

The Pharisee and the Tax Collector

THEOLOGICAL THEME: God exalts the humble and humbles the exalted.

The best teachers do more than give you knowledge in the abstract. They want to make sure you understand what is being discussed. That's why good teachers give you examples, tell stories, draw pictures; they do whatever it takes to make sure you "get it"—that you're not just reciting a definition or an answer for an exam but that you understand the concept.

? Who was the best teacher you had in school? Who was the worst? What was the difference?

One of the defining doctrines of the Christian faith is "justification by faith alone"—the teaching that we are declared righteous before God through our faith in Christ and His work, not our own efforts. This "essential Christian doctrine" is vital for our faith. Take a look at the sidebar and you'll find a good definition of what this doctrine is and why it matters.

99 Essential Christian Doctrines

72. Justification by Faith

Justification refers to the moment when a person is objectively declared righteous before God based on the righteousness of Christ's atoning death (Rom. 8:33-34). This act of declaration takes place through faith in Christ and not as a result of human works or effort (Eph. 2:8-9). Through justification, a person is made to be in right standing before God, changing what was once an estranged and hostile relationship to one of adoption into the family of God.

Jesus taught this doctrine of justification by faith. But He didn't teach it by explaining it; He taught it by *showing* it, by way of analogy. He told a story that illustrated the core truth this doctrine affirms.

In this session we look at Jesus' parable of the Pharisee and the tax collector, we see the danger of self-righteousness, our human need for mercy, and what it means to be justified by faith. God calls us to recognize our sinfulness and our need for His mercy and in humility to proclaim the gospel of grace to those who trust in themselves.

1. Trying to justify yourself leads you to look down on others (Luke 18:9).

⁹ He also told this parable to some who trusted in themselves that they were righteous, and treated others with contempt:

Who was the audience here? Jesus targeted people who did two things: (1) they trusted in themselves that they were righteous, and (2) they looked down on everyone else. Don't miss the connection between those two descriptions. They go together. Spiritual short-sightedness leads to a sense of a spiritual superiority. When you trust in yourself that you are righteous, you will look down on others. When you look down on others, you find you feel better about yourself. And on and on the cycle goes.

Before we get into the parable itself, it's important to see how these two elements reinforce each other. It starts with misplaced trust.

The idea that you can work your way up to God, trusting in your own power and your own efforts, may seem noble and even praiseworthy in our world today. But this idea signifies a fundamental lack of self-awareness. The only way you can think you have what it takes to become righteous—that you have what it takes within yourself to please God—is if you have lowered God's standard to something more attainable or if you have overlooked all the sin that keeps you from making the cut.



Voices from Church History

"All the worst pleasures are purely spiritual: the pleasure of putting other people in the wrong, of bossing and patronizing and spoiling sport, and backbiting; the pleasures of power, of hatred...A cold, self-righteous prig who goes regularly to church may be far nearer to hell than a prostitute."¹

—C. S. Lewis (1898-1963)



What are two or three signs that someone is trusting in themselves that they are righteous?

Notice now the second aspect of this description. The people who trusted in themselves looked down on everyone else. The crowd that Jesus was addressing had misplaced their trust, which led to a warped view of the people around them.

The lack of self-awareness about your own sin is what leads you to a posture of self-righteousness. Once you lower God down to a standard that is attainable, you no longer compare yourself to *Him*; you compare yourself to *others*. As long as you feel like you are doing better than the people around you, your sense of superiority grows.

Do you see how the pattern of self-righteousness becomes more entrenched? First, you trust in yourself and become self-righteous, which leads you to look down on others. Second, you look down on others, and once you notice their sins, you trust *even more* in yourself because you see yourself as more righteous than they are. And then you look down *even more* on others, etc. The cycle spins out of control until we are blinded by self-righteous posturing.

Christianity smashes the cycle and tears up this pattern. According to the gospel, we are to trust in God alone for our salvation, and we trust in the righteousness of Jesus Christ. “My hope is built on nothing less than *Jesus*’ blood and righteousness,” the old hymn goes. The gospel cuts to the heart of our tendency to trust in ourselves and in our own righteousness. The gospel also shatters the sense of superiority we may feel toward others.



What are two or three signs that someone is looking down on others?



When have you found yourself falling into this trap?

2. Self-righteousness can be disguised by words of gratitude (Luke 18:10-12).

¹⁰ *“Two men went up into the temple to pray, one a Pharisee and the other a tax collector. ¹¹ 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. ¹² I fast twice a week; I give tithes of all that I get.’*

In the previous section, we saw how self-righteousness grows in our hearts: we trust in ourselves and we look down on others. In this story, we see how self-righteousness manifests itself. Sometimes self-righteousness cloaks itself in words of gratitude!

The Pharisee thanked God for the good things he had done. That’s good, right? The Pharisee didn’t take credit for his own good deeds. He said, “God, I thank You!”

So what’s the problem here? The self-righteousness that seeps out from this man’s actions and words is evident in the other aspects of his prayer. He takes his stand in the temple, probably in front of others, to be seen by them. He expresses gratitude to God, but not because *God* is so awesome and holy but because he sees *himself* as set apart from others: “I am not like other men.”

Voices from the Church

“Our own righteousness, even if produced by God’s grace, is not a sufficient foundation for vindication in God’s holy presence.”²

—John Piper

Next, the Pharisee mentions sinners who are “extortioners, unjust, adulterers,” and then he mentions the tax collector in the same temple complex with him. The Pharisee may not be self-aware, but he is surely aware of the people around him. He isn’t truly looking up to God in prayer because he is looking down on the people next to him. Were he truly aware of the awesome majesty of God, he would see himself on the same level as the tax collector—a lowly sinner in need of mercy.



If someone had accused the Pharisee of being self-righteous in that moment, how do you think he would have responded?



What are some ways we can be self-righteous without knowing it?

This story shows us just how easy it is for us to fall into the trap of self-justification. We parade all of our good works before God and before others, thinking that these works will increase our stature. And when we're called on it, instead of recognizing our self-righteous spirit, we recoil from the accusation and justify ourselves. *I'm thankful to God for my good heart! I'm obviously religious! Can't you see that I'm doing better than other people around me? Do you mean to say that my religious observance doesn't matter?*

But even when our self-righteousness is cloaked in words of gratitude or manifested in actions that, on the surface, appear to be done out of a desire for God's glory, self-righteousness is still self-justification. It is misplaced trust that leads to misplaced judgment. As it has been said, "We judge others by their actions and ourselves by our intentions." We judge people around us more harshly than we would dare judge ourselves.



Why is it easier to judge other people more harshly than we judge ourselves?

3. Humble pleading for mercy is the mark of divine grace (Luke 18:13-14).



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!’

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.”

Notice the contrast between the Pharisee and the tax collector. Take a few moments to read both descriptions and note the differences.

The Pharisee	The Tax Collector

The fact that the tax collector beat his chest shows just how deep his remorse was. In ancient times, women were the only ones to beat their chests—and they did so at funerals. It would have been shameful for a man to strike himself in this way. But the tax collector is blissfully unaware of how shameful he looks. In fact, he’s not worried about how righteous he *looks* at all; he’s more concerned about how sinful he truly *is*.



What do the differences between the prayer of the Pharisee and the prayer of the tax collector tell us about their attitudes?

The prayer of the tax collector is a prayer for God's judgment to pass over him. It is a prayer for atonement, for the mercy of God delivered through God's atoning sacrifice. The Pharisee had focused his attention on all of the things he had done for God. The tax collector knew his only hope was what God could do for him.

Jesus ended the parable by explaining its meaning. The tax collector went to his house justified, not the Pharisee. This would have shocked Jesus' original listeners. You mean the religious Pharisee was the one who failed to receive salvation? And the hated and despised tax collector was declared righteous?

There are social reasons for why Jesus' listeners would have recoiled at this application. Tax collectors were some of the most hated and despised people in Jesus' day. They were collaborators with the Roman government. They cheated their own people out of money and then pocketed the profits so they could get rich at others' expense.

Picture two or three of the most hated, despised criminals in our day—the pedophile, perhaps, or a pimp who sells women in a trafficking ring. Imagine if the story were told about a Christian social worker and a pedophile or pimp. If your sense of justice seems outraged at the idea that a repentant pedophile or pimp would leave justified instead of the Christian social worker, then you're beginning to understand the shocking power of the story. You're supposed to feel this way because this story is about the shocking truth of justification by faith alone—that it is *not* by works but by grace we are saved (Eph. 2:8-9). If we are no longer scandalized by this story, it's because we have lost sight of just how revolutionary this doctrine is.

“God, be merciful to me, a sinner. God, turn Your wrath from me. God, my only hope is in You.” It is the Pharisee who protests God's gift of grace. It is the repentant heart that basks in this gift of love and is then transformed by it.



What are the marks of someone who knows their need for grace?



How do these marks differ from people who trust in themselves?

Conclusion

The parable of the Pharisee and the tax collector gives us a vivid portrait of pride versus humility, of justification by works versus justification by faith. As Darrell Bock comments: “Pride preaches merit; humility pleads for compassion. Pride negotiates as an equal; humility approaches in need. Pride separates by putting down others; humility identifies with others, recognizing we all have the same need. Pride destroys through its alienating self-service; humility opens doors with its power to sympathize with the struggle we share. Pride turns up its nose; humility offers an open and lifted-up hand.”³



Voices from Church History

“It is certain that man must utterly despair of his own ability before he is prepared to receive the grace of Christ.”⁴

—Martin Luther (1483-1546)

If self-righteousness gives off a stench, repentance and humility give us a fragrance. May our churches be marked by grace that scandalizes the Pharisee and that welcomes in the tax collector!

CHRIST CONNECTION: The tax collector’s cry was for God to turn away His wrath from a sinner. Through His sacrificial death as our substitute, Jesus took the wrath of God that our sins deserved. Like the tax collector, we too can cry out to God to have mercy on us and put aside His wrath because Christ has absorbed the wrath in our place.

HIS MISSION, YOUR MISSION

MISSIONAL APPLICATION: God calls us not to look down on others but to look up to Him for salvation so that our humility and grace would be attractive to those who are still trusting in themselves.

1. How can the members of the group help one another trust in Jesus alone rather than in themselves for righteousness before God?

2. What are some ways we can become self-aware of the stench of self-righteousness?

3. Name some ways we can display humility in Christ in the presence of family members, coworkers, and others, calling attention to Christ and not ourselves.

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