

Luke 18:9-14: What makes a person right with God? This is the question that hangs over these verses, and no one thought much of it until Jesus finished. It was odd to hear Him say a tax collector prayed in the temple. It was an outrage when He said that such a sinner had been heard and even justified by God. Praise the Lord it is so!

Marcus Braybrooke published a list of the 100 most spiritual people in history: “Beacons of the Light.” He placed Jesus in the top spot followed by Mohammed, Moses, Zoroaster, Pope John XXIII, Krishna, and the Dalai Lama. It isn’t much of a “holy list” as it is a “Who’s Who?” of world religion.

If the Bible is any indication of the kind of people who are holy, then we’ve got a problem. Good deeds may impress us, but they don’t impress God (Isa 64:6). It’s so hard for us to believe that good people might not be good enough to enter Heaven.

The Pharisees were good people. To any faithful Jew, they were the epitome of righteousness. Holiness in their view meant going beyond the Law to prove that one wasn’t partial to Gentile culture. External piety was a badge of spiritual prestige. The Pharisees, the Law was just a baseline.

In Luke 18, Jesus was speaking to a crowd outside Jericho. He told a parable about a widow who pled with an unjust judge. She begged to be heard, and eventually he answered (Lk 19:1-7). The point: If even a wicked judge eventually listens to a widow, how much more will God listen to His own child? The crowd, however, sneered at the thought. Luke tells us some, “trusted in themselves that they were righteous” (Lk 19:8). *Yes, Jesus, all those sinners need to beg like some poor widow to be heard—we don’t. When we pray, God takes notice. He listens.*

And that’s the problem—self-righteousness. The Pharisees trusted in themselves that they were righteous, and they taught the people to trust in themselves to become righteous. Everyone that day thought he could earn God’s favor. No one considered himself as some poor begging widow. This is why Jesus told the parable of the Pharisee and the tax collector.

The Lord introduces us to two men: one is a well-respected leader, the other a deplorable traitor. The two ascend the temple mount to pray, and the Lord makes a stunning conclusion. To any who had worked to earn God’s favor, He obliterates all sense of personal accomplishment.

THE PHARISEE

Luke 18:11-12—“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.’”

Have you ever tailored a prayer to impress others of your spirituality? Deep down you want everyone to think you’re a serious Christian? Such was the Pharisee. These men practiced their righteousness in order, “to be seen”, they prayed “to be seen”, and they fasted “to be seen” (Matt 6:1, 5, 16). In fact, Jesus said, “they do all their deeds to be seen by others” (Matt 23:5).

The Pharisees considered themselves the most righteous example, the holy standard for all the sinners to see. It was their duty to be seen, which tells us why the Pharisee stood to pray. He likely selected a place in the outer courts in order to be well heard.

What does he pray? Not for help or mercy. The Pharisee opens his lips to thank God for... himself. He begins like any number of thanksgiving psalms which praise God for His great works. The trouble is that the Pharisee sees himself as a great work: *God, I just want to thank You for me! Oh, and let me explain...* He proceeds to tell God (and everyone present) what he isn’t and then all that he is.

To him, “other men” are extortioners, unjust, adulterers. All others live by thieving, stealing, cheating to get ahead, and committing immorality. The lot of humanity is full of sinners in his eyes. In fact, the Pharisee would’ve felt a surge of joy to see some tax collector appear. “This tax collector” isn’t some other sinner—he’s worse. He’s an extortioner, an unjust man, and an adulterer all wrapped in one. *See that man? I’m nothing like him!* To celebrate himself, the Pharisee saw the perfect sinner to humiliate.

Our hearts go out to the lonely tax collector. No one likes him, and he’s a hurting man, but understand no one would’ve felt that way. Judean tax collectors were Jews who served the Romans. They were seen as traitors, and worse, they fleeced their own people. They tended to walk the streets with thugs, threatening and forcing others to pay more than required. The business was lucrative, though it was entirely despised. Only prostitutes and felons hung around tax collectors—people considered to be the dregs of society. Good people avoided them, and yet, the Lord dined with such as these.

The Pharisee and the Tax Collector

So, we have a tax collector in the temple? *Such a sinner doesn't belong here!* The Pharisee, however, he's a holy man—he belongs. And why? Because God must be pleased with a man who fasts and gives more than the Law requires. It's the same thinking as Braybrooke—those who do good must be good with God. It's a damnable hope.

THE TAX COLLECTOR

Luke 18:13—“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!’”

It's a short prayer from the lips of a man who had never tried to keep the Law. He entered the temple courts and stood alone. He had made his millions by taking from others, and he was well known for it. Everyone knew the man who collected their taxes. *How dare he show his face here!! Has that sinner no shame?!*

Whereas the Pharisee was proud, the tax collector was ashamed. Society had labeled him a sinner, and he didn't dispute it. He knew he was a liar and a cheat. He knew the temple was no place for the likes of him. He knew the Law, and he knew there was no hope for a man like him. The tax collector stood far off, eyes to the ground, feeling the complete alienation of God and man.

**WHAT CAUSE WE HAVE TO CRY WITH THE PUBLICAN,
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TO ME A SINNER’ — J.C. RYLE.**

The shame of tax collector's sin so overwhelmed him he beat his breast. It's a sign of extreme anguish. Isaiah 32:12 and Nahum 2:7 mention this sign in the midst of total destruction, devastation, and death—pain beyond words. This was how deep the anguish of the tax collector that day. He came to the temple not caring what anyone thought. He only wanted to be right with God, and as the tears flowed, nothing else seems to have mattered. His only hope: *God, be merciful to me, the sinner!*

The tax collector didn't call himself “a sinner”, but “the sinner”. He didn't see himself as one sinner among a thousand (some a little better, some a little worse). No. He esteemed himself as *the* sinner.

He believed his heart so dark he was in a depraved category all his own. *No one could be further from God than me.* It's the same assessment the apostle Paul made of himself in 1 Timothy 1:15, “that Christ Jesus came into the world to save sinners, of whom I am the foremost.” *Could anyone be as wretched as me?*

The tax collector approached God like the widow approached the judge in Jesus' previous parable. Her plea was for justice; his plea is for mercy. Here's a man who realizes he can't please God in the least. All he can do is plead and plead that God would show mercy.

He doesn't use the typical word for “mercy”. The tax collector uses a word that speaks of atonement. It's used in this parable and also in Hebrews 2:17: “to propitiate”, “to be satisfied”, “to appease.” He's crying out over and over again: *God, make atonement for me, the sinner!!*

Unlike the Pharisee, the tax collector knew the Lord wasn't pleased with Him. He knew He had provoked God's anger to the point of eternal condemnation. He stood in the temple trembling with shame, begging for mercy, hoping for a pardon, not even coming with a sacrifice like everyone else. He just hopes that somehow God might possibly hear him and make a sacrifice on his behalf. The request and hope was ridiculous... yet, it's exactly what God was about to do.

THE CONCLUSION OF THE MATTER

Luke 18:14—“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.”

The crowd expected Jesus to say that God doesn't hear sinners. *Keep the Law like the Pharisees or be condemned!* Just imagine the reaction when Jesus didn't say that. The man who repeatedly broke the Law, the sinner who never did a good thing in his life—this man was justified. Justified? God had declared him righteous, and it was a total outrage for all who heard it.

How could God do that? Because He was about to sacrifice something so great as to bring a tax collector to Himself. No more sacrifices. No more symbols. Within a few short weeks, the One who told this parable would give His life that in Him the vilest sinner might become the spotless righteousness of God (2 Cor 5:21).