

# The Parable of the Pharisee & Tax Collector

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[ 0 : 00 ] The following message is given by Walt Alexander, lead pastor of Trinity Grace Church in Athens, Tennessee.! For more information about Trinity Grace, please visit us at TrinityGraceAthens.com.

! Luke chapter 18, that is your third gospel. Matthew, Mark, Luke chapter 18. We're going to continue our study of the parables this morning.

The parable of Jesus Christ, these wonderful stories that uncover the upside down realities of the kingdom in so many ways.

And so I'm excited about this one. Well, several weeks ago, I introduced my kids to one of the most important movies of the last 20 years.

Nacho Libre. That's right. It was, and if you're a hater, just, no, I don't want to hear. It was a total riot.

[ 1 : 02 ] The whole family was totally enthralled. Even Kim, who usually kind of eavesdrops movies or kind of basically sort of watches, I guess.

But we were just cackling at Nacho and his antics. If you've seen the movie, it seemed that Nacho's every movement and every word sent us rolling in laughter.

Whether it was his stretchy pants or his silly lines or his wrestling moves or his love songs, we just couldn't get enough. And since then, really, Nacho Libre has been on repeat in our household.

All the good scenes have been watched dozens of times. There's a great movie clip. I mean, a video clip on YouTube that just kind of has all the greats in one clip.

And all these songs that he sings, we've heard so many times that we've learned them by heart. But earlier this week, the kids were watching it again.

[ 2 : 01 ] And I noticed the laughter had died down a bit. There were still moments, but overall, it was a bit more subdued. It wasn't quite like that first time we watched.

You know, the laughs were a bit more like courtesy laughs. The way you laugh at your grandfather when he tells that same old joke that you've heard before. And their attention was a bit less focused.

Nacho Libre, one of the best, had grown too familiar. You know, this morning, this same thing could happen to us as we study the all-too-familiar parable of the Pharisee and tax collector.

You know, we know this story. It is undoubtedly one of the most famous and well-known stories that our Lord shares. We know the characters. We know the players.

But if we're not careful, we could miss the shock of what our Lord teaches. So in so many ways, just as Daniel prayed, we're asking God to give ears to hear what the Spirit is saying to the church.

[ 3 : 13 ] That's what we need in so many ways. So let's continue, or let's look down, verse 9, and study this wonderful, familiar story.

Our Lord, or what they say, he also told this parable to some who trusted in themselves that they were righteous and treated others with contempt.

Our Lord tells the story. He said, two men went up to the temple, up into the temple to pray, one a Pharisee and the other a tax collector.

The Pharisee, standing by himself, prayed thus, God, I thank you that I am not like other men, extortioners, unjust, adulterers, and even like this tax collector.

I fast twice a week. I give tithes of all that I get. Verse 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.

[ 4 : 42 ] 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.

That is the Word of God. You know, this story, even as I read it, is so short and simple and vivid. And I just want to recap the details so that we know the impact that this story would have had on its immediate or original hearers.

So he says, two men went up to the temple to pray. Now this reference to up is just because the temple is situated on a hill. And so everyone went up from Jerusalem when they went to the temple. And most likely, this story took place early in the morning or in the mid-afternoon, when the priest made an atonement offering in the temple and then invited all those who were attending to offer private prayers while standing to God.

[ 5 : 54 ] Now you've probably seen this in movies or something, but devout Jews everywhere would offer prayers at these times of the day. Even if they weren't going up to the temple, they would bow, maybe direct their bodies towards the temple and bow towards the temple, knowing that a sacrifice was being offered there.

But this story focuses on two men who went up there to the temple. Now that's very obvious, right? The first character that we're introduced to is a Pharisee.

Now, most of us have a trained dislike of Pharisees. You know, in many ways, it's right. There's no group of people that Jesus speaks more sharply about or sharply to than Pharisees.

But we must remember, for those hearing this story, they would not have agreed. Pharisees, yes, were very religious people.

It's just a name for a group that was devoted very strictly to obeying the law. And so they're more religious than anyone we know. They were very careful to obey God, not do anything that would make them unclean.

[ 7 : 04 ] And so that Pharisee, when he walks into the temple, in this story that Jesus tells, it says he stood by himself. Now, we'll get into this in a minute.

There's probably some arrogance in his posture. But most importantly, he's standing by himself because he doesn't want to be made unclean by others. And even though they were religious, and even though he stood by himself, Pharisees, by those around him, were not disliked.

They were popular. They were well-received. There's no doubt if we were present, this Pharisee would immediately elicit. He would immediately receive our respect and admiration.

Perhaps as Pharisees, like for us, modern-day equivalent of Billy Graham or Mother Teresa or some other great person you know and you respect for their faith and good works.

Their devotion, like what sets them apart, would not have repelled you. It would have secured your admiration and inspiration.

[ 8 : 16 ] You would have been inspired by them. Does that make sense? They've been very different than the way we often think about Pharisees. The second character we're introduced to is very different from this man.

He is a tax collector. Tax collectors were not religious at all. They were no good money-grubbing, cheating Roman collaborators.

Now, we've got to understand the context there. But they were Jews, right? But even though the Jewish people were given some political independence, I won't bore you too much with this.

Plus, I don't know much about it. But they were given some political independence, but they were still ruled by Rome. And so, these Jews, these tax collectors, were chosen to collect taxes for Rome.

So, they collected taxes on everything we kind of pay taxes for. On roads, on sale, on income, on property. Really anything they could. But the problem is, these tax collectors were well known for charging more than was required.

[ 9 : 25 ] They were well known for targeting weak and poor people. They were not esteemed. They were hated and scorned.

You know, nobody draws our distaste more, or nothing draws our distaste more than the misuse and abuse of our money. That's why we get so passionate on different opinions of what the government should do with our tax dollars.

But this corruption of this tax collector is what they were known for. That's what they were all about. Perhaps they would appeal to us like the crooked Athens police appeared to those veterans returning from World War II.

Have you ever heard about the Battle of Athens? I mean, I should get a little bit more than that, you know. All these GIs came back from the war.

3,000 men in McMinn County. That's amazing, isn't it? So many men served in that war. Returned from the war to find Athens police, judges, and sheriffs a part of a big system of corruption.

[10:37] It was over-policing with kickbacks to the officers for how many arrests they got. It was voter fraud.

They were kind of messing with voting districts, and that's a big deal if you've read much about history. The sheriffs were a part of this corruption, too. There's other political corruption involving the judges, and these GIs got sick of it, and they took Athens back.

I was talking to a man the other day that his house was actually the armory. When they took all the guns from the armory, and they lined the walls of his house.

And that's the house he bought. He wasn't living there, but he remembers all these guns along the side of the wall. So to see these police roaming the streets incited distrust and disgust, so too the sight of this tax collector when he walked into the temple.

You know, the contrast between these two men could not be greater. And everyone in the temple that day would have seen it when they walked in.

[11:44] They were well-known, but for different reasons. They would have smiled maybe at the Pharisee and tried to get in his good graces, but they would have looked past or looked beyond or even snarled at this tax collector.

A Pharisee and a tax collector. One esteemed and one despised. Billy Graham and a corrupt politician. And yet, Jesus concludes this parable in verse 14 and says, This man, the tax collector, went down to his house justified.

You're like, wait, what? And what we need to see here is that our Lord sees, does not see as we see.

He looks on the heart. And what he sees is beyond what everyone saw on that day. And what he sees means our esteem should actually go the other way.

The Pharisee, though a godly man in the eyes of others, did not trust God. He ultimately trusts in himself and all the good things he is doing and all the ways he is better than others, right?

[13:03] And that's what you kind of see in his prayer. The tax collector does not trust in himself at all. He beats his breast. He knows he's blown it. He pleads for grace. And Jesus declares that that man went home to his house to be justified.

In a word, what this parable is trying to tell us is that Jesus declares ungodly sinners righteous by faith alone. It's a message we know from Paul's teaching, but it's a message right here from our Lord's teaching that Jesus declares ungodly sinners righteous by faith alone.

It's the best news. But there's three takeaways I want us to take away from this parable.

The first is that legalism is always our main problem. Legalism is always our main problem.

I've just said the main point of this parable is Jesus declares ungodly sinners righteous by faith alone. One man went down to his house to be justified. That's a very important word in our Bibles.

[14:13] The word justification just comes from a courtroom. All people stand guilty before the holy God and judge of all because of sin. All are deserving of his just judgment for sin.

And the problem is even greater. What our scriptures tell us is there's nothing we can do to remove the stain of sin's guilt. And there's nothing we can do to free ourselves from the grip of sin's power. We need someone to stand in the gap. That's why there's this courtroom metaphor going on. We need someone to forgive our sin and make us clean. We need someone to stand between us and the Lord and represent both parties.

And all of humanity, whether they know it or not, longs for someone to do this. And all of scripture waits for him to come. The good news of the gospel of Jesus Christ is that God sent Jesus, the perfect son of God, yet a real deal man, to stand in our place, bear the judgment we deserve, make us righteous and clean before a holy God.

The idea is the message that God saves sinners single-handedly by grace through faith. He needs no help. He needs no crutches.

[15:25] He needs no good works to complete his work. And when he says he justifies us, it means he accepts us completely and welcomes us into his family such that there's nothing we do that can make God love us more.

And there's nothing we do that can make God love us less. And if that doesn't hurt a little, then you might not understand it. It's the message that revived the church in the Reformation.

One writer says it like this. The Reformation was a time when people went blind, staggering drunk because they had discovered in the dusty basement of late medievalism, just the old days, a whole cellar full of 1,500-year-old, 200-proof grace.

And of bottle after bottle, a pure distillate of Scripture, one sip of which would convince anyone that God saves us single-handedly.

That is the message. That's what this parable is all about. But like this Pharisee, legalism remains our main problem because we so easily slip into thinking our acceptance before God is based on our obedience to God.

[17:02] Legalism, in a word, is seeking to gain acceptance before God through my obedience to God. And it's a really confusing thing. How could that be a bad thing?

If God saves us, though, single-handedly, slipping back and relying on our obedience is a tragic error. And this is the Pharisee's problem. The idea and the problem often with the lens in which we read this chapter is the point is not that he's a bad guy.

The point is not that he's trying to hurt and abuse people. That's the tax collector. The point is he assumed God loves him because of the good things he's doing.

Look at the way he prays. You know, prayers in the temple are usually focused on confession or giving thanks or making specific requests. The Pharisee doesn't do any of these things. He thanks God, but then he moves quickly on to praying about all he's doing for God.

Look down there. He says, God, I thank you. Okay, that was great. That I'm not like other men, extortioners, unjust, adulterers, and even like this tax collector. I fast twice a week. I give tithes of all I get.

[18:10] Five times he says, I. What's more, he just prays loud enough to preach to anyone who hears. Now, I'm sure all of us have lived long enough to hear a sermon hidden in a prayer.

Maybe your mom praying, Father, help Johnny learn obedience, especially when I tell him something. You know what I mean?

You kind of hear these little jabs in the prayer, you know, getting in a little something. That's what he's doing. He's standing far off and speaking loud enough.

It all would marvel at this guy's prayer and his life. His prayers reveal his heart.

His prayers don't uncover humility and conviction before God. His prayers don't uncover faith. His prayers uncover that he's a legalist. He assumes he's accepted by God because of his good works, not God's goodness and grace.

[19:19] Now, you may be thinking, what's the big deal? What's so bad about doing good things? I mean, that's just wrong, right?

That's what we're taught everywhere, do good things. You know, you make good grades. You get a good scholarship. You get a good scholarship. You get a good job. You get a good job. Maybe you get a good wife. You get a good wife.

You get a good, well, you keep on going. You get a good life. There's nothing bad about doing good things.

What's bad is thinking we're accepted by them. The point is, God does not ultimately care whether you've been a straight-A student with a bump-free life or whether you've flunked out and have hit every bump possible.

That's the point. God does not care. Second, if he did care, God would be a legalist. What I mean by that, it would mean his grace only comes to us when we earn it and deserve it.

[20:20] It would mean God's not generous and kind. God's a mercenary. He's got money in his heart. His grace is on loan. His goodness is only when payment is made and good deeds are rewarded. And that's not grace.

But third, it's just not the way of salvation. Now, those things are precious.

God is not a legalist. And that is incredible. That means you're never, ever, ever, ever getting what you deserve if you're in Christ. You must never doubt his heart.

Now, I say that knowing we do that every day. But it's not, it's simply not the way of salvation. Paul said no one is justified by works of the law. It's revealed even in the way Jesus died.

You know, his last words. It's what makes Christianity unique compared to all the other religions in the world. Buddha died saying strive without ceasing. Jesus died saying it is finished.

[21:22] He's not looking for help. Man, we need to hear that. It means you don't need to clean up or dress up for Jesus. It means you don't need a good track record or a good family history.

You don't need to be a success. You don't need to be a certain race or a certain socio or economic status. You need only to come to Jesus and find him to be the way of salvation. And when you come into this way of salvation through Jesus, you only stay in because you came in through him. Does that make sense? You don't fall out when you fall out of obeying perfectly. You only stay in if you came in the right door. And yet, yet, we all slip into legalism.

Not because of the laws out there. Because of the wickedness in here.

We think it's our job to do more and more good so that hopefully our good will outweigh the bad and God will love us. We often obey God out of fear of judgment rather than compelled by his love.

[ 22 : 34 ] We often relate to him more as a distant ruler than a close friend and a father. We fall back into fear and assume that the bad things that happen to us are actually what we deserve rather than waiting for God to prove his goodness.

We rush to sing and pray when things are going well, mainly because we're doing the things we think we're supposed to do and hide in the shadow when they're not.

How many times have we done that? How many times do you relate to the Lord like, you need a probationary period? Like, you need to be, Lord, I just need to be on house arrest for a little bit.

That's not grace. That's not the way our God relates to us. That's legalism. He hates it. We take on too much and are plagued by false guilt.

And each time we do, we're slipping back into legalism. We don't need more rules. We need more grace. Point two, self-righteousness is usually our own only solution.

[ 23 : 52 ] Self-righteousness is usually our own solution. If we slip back into legalism, how do we pull our way out? How do we respond? What's our solution?

We usually settle for self-righteousness. The idea is that if legalism is a system that says acceptance for God is based on the good works we can perform, self-righteousness is what drives us to the treadmill to try to do enough to make God love us.

This is what the Pharisee does. Notice how laser-focused he is on others. I thank you that I'm not like other men. Other men, extortioners, unjust, adulterers, and even like this, tax collectors.

He's not comparing himself to God. He's comparing himself to others. He boasts in the fact that he does more good than them. And he rests in the fact that he's not like them.

Do you see? The idea is that legalism rejects the righteousness secured through faith alone, and it settles for self-righteousness in the sense that it's a righteousness we can perform, a status others can see, a status that can impress and surpass others.

[ 25 : 07 ] Look at what he says in verse 12. Look at what he says he does. He says, I fast twice a week. I give tithes of all that I get. Now, fast twice a week. The law requires fasting on the annual day of atonement.

The Pharisees took it farther in general and fasted much more often than a couple days before and after the atonement. But this Pharisee fasts twice a week.

He gives tithes of all that he gets. The law requires tithing on grain, oil, and wine. The idea is he doesn't just obey the law. He adds more laws to be impressive.

Do you see? That's the way legalism always works. It never stops at the simple laws God has laid down. It keeps adding more.

It keeps adding new rules and expectation in order to achieve a status that others can see and applaud and envy. It can be anything. Take parenting.

[ 26 : 16 ] Kevin DeYoung says this. I just think this is a totally great quote. So it's maybe basically for my joy that I want to read it. But he says, there's so many rules and expectations of parents.

Parenting may be the last bastion of legalism. Not just in the church, but in our culture. We live in a permissive society that won't count any sin against you as an adult, but will count the calories in your kids' hot lunches.

I keep hearing that kids aren't supposed to eat sugar anymore. What a world. What a world. He continues, my parents were solid as a rock.

But we still had a cupboard populated by cereal royalty like Captain Crunch and Count Chocula. In our house, the pebbles were fruity and the charms were lucky.

The breakfast bowl was a place for marshmallows, not dried camping food. Our milk was 2%. And sometimes, if we needed to take the edge off, a rough morning, we'd tempt fate and chug a little vitamin D.

[ 27 : 22 ] Man, I'll never forget. We first became parents with little Revy. The rules and expectations totally overwhelmed us. The number of things we had to, had to have, and the number of things we had to, had to have figured out was endless.

You know, like, you know, all the little accessories. Don't forget to get a white warmer and a baby bathtub and a diaper genie and a designer diaper bag and a new crib bedding. Be sure to give them lots of new designer outfits because, after all, they'll just lay on a clean blanket all day long, clearly getting very dirty.

Basically, just leave them in a diaper, you know? And how are you going to get them sleeping? You know, everybody wants to talk about that. They want to talk about how your baby's doing with sleeping. Don't co-sleep or they'll never sleep on their own.

You know, have you tried Baby Wives? Stick with that and your child will go to college. He'll go to Ivy League. It's no wonder moms are maxed out.

I would be too if I was trying to do all that. But it doesn't stop there. The rules and expectations can be anything. The tip to gain a status that impresses others is seemingly endless.

[ 28 : 42 ] You must be the spiritual giant. The guy with all the right answers at community group, the one who never misses a quiet time. You must be a fit and trim diet.

I'll never forget one night being in a community group. And we were just talking about different things. And a more overweight woman in our community group confessed.

She said, I just don't compliment my husband by my weight. And I was thankful another guy in the group just immediately said, that is a lie from the pit of hell.

But that's the way we get. We find a little thing that we can measure ourselves by. We say, I want to live for that. And it may be waist size, sadly.

It may be any number of things. It may be being the obviously successful salesman, or the spontaneously hospitable friend, or the towering evangelist, or the perfect parents with perfectly well-rounded kids, whatever that means.

[ 29 : 53 ] Or maybe the 30-year-old with a rocking and rolling life plan with no hiccups, or the perfect husbands. It just, this passage, it begs us. What rules have we added? What must we be and do?

But the crucial point of all this is that all those rules and expectations and the status we gain through them do not matter. One iota to the Lord.

You don't need to gain any of those things in order to be accepted by Him. In fact, just like Sam said, all those rules, expectations, and the status we want are just idols.

They're nice when we're nice to them. But they'll try to crush us. So what do we do? Point three, humility and faith find the only answer.

Humility and faith find the only answer. If legalism is our main problem and self-righteousness is usually our only answer. How do we break this dreadful cycle?

[ 31 : 01 ] I want to break that dreadful cycle, don't you? And to see, we have to look closer at this tax collector. What makes him different?

You know, sometimes we look at this and think, well, is he just one of those tax collectors that's not as bad as the other one? Kind of like a prostitute with a golden heart or something like that, you know? Is he the tax collector that collects the right amount of money?

He doesn't cheat. He's not like, he's got a bad name for his business, but he's a good one. No, that's not the point. He goes home justified because of what he realizes and what he says.

First, what he realizes. Look at the beginning and the end of his simple little prayer. Seven words. He says, God, be merciful to me, a sinner.

Be merciful to me, a sinner. The tax collector enters the same temple, watches the same sacrifice, sees the same blood sprinkled on the altar, hears the same music, yet he stands far off because he realizes something deeply significant about himself and about the Lord, that God is holy and he is not.

[ 32 : 13 ] He is a sinner. He realizes his main problem is not doing specific sins. He realizes his main problem is that he is a sinner.

And the difference between those two is massive. If we think our main problem is doing certain sins, which is what the Pharisee does, we'll view ourselves as mostly good with a sin problem and get busy trying to cover ourselves up.

If we think our main problem, though, is that we are sinners, will be utterly miserable. And that's what he is. He will not lift his eyes to heaven.

That's not a show. He beats his breasts. You ever seen a Middle Eastern person beat their breasts? It's something they do at a funeral. They're utterly distraught. He knows there's no hope for him. There's no sense in parading a few virtues or announcing his good deeds, giving to the poor or something like that. It won't change anything. It's never enough. And until we're as miserable as that tax collector, we'll never be saved.

[ 33 : 21 ] Never forget a couple years ago, we watched, or about a year and a half ago, we watched Ken Burns' documentary on the Vietnam War.

My wife's family is from Vietnam, so we're intrigued by it. It's a fantastic documentary for a number of reasons that I could really get off course and tell you about.

But one thing that struck me is they retold the story of My Lai, which was a massive massacre and a horrible, regardless of how supportive we are of the military, which we should be, it was a shameful day for the United States.

And this guy, I think it was Bill Ehrman, was talking, and he just admitted, the camera in his face, he just admitted that he massacred women and children and raped women.

There was so much talk about this, but what struck me is that no one was that blunt, even in this documentary about the Vietnam War, and then there's just this moment where he just says, I did it.

[ 34 : 44 ] I did it. And that's what this tax collector's doing. He's saying, I did it. He's beating his breath, he's saying, I'm the man.

I'm the one. In a day of false apologies galore, this tax collector doesn't point any fingers except the one at his own breast.

But what he says next is unbelievable. He says, be merciful to me. Yeah, this word, merciful, is deeper than mere mercy.

There's many different words, or there's mainly one word that's used for mercy, but this is not that word. The word should be something like, be a mercy seat for me.

In the Old Testament, the temple included the Ark of the Covenant, a wooden box covered with gold and containing the tablets of the Law of Moses, the Ten Commandments, right?

[ 36 : 00 ] On top of this Ark of the Covenant was what they called a mercy seat. There were two gold wings with angels' arms outstretched, and underneath them is where the Lord symbolically dwelt.

So this was in the Holy of Holies, this Ark right there. And the Ark in general symbolized judgment we deserve when we enter the presence of God because of breaking these Ten Commandments, right?

That's what the Ark was all about. It was the Holy of Holy place, and in this Holy of Holy place is this Ark. But here's where the mercy seat comes in. Once a year, on the day of the atonement, the high priest took a spotless animal and sacrificed that animal for the sins of the people and sprinkled that blood on top of the Ark of the Covenant, which is the mercy seat.

The animal was substituted in place of the people. You know, the story is all the sins symbolically were placed on this animal, and he was sacrificed in their place so that when God in heaven looked down on this Ark and saw through the angel's outstretched arm, he did not see the law that was broken.

He saw the blood of the substitute that was shed. And so the idea is that this tax collector, he finally gets it. He sees what the point of the law all along is that God does not want our obedience or good works or performance.

[ 37 : 25 ] He wants our humility, our brokenness, our faith. And so Jesus says whoever exalts himself will be humbled, but everyone who humbles himself will be exalted.

That's what faith is. The humility that says not merely I am a sinner, but the humility that says if I will be saved, God must do it.

In January 1546, Martin Luther, father of the Reformation, preached a few more times in a little town of Germany and became ill.

And within a few weeks, he died. And he concluded his last written note appropriately for us. He said, we are beggars.

This is true. Are you a beggar? He wants us to be beggars, not so that he might watch us feel miserable and lowly, but so that he might, we might know that salvation is always and only through

grace.

[ 38 : 53 ] I don't know who said it, but we want this community to be one in which we're beggars. I forget the phrase, but we're just one beggar telling another beggar where to find bread.

Like, let's be a community that does away with competition, can we? This is not a runway. We're not trying to look better than the other person next to us. Not that out-hospitality one another or any of these things are out-make money than one another.

We're a community of beggars just trying to find bread. Don't you want bread? And if the tax collector got it, how much more should we?

We who have seen that God did not spare his own son, but graciously gave him up for us all to be sacrificed in our place and for our sins so that he might show the immeasurable riches of his grace and kindness towards us in Christ forever and ever, must never forget.

Jesus declares ungodly sinners righteous by faith alone. That's the source of all our praise.

[ 40 : 06 ] Let me invite you to stand with me as the band stands. Actually, let me pray. Father in heaven, we rejoice in these things. Lord, we pray that you'd keep our hearts in the good of the gospel of Jesus Christ.

Though we so often stray looking for something to measure ourselves up against, we pray this day that you would remind us yet again that it is finished, that you have done it all.

Help us to live in the good of this. We pray in Jesus' name. Amen. You've been listening to a message given by Walt Alexander, lead pastor of Trinity Grace Church in Athens, Tennessee.

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