



Luke 18:9-17
"How to be right with God"
By Mike Clark

The Pharisee and the Tax Collector

Luke 18:9-17

⁹ He also told this parable to some who trusted in themselves that they were righteous, and treated others with contempt: 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.' 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." ¹⁵ Now they were bringing even infants to him that he might touch them. And when the disciples saw it, they rebuked them. ¹⁶ But Jesus called them to him, saying, "Let the children come to me, and do not hinder them, for to such belongs the kingdom of God. ¹⁷ Truly, I say to you, whoever does not receive the kingdom of God like a child shall not enter it."

If you ask the average person today if they think they are a good person, you are almost guaranteed that they will say yes.

Proverbs 20:6 says that most people will proclaim each his own goodness.

The predominant belief today is that people are basically good and that there are only a handful of really bad and evil people.

People also tend to elevate themselves above others and say I'm not as bad as some people, I'm not as bad as a murderer, or I'm not as bad as someone like Hitler.

Not only do people elevate themselves above others but in our day it has become even worse because people will not only look down on others but they will now come after you and attack you if you do not act like they do or follow their supposed morality.

The world, in their evil, think they are righteous and that the actual righteous are wicked. They call evil good and good evil.

And the world especially treats Christians with contempt.

Now the way the Bible deals with people's supposed goodness is to show them the law of God.



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Ray Comfort, an evangelist who has a ministry called Way of the Master, takes people who think they are good persons and walks them through the law of God.

He asks them if they think they are a good person and almost all of them say yes. He then asks them if he can ask them a few questions to see if that is true.

Then Ray begins asking them how many lies they have told in their life, if they have ever stolen anything, if they have ever used God's name in vain, and if they have ever lusted.

Most people will admit these things. Ray then tells them that they have looked at just four of the ten commandments, and that if God judges them by that standard, do they think they would be innocent or guilty?

Most respond guilty but some will still say innocent. Then Ray will ask them if they think they will go to heaven or hell. Many will say heaven, including those who admitted that they would be found guilty.

Ray then shares the gospel with them and helps them understand what Jesus did for guilty sinners by dying on the cross for their sins so they wouldn't have to go to hell.

Now many people will say "Oh yeah, I knew that," however, they don't understand what that really means.

They don't understand penal substitution where Christ took the sins of those he died for upon him and then credits them with His perfect righteousness.

And they don't understand that you have to place your trust completely in what Jesus did and not simply believe in the fact that Jesus died on the cross or say you just believe in Jesus. That is just demon belief.

No, you trust in Christ like you trust a parachute. If you are skydiving you don't say I believe in you parachute. No – you put it on to save your life. The Bible says put on the Lord Jesus Christ and you will be saved.

That's the gospel – you don't trust in any good works to save you, but you repent and you rely completely on Christ's death on the cross and His righteousness to save you.

Now our passage today deals with a comparison and contrast between those who think they are righteous and really are not and those who know they are sinners and cast themselves on God's mercy.



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And last week we saw Jesus give a parable about prayer and specifically being persistent in prayer and that persistence is key to existence.

Pastor Jody taught us that persistence is key to prayer and that God is perfectly persistent, specifically in giving his elect justice, and that persistence is key for living as a disciple of Jesus.

And now Jesus continues on the theme of prayer in this passage.

And as we have seen throughout Luke's gospel, Jesus makes a distinction between those who are concerned with their own honor and position, look with contempt on those in need, and do not believe with those who do believe and act faithfully.

Jesus talks over and over again about the kingdom of God and the way to enter the kingdom of God. He makes a distinction between those who are of the kingdom and those who are not.

In this section of Scripture Jesus uses prayer to speak to the issue of what kind of people are fit for the kingdom of God.

And it is most interesting that Jesus, once again, uses the example of a person of low social rank to be found worthy of imitation by Jesus' followers.

POINT 1 – God resists the proud

Luke 18:9-12

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Luke now connects verse 9 with the previous parable by using the word "also." Jesus addresses this next parable to those who were trusting in themselves. Who was this?

Well let's look back at some portions in Luke's gospel to find out.



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Luke 10:25-29 - *²⁵ And behold, a lawyer stood up to put him to the test, saying, "Teacher, what shall I do to inherit eternal life?" ²⁶ He said to him, "What is written in the Law? How do you read it?" ²⁷ And he answered, "You shall love the Lord your God with all your heart and with all your soul and with all your strength and with all your mind, and your neighbor as yourself." ²⁸ And he said to him, "You have answered correctly; do this, and you will live." ²⁹ But he, desiring to justify himself, said to Jesus, "And who is my neighbor?"*

Luke 15:29 - *²⁹ But he (the older brother of the prodigal) answered his father, 'Look, these many years I have served you, and I never disobeyed your command.*

Luke 16:14-15 - *¹⁴ The Pharisees, who were lovers of money, heard all these things, and they ridiculed him. ¹⁵ And he said to them, "You are those who justify yourselves before men.*

Romans 10:1-3- *Brothers, my heart's desire and prayer to God for them is that they (Israel) may be saved. ² For I bear them witness that they have a zeal for God, but not according to knowledge. ³ For, being ignorant of the righteousness of God, and seeking to establish their own, they did not submit to God's righteousness.*

So, we see that lawyers, the older brother of the prodigal, Pharisees, and the nation of Israel in general trusted in their own righteousness.

Proverbs 30:12 gives a good summary of their true condition - *There are those who are clean in their own eyes but are not washed of their filth.*

Luke mentions that in addition to trusting in themselves and their own righteousness, they treated others with contempt.

Isaiah 65:5 – *"Keep to yourself, do not come near me, for I am too holy for you."*

This is what fallen man does! This is what we sometimes do as well.

Jesus gives a warning against this.

Matthew 7:1-5 - *¹ "Judge not, that you be not judged. ² For with the judgment you pronounce you will be judged, and with the measure you use it will be measured to you. ³ Why do you see the speck that is in your brother's eye, but do not notice the log that is in your own eye? ⁴ Or how can you say to your brother, 'Let me take the speck out of your eye,' when there is the log in your own eye?"*



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We look at specs in people's eyes and don't see the log in our own. When we read the Bible and read about sin, we usually see that sin in others and not ourselves. We should look to ourselves first and then others as Jesus tells us.

Jesus did not forbid all judgment because in verse 5 he says:

⁵ You hypocrite, first take the log out of your own eye, and then you will see clearly to take the speck out of your brother's eye.

And **John 7:24** he says:

²⁴ Do not judge by appearances, but judge with right judgment."

Paul also warned against unrighteous judgment in Romans 14:10 where he writes: "*Why do you pass judgment on your brother? Or you, why do you despise your brother? For we will all stand before the judgment seat of God.*"

Now Jesus begins the parable in verse 10 and says that two men went to the temple to pray.

The temple was known as the place of prayer. Remember in 1 Kings 8 where Solomon offers his prayer of dedication of the temple? In verse 30 he said *"³⁰ And listen to the plea of your servant and of your people Israel, when they pray toward this place. And listen in heaven your dwelling place, and when you hear, forgive."*

Acts 3:1 says that Peter and John went up to the temple at the hour of prayer.

And here in our story two men go there to pray, one a Pharisee and the other, a tax collector, or publican as some translations use.

Who were the Pharisees? – They were the gatekeepers of the Jewish religion in the time of Christ and they were the main antagonists against Christ. The primary role of the Pharisees in Luke's gospel has been to inspect Jesus' faithfulness to the law.

Now what about the tax collector? Who were they? - They were despised by the Jews because of their greed and collaboration with the Romans. And if you were a Jewish tax collector you were looked at as a traitor to your people.

Interestingly, tax collectors in Luke's gospel respond very positively to the good news of the gospel. **Can you think of an example?** – Matthew and Zacchaeus!



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In verse 11 it says the Pharisee was standing by himself as he prayed. Perhaps this was because he wanted to be seen.

Jesus condemned this in Matthew 6:5 – “⁵ “And when you pray, you must not be like the hypocrites. For they love to stand and pray in the synagogues and at the street corners, that they may be seen by others.”

Or more likely he is standing by himself to keep far from sinners that he deems unholy.

Now his prayer really isn't a prayer. He thanks God that he is not like other sinners. Notice he doesn't thank God that he is not like other sinful men by God's grace. That would be a good prayer as Paul prayed – I am what I am by the grace of God!

But not for the Pharisee – he isn't like other men because of his own supposed righteousness.

It's like he's just talking to himself and his eyes may have been open during the prayer as he looks over to see the tax collector and thanks God that he is not like the tax collector and other sinners.

The Pharisee takes the gracious act of being thankful in prayer to God and throws it in the toilet. He thinks he is above all these kinds of people.

He is like the rich young ruler, “all these commandments I've kept since my youth.” He's only looking at the outside behavior and not what is going on inside the heart.

He is trusting in his own righteousness and doing that damns people to hell. If you want to justify yourself, the Lord says you have to be perfect.

You have to love the Lord your God with all your heart, mind, soul, and strength and your neighbor as yourself, and none of us does that perfectly.

James says whoever keeps the whole law and yet fails in one point has become guilty of all.

Paul says by the works of the law no flesh will be justified. None of us are good enough to get to heaven by our own good works.

If anyone was good enough to get to heaven by his own works, then Christ died for nothing!



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The Pharisee continues to build himself up in verse 12 by saying that he fasts twice a week and tithes all that he has.

The prophet Zechariah warned against self-righteous fasting.

Zechariah 7:4-6 – *"⁴ Then the word of the LORD of hosts came to me: ⁵ "Say to all the people of the land and the priests, 'When you fasted and mourned in the fifth month and in the seventh, for these seventy years, was it for me that you fasted?' ⁶ And when you eat and when you drink, do you not eat for yourselves and drink for yourselves?"*

Jesus also warns us about hypocritical fasting.

Matthew 6:16-18 - *¹⁶ "And when you fast, do not look gloomy like the hypocrites, for they disfigure their faces that their fasting may be seen by others. Truly, I say to you, they have received their reward. ¹⁷ But when you fast, anoint your head and wash your face, ¹⁸ that your fasting may not be seen by others but by your Father who is in secret. And your Father who sees in secret will reward you.*

Jesus warned about hypocritical giving as well.

Matthew 23:23-24 - *²³ "Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the others. ²⁴ You blind guides, straining out a gnat and swallowing a camel!" – That's like tithing condiments!*

Jesus gives a good description of what this Pharisee was doing in Matthew 15:7-9

⁷ You hypocrites! Well did Isaiah prophesy of you, when he said: ⁸ "This people honors me with their lips, but their heart is far from me; ⁹ in vain do they worship me, teaching as doctrines the commandments of men."

POINT 2 – God gives grace to the humble

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 standing by himself and the tax collector standing far off.



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He's standing far off and in that leaves space between himself and God, an opening for a Mediator, room for an advocate, a place for an Intercessor to stand between himself and the throne of the Most High.

The tax collector has his eyes to the floor, too ashamed to look up to heaven and is beating his breast, not just once, but many times. And he doesn't look at the Pharisee and denounce his self-righteousness. He didn't return contempt for contempt as we sometimes do.

No, he's standing far off and beating his breast. Picture that – beating your breast – like saying to yourself, I hate who I am and what I've done and I know what I deserve. He acknowledges he is a sinner.

He's like the prodigal son saying I've sinned against heaven and Peter in Luke 5:8 after Jesus performed the miracle of filling their nets with fish:

⁸ But when Simon Peter saw it, he fell down at Jesus' knees, saying, "Depart from me, for I am a sinful man, O Lord."

And this is very similar to the prayer that Ezra prayed in Ezra 9:6:

"O my God, I am ashamed and blush to lift my face to you, my God, for our iniquities have risen higher than our heads, and our guilt has mounted up to the heavens."

Job said I repent in dust and ashes, Isaiah said woe is me, I am a man of unclean lips and Daniel said to us belongs open shame because we have sinned against you. That is humility!

And the tax collector cries out to God for mercy. It's the only thing he can do. He knows he's a sinner and deserves God's judgment. He doesn't say, God please forgive me and I'll try to do better or I couldn't help it, or the devil made me do it, or I'm not as bad as some people.

He doesn't offer any good deeds that he has done such as giving to the church, or helping the poor or how much he has prayed or how much he has read the Bible.

He simply begs the Lord to be merciful to him. He says, God be merciful to me. Notice the Pharisee didn't ask for mercy because he didn't think he needed it.

And what is mercy? – It is not giving someone that which they deserve, and for us who trust in Christ that means that God does not send us to hell even though we deserve that.



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And we should praise the Lord for his great mercy because he is a God of mercy! He is the Lord God, merciful and gracious according to Exodus 34.

So the tax collector has the cry of David in **Psalm 51:1-3**:

Have mercy on me, O God, according to your steadfast love; according to your abundant mercy blot out my transgressions. ² Wash me thoroughly from my iniquity, and cleanse me from my sin! ³ For I know my transgressions, and my sin is ever before me.

And verse 17 says:

The sacrifices of God are a broken spirit; a broken and contrite heart, O God, you will not despise.

That pleases and honors the Lord. **Are we quick to confess our sins? Do we cry out to him in repentance?** Oh, that we would be quick to do those things because his mercy is new every morning, Amen?

And he calls himself "The Sinner" in the Greek and it's similar to Paul calling himself the chief of sinners. And listen if you think you are some horrible person who has done awful things in your life to the point where God could never forgive you, think again. This should give you hope! Listen to:

1 Timothy 1:15-16 Paul writes: *"¹⁵ The saying is trustworthy and deserving of full acceptance, that Christ Jesus came into the world to save sinners, of whom I am the foremost. ¹⁶ But I received mercy for this reason, that in me, as the foremost, Jesus Christ might display his perfect patience as an example to those who were to believe in him for eternal life.*

Charles Spurgeon said this: "The Lord God measured the greatness of our sin, and found it high as heaven, deep as hell, and broad as the infinite, and therefore He gave so great a Savior. He gave His only begotten Son, an infinite sacrifice, and unmeasurable atonement. With such throes and pangs of death as never can be fully described, the Lord Jesus poured out His soul in unknown sufferings, that He might provide a great salvation for the greatest of sinners!"

And John Newton said: "Although my memory's fading, I remember two things very clearly; I am a great sinner, and Christ is a great Savior!"

But before we can be right with God, we have to acknowledge that we are sinners.



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1 John 1:8-10 - ***8 If we say we have no sin, we deceive ourselves, and the truth is not in us. 9 If we confess our sins, he is faithful and just to forgive us our sins and to cleanse us from all unrighteousness. 10 If we say we have not sinned, we make him a liar, and his word is not in us.***

If you don't acknowledge that you are a sinner, the truth is not in you and His Word is not in you and you make God a liar. I remember evangelizing a woman and when I tried sharing the gospel with her, she yelled at me "I'm not a sinner!"

Now what's the biggest difference between the Pharisee and the tax collector? One repented and one did not.

Notice the text says that the tax collector went down to his house justified. He had come to the temple condemned and went home justified. Justified here has the sense of something that has been done that has permanent results. He has been permanently made right with God.

Now what does it mean to be justified? What is justification? Theologian Louis Berkhof defines justification this way:

"Justification is a judicial act of God, in which He declares, on the basis of the righteousness of Jesus Christ, that all the claims of the law are satisfied with respect to the sinner."

Martin Luther called justification the doctrine by which the church stands or falls and Calvin declared it the hinge of the Reformation.

RC Sproul once said "there are some that think the term justification by faith alone refers to a way in which we can have a two week holiday in the summer with no expenses incurred. It's just a vacation by faith." But that's not what Luther and Calvin had in mind.

So the tax collector knew that God is holy and that he was not, but he also knew that God is merciful and gracious.

And if this tax collector knew the OT, then he would have known that all the animal sacrifices were pointing to the ultimate sacrifice of the Messiah as detailed in Isaiah 53.

Listen to **Isaiah 53:4-6** – ***Surely he has borne our griefs and carried our sorrows; yet we esteemed him stricken, smitten by God, and afflicted. 5 But he was pierced for our transgressions; he was crushed for our iniquities; upon him was the chastisement that***



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brought us peace, and with his wounds we are healed. ⁶ All we like sheep have gone astray; we have turned—every one—to his own way; and the LORD has laid on him the iniquity of us all.

The tax collector repented of his sins and put all his faith in God alone that He would provide an atonement for him. He wasn't trusting in any works to be right with God.

Galatians 2:16 - *Yet we know that a person is not justified by works of the law but through faith in Jesus Christ.*

Verse 14 ends with a truism or a proverb. If you exalt yourself, you will be humbled. The Bible is filled with stories of people who had this happen to them. Think about Nebuchadnezzar who became like a beast for a time and Herod who was eaten by worms. And there are many other examples in Scripture.

On the other hand, if you humble yourself, God will exalt you.

Proverbs 29:23 - *One's pride will bring him low, but he who is lowly in spirit will obtain honor.*

1 Peter 5:5-6 - *God opposes the proud but gives grace to the humble." ⁶ Humble yourselves, therefore, under the mighty hand of God so that at the proper time he may exalt you.*

This is what God will do for us eternally as believers. He will exalt us. We will reign with Him!

POINT 3 – Come to God in child like faith

Luke 18:15-17

¹⁵ Now they were bringing even infants to him that he might touch them. And when the disciples saw it, they rebuked them. ¹⁶ But Jesus called them to him, saying, "Let the children come to me, and do not hinder them, for to such belongs the kingdom of God. ¹⁷ Truly, I say to you, whoever does not receive the kingdom of God like a child shall not enter it."

After the parable, Jesus uses the action of the disciples to give an illustration of the parable.



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It says that people were bringing infants to Jesus possibly to heal those who had health problems. There was a high mortality rate among children during the time of Christ.

But people could also have been bringing their children to Christ to have them blessed by Him.

Oh, that we who have been blessed by the Lord, especially with salvation, would bring our children to the Lord and pray for their salvation! May we use every opportunity to preach the gospel to them and evangelize them. Let us never be content until they have placed faith in Christ.

And children, I tell you, come to Jesus. Don't wait until you are grown up to place faith in Jesus. Seek the Lord early as He promises in His word "They that seek Me early shall find me."

Those who are older and their memories failing them will often still remember their childhood where hymns were learned, Bible verses memorized, the prayers of their mother and father were heard. The voices of childhood echo throughout our lives.

But the disciples rebuke these people who are bringing their children to Jesus. However, our Lord rebukes the disciples just as He did earlier in Luke 9 where the disciples were trying to forbid others from casting out demons as well as their desire to call fire down from heaven upon the Samaritans.

Jesus says that children belong to the kingdom of God. Verse 16 is one of the greatest verses for grieving parents who have lost children.

When the Lord took the life of David and Bathsheba's child, David said he cannot come to me, but I will go to him. David knew that child was in heaven and that one day David would see his child again.

And if you have lost a child, you too will one day see that child in glory!

Children who die are shown grace the same way adults are. John 1:12-13 says *"But to all who did receive him, who believed in his name, he gave the right to become children of God, ¹³ who were born, not of blood nor of the will of the flesh nor of the will of man, but of God.*

We all receive grace the same way! And in verse 17 of our text, Jesus shows us how children are an example of the tax collector as he became like a child and humbled himself.



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He knew that just like a child is unable to care for themselves and is completely helpless as a baby, he realized he was completely helpless in trying to earn God's favor and relies completely on God's mercy and grace.

Matthew 18:2-4 *"² And calling to him a child, he put him in the midst of them ³ and said, "Truly, I say to you, unless you turn and become like children, you will never enter the kingdom of heaven. ⁴ Whoever humbles himself like this child is the greatest in the kingdom of heaven."*

The Apostle Paul was just like the Pharisee and then became like the tax collector.

Philippians 3:4-9 - *If anyone else thinks he has reason for confidence in the flesh, I have more: ⁵ circumcised on the eighth day, of the people of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; as to the law, a Pharisee; ⁶ as to zeal, a persecutor of the church; as to righteousness under the law, blameless. ⁷ But whatever gain I had, I counted as loss for the sake of Christ. ⁸ Indeed, I count everything as loss because of the surpassing worth of knowing Christ Jesus my Lord. For his sake I have suffered the loss of all things and count them as rubbish, in order that I may gain Christ ⁹ and be found in him, not having a righteousness of my own that comes from the law, but that which comes through faith in Christ, the righteousness from God that depends on faith.*

This is what Jesus does to people. He changes them. Our Lord and Savior Jesus Christ never treated others with contempt, never looked down on anyone even while knowing the wretchedness that was in every heart.

Yet he also committed no sin when he was treated with contempt and when others looked down on him. When he was reviled, he did not revile in return, when he suffered, he did not threaten, but continued entrusting himself to him who judges justly. He himself bore our sins in his body on the tree that we might die to sin and live to righteousness. By his wounds you have been healed.

Isaiah 53:11-12 - *Out of the anguish of his soul he shall see and be satisfied; by his knowledge shall the righteous one, my servant, make many to be accounted righteous, and he shall bear their iniquities. ¹² Therefore I will divide him a portion with the many, and he shall divide the spoil with the strong, because he poured out his soul to death and was numbered with the transgressors; yet he bore the sin of many, and makes intercession for the transgressors.*

In light of what God has done for us, may our hearts have a renewed sense of gratitude, blessing God that not only has he saved you from hell, but that you will live in His presence forever, with eternal joy!



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Listen, good works don't get you into heaven. Only God's grace and mercy gets you into heaven when you repent of your sins and trust in Christ alone. Are you trusting Him today? If not, I plead with you to trust Him before it's too late. Let us pray.