# The Pharisee and the Tax Collector

Sermon by Andy Sochor

Text: Luke 18:9-14

Jesus often used parables in His teaching – using an everyday illustration to describe a spiritual truth. In this parable, Jesus described two men going to the temple to pray; but only one of them was accepted by God. As we study this, we are going to attempt to identify the MAIN point. Once we do that, we will see how we can apply this in our lives.

### Context

- Luke records the reason WHY Jesus gave this parable (Luke 18:9) it was to address the self-righteous attitude that some possessed (they trusted in themselves); it also addressed the contempt these individuals showed toward others
- Jesus used two unnamed individuals in this parable the Pharisee represented the religious elites/leaders who were outwardly righteous and had a reputation for this; the tax collectors were looked down upon by many as traitors or sell-outs and were often (but not always) corrupt
- Included in this parable is a call for us to examine ourselves not focus on how others perceive us

### **Basic Point**

- In the parable, there were two very different men who went to pray as Jesus described their prayers, He said that one was justified before God, but not the other
- What would people have assumed about who was justified? many would have assumed the Pharisee was justified; he portrayed himself that way, but was not; many would have looked down upon the tax collector, yet his humility led to God accepting him
- The main point of the parable is that we need to humble ourselves before the Lord to be justified

### Examination

- First, notice the Pharisee's prayer (Luke 18:11-12) praying "to himself," not even reaching God; he was thankful that he was not like others (recognized sin, but compared himself to others; wrong standard); boasted in what he did (good deeds; may have been true, but did not earn God's favor or make him better)
- Next, notice the tax collector's prayer (Luke 18:13) not "to himself," implying that God heard him; he appealed to God for mercy (recognized God as the one with authority and that he was accountable to Him); he acknowledged his sin (also recognized sin, but saw it as a problem in his life; wanted to correct it)

• Only one was justified before God – the tax collector (Luke 18:14); he humbled himself before God so God exalted him; the Pharisee exalted himself before God so God humbled him and rejected him

# Application

- When we pray, we need to make sure we are praying to God (Matthew 6:5-8) not merely a show or done out of habit
- We are not to judge ourselves in comparison with others (2 Corinthians 10:12; cf. 1 Corinthians 4:3) God's word is our standard (John 12:48)
- We need to understand that there is more to being righteous than just doing good things we are certainly to do good (Titus 3:8), so the problem is NOT in doing good; instead, the problem is in justifying ourselves rather than seeking justification from God (Romans 8:33)
- We need to recognize our need for God's mercy all of us have sinned (Romans 3:23); God's mercy is one of the things that makes salvation possible (Ephesians 2:4-5)
- If we humble ourselves, God will exalt us (1 Peter 5:6) this will happen when the Lord is revealed (1 Peter 1:5-7)

# Conclusion

- It is possible to pray to God, do good deeds, and have a reputation for being religious and God reject us
- Instead of exalting ourselves, let us humble ourselves before God seek His mercy and let Him justify us