

PARABLE OF THE PHARISEE AND THE TAX COLLECTOR

Text: Luke 18:9-14

By: Rev Dr Leo Douma

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Comedians do well because we all enjoy a good joke. What's the difference between a cat and a frog? A cat has nine lives but a frog croaks every night! Have you heard the joke about the butter? I better not tell you, it might spread. The thing about a joke is that you can only tell it to a group of people once. The first time round the punch line can have you in stitches. But after that you already know what's coming so the punch line impact is lost. That can be the case with the parables. The punch line doesn't hit us anymore because we are familiar with the story. Or we think we are. Many of us will say the Pharisee in this parable is the bad guy, the hypocrite. And the tax collector is the good guy because he is repentant. So we easily identify with the tax collector and ignore the Pharisee. But in doing so we fail to grasp the full lesson. In this parable Jesus sets up a trap. The original hearers would have been totally shocked at the punch line. They would have seen things very different to us.

So let's look the main characters in the parable. First, the Pharisee. The Pharisees were a prominent sect within Judaism whose religious practices were extremely strict. They worked very hard to observe every Old Testament law. And not content with that, they even went beyond the Scriptures, adding to its requirements. The Law of Moses said to fast once a year. They fasted twice a week. The Law said to tithe their grain, to give the Lord ten percent of their wheat and barley. The Pharisees tithed their herbs as well. Now because of the way Jesus often spoke harshly against them, when we read the word "*Pharisee*," we immediately say to ourselves 'hypocrite'. We assume the Pharisee

is going to be the villain of the story. But for a first-century audience, their reaction would have been precisely the opposite. They would have assumed that the Pharisee would be the hero of the story. Why? Well because the Pharisees were highly respected. They weren't scorned as hypocrites. On the contrary, they were admired as pious and devout men. Their society thought people entered the heaven by all their good works. So these Pharisees were seen as very close to the kingdom.

Now when Jesus mentioned a "*tax collector*" as the second character in the story, the reaction of his hearers would have been anger and disgust. Tax collectors were the most despised of all men. Why? Well, I guess no one really likes to pay too much tax. But the Jews' hatred of tax-collectors was intensified because Israel at this time was under the control of Rome. Tax-collectors were Jews who had basically been given free rein to extort money from their countrymen, with the backing of the Roman military. As long as the Romans got their cut, they didn't really care how much extra the tax collector demanded for himself. And so, many tax collectors grew wealthy at the expense of the poor. They lived in ease and luxury while everyone else suffered in poverty. They were seen as guilty of both extortion and treason.

So we have two extremes presented here in the parable. What Jesus is doing is to set up his listeners. He knows they are emotionally programmed to barrack for the Pharisee and hiss at the tax collector. So, it's all the more shocking when he reveals at the end that it's the tax collector God is pleased with, and not the Pharisee. They would have been astonished. Absolutely dumbfounded. Even outraged. A tax collector accepted by God! And a Pharisee rejected? How could that be? To answer that question, let's look at the parable. It begins with these words (:9), "*To some who were confident of their own righteousness and looked down on everybody else, Jesus told this parable...*"

Here we are told the intended audience for the parable. It's those who are (a) confident of their own righteousness, and who (b) look down on everybody else. I think you will

find that these two usually go together. Self-righteous people are seldom content merely to reflect on their own goodness. They need to be better than others. Why? Because self-righteousness is relative. It needs something to compare itself to. None of us is absolutely righteous. None of us measures up to God's standard. We have all sinned. Deep down, we know that. If the requirement for acceptance by God is perfect holiness, we know we have no chance. So what do we do? We go for the next best thing. Which is to convince ourselves that we are better than those other people. We may not be perfect. But at least we're better than they are! What is the value in doing this. Nothing! Why? Because God is completely holy. His standard is perfect righteousness. It doesn't matter if you're a little better than someone else. Or even a lot better than someone else. You are still guilty of sin. You still stand condemned. That's why we have to depend on Christ's perfect righteousness to make us right with God. Our righteousness will never be enough, on either an absolute scale or a relative scale. And the more you understand that, and accept that, the less critical you will be of other people. You no longer have to push them down to push yourself up. And you realize that even if you could, it wouldn't matter. Because you can't gain God's favour by being better than someone else. All that matters is that Jesus Christ fulfilled all of God's requirements. And he gave his life to pay for our sins. Therefore everyone who is saved, is saved on the same basis. Now, I've been speaking of self-righteous people as 'they'. But the truth is that all of us are subject to spiritual pride, aren't we? All of us, from time to time, fall into the trap of comparing ourselves with others. We don't like to admit it. But precisely because of our goodness and desire to be more Christlike, we can so easily end up acting like the Pharisee.

Consider the prayer of the Pharisee (:11): *"God, I thank you that I am not like other men-robbers, evildoers, adulterers- or even like this tax collector. I fast twice a week and give a tenth of all I get."* This is a perfect example of how it is possible to be completely right, and at the same time, completely wrong. Was it true what he said, that he was not a robber, or evildoer, or adulterer? Yes, it most likely was. And was it true that he fasted, and tithed? Again, probably yes. And were those good things? Yes. The Pharisee even

expressed his thanks to God for what he was like. *"God, I thank you..."* So what was the problem? Why did Jesus say that God didn't consider him to be *"justified,"* or righteous? Because the Pharisee's prayer was all about him. It was all about what he had done. *"I - I - I - I"*. He wasn't really praying. He was boasting. He wasn't seeking anything from God. And certainly not forgiveness and righteousness. Instead, he was bringing his self-righteousness to God so that God could bless it. His attitude was not one of overwhelming gratitude that he had such a merciful and gracious God. His attitude was that God should be thankful to have such a faithful and obedient servant as himself. Is that what God wants? That we appear before him with a list of our achievements, as if those would impress him? No. Listen to the psalmist: *"O Lord, open my lips, and my mouth will declare your praise. You do not delight in sacrifice, or I would bring it; you do not take pleasure in burnt offerings. The sacrifices of God are a broken spirit; a broken and contrite heart, O God, you will not despise."* (Psalm 51:15-17) What pleases God, what honours him, is that we come to him in humility. That we recognise him as God and how much we depend on him. What God wants is that we acknowledge our sin and need of forgiveness. That's the person, Jesus tells us, whom God will lift up and exalt.

There's another reason that the Pharisee's prayer was unacceptable to God. And that's his lack of love, revealed in his contempt for the tax collector. As I noted before, this attitude of scorn is linked to self-righteousness. What the Pharisee gained by all of his law keeping was just this: nothing. In the same way, what we gain by our acts of service, if our purpose is to raise ourselves up so that we can look down on those around us, is nothing. Works done in love receive God's approval. Works done in a vain attempt to establish our own righteousness receive God's rejection. In other words, if there's no love in it, there's no good in it.

Now, how, does the tax collector pray? (: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.'* Note first of all that he stands at a distance. He is not self-confident. He is not presumptuous. He does not take it as given that God should receive him or listen to his

prayers. He is painfully aware of the fact that he is a sinner and that God is holy. So he is not quick to enter God's presence. He knows that God could destroy him on the spot on account of his sin. Utterly annihilate him. And that his destruction would be entirely justified. He has been absolutely deplorable. His behaviour has been totally unacceptable even to his own fellow Jews. He knows that it is only the grace and mercy of God that stops God dealing with him. And so he trembles. And mourns. And beats his breast in an agony of spirit. And cries out, "*God, have mercy on me, a sinner.*" What a difference! Notice how few his words are. The Pharisee babbled on for thirty-three words. The tax collector uttered only seven. Yet, they were exactly the right ones. He knew he had nothing to offer God. And he didn't try. He knew he had nothing to boast of. Nothing to claim as a reason that God should accept him. All he had to offer was his guilt, his emptiness, his need, his failure, his sin. But that was enough, because he confessed his sin and trusted in God to show mercy. The Pharisee asked for nothing, because he didn't think he had need of anything. But the tax collector saw his need. He asked for forgiveness and received it.

The great danger for us is not so much that we will get our theology of justification wrong. We understand that salvation is by grace, through faith, and not by works. We understand that it's the death of Christ on the cross which paid the penalty for our sins. And that we can do nothing to add to that. The danger is that we will start thinking of these truths as being in the past. That they apply only to our initial entry into the faith, rather than to our whole lives. We can forget that our lives are to be characterized by continual repentance and confession. We can forget that we are always dependent on God's grace and mercy. We can forget that our attitude is always to be one of humility. That our prayer every day of our lives must be, "*God, have mercy on me, a sinner!*"

And when we forget those things, then over time we may accidentally take on the attitude of the Pharisee. We pray like this: 'God, here are all the things I've done for you recently. Please bless what I'm doing for you now. Oh, and please help so-and-so with

their sin problem. Amen.' What's wrong with that prayer? It's not a prayer; it's a status report. There's no weeping over sin, no mourning, no repentance. There's no confession of how desperately you need God's mercy. No acknowledgement that without his grace you would be lost forever. No awareness of your need for forgiveness. We might like to think we identify with the tax collector, if we are half familiar with the parable. But the reality is we don't. We are middle class Christian folk. We are not the drunks of society, or corrupt officials skimming off millions. Nor are we abusers of children that leaves a society feeling anger and disgust. We strive to do good for God, and live decent respectable lives. But if in our goodness, we start to think ourselves better than others, that life should be good because God owes us, if we cannot humbly accept criticism by implying that at least we are better than our critic, then we are moving towards the attitude of the Pharisee.

One of the reasons the church does not have such an impact in witnessing is that we are seen as the Pharisees. Australian society sees Christians as do-gooders, trying so hard to be good. We are seen as wowsers who have a go at those who drink too much, who gamble too much, who have sex too much in the wrong relationships. All we ever seem to do is tell others where they are wrong. Now, indeed we must call everyone to repentance. But we need to demonstrate that repentance in our own lives, genuinely showing humility and our utter need for Christ. Too often we say we are sinners but never confess to any particular sin. And we imply 'Don't you dare try and point out where I have done wrong or I will point out your many faults'.

Jesus indeed trapped the listeners of his day. Everyone loathed the tax collector and thought he didn't have a hope to get into the kingdom. But it was the Pharisee, precisely because he could display his good works, and subtly shifted into a boasting mode, who missed out on the kingdom. The tax collector was justified, not because of who he was or what he did. For that he stood condemned. But his condition made it clear he had no hope but to plead God's mercy. If we want to enter the kingdom, that's exactly what we have to do to, every day, in all our relationships.

QUESTIONS FOR REFLECTION

These questions can be followed up personally, with a Christian friend, in your small groups, or in discussion after the service. Reflection is important because too often we hear a good sermon and soon forget it without actually growing spiritually or changing in attitude or what we do. The reflection questions are meant to be challenging, because our spiritual growth and the salvation of others is so important.

- Why does Jesus tell parables with punch lines?
- If the Pharisee was such a good person, the cheered on hero, why was he not 'justified before God'?
- If the tax collector was such a bad person, the despised, hissed at villain, why was he 'justified before God'?
- Which character are you more likely to become if you're not careful? How can you ensure you are 'justified before God'?