

The Parable of the Pharisee and the Tax Collector (Luke 18:9-14)

The parable of the Pharisee and the tax collector, like the parable about the widow and the judge in Luke 18:1-8, also has prayer as a focus. However, the prayer in this parable is used to reveal the heart of the person whom God commends rather than instruction about how to pray.

The parable contrasts two people. Each is representative of people's approach to God. Some are proud and self-righteous; others are humble and contrite. Some see their achievements as abundantly fulfilling the law and believe that they are better than others. Others know that nothing good dwells in them, and appeal to God for mercy (Bock, 1458). Some approach God almost demanding personal rights; others are so conscious of their unworthiness that they feel undeserving of approaching God at all.

The parable itself fits nicely with other parables in Luke where humility and God's openness to sinners is also found (Lk. 5:29–32; 7:36–50).

18:9 And He also told this parable to some people who trusted in themselves that they were righteous, and viewed others with contempt:

In verse 9 Luke tells the purpose of the parable before it is given. It is a parable about people who trusted in themselves, that they were righteous, and viewed others with contempt.

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

18:11 "The Pharisee stood and was praying this to himself: 'God, I thank You that I am not like other people: swindlers, unjust, adulterers, or even like this tax collector.

18:12 'I fast twice a week; I pay tithes of all that I get.'

Jesus commonly presents situations that are the reversal of people's normal perceptions of spirituality (10:29–37; 10:38–42; 11:37–41; 12:13–34; 14:7–11; 15:11–32; 16:6 19–31; 18:18–30; Bock, 1458-1459). Pharisees were members of the most pious Jewish religious sect. They were esteemed by the populace and seen as examples of spirituality. Tax collectors were hated by all. In that culture, it was assumed that if God were to hear anyone's prayers, the Pharisee would be the one whom He heard. But Jesus concluded something else; He said that the self-confessed wicked man left the temple justified while the self-righteous man did not. This flipped Jewish thinking upside down.

The Pharisee begins his prayer with thanks but the content of what he is thankful for turns out to be nothing more than self-praise. He refers to himself in the first person ("I") five times in two verses and describes himself in the prayer with the active voice (I do this and that). His thankfulness is directed toward his own perception of himself. He is thankful for who he is, for what he does, and that he is morally superior to others.

His positive self-assessment of his own goodness arose from the fact that not only did he refrain from evil behavior, he also did acts of piety – he fasted and tithed! Although the OT law only required Jews to fast once a year on the Day of Atonement (Lev. 16:29), Pharisees exceeded the OT demands by fasting every Monday and Thursday. They also tithed more than the law required. A farmer would tithe a portion of his produce before it was sold; the Pharisees then tithed again from the food they ate. Some

tithed the herbs they grew. Thus, the Pharisee saw himself as superior to other people since he had gone beyond the call of duty. He exceeded the demands of the law. He assumed that God was impressed with this record of service (Bock, 1463–1464). Paul gives us insight as to how Pharisees thought. Before Paul believed, he saw his pedigree as being an advantage with God. In Philippians 3:4-6 Paul said, "If anyone else has a mind to put confidence in the flesh, I far more: circumcised the eighth day, of the nation of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; as to the Law, a Pharisee; as to zeal, a persecutor of the church; as to the righteousness which is in the Law, found blameless." Paul sums up the Jewish condition in Romans 10:3 where he says that they "being ignorant of God's righteousness, and going about to establish their own righteousness, have not submitted themselves unto the righteousness of God."

The Pharisee's perception of himself blinded him from God's perception of him. The Pharisee saw his behavior as meriting the favor of God; he saw himself as someone who had a heart that was right before God. Yet God sees all our righteousness as filthy rags, and the human heart as deceitful and wicked.

- 1 Kings 8:46: "There is no man who does not sin."
- Psalm 58:3: "The wicked are estranged from the womb. Those who speak lies go astray from birth."
- Psalm 143:2: "In Your sight no one living is righteous."
- Proverbs 20:9: "Who can say I have cleansed my heart, I am pure from sin?"
- Ecclesiastes 7:20: "Indeed there is not a righteous man on earth who does good and never sins."
- Jeremiah 17:9: "Every heart is deceitful above all things and desperately wicked."

Even Job of whom God had said, "there is no one like him on the earth, a blameless and upright man, fearing God and turning away from evil" (Job 1:8) saw himself as a sinner. In Job 9:2 he asked, "How can a man be in the right before God?" That question had not entered the Pharisee's mind. He thought he *was* right with God.

Arthur Pink says,

"We are all as an unclean thing" (Isa. 64:6). Thus God's Word describes us: foul and filthy. That pollution is deep and unmistakable, likened to crimson dye (Isa. 1:18) . . . It is an indelible pollution, for it is "written with a pen of iron, and with the point of a diamond: it is graven upon the table of . . . [the] heart" (Jer. 17:1). The great deluge did not wash it from the earth, nor did the fire that came down upon Sodom burn it out. It is ineradicable. Even the fire of hell through eternity will not take away the stain of sin in the souls there. This pollution spreads, like leaven and leprosy. It is universal, and has defiled all the faculties of the inner man, so that there is "no soundness in it" (Isa. 1:6). . . .

The teaching of the Lord Jesus was of course in perfect harmony with that of the Old Testament. He never flattered human nature or extolled its excellences. Instead, He painted it in the darkest colors, announcing that He had come to "seek and to save that which was lost" (Luke 19:10). Fallen man has lost all likeness to God, all communion with God, all love for God, all true

knowledge of God, all delight in God, all favor with God, all power toward God, and has thrown off all subjection to God. The Savior was not deceived by religious pretense or shallow profession. Even when many believed in His name as they saw the miracles which He did, "Jesus did not commit Himself unto them... for He knew what was in man" (John 2:23-25). By declaring, "I did not come to call the righteous, but sinners." (Matt. 9:13), He had not only intimated the need for His mission - for there would have been no occasion for His coming among men unless they were perishing - but inferred that there were none righteous, for He called upon all to repent (Mark 1:15; Luke 13:5).

When Christ asserted, "Except a man be born again, he cannot enter the kingdom of God," He showed how desperate is man's plight; for the new birth is not a mere correcting of some defect, nor the righting of a single faculty, but an entire renovation of the soul. The same Spirit which formed Christ in the virgin's womb must form Him in our hearts to fit us for the presence of God. When Christ averred that "men loved darkness rather than light" (John 3:19), He exposed their awful depravity. They were not only in the darkness, but delighted in it "because their deeds were evil." When He stated that "the wrath of God abides on" the unbeliever, Christ testified to man's awful condition. When He said, "I know you, that you do not have the love of God in yourselves" (John 5:42), He again revealed man's fearful state, for since all goodness or virtue consists in love to God and our neighbor, then where love is wanting, goodness or virtue has no existence. Christ's statement, "No one can come to Me unless the Father who sent Me draws him;" (John 6:44) plainly showed the moral impotence of every descendant of Adam. This impotence consists of turpitude and baseness, of inveterate opposition to God due to bitter hatred of Him. No one seeks the company of a person he loathes: before he does so he must be given an entirely new disposition (Pink, *Total Depravity*, chapter 9).

18:13 "But the tax collector, standing some distance away, was even unwilling to lift up his eyes to heaven, but was beating his breast, saying, 'God, be merciful to me, the sinner!'"

18:14 "I tell you, this man went to his house justified rather than the other; for everyone who exalts himself will be humbled, but he who humbles himself will be exalted."

The tax collector is the complete opposite of the Pharisee.

The holy place symbolically represented the presence of God. The tax collector was standing "some distance away;" that is, he was standing at the perimeter of the temple court, keeping his distance from God's presence. His location pictured his hesitancy in approaching God. His inability to lift his eyes to God and beating his chest demonstrated his shame, guilt, and contrition. We could assume that the Pharisee didn't sense the need for distance. The closer he could get to the holy place the better, for in his mind he concluded that he attained that position; he earned it.

The tone of his request is also much different than the Pharisee's tone. The Pharisee made himself the subject of his prayer, and saw his own works as meriting God's favor. On the other hand, the tax collector put God as the subject and saw himself as a passive figure ("God be merciful to me"). There was no confidence in his own goodness, no listing of his superior traits; there was no comparison to

others. He wasn't concerned about other people's sins or how he matched up to them; he was concerned about his own sin and guilt before God. He acknowledged his sinfulness, was repentant, and begged for mercy.

Jesus said that the tax collector went away justified. He found favor with God and was accepted.

It is worth observing how Paul saw his own righteousness differently when He was confronted by the resurrected Christ and was saved. In speaking of those things that he had previously attributed to gaining favor with God he said, "I count all things to be loss in view of the surpassing value of knowing Christ Jesus my Lord, for whom I have suffered the loss of all things, and count them but rubbish so that I may gain Christ, *and may be found in Him, not having a righteousness of my own derived from the Law, but that which is through faith in Christ, the righteousness which comes from God on the basis of faith*" (Phil. 3:8-9). When the Holy Spirit began working in Paul's life, he saw himself in a completely different light than he had as a Pharisee. In Romans 7:7-8 he said, "I would not have come to know sin except through the Law; for I would not have known about coveting if the Law had not said, "YOU SHALL NOT COVET." But sin, taking opportunity through the commandment, produced in me coveting of every kind." Then, in Romans 7:18-19 he concluded, "nothing good dwells in me, that is, in my flesh; for the willing is present in me, but the doing of the good is not. For the good that I want, I do not do, but I practice the very evil that I do not want." As a self-deceived Pharisee he saw himself as capable of meriting God's favor; as a person transformed by God, he recognized that there was nothing good in himself.

18:15 And they were bringing even their babies to Him so that He would touch them, but when the disciples saw it, they began rebuking them.

18:16 But Jesus called for them, saying, "Permit the children to come to Me, and do not hinder them, for the kingdom of God belongs to such as these.

18:17 "Truly I say to you, whoever does not receive the kingdom of God like a child will not enter it at all."

Luke sets the stage for Jesus' teaching by stating that people were bringing their babies to Him so that He would touch them – presumably to bless them. In the Judaism of the time, blessings were given to children by elders or scribes on the eve of the Day of Atonement (Bock, 1469). The disciples, however, thought that this behavior was inappropriate. We are not told why they thought like this, but perhaps they were thinking that Jesus had more important things to do or that he was too tired to be bothered by them (the imperfect tense "bringing" suggests that they were bringing their children continually); they may have even thought that children were too insignificant to deserve Jesus' attention. Whatever they were thinking, they rebuked those trying to make their way to Christ. Jesus, however, did not see children as an intrusion, nor did He bar any who desired to approach Him from doing so. He not only welcomed them, His touch was a tangible expression of love. Furthermore, He used the situation to return to the theme of the kingdom of God and talk about the characteristics of those who enter it.

The kingdom of God has been the emphasis in the larger context. In chapter 17 the Pharisees raised the question as to when the kingdom of God is coming. And Jesus answered by saying, "The kingdom of

God is not coming with signs to be observed . . . the kingdom of God is in your midst.” In the parable about the widow and the judge (Lk. 18:1-8) the emphasis was on perseverance in prayer relative to Christ’s return and the establishment of the kingdom. In the parable of the Pharisee and the tax collector (18:9-14) Jesus taught who does and who does not belong in the kingdom. Those who are in the kingdom are not the self-righteous, but are the ones who know they are sinful, lowly, and broken. Verses 16 and 17 naturally follow. They expand upon who belongs in the kingdom.

If, according to the previous parable, the kingdom belongs to the humble who cannot earn salvation, then no one illustrates this better than a baby. Babies cannot achieve anything morally. They cannot accomplish anything spiritually. They need grace. So a baby becomes a perfect illustration of the non-achieving way in which God saves. As Edwards says, “Jesus does not bless the children for their virtues, but for their deficits. They are important for what they *lack* – they are small, powerless, without sophistication, overlooked, and dispossessed . . . Children have no roster of Torah achievements to their credit as does the Pharisee in 18:11-12. They are, rather, like the tax collector, whose ‘merit’ is unworthiness. . . Like the poor of 6:20 they are totally dependent on God” (Edwards, 510).

Jesus said that the kingdom of God belongs to *such as these* (8:16). “Such as” moves from those specific children to the category to which those children belong. That is, the kingdom of God belongs to those who are in the category of the non-achieving faith that children have. Those who do not receive the kingdom in this way will not enter it at all (8:17).

We need to keep in mind that at the time that Jesus was explaining how one enters the kingdom of God, His explanation was incomplete because He had not yet died on the cross and been raised for our justification (Ro. 4:25). So the parable of the Pharisee and Tax Collector is not the whole story of how we are justified; it only explains one of the key dynamics in how justification happens.

The critical part of the story is that the Pharisee was trusting in the wrong thing. He trusted in himself and his deeds to merit salvation. In his heart he believed he was good enough to stand before a holy God. The tax collector, however, had the necessary attitude of all who enter the kingdom. He saw no basis in himself or in anything he did as worthy of earning God’s approval. He looked away from himself to God and trusted in the mercy of God alone.

After the cross, we come to understand how God provides righteousness for sinners. Paul said, “God made Him to be sin who knew no sin on our behalf so that we might become the righteousness of God in Him” (2 Cor. 5:21). Both components of justification are essential to remember. We, like the tax collector, must still approach God with the knowledge that we are sinners in need of mercy. We must realize that there is nothing we can do to earn God’s favor. However, with equal knowledge we should approach God realizing that we have become the righteousness of God in Christ. To God be the glory!