

Jesus told stories to get through to his listeners what it means to be his disciple...what it means to operate out of the present reality of the Kingdom of God. In the parable of "The Pharisee and the Tax Collector", we encounter 2 very different "pray-ers" – and 2 very different experiences.

**Luke 18:9-14** *To some who were confident of their own righteousness and looked down on everybody else, Jesus told this parable: "Two men went up to the temple to pray, one a Pharisee and the other a tax collector. The Pharisee stood up and prayed about himself: '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. "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.' "I tell you that this man, rather than the other, went home justified before God. For everyone who exalts himself will be humbled, and he who humbles himself will be exalted."*

**v.9** *“To some who were...”* Jesus had a clear purpose in telling this parable and we hear it as it begins. Two things about those targeted by this parable and these two things always go together:

1) they are people who are self-righteous - and 2) they are people who look down upon others. **“confident of their own righteousness”** Self-righteous is when everything is evaluated from the perspective of the individual; this is moral relativism. "I decide what is right for me and no one else - not even God - can decide what is right for me." This is a description of the world we live in. Who has the right to decide? The individual? Society? Or God? The other characteristic of these people for whom the parable is intended is that they **“looked down on everybody else”**. Why does our tolerant society have so much conflict? Because - without fail - the rights of the self-righteous are going to conflict. One's right to smoke versus the other's right to smoke-free air. One's right to play their music loud versus the other's right to quiet. The examples go on and on. When self is the most important, then others are less important...*“looked down on.”* Even before we begin the parable, we discover **“Jesus told this parable”** to people like those all around us.

**v.10** *“Two men went up to the temple to pray, one a Pharisee and the other a tax collector.”* The Pharisees were a grassroots movement to keep Israel pure. The Pharisees were lay people, they were not clergy; the clergy were the Sadducees whom the Pharisees did not like and they thought had become corrupt. In Jesus' day there were 7,000 Pharisees. They were intelligent, devout, and highly respected Jews. They were looking for a Messiah on a white stallion like Judas. Maccabaeus rode into Jerusalem some 156 years before Jesus in a revolt against their oppressors. As a group, they interacted with Jesus more than anyone else and Jesus showed particular interest in them. On the other end of the sociological spectrum are the tax collectors. Worse than the IRS, these Jewish individuals worked for the Romans and were backed up by the Romans in collecting taxes paid to the Romans. These taxes paid for the armies who were occupying their land. The tax collectors got a cut of what they collected and they could add to the amount which was due. They were considered opportunists, traitors, scum, and worse than sinners. In this parable where **we discover not all Pharisees are godly and not all tax collectors are ungodly.**

**v.11** *“The Pharisee stood up and prayed about himself...”* Even before he starts, the heart of this Pharisee is revealed. He *“stands”*, which is acceptable but not the most humble prayer posture - and *“he prayed about himself”*, which is acceptable if it goes beyond that. For this Pharisee it does not, he is self-centered. This Pharisee thanks God for the wrong things and he apparently does his fasting and tithing for show. This Pharisee seems to worship himself. He only describes himself. Why tell God these things? The God of this Pharisee is small and kept at a surface level. He is asking for God's applause! **“God, I thank you that I am not like other men...I...I...”** Clearly, this Pharisee has an “I” problem. **“God, thank you for me.”**

**v.13** *“The Tax Collector stood at a distance. He would not look up...”* He approaches God with awe, humbleness, and repentance. He **“beat his breast”** - which showed his deep remorse (see [Jeremiah 31:19](#)) This tax collector asks the only thing he could ask...for God's mercy. He asks the right thing in the right way. This tax collector knows he is far from God - but he is honest with God - and he knows at the heart of God is love. **“God, have mercy on me, a sinner.”** This tax collector asks only for God's mercy...and he does so with the understanding that he is a sinner - someone who does things against God's will. **“God, have mercy on me.”**

**v.14** *“I tell you, this tax collector went home justified and the other did not.”* Jesus ends this short but startling parable with a statement. The Pharisee went to the Temple, shared his opinions with God, and went home unchanged; still autonomous...self-righteous and prejudiced. The tax collector went to the Temple, confessed his need, laid hold of God's love, and went home *“justified”* - "saved", "made whole", or "made righteous". **At the end of the day, the Pharisee was the same man - but the tax collector was a new man.** It does not say either changed his occupation, it says **“one went home justified”** - one went home right with God.

The parable is about being "right with God". It is not a matter of appearances or credentials, but a matter of honesty and of heart. "Justify" here is an accounting term for "justifying the ledger" or "paying off one's debts". We are made righteous with God through Christ paying our debts...this is the Gospel. The righteous of Christ is "reckoned" to us (see [Romans 4:23](#)). Christ pays our debt. If you were adopted by Bill Gates, you would not need to worry about your debts. And the more in debt you are, the more grateful you would be. Spiritually God adopts us and pays our debt with his own Son Jesus. Our response is a life of gratitude.....not of running out and incurring more debt! Self-righteousness or "confidence in (ones) own righteousness" is a deception. Humans can never justify themselves to God. If they could, then God would not have had to offer Jesus to pay our debts.

**v.14** **“For everyone who exalts himself will be humbled, and he who humbles himself will be exalted.”** That the way it is in the Kingdom of God - honesty, obscurity, service, repentance, gratitude, mercy, faith - these humble virtues will lift one up. As the parable begins, most of Jesus' listeners - then and now - would identify with the church-going Pharisee until they take a closer look and most listeners – then and now - would not identify with the tax collector until the truth breaks through. This is the startling "aha" of this parable. We all relate to God from the point of who we are and who we know God to be. The Pharisee was shallow, arrogant and petty...his god was really himself. The tax collector was humble, honest, and dependent upon God's love...his God was the One True Living God...he was thankful for God. This story by Jesus – as they all do – implies a question to us: **“Which “pray-er” are you?”**