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Beverly E.C.C., Chicago, IL

“PHARISEE OR TAX COLLECTOR?”

Luke 18:9-17

○ {Rev 1:8; 4:8; Dt 32:40} The LORD God, Father, Son and Holy Spirit, is **“the Alpha and the Omega” “who was, and is, and is to come.”** He is God **“from everlasting to everlasting.”**

○ {Rev 48; Ps 145:17; 119:42} The LORD God is **“Holy, holy, holy.”** He is **“righteous in all his ways, faithful in all he does.”** He is incorruptible, and his **“righteousness is everlasting.”**

○ {Is 6:1; Ps 11:4; Is 6:3; Ps 96:6} The LORD God is **“high and exalted.” “His glory [is] above the heavens,”** and **“the whole earth is full of his glory.” “Splendor and majesty [are] before him.”**

○ {Ps 24:8; 1 Ch 29:12; Job 42:2; Lam 3:37; Ps 46:6} **“The LORD [God is] mighty.” “In [his] hands are strength and power.”** God **“can do all things”**: he **“[speaks] and... it [happens],” “he lifts his voice, the earth melts.”**

○ {1 Sa 2:3; Ps 147:5; Job 37:16; Ro 16:27; Eph 3:10} **“The LORD [God] is a God who knows,”** for **“his understanding has no limit.”** He is **“perfect in knowledge,” “the only wise God,”** the deity of **“manifold wisdom.”**

The Living God is all this, and more, but I am not. No created being is.

? So, *on what grounds shall I relate to God? On what basis shall I interact with God?*

This is one of the big questions. How we answer it matters!

□ Please turn with me to Luke chapter 18.

■ Verse 10: **“Two men [go] up to the temple to pray, one a Pharisee and the other a tax collector.”**

Contrary to first impressions, this parable is not about prayer as such. The focus is on *connecting with God* in prayer – *and* also in worship, service, study, fellowship, and every other part of life.

★ These two human characters relate to the LORD on very different grounds. The Pharisee comes on the basis of his qualifications while the tax collector approaches on the basis of his need.

◆ First, observe their locations. In verse 11 **“The Pharisee [stands] by himself” “But,”** verse 13, **“the tax collector [stands] at a distance.”** The distinction is subtle to our ears, yet it speaks volumes.

This Pharisee is committed to ritual purity and moral virtue. He stands apart from others to keep from being defiled by them. The space between him and them is an expression of his goodness.

Meanwhile, the tax collector stands **“at a distance”** for precisely the opposite reason: so as not to defile others with his impurity and corruption. The space between him and them is an expression of his badness.

◆ Second, look at their postures. Messiah says nothing about the Pharisee in verse 11, except that he is standing. This is normal. Most likely his face is tilted up and his eyes are looking toward heaven.

But in verse 13 the tax collector **“[does] not even look up to heaven”** and he **“[beats] his**

**breast.”** This is a culturally appropriate demonstration of sorrow, dismay and repentance. The verb is in the imperfect tense, indicating that he strikes himself again and again.

◆ Third, listen to their words. In verses 11-12 the Pharisee says, “**God, I thank you that I am not like other people – robbers, evildoers, adulterers – or even like this tax collector. I fast twice a week**” (even though Scripture commands only one fast per year, on the Day of Atonement) “**and give a tenth of all I get**” (not only on what he earns as the Law requires, but also on what he buys or receives as a gift).

We have no reason to doubt the veracity of his words. He is a fine, upstanding individual.

However, each of his statements is an indicative declaration about himself. The guy is not praying; he is making a promotional speech!

Notice too that he says “I” more than any other word (four times in many English translations, five in the original Greek): “**I thank you that I am not like other people...**I fast...and I give a tenth of all I get.”****

As for the tax collector, in verse 13 he cries out, “**God, have mercy on me, a sinner.**” Actually, he says τῷ ἁμαρτωλῷ [tō hamaratōlō]. Τῷ [tō] is the definite article “**the**”, not the indefinite article “**a**.” He identifies himself not as “**a**” sinner but rather as “**the**” sinner: “**God, have mercy on me, the sinner.**”

We have no reason to doubt the veracity of his words. This character is not some loveable, misunderstood rogue, nor is he modestly overlooking his better qualities.

This man collaborates with the Romans. The money he collects finances their political machine and army. His work tightens Rome’s iron grip on Palestine. He is a traitor to his people.

Not only so, he is a greedy embezzler. The Romans do not pay him a salary; the only way he can make a living is to collect more money than the district owes and pocket the excess; but he doesn’t “make a living” – he is filthy rich. This guy is an immoral, unjust idolater, *the sinner par excellence*.

On what basis shall I relate to God? The Pharisee’s location, posture, and words reveal that he approaches the Almighty on the basis of his qualifications.

He does not hope to be received; he expects it. Surely the Lord must bless him for his sterling character and noble deeds! Perhaps he feels a twinge of need for a drop of grace to rinse off his minor mistakes and trifling errors – but not much.

In contrast, everything about the tax collector shows us that he comes to God on the basis of his need.

He does not expect to be received; he desperately hopes it. God owes him nothing! He is achingly aware of his profound need for a deluge of grace to wash away his filthy impurity and terrible sin. He knows that without heavenly mercy and kindness he is lost.

■ Verse 14 reports the results: “[the tax collector], **rather than** [the Pharisee], [goes] **home justified before God**” (accepted by God, approved by

God). **“For all those who exalt themselves will be humbled, and those who humble themselves will be exalted.”**

I cannot state strongly enough how shocking this outcome is to the original audience. The assertion that Holy God could justify a notorious sinner but not a good man directly contradicts their convictions.

Maybe we find it troubling, too.

Do we expect (or even hope) that God will give us exactly what we’ve got coming?

Do we adhere to a “Christianized” version of the principle of karma, the idea that an individual is entirely responsible for his or her fate in time and eternity?

Do we expect God to receive us on the grounds of who we are (or are not), what we believe (or do not believe), what we have done (or have not done)?

■ If so, the Lord is speaking to us! He **“told this parable”** of the Pharisee and Tax Collector **“to some who were confident of their own righteousness and looked down on everyone else”** (Luke 18:9).

{Eph 2:10; Jn 15:16} It is good to strive for goodness! We are **“created... to do good works.”** Jesus declares, **“I...appointed you so that you might go and bear fruit,”** the fruit of good character and good deeds.

The problem is, we tend to see goodness as a condition for, more than a consequence of, relationship with God. When we do, we count on our qualifications rather than God’s mercy and kindness.

{Ro 3:23; Is 64:6} Nothing could be more foolish! Not only do we **“all... [sin] and fall short of [God’s]**

**glory,”** even **“all [of] our righteous acts are like filthy rags”** in his perfect presence – never mind the bad ones!

{Ro 6:23} And nothing could be more dangerous! **“The wages of sin is death”** and if we insist on getting what we deserve that will be our eternal paycheck. **“But the gift of God is eternal life in Christ Jesus our Lord.”**

We *need* the grace of God!

■ But some of us doubt that it is enough. We fear rejection by God if we do not prove our goodness. We are terrified that his mercy and kindness are sufficient for everyone else, but not us. Let us hear Luke 18:15-17:

**People were also bringing babies to Jesus for him to place his hands on them. When the disciples saw this, they rebuked them. But Jesus called the children to him and said, “Let the little children come to me, and do not hinder them, for the kingdom of God belongs to such as these. Truly I tell you, anyone who will not receive the kingdom of God like a little child will never enter it.”**

It is no coincidence that this teaching immediately follows the parable. The wretched tax collector and innocent child are obviously worlds apart, yet they are the same in this: each seeks acceptance on the grounds of their desperate need, not their personal qualifications.

☑ To quote N.T. Wright: **“There is something about the helplessness of children, and their complete trust of those who love and care for them, which perfectly demonstrates the humble trust [Jesus] has been speaking of all along.... [receiving] God’s kingdom”** – and, by extension, justification before God – **“is like drinking in one’s mother’s milk, like learning to see – and to smile! – by looking at one’s mother’s eyes and face.”**

{Is 49:15} Even the best mother has her limits, but God does not! He himself promises:

**“Can a mother forget the baby at her breast  
and have no compassion on the child  
she has borne?  
Though she may forget you,  
I will not forget you!”**

{Lam 3:22-23} Our virtue fails; **“His compassions never fail”!** Our good deeds fall short; his mercies **“are new every morning.”**

On what grounds shall I relate to God? On what basis shall I interact with him? The answer we give will have eternal consequences.

My prayer is that we will take our cue from the tax collector.