

The Parable of the Pharisee and the Tax Collector

Isaiah 6v5-6 ⁵ I said, “There is no hope for me! I am doomed because every word that passes my lips is sinful, and I live among a people whose every word is sinful. And yet, with my own eyes I have seen the King, the LORD Almighty.”

⁶ Then one of the creatures flew down to me, carrying a burning coal that he had taken from the altar with a pair of tongs. ⁷ He touched my lips with the burning coal and said, “This has touched your lips, and now your guilt is gone, and your sins are forgiven.”

Luke 18v9-14 ⁹ Jesus also told this parable to people who were sure of their own goodness and despised everybody else. ¹⁰ “Once there were two men who went up to the Temple to pray: one was a Pharisee, the other a tax collector. ¹¹ The Pharisee stood apart by himself and prayed,^[a] ‘I thank you, God, that I am not greedy, dishonest, or an adulterer, like everybody else. I thank you that I am not like that tax collector over there. ¹² I fast two days a week, and I give you one tenth of all my income.’ ¹³ But the tax collector stood at a distance and would not even raise his face to heaven, but beat on his breast and said, ‘God, have pity on me, the sinner!’ ¹⁴ I tell you,” said Jesus, “the tax collector, and not the Pharisee, was in the right with God when he went home. For those who make themselves great will be humbled, and those who humble themselves will be made great.

[James 5:16](#), “Confess your sins to one another and pray for one another that you may be healed.”

[1 John 1:9](#) If we confess our sins, he is faithful and just to forgive us our sins, and to cleanse us from all unrighteousness.

Question

Here is a question. Think about the question itself, don't answer it? Who is the biggest Pharisee here? Are you thinking positive or negative. Negative? Then what type of negative characteristics? Self-righteous, hypocritical, arrogant and proud, ultra-religious, pompous, mean ?

The Pharisee

So when we hear the word Pharisee we think negatively. However If I fire up my time machine and go back to the early first century to Jerusalem, and ask the same question in a synagogue, I would get a very different answer. “Josiah Ben-David, he's your Pharisee, he is such an upright and honest man, it's incredible how he knows both the written and oral laws off by heart, and keeps them all. The Torah (the Law) says we should give away a tenth of our grain, wine and oil, but this man gives a tenth of everything he buys, eats and sells, which, amounted to about a fifth of his income. Moses said we should fast once a year on the day of atonement, but this Pharisee fasts twice every week, on the market days of Monday and Thursday, complete fasts without even taking water, despite the health hazards to him. And you wouldn't believe all the ritual washing he has to do. He is so eloquent and knowledgeable. There is only about 3000 of these Pharisees in the whole country, and we have one of the best in our own synagogue, we are very fortunate indeed”

Swayed by the words of Jesus

So why do we have the opposite reaction today, from what first century Jews had. It is because we have been swayed, quite rightly, by the words of Jesus. It was on those very issues of fasting, tithing and cleanliness that he seemed to have the most arguments with them. Jesus saw them differently to others, and often castigated them, for very good reasons. He could see into their heart. What appeared pure on the outside, could be decaying on the inside, hence he compared them once to a whitewashed tomb. It is the comments from Jesus in our Bible that give us this very negative impression that we have of a Pharisee, (not least their part in getting him crucified). But this was not the view of the people that Jesus spoke too on a daily basis, particularly those he was now speaking too, who were full of their own self-importance. For the most part they greatly admired the Pharisees, such as Nicodemus and Saul of Tarsus. These were men, most honoured amongst their contemporaries.

Tax Collectors

If we had to choose between having a beer with a tax collector or a Pharisee, we would probably choose the tax collector. It might be boring conversation, but at least he won't look down his nose at us. You would not say that though if you were a Jew, who generally disliked all non-Jews, but one that had invaded your country like the Romans had would be actually seen as the embodiment of evil, and woe betide anyone that

collaborated with them, like the 'Tax Collectors' (or Publicans), who were permitted to keep any excess that they extracted above what the law required. They were seen as money-grabbing, cheating traitors, and people would cross on the other side of the road if they saw one coming.

Going up to pray

"Two men went up to the temple to pray.."

You always go **up** to Jerusalem, or **up** to the temple, you would never say I am going down to the temple, even if you were on top the Mount of Olives looking down on Jerusalem. This signifies not just the location of the temple but it's spiritual altitude too. The temple is the pinnacle, you always go up to it.

The Temple

The first century temple was one of the wonders of the world with its magnificent structures and courtyards. Including the one for Jewish men only, and two steps higher was the Court of Priests with its great altar, fifteen foot high. Beyond this was the temple building itself, with the Holy Place in which only priests could venture, this led to the Holy of Holies past a great curtain. Here was where God was believed to dwell, and only the high priest could enter in, and that just once a year on the day of atonement. Before they lost it in a Babylonian raid the Jews kept the ark of the tabernacle in the holy of holies. It was a about 3 foot long chest made of acacia wood and covered in gold overlay covered in gold leaf. In the box were the stone tables on which God had written the 10 commandments. These had been broken by Moses where the Jews had been worshipping a golden calf. On top the box was a thick plate of solid gold, this was called the Mercy seat. Then at each end of the ark was a cherubim of hammered gold with their wings swept forward almost touching. In this space between the cherub wings and the mercy seat God was meant to dwell. He could look down at the broken tablets, and see the wickedness of the Jews, and how they break his commands and he can judge them for their sins. However on the day of atonement the chief priest sprinkles blood onto the mercy seat. Now when God looks down, what he sees is the blood sacrifice, which he takes as payment for their sins, at least for a short while.

The daily service – service of the atonement sacrifice

Two men went up to the temple to pray. For the Jews to pray meant both to pray and to worship. Same word. They were on their way to the only daily service in the temple, the service of the atonement sacrifice which happened twice a day, at dawn and 3pm. They would enter into the courtyard reserved for Jews only. The officiating priest would prepare a lamb, kill, and sprinkle its blood onto the altar, as men gathered around. The officiating priest would then go in alone and make the incense offering.

Whilst the priest was making the incense offering, the corporate worship would turn to personal prayers, as the way to God had now been opened up by the sacrificial lamb. The fragrance of the incense would make the the rising prayers of the people acceptable to God. With the blood sacrifice and the incense offering, the prayers of the people were both heard and acceptable. So that God can respond with his love and forgiveness.

So two men went up to the temple to pray, one a Pharisee and the other a tax collector.

Standing

v11 The Pharisee stood by himself, and began praying

The Pharisee stood to pray. He stood aloof by himself for a good reason. There were some there who like him would keep the law strictly, such as scribes, teachers and other Pharisees. Those who failed to keep the strict laws of cleanliness and tithing, would be regarded by him as 'people of the land', or as we might say 'the great unwashed'! There was a type of uncleanness that the Pharisee could suffer if he brushed against the clothes of the 'commoners'. It would have been nice if they been ushered away by a Levite to the Nicanor Gate. So to maintain his own cleanliness, he had to keep apart from them as they gathered round the altar.

The Jewish custom was to pray out loud. He is preaching to those less fortunate. Some of whom may rarely get the privilege of hearing a truly righteous man like himself offering them some words of judgement and instruction. If he had not stood up to pray, then he would probably have been asked to do so. Stand here Mr Pharisee, let us hear your wonderful praying.

This prayer was not however particularly helpful to them. He prayed – ^{v12} ‘I thank you, God, that I am not greedy, dishonest, or an adulterer, like everybody else. I thank you that I am not like that tax collector over there. ¹² I fast two days a week, and I give you one tenth of all my income.

‘God, have mercy on me, the sinner!’

The Tax Collector also stood up to pray. He stood at a distance, which was quite right as no-one would want to get close to him. He stood, for he too wanted to be heard by God. Yet he stood not with head raised but with head bowed, and beat his chest in anguish. He prayed ‘God, have mercy on me, the sinner!’

So far – So good

Luke tells us in the opening verse (v9) that Jesus told this parable to people who were sure of their own goodness and despised everybody else. His listeners were themselves full of self-righteousness and so far the parable was panning out quite acceptably. The Pharisee had every right to pray out loud and declare to God how thankful he is that he has been so obedient to God, and how much better he was than the others. In their eyes he was much better, and had every good reason to say so.. The Tax Collector, was fortunate to be in the court unchallenged, but it was good to see him come to his senses and realise how evil he had been, and publicly confess it. So far so good.

Then Jesus, delivers the shocking blow to his listeners.

¹⁴ I tell you,” said Jesus, “the tax collector, and not the Pharisee, was in the right with God when he went home. For those who make themselves great will be humbled, and those who humble themselves will be made great.

What – How on earth can Jesus say that? How can the Pharisee who does everything humanly possible to obey God not be right with God, and how can the dirty cheating scum of a tax collector possibly be right with God, if the Pharisee isn’t. The listeners would have been totally outraged by the suggestion.

So how is that possible? Well we need to look closer at their prayers for the answers.

A prayer or not a prayer – that is the question

The Pharisee may have been seen by God fearing Jews as an honourable man, but was his prayer really a prayer at all. Verbal prayers, can really be summed up in four ways. It does not seem to be any of them. It is not praise or adoration of God. It is not confessing sins. It is not thanking God for his mercy and provisions. Neither is he asking God to provide for himself or others. He was merely pointing out to those around how good he was at obeying God laws, and much he does for God, and how he much better than the others. It is a declared statement of self-congratulation. It is not a prayer at all.

God, Me, Sinner : Unworthy in his presence

The Tax collectors prayer is very different. **God**, have mercy on **me**, the sinner. He recognises God, and he recognises himself, the sinner. Not just ‘**a**’ sinner, as often translated, but ‘**the**’ sinner. When in God’s presence he recognises himself as the ultimate sinner. He does not say that, as some might think, because he recognises that he is so much worse than other peoples, but because he recognises God is so much better than him. The Pharisee is comparing himself with the Tax Collector, but the Tax Collector is comparing himself with God. God – Me.

It is in the presence of almighty God that you can become more self-conscious of your our sin and frailty. When Peter recognised God in Jesus, he fell down at Jesus’ knees, saying, “Depart from me, for I am a sinful man, O Lord.’

The great prophet Isaiah, the holiest man in Israel at the time, could **see** a vision of the Lord, high and exalted, and he could **hear** the praise of the Seraphim. Instead of feeling uplifted by the experience, and honoured and self-satisfied that he alone had been granted this experience, he was devastated. This God fearing and holy man was broken by the vision and proclaimed. “Woe is me, I am ruined, for I am a man of unclean lips, and I live amongst a people of unclean lips and my eyes have seen the King, the Lord God Almighty (Is 6v5). He had seen the greatness of God, and fully realised his true sinful nature. It was only when in the vision, a coal was taken from the altar and used to purge his lips, that he could declare his availability for Gods service- here I am use me.

God - me the sinner. In the presence of God, Isaiah was aware of his deep penetrating sin, and the void that could not be crossed between them by any effort of his own. This same awareness was experienced by the tax collector. The normal pose for prayer was to cross your hands across your chest, but he beat his chest

vigorously which is always linked to great anxiety and grief. He too was broken in the presence of Gods and the realisation of Gods greatness.

Have Mercy on Me

But the Tax Collector was not just aware of the problem which was his sinfulness, he was well aware of the solution which is what God could do about it.

He cries out God, **have mercy** on me, the sinner

The verb 'to have mercy' is taken directly from the word for 'mercy seat', it is the same word. Quite literally the Tax Collector is crying out to God - 'Mercy-seat me'. Look down from your dwelling place, and do not see my sins, but see the sacrificial blood that has paid for my wrongs, and show your love, forgiveness, and mercy to me. The lamb has just been sacrificed, opening up the window to Gods forgiveness, and the priest is offering the incense to carry their prayers up to God. He seizes the opportunity, and standing in Gods presence, aware of his sinfulness, he claims the power of the blood sacrifice, and in doing so, is put right with God. Job done !

The Pharisee started his prayer God, but he was not praying to God, because he did not first recognise himself as a sinner. He is putting all his hope in the good works he has done himself, and is comparing his own efforts with that of other people who outwardly have achieved less. He did not recognise the huge gap there still was between his inner sinfulness and Gods holiness.

If we learn every word of the Bible off by heart, if we frequently fast and deny ourselves, if we give all our spare money to the poor, if we go to every Church service we can, and do good deed upon good deed, then we will not pay off our sin. The price is too high. There is nothing, not anything, we can do in our own strength that will pay that price, and justify us before God.

The Pharisee stood tall, totally depending on his own efforts,. He does not recognise his sinful nature like Isaiah or the Tax Collector, so he does not recognise his need to cry out for Gods mercy, to be mercy-seated, so he is left standing there, unaware that he is completely lost by relying on his own self-righteousness, and there is no prayer for mercy wafted up to God. Under these circumstances there is nothing God can do for him, he is untouched by the life giving power of the blood sacrifice. He is not justified, he is not put right with God.

So that is why Jesus concludes by saying, "the tax collector, and not the Pharisee, was in the right with God when he went home. For those who make themselves great will be humbled, and those who humble themselves will be made great.

New Temple – New sacrifice

Today the man-made temple is gone, destroyed by the Romans and not rebuilt. There are no longer animal sacrifices to pay for our sins. Everything changed with Jesus. When he was sacrificed on the cross, he was the perfect sacrifice. His spilt blood was sufficient to pay for all of the sins of all of the people, all of the time. He has bridged the gap between us and God, and we can invite God to now dwell in a temple which is not man-made but is God-made. That is us, our bodies. Now, it is our hearts and minds that become the holy places that God can dwell in.

Standing in the promises ?

So do we really need to go back and recognise ourselves as sinners in need of Gods mercy, like wriggling worms in the dirt ! Then stay in this place where we are continually recognising our sin and crying out to Jesus to save us again. Surely not! We have been saved and cleansed once and for all of our unrighteousness by the all sufficient sacrifice that Jesus made for us on the cross.

So why can't we just claim that and stand in the promises that we find in the bible on our lives. We are new creatures in him.. We are adopted into the family of God, and we are sons and daughter of the most High, co-heirs with Christ. So we can approach the throne of God boldly with our heads held high, and many many more promises. Surely we can stand bold before him and say thankyou for choosing me, thankyou I am not a greedy, dishonest adulterer, and that I am not like the Drug dealers, embezzlers and paedophiles.

No – I how can I? Surely If I **start** from this viewpoint then I am no better than the Pharisee.

Whilst we do not have to continually call out for mercy, there is a place for Confession

We are saved but we are sinners

For Christians, confession is about recognising both God and me. He is almighty, and without him we are nothing. All that we are, and have are from Him. Although we are saved we still sin. So we acknowledge our sin before Him and before others, and we seek his grace, knowing that we **can** be forgiven because of his sacrifice on the cross, and we **will** be forgiven because of his grace and love for us. The power in the blood of a lambs sacrifice was sufficient to pay the price for the sins of a few people for a short time. The power in the blood of Jesus is sufficient to pay the price for all the sins, of all the people for all time. There really is power in the life blood of Jesus.

We are sorry, and we are grateful. Sorry for what we have done, as we still sin though we have been saved; grateful for what Jesus has done for us, and continues to do for us.

Bonhoeffer says that “confession is discipleship”. ‘Forgive us our sins’ is an essential of the Lord’s prayer, and it is central to why we have communion regularly. In the book of James it says “Confess your sins to one another and pray for one another that you may be healed.” When you have done something wrong, and you feel guilty about it, there is a real value in confessing this to a friend and prating about it with them. The confession helps heal us and gets us back feeling right with God, more quickly than if we don’t confess.

Confession leads us to a place, where we can then stand confident in his promises.

Like Isaiah, and like the tax collector, we stand in the presence of God, in a place of anguish and brokenness. Our confession leads us to a place where we are assured of his forgiveness, and can step into his promises, into a place where we can say. I hear your voice, here I am, send me.

My own brokenness

For me, I can not stand before you and say I do not swear or cheat, or look down on others sometimes. I can’t say that I have broken my habits and now lead a positive healthy life. I can’t say that I don’t sometimes do things that I know are wrong. I definitely can’t stand before you and God and say that my thought life is great, and I never fantasise or chase inappropriate threads in my head. There is all this stuff that I do that I shouldn’t, even when trying not to. But it is even worse than that, because there’s more, there are all the things that I don’t do that I should do, and ways in which I should think, but I don’t.

And there have been days, rare but real, when it all gets too much for me, when the realisation of my weakness and my sinfulness come rushing into my head, bring me to my knees, and in solitude I cry before God. God and me the sinner. In my brokenness I am reduced to the two simplest of prayers, but in some way too they are the most profound and powerful. The first is “Sorry”, and the second is ‘Help me”. Jesus - I’m sorry, help me. I’m sorry, help me. I’m sorry, help me.

There is no difference in my brokenness to the Tax Collector, Peter or Isaiah

I realise I am nothing, and I have nothing of any eternal value without Jesus I don’t deserve any of the good things that I have in this world. It has all come to me by his Grace. I have become aware of my sinfulness and my inadequacies. I am only too aware that the chasm between my sinful state and the holiness of God is vast, and uncrossable by any of my human efforts.. Jesus - I’m sorry, help me. I’m sorry, help me. I’m sorry, help me.

My own assurance

But then comes the whisper from God. “Receive my mercy. I forgive you Kevin, I set you free, you are a child of God. I love you.”

I just got **mercy-seated** ! It was His blood that did it for me. It was not some blemish free woolly beast that rescued me from my sinfulness. It was his voluntary sacrifice of himself, Jesus on the cross, that did it for me. It is his righteousness, and his righteousness alone that has saved me. No matter how well intended my service for Jesus has been, no matter how much I have given for him no matter how much love was put into the giving, none of it has helped wash away my sin. It is all in **response** to what he has done me to make me righteous in Gods eyes, and I am sure he lovingly receives it that way, but none of it adds one iota to my own righteousness. Why would he do that for me? I said why? Because he **loves** me. His grace and mercy is sufficient for me. Despite me being me in all my mess. He still loves me.

Standing alone or with God?

The Pharisee he's clever, he's eloquent, he is extremely religious, he is self-sacrificing, and does everything he can to get close to God, by obeying the written laws, and all the minutiae of the unwritten law and yet he stands in prayer in his own self-righteousness. In doing so he stands alone from God. Because he is not aware of his own sinful nature, then he is unable to ask and receive the forgiveness for those sins. He neither asks nor receive Gods mercy. So the barrier between him and God is uncrossed.

The tax collector, fully aware that he is not a righteous man, calls out for help, knowing his only chance of salvation, being accepted by God, is to call on Gods mercy, through the door which has just been opened by the blood sacrifice. He stand with his eyes lowered. He stands beating his chest. He stands crying out in pain, God be merciful to me **the** sinner. In doing so he is mercy seated. Then he stands no longer alone, but made righteous in Gods eyes through the sacrifice that he has called on, he can now stand, justified, in the presence of God. Today, we abandon any sense of self-righteousness, knowing that it is futile.

Like the tax collector, we need confession. It is part of our discipleship, our walk with God. It is an important too of our healing, the quicker we confess, the easier it is to stand back in his promises, and feel his presence and know his power in our lives. We are restored. We can now stand in his promises,

I am standing Lord in your presence with my head held high, not because I recognise what I have done for you, but I stand here recognising what you have done for me. In the one hand I am sorry, and in the other I am grateful. I cstand back in the promises you have made over my life. I am a child of God. I am a co-heir with Christ. Here am I Lord, send me. Amen

Recognising our need for confession, I end with an old Anglican prayer of confession.

Prayer of Confession

ALMIGHTY and most merciful Father; We have erred, and strayed from your ways like lost sheep. We have followed too much the devices and desires of our own hearts. We have offended against your holy laws. We have left undone those things which we should have done; And we have done those things which we should not have done; And there is no health in us. But you O Lord, have mercy upon us, miserable offenders. Spare those of us O God, who confess our faults, Restore those of us who are sorry; just as have you promises us in and through Christ Jesus our Lord. Grant O most merciful Father, for his sake; That we may from now on live a godly, righteous, and loving life, to the glory of your Holy Name. Amen