

# The Pharisee and the Tax Collector

*Disclaimer: this is an automatically generated machine transcription - there may be small errors or mistranscriptions. Please refer to the original audio if you are in any doubt.*

Date: 07 September 2025

Preacher: Colin Dow

[ 0 : 00 ] We are complex beings. One of the things that makes human beings such complex beings is that! there are a variety of religions to which we may adhere. Every human being is religious.

! It is written into our DNA. Of course, some insist that they are not religious at all, remaining blind to the social influences to which they devote themselves. Home ownership, a successful career, a loving family, the pursuit of pleasure. Others are Christians, Hindus, Buddhists, Muslims, pagans, not to mention a thousand other religions.

Even if they don't call it God, everyone wants to be right with the object of their devotion. Secularists want to belong to their society as much as Christians want to belong to God.

Everyone wants to be right with their God and in so doing feel that they belong somewhere and their lives mean something. By nature, human beings believe that the way to get right with their God God is to do something. So, the God of woke culture demands its adherents do something. To conform to the image and behavioral standards of wokery, including outrage at any view that disagrees with its own.

To be right with God, whoever that is, means you have to do something to please your God. For many religions, to get right with God requires you to devote yourself to harsh religious practices.

[ 1 : 48 ] Praying five times a day, spending hours in transcendental meditation, giving up all your possessions and so on. To be right with God means you have to reach up to Him by your good works and religious devotion. It's what you do for God that counts.

In these verses in Luke chapter 18 from verse 9 to 14, Jesus answers the question of what makes us right with God. And for Him, the answer is not what man does for God, but what God does for man.

This passage forms a segue between two sections in Luke's Gospel. Previously, Jesus has been speaking about prayer and how we approach God. Later, Jesus will teach us about who is right with God and how we get right with God. He'll talk about children and tax collectors and blind people as being right with God, whereas Pharisees and rich young rulers, for all they try to reach up to God by their good works, they are wrong with Him. The key word in this passage is in verse 14. It's the word justified. I tell you, this man went down to his house justified. And as we go through our study, we'll be coming back to that word. But in a nutshell, to be justified means to be made right with God. It means to be made right with God. The tax collector, not the Pharisee, left the temple that day right with God. He left justified.

Now, we want to consider this parable of Jesus today under two headings. First, what is right with religion is wrong with God. And secondly, what is right with God is wrong with religion? This is a parable that, you know, maybe Jesus had seen this very thing when He'd previously visited the temple. Human beings are by nature religious. It's written into your DNA to be religious, to be right with God, to want to be justified. This parable teaches us how we can be justified before the only God that is, but it flies against everything we as human beings might think it should. First of all then, what is right with religion is wrong with God. What is right with religion is wrong with God. Our parable begins, He also told this parable to some who trusted themselves that they were righteous and treated others with contempt. Two men went up into the temple to pray, one a Pharisee and the other a tax collector. The Pharisee trusts in himself that he is righteous, and he treats others with contempt. We need to dig a bit deeper to understand what Jesus is saying.

[ 4 : 49 ] The Pharisee to whom Jesus refers trusted in himself that he was a righteous man. The word for trust here is the word for convinced, convinced. Here's a man who has persuaded himself that he is right with God, that he's a righteous man. The Pharisee had convinced himself that he was right with God.

It had never once entered his mind that perhaps he wasn't right with God, that he was just as much a sinner as everybody else. Rather, he had persuaded himself that he was right with God. Of course, he looked the part. He wore a Jewish religious outfit, complete with a tasseled robe and a phylactery box on his forehead. When people saw him, their first thought was, now there's a religious man if there ever was one. Because for the Pharisee, how he looked on the outside was very important. It's vital that he gives the right impression. He stood by himself and he raised his hands up to heaven. This is the posture we would have expected from a Pharisee. He's following the pattern of religious people in the Old Testament.

Standing with one's hands upwards was one of the Old Testament postures for prayer. There were even times in Jesus' life when he prayed by lifting up his hands to the heavens. So, this Pharisee, he's doing everything right. It would be very difficult to find any fault in this Pharisee at all. Here's a man who's got his religion right. He's in the temple in Jerusalem, the holiest place in the world at the time. He's wearing holy clothes. He's doing a holy thing, praying, and he's doing it in a holy way, standing with his hands to the heavens. When it comes to righteousness and religion, this man has it all sorted. In the people's minds, if anyone in the temple that day is right with God, it's the Pharisee. If anyone's justified, it is him.

Well, Luke tells us in verse 18, the Pharisee standing by himself prayed thus. Now, this phrase can be alternatively translated as, the Pharisee standing, to himself thus prayed. It's entirely possible that the Pharisee wasn't praying to God at all. He was praying to himself that there was only one person in this prayer, not the Pharisee and God, but just the Pharisee. For him, prayer was an exercise in self-talk, in giving himself a pep talk or telling himself how good he was. Admiring onlookers would not have known that this Pharisee was praying to himself and not to God. Justified before men, but God was nowhere in this man's thoughts. He prays, God, I thank you that I'm not like other men, extortioners, unjust, adulterers, or even like this tax collector. Now we see what Jesus meant when he said of the Pharisees that they treated others with contempt. This is a predictable pattern with modern-day Pharisees. They look down on everyone who doesn't agree with them on the man-made religious standards they have set. There's no humility here. It is pure pride, and pride will always manifest itself by pouring scorn in what it conceives as being lesser human beings, those lower down the rungs of the religious ladder. We must be ultra careful about pride. Lord, I thank you that I'm a reformed

Christian. I'm not like these charismatics or Anglicans. The Pharisee goes on, I fast twice a week, I give tithes of all I get. See how good I am, the Pharisee says to God. You see, for him, it's not about what God has done for him. His religion consists in what he has done for God. His prayer is all about him. I know it's a crass, irreverent, and simplistic way of looking at things, but imagine that when this Pharisee dies, he reaches the gates of heaven and is asked, what gives you the right to come into heaven?

[ 9 : 32 ] And the Pharisee proudly answers, I'm not like other men, extortioners, unjust, adulterers, or even like this tax collector, I fast twice a week. I give tithes of all I get. Is that a whole lot different from the kind of people I sometimes meet in my pastoral visits, who when I ask them whether they are Christians say to me, well, I come to church, I read my Bible, I pray, I'm a good person?

In fact, is there any difference at all? At the end of the parable, we're told the Pharisee did not return from the temple justified. He was not right with God. For all he did for God, God was not pleased with him. In the last verse, Jesus says, for everyone who exalts himself will be humbled, but the one who humbles himself will be exalted. The Pharisee exalted himself before God by telling God all the things he had done, but he left the temple humbled, even though he didn't know it, because he was not right with God.

What is right with religion is wrong with God. Jesus isn't saying anything new here. This was the consistent message of the Old Testament also. In Psalm 51 and verse 16, a repentant King David acknowledges to God, saying, you will not delight in sacrifice or I would give it to you. You will not be pleased with a burnt offering.

But again in Isaiah 29 verse 13, God condemns his people, saying, this people draw near with their mouth and honour me with their lips, but their hearts are far from me.

And then in 1 Samuel chapter 16, we read, the Lord sees not as man sees. Man looks on the outward appearance, but the Lord looks on the heart. God is primarily interested in inward affections, motivations, and desires, not in the outside externals of religious appearances. A man can do the right religious things. He can honour God with his lips. He can draw near to God with his

mouth, but God is not pleased with him. This man can be doing all these things because he's following commandments taught by men, and not because his heart is right with God. Do not get me wrong, internal devotion to God will always be expressed in outward devotion to God, but it is entirely possible that you look outwardly devoted to God, while on the inside, your heart is very far from him.

[12:29] Jesus' parable is very searching, going right into the depths of our hearts. Is my religion merely a matter of external conformity to the commandments of men?

Listen again to King David's words, who says of God, you will not be pleased with a burnt offering. This Pharisee was a master of religion. He had done everything right, but he was wrong before God.

He left the temple that day unjustified because he'd exalted himself before God. Those who think God is pleased with them because they do religious things, those who think that they have earned their passage into heaven by their own good works, they're in for a very rude awakening.

Anyone who thinks that he or she can earn salvation by his or her own good works and religious devotion is wrong.

God is not pleased with them. That's the clear teaching of this passage. What is right with religion is wrong with God. So we must ask ourselves the question, am I right with religion?

[13:48] Do I look the part? But wrong with God? We will never get right with God by religion, by trying to reach up to him.

Never. Secondly today, what is right with God is wrong with religion. What is right with God is wrong with religion.

It's difficult to overestimate the hatred that Jewish people had for tax collectors. They were, after all, cheats and deceivers. They were traitors to the Jewish state in that they collected taxes for the Romans, but also charged their own commission on top of that Roman tax.

Many Jewish people were poor because the tax collectors were very rich. They were traitors. They were collaborators. It's no surprise that the tax collector in the temple was standing afar off by himself because no one wanted to be seen dead near him.

This tax collector is the opposite from everything a righteous Jew would have thought of as a religious man. I can't really think of many modern day analogies.

[15:04] After all, Jesus lived in a very different culture from ours. Maybe the closest I could get would be if we saw someone coming into our Sunday service who we knew was a local drunk or a gang member or a drug addict.

We would never associate such a person with religion. But then Jesus describes the scene. 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.

He is deeply ashamed. He can't even lift up his eyes to heaven. He can't look at God face to face. He is beating his breast.

In today's Middle East, people often beat their breasts as a sign of their intense grief and sorrow. In Bible times, it was a sign of deep mourning and deep contrition over one's sin.

The man is mourning because he's a sinner. We read the words in verse 13, God be merciful to me, a sinner. The word tax collector, the word the tax collector uses from merciful is one which is different from that we would expect.

[16:17] We don't notice it in English, but in the original language, a better translation would be, big word coming up, God be propitious to me, a sinner.

God remove your anger from me, a sinner. For all that the tax collector is not a righteous man or not a religious man, he understands three things, the Pharisee, for all his righteousness and religion does not.

First, he understands that he's a sinner. He understands that he's a sinner. He doesn't need anyone else to tell him that he's done things wrong against God. His own conscience accuses him of it. He has an internal accuser, his conscience, and he knows that he's a sinner. The Pharisee had no such awareness. His conscience was blunted by his own self-righteousness, so much so that he honestly thought he was right with God.

Not so the tax collector. He at least knew the truth, that he was wrong with God. The tax collector was right, for as we read in the Bible, there is no one righteous, no, not even one.

[ 17 : 28 ] All have sinned and fallen short of the glory of God. I remember a conversation I had with a lady during a church open day in the St. Vincent Street Church when we were still there.

She was very respectably dressed, clearly worked as a professional, and she wanted me to know it. She asked me what we as Christians believe. When I mentioned sin, she stopped me in my tracks, and she said, I've never sinned.

I've never sinned. For all her intelligence and respectability, she didn't see herself the way God did. Every human being, religious or not, righteous or not, is a sinner, and has fallen short of God's perfect standard of righteousness.

Secondly, the tax collector knows that God is angry with sin. God is angry with sin. That's included within this word, merciful.

It's included, it presupposes that God is righteously angry with our sin. It's our sin and our being sinners which makes us wrong with God in the first place.

[ 18 : 49 ] God is just, fair, and righteous, and our sin isn't something He can ignore. Our sin both grieves Him and angers Him. The tax collector knows that the biggest problem he faces is not his own disappointment in himself, but God's righteous anger against him because of his sin.

The Pharisee, although he is a sinner, doesn't understand that God is angry with his sin. He is so busy trying to reach up to God by his religious observances that he has completely ignored that it's nothing he can do to take away God's righteous anger.

Suppose a man commits a murder. No matter how good a life that man may live afterwards, he still must pay for the murder he committed, no amount of good can pay back for what he has done.

In the same way, no matter how good we are, no matter how religious we are, it's not enough to pay God back for what we have done. God is angry with our sin.

But the third thing the tax collector knows is that God himself must deal with his sin. God himself must deal with his sin.

[ 20 : 13 ] God himself must act in such a way to take away the tax collector's sin. God himself must reconcile the tax collector to himself.

The tax collector knows that before God he's a sinner and can do nothing to take away God's righteous anger. And this is a way that's entirely alien to the thought world of the Pharisee.

Because he thinks that religion consists in doing religious things and being a good person and by doing these things he can reach up to God. But the tax collector knows that if he is to be right with God it must be something God does for him not something he does for God.

So he humbles himself and he beats his breast and he cries out in sorrow to God God be merciful to me a sinner. He has humbled himself he has laid himself bare before God.

But it's the tax collector it is the irreligious sinner who leaves the temple that day justified by God. It's he who has been made right with God.

[ 21 : 25 ] It's he whose sins have been forgiven and he who is right with God. Well how so? Sure it's not just that the tax collector approached God in the right way whereas the Pharisee came in the wrong way.

Not at all. It is because of what happens in the last verse. Everyone who exalts himself will be humbled but the one who humbles himself will be exalted.

The question is this how does God deal with his righteous anger against our sin?

If it's only God who can make us right with himself how does God deal with his righteous anger against our sin?

Answer. He does it through Jesus Christ who humbled himself. Jesus Christ who having alone lived a perfectly righteous life endured the righteous anger of God against our sin.

[ 22 : 39 ] Jesus was punished in our place. Jesus died the death of the cross for us. Jesus became our sacrifice of atonement. He became our substitute, our propitiation.

as Paul says God was in Christ reconciling the world to himself not counting men's sins against them.

He was humbled so that we might be exalted. God himself provided a way by which we could be made right with him.

It's not about us reaching up to God by our religion but about him reaching down to us in the cross of Christ. It's not about us reaching up to God by our religion.

It's about him reaching down to us in the cross of Christ. Every human being wants to be right with whoever or whatever they consider to be God but no human being could ever have dreamt up a

way of salvation like this.

[ 23 : 42 ] But God himself would come down and die on a Roman cross to reconcile us to himself. This is the divine genius of Christianity that we do not because we cannot reach up to God by our religion.

God reaches down to us in Christ. If all we ever hear when we go to church is a minister who tells us to do religious things and to be a good person we are not hearing the prayer of the tax collector we're listening to the Pharisee instead.

But if when we go to church we hear the person and work of Jesus Christ being proclaimed and salvation being offered to all who will call out to him for mercy then we're hearing and following in the footsteps of the tax collector and if we shall believe in Christ any one of us we shall go home from this place justified made right with God when the tax collector gets to heaven and is asked at the gate why he deserves to get an entrance there he answers I don't deserve to get into heaven at all but God has shown mercy to me and Jesus has died to take away my sin and for him the gates of heaven will open wide all that's left is for us to heed Jesus heart challenge in these verses it's not the person who offers burnt offerings to God he's pleased with it's the person with a contrite and penitent heart calling out to him for mercy and grace pride's got no place here for if any of us are Christians today if any of us are Christians it's because

God has been merciful to us at the cross of his son all that's left for us is to accept what God has done for us in Christ to put our faith and trust in him and to call out to him in the quietness of our hearts God will you be merciful to me today a sinner miracle