pharisees want all the attention. He seeks to put himself forward instead of God.

Throughout his entire prayer, he points to himself. What we need to understand, that what the Pharisee was doing, his actions of tithing and fasting and following the law, wasn't bad in and of itself, but what was bad was how he was seeking to gain praise and adoration for himself.

And we can fall into this same problem. Sometimes we want to get the praise for something that we do in church.

We can become just like the Pharisee, all puffed up by the praise. It's the think about yourself, talk about yourself, use I as often as possible.

[11 : 41] Mirror yourself continually in the opinion of others. Listen greedily to what people say about you. Expect to be appreciated. Be suspicious. Be jealous and envious.

Be sensitive to slights. Never forgive a criticism. Trust nobody but yourself. Insist on consideration and respect. Demand agreement with your own views on everything.

Sulk if people are not grateful to you for favors shown to them. Never forget a service you have rendered. Shirk your duties if you can, and do as little as possible for others.

We have to be on guard for the attitude of pride. Let's look at the tax collector's prayer and see how the Pharisee is not like this tax collector as the Pharisee so aptly puts it.

This brings us to our second point that we need to be humble. Luke 18, 13 says, 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.

[12 : 52] As we looked at earlier, the tax collector is despised by the people. No one really likes him. He gets rich off his own people, and he would collect way more than the Romans would want.

And he would be unclean because of his association with the Gentiles. Tax collectors are not well liked at all. When he goes to pray, though, he comes to the temple after getting clean.

This would mean that he would have the priest offer a sacrifice on his behalf to become clean. And instead of standing in the middle where everyone can see him, he stands to the side, out of the line of sight of the people that are there.

He is seeking out a quiet place to plead to God about his sin. He even goes as far as not even looking up to heaven because he feels that he is unworthy to, even beating his breast.

Then we see his prayer, God be merciful to me, a sinner. The tax collector seeks the forgiveness of God, knowing that he needs it.

[14 : 10] What humility we see here. And humility is a modest or low view of one's own self-importance. This man exemplifies this, knowing that he needs God's mercy.

For if he were to receive God's justice, he would end up in hell. This prayer really contrasts what we see of the Pharisee.

It is short and sweet and gets to the heart of the problem. This is the prayer that we all need to pray. God be merciful to me, a sinner.

We need to come before God with a humble heart and pray that our sins be forgiven. James Packer in his book, *Your Father's Love*, points to Paul and his humility.

1 Corinthians 15, 1 Corinthians 59 talks about how he is the least of the apostles. Ephesians 3, 8 says, I am the very least of all the saints. 1 Timothy 1, 15, I am the foremost of sinners.

[15 : 23] Humility and a passion for praise are a pair of characteristics which together indicate growth and grace. The Bible is full of self-humbling and doxology.

The healthy heart is one that bows down in humility and rises in praise and adoration. The Psalms strike both those notes again and again. So too, Paul in his letters both articulates humility and breaks into doxology.

Look at his three descriptions of himself quoted above, dating respectively from around AD 59, 63, and 64. As the year passed, he goes lower.

He grows downward. And as his self-esteem sinks, so his rapture of praise and adoration for the God who has so wonderfully saved him rises. Undoubtedly, learning to praise God at all times for all that is good is marked that we are growing in grace.

And continuing here, James Packer says, one of my predecessors in my first parochial appointment died exceedingly painful of cancer. But between fearful bouts of agony in which he had to stuff his mouth with bedclothes to avoid biting his tongue, he would say aloud over and over again, I will bless the Lord at all times.

[16 : 42] His praise shall continually be in my mouth. That was a passion for praise exerting itself in the most poignant, extreme imaginable. Cultivate humility and a passion for praise if you want to grow in grace.

As we continue looking, the tax collector is praying. As he's praying, he asks for the forgiveness of his sins. And when it comes to asking for the forgiveness of our sins, it is not a one-time thing.

We need to confess daily. Proverbs 28, 13 says, whoever conceals his transgressions will not prosper, but he who confesses and forsakes them will obtain mercy.

We need to make sure that when we sin, we confess it, to put it out there and to not conceal them.

We need to ask for mercy and understand that we are sinners in need of a Savior.

For then, we will be just like the tax collector who humbled himself to come before God. Let's look at the last verse and see what happens to those that humble themselves before the Lord and those that don't humble themselves.

[17 : 57] Luke 18, 14 says, I tell you, this man went down to his house justified rather than the other. For everyone who exalt himself will be humbled, but the one who humbles himself will be exalted.

This tax collector becomes justified, meaning he becomes right before God. The Pharisee does not become justified.

We see one last contrast between them. The Pharisee who exalted himself will become humbled in the end, and then the tax collector who humbled himself will then be exalted.

James 4, 10 also talks about when we humble ourselves before the Lord, he will exalt you. What we see here is the work that God is doing.

He forgives the tax collector and exalts him, whereas the Pharisee is not forgiven. He thinks he needs no forgiveness, and when he dies, he will end up in hell.

[19 : 06] At the end of their prayers, they both end, they both leave with what they want, though.

The Pharisee wants the attention of the people, and the tax collector wants the mercy of God for his sinful state.

When we look at these two men, we can be in the same places as them, either like the Pharisee seeking attention of the world, or like the tax collector seeking God's mercy.

When we seek the praise of his, when we seek the praise of this world, the only thing that awaits us is destruction and ruin. when we see God's mercy and confess our sins, we will get eternal life with God.

We will get to be part of the new heaven and new earth that will come. We will be seated with Jesus in the heavenly places. We need to leave behind the mentality of seeking praise for ourselves like the Pharisees did, and humble ourselves and give God all the praise and adoration because he is the one that deserves it far more than we ever will.

So, how do we humble ourselves? Number one is that we acknowledge God's sovereignty. We accept God's dealings in our lives and submit to our elders.

[20 : 30] We can also remember who's in charge and praise God. We can challenge our own motives. Consider whether our actions are motivated by a desire to please others or to give God praise.

Number three, confessing our sins. Regularly confessing our sins can remind us of who we are. Number four, fasting. Fasting can help us focus on others' needs and acknowledge our own weaknesses.

Number five, praying for a humble heart. Ask the Holy Spirit to help us see how pride can affect our relationships. relationships. Number six, being thankful.

Thankfulness can help prevent pride from growing. Number seven, considering others. Listening to others, ask questions, and consider others before ourselves.

Number eight, accepting adversity. Instead of fretting, we can accept the test God sends us, trust in his faithfulness, and offer our worries to him. With the believer, humility or true lowliness happens by being fully dependent on the Lord.

[21 : 44] Dismissing reliance upon self and emptying carnal ego. This exalts the Lord as our all in all and prompts the gift of his fullness in us. If you are a believer, what steps do you need to take in your life to become more humble?

If you are lost, will you continue to follow the world seeking their praise or will you humble yourself and turn to God and confess your sins? These are the options that we have.

Christ died on the cross and rose again in the third day so that our sins could be forgiven. Will you choose to let Christ come into your life so that you can have eternal life with him?

Let's pray. Dear Heavenly Father, we thank you for this day, Lord. God, just give us humble hearts, Lord. Allow us to be like this tax collector when we come before you knowing that we deserve your justice and we do not deserve your mercy, God.

God, thank you for sending your son to die on a cross for my sins. God, that I am forgiven because of it. God, be with us as we go out from here.

[23 : 01] Take these things, Lord, and apply them to our lives so that we can have humble hearts, Lord, that only seek to give you the praise and adoration that you deserve. In your son's name, we pray.

Amen.

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