

# The Pharisee & Tax Collector

Luke 18:9-14

*Robert C. Newman*



# Luke 18:9-14

9 (NIV) To some who were confident of their own righteousness and looked down on everybody else, Jesus told this parable: 10 “Two men went up to the temple to pray, one a Pharisee and the other a tax collector. 11 The Pharisee stood up and prayed about himself: ‘God, I thank you that I am not like other men n robbers, evildoers, adulterers n or even like this tax collector. 12 I fast twice a week and give a tenth of all I get.’ 13 But the tax collector stood at a distance. He would not even look up to heaven, but beat his breast and said, ‘God, have mercy on me, a sinner.’ 14 I tell you that this man, rather than the other, went home justified before God. For everyone who exalts himself will be humbled, and he who humbles himself will be exalted.”



# The Story

Verses 10-14a

# The Pharisee

- Since this word now means “hypocrite,” we may easily miss the impact of the story if we are not careful.
- In the first century AD, the Pharisees were the most respected of the Jewish religious groups.
- They emphasized Bible study, prayer & good deeds.
- They were middle-class, with no paid clergy.
- But they did believe they could win God’s favor through their piety.

# Rabbi Simeon ben Yohai

I have seen the children of the world to come and they are few. If there are three [of them], I and my son are of their number. If there are two, I and my son are they. *JT, Ber 13d*

# The Tax Collector

- Probably never a popular occupation, but in this situation he was a hated renegade, a Jew working for the Roman occupying forces.
- He collected a head-tax, land-tax, crop-tax, import & export duties, tolls on roads, bridges, markets & entrances to towns; taxes on property transfer, animals, vehicles, salt & slaves, not to mention emergency taxes.

# Tax Collection

- In the first century, collection was farmed out by the Romans to the highest bidder:
  - Who could use military force to collect
  - Often collected far more than got to Rome
  - Was not above accusing someone to get back at him
  - Accepted bribes from friends, etc.
- The system was so corrupt that it was abolished in the second century.

# The Pharisee's Prayer

- I thank you...
  - Starts off right, with thanks to God
  - But quickly moves to thanking God for how good he himself is!
  - ...that I am not like other men n robbers, evildoers, adulterers n or even like this tax collector.
  - Compare the prayer of Nehunia ben Hakana:



# R. Nehunia ben Hakana

I thank thee, O Eternal, my God, for having given me part with those who attend this school instead of running thru the shops. I rise early like them, but it is to study the Law, not for futile ends. I take trouble as they do, but I shall be rewarded & they will not. We run alike, but I for the future life, while they will only arrive at the pit of destruction. *BT, Ber 28b*

# The Pharisee's Prayer continued

- I fast twice a week.
  - The OT only required one fast per year, on the Day of Atonement.
  - By ~500 BC, many fasted 4 times a year.
  - By NT times, the Pharisees had gone to twice a week, on Mondays & Thursdays.
- I give a tenth of all I get.
  - The OT required tithes of grain, wine, oil, livestock.
  - The Pharisees went further, to include even garden spices; they also tithed purchases in case seller had not.

# The Tax Collector's Prayer

- Stood at a distance
  - Probably in contrast to Pharisee
  - Today orthodox Jews get as close to Holy Place as possible, putting prayers in cracks in Western Wall.
- Would not look up to heaven
  - Ashamed of his sin
- Beat his breast
  - Sign of mourning

# Tax Collector's Prayer

- Content:
  - God, have mercy on me, a sinner.
- Jesus' Response:
  - I tell you that this man, rather than the other, went home justified before God.
  - Possibly ironic, since the Pharisee certainly justified himself.



# Some Lessons for Us

Verses 9, 14b

# Was the Pharisee right?

- Was he really not a robber, evildoer?
  - Was he really loving God with all his being?  
Loving his neighbor as himself?
  - If not, wasn't he a robber, evildoer?
  - Aren't we?
- Was he really not an adulterer?
  - Presumably he was faithful to his wife.
  - But Jesus says even lustful thought is adultery.
  - Are we guilty?

# Looking down on others (9)

- As churchgoers delivered from some of the obvious effects of sin, it is easy to look down on others.
- This is drastically wrong from a Biblical perspective:
  - Compare a child bragging about power or knowledge to another child.
- There is a danger of substituting cheap works (or even expensive works!) for God's mercy in forgiving us.

# Some Early Christians on Hypocrisy

Let not your fastings be with the hypocrites, for they fast on Mondays & Thursdays. Keep your fast on Wednesdays & Fridays.

*Didache 8*



# Jesus' Lesson (14a)

- The most pious person who thinks he can do more than God requires will fall far short.
- The most wicked person who will repent n turn away from his wicked lifestyle & seek God n will find God's forgiveness. He will be declared righteous because of what Jesus has done.

# Another Way of Saying This (14b)

- He who trusts in his own righteousness before God will be humiliated in the judgment.
- He who confesses his sin & trusts in God's mercy will be declared righteous.
- What are you trusting right now?
- What does the Bible tell you will happen in you should die in this situation?



# The End

May we not look down on others,  
but humbly seek God's  
forgiveness.