

### The Parable of the Pharisee and the Tax Collector

Good morning. Please join me in prayer.

Heavenly Father, may the words of my mouth and the meditations of our hearts be holy and pleasing unto you, our Lord – our Rock and our Redeemer. Amen

This morning I would like to tell you a story – a parable found in the Gospel of Luke, chapter 18 verses 9-14. The New International Version tells the story like this:

‘To some who were confident of their own righteousness and looked down on everybody else, Jesus told this parable: "Two men went up to the temple to pray, one a Pharisee and the other a tax collector. The Pharisee stood up and prayed about himself: 'God, I thank you that I am not like other men—robbers, evildoers, adulterers—or even like this tax collector. I fast twice a week and give a tenth of all I get.' 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.' 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." ‘ *(pause)*

Does this remind you of the passage we heard read from Matthew earlier in the service? Matthew does not use a story with two characters – the Pharisee and the tax collector – but he does talk about the same values. Regarding prayer, Matthew warns us: “And when you pray, do not be like the hypocrites, for they love to pray standing in the synagogues and on the street corners to be seen by men.” And regarding fasting, Matthew cautions: “When you fast, do not look somber as the hypocrites do, for they disfigure their faces to show men they are fasting.”

Matthew is giving two examples of how NOT to worship – he never says not to PRAY or not to FAST or not to TITHE, which of themselves may be very sacred forms of worship and praise, but Matthew cautions us about the way we conduct these acts of worship. If our goal is to be seen by others, to have our prayers witnessed or our

sacrifices taken into account – then we are no better than the hypocrites, who worship God with their lips and deny Him with their hearts and lives. The message is very clear – our hearts must be in the right place when committing acts of worship.

But let's return to Luke's account of these same values. Luke uses the a parable to get his point across, but not a normal parable. A parable normally tells a story using everyday pictures to represent abstract or complex ideas in order convey a deeper meaning,. Maybe you remember the parable of the woman who lost a coin, which we heard a few weeks ago? Or perhaps the story of the seeds which fell on hard or fertile ground, like we talked about during Harvest Festival last week? Well, in those parables, the coin and the seeds represented other things, but in Luke's parable which I just read, we must be careful not to look at the two main characters as shallow representations or flat examples of right and wrong.

Luke was a medical doctor and was not very subtle with his messages. He often used dramatic language or a more revolutionary approach than the other Gospel writers. In this story, he begins by explaining his audience – “To some who were confident of their own righteousness and looked down on everybody else, Jesus told this parable.” Who do you think Luke was talking to? If his audience had been made up of only tax collectors and Pharisees, the religious elite, then the story would probably not have been very well received. No, through closer study of Luke's entire writings, including the book of Acts, we see that he is a very inclusive writer. He writes to Jews and Gentiles, Christians and non-Christians, Greeks, Romans and, well, just about anyone else who will listen. (*pause*)

In this story, Luke identifies his audience as those who were “confident of their own righteousness and looked down on everybody else.” However, Luke does not say that we as Christians should not be righteous, or right with God, or that we should not feel confident of our Christianity once we have accepted Jesus into our hearts. But he cautions us to make sure that these positive traits do not lead us to look down on other people. Therein lies the problem – if we accept Christ as our Savior, we must allow Him to change our hearts and we can therefore not look down on others but only look at them through His eyes and with His love. So Luke is writing to anyone

who will listen, but he is writing specifically to those who call themselves believers or Christians, but who are not right with God in their hearts.

Luke uses two figures in his story to characterize certain behaviors. These two stereotypes were well-known to his listeners during the time in which he was writing. However, today these two characters are a bit out of context – how many tax collectors or Pharisees do you know? Well, most people I know pay their taxes online, and what exactly is a Pharisee? (*pause*)

Let's take a moment and visit each of these men as individuals, not just characterizations, to see if there is more to Luke's story.

Pharisees were members of the Jewish faith who prided themselves on following strict religious laws. They considered themselves morally clean and considered anyone who was not a Pharisee to be unclean in God's sight. This explains why the Pharisee in Luke's story stands up, probably in the center of the temple, where everyone could see and hear him to make his declaration: 'God, I thank you that I am not like other men—robbers, evildoers, adulterers—or even like this tax collector. I fast twice a week and give a tenth of all I get.' Can't you just hear the pride and arrogance emitted from his voice as he speaks? Although his prayer begins with the words "thank you," do we actually find the Pharisee thanking God for anything? The Pharisee is thankful that he belongs to higher class of more respectable people, but he does not credit this advantage to God. He does not say, Thank you God for opening my eyes to the truth of your religious law and thank you for giving me the strength to fulfill your expectations. No, this man takes all the credit for his position in life – his righteousness is not a blessing from God, but something he has gained on his own strength – by setting himself apart and raising himself above a well-known class of sinners.

Robbers, evildoers and adulterers were all as common in Biblical times as they are today, but if that is true who are the modern-day Pharisees? Self-righteous Christians? Or non-inclusive groups who judge anyone who is not a member? When we look in the mirror and are proud of what we see, do we give God the glory? Or do we pat ourselves on the back and think, You have really made something out of yourself. Congratulations. This is the difference. The acts of worship which the

Pharisee names - fasting twice a week and giving a tenth of all he gets – are wonderful ways to thank God for His many blessings. But the Pharisee's prayer shows that he does not come with a heart of thanksgiving, but with a heart of pride. He takes credit for all he is, refusing to see God's Hand in his creation and in his life.

*(pause)*

In contrast, we find a tax collector in Luke's story. In Biblical days, tax collectors were the lowest of the low in society – everyone hated them. They worked for the Roman government and went around collecting money, but they were notorious cheaters and liars, keeping some amount of the money they collected for themselves. Wining and dining, usually the wives of other men, they were cruel to those who couldn't pay and were merciless – always expecting more and more money, and threatening to dispatch the Roman soldiers if you refused to pay. Perhaps we could compare them to a modern-day tax auditor or a foreclosing creditor? Or perhaps a credit card company who gives cards to poor and unsuspecting people with the promise of riches and high living? At any rate, tax collectors were despised by the governments they served and the people with whom they came in contact. Most would consider them despicable in God's sight.

Which is probably why Luke, the rebel that he was, chose a tax collector as the example of humility and true confession. This despicable man stood at a respectful distance to the rest of the crowd in the temple – he knew he was despised, but he was not in the temple to make friends or impress anyone. He came because he was tormented – he knew he had sinned, that is he had displeased God, and this made him so upset that he beat his breast, looked up to heaven, and cried out “God have mercy on me, a sinner.” In this act of worship, the tax collector admitted the terribleness of his true nature. He looked into the mirror and was not proud of what he saw. He knew he had acted cruelly, unholy and against God's commandments. He knew that he needed God's mercy and forgiveness to wipe away these sins. Although he was among the righteous Pharisees, he prayed a simple, honest and moving prayer – a prayer from which we all could learn so much – God have mercy on me. I am a sinner – as much as I like to clothe myself in holy robes, do righteous acts or stand in respectable company – none of this changes my heart, which at times is black and in desperate need of your cleansing power. *(pause)*

And though we would all probably have rather had a Pharisee at our dinner table than a tax collector, Luke makes it clear that the tax collector went home justified, that is right with God, made clean and pure. The Pharisee, wallowing in pride and self-sufficiency, looking down his nose at all those terrible sinners – failed to see that he was one of them – maybe the worst of all. The others – the robbers, evildoers, adulterers, and tax collectors – they all had a chance to recognize their faults and sins and turn to God. But the Pharisee's pride kept him from even realizing that he WAS a sinner, much less realizing his need for God's cleansing mercy.

"For everyone who exalts himself will be humbled, and he who humbles himself will be exalted." (*pause*)

So how does this play a role in our lives today? Should we become downcast, heavy burdened by the terrible weight of our sins and unrighteousness? Should we go about beating ourselves up, literally or physically, crying out in public about how awful we sometimes are? Of course not – Jesus Christ came to the world to bring a message of peace and love – He offers us a way of mercy and forgiveness – he wants to cleanse us, complete us, make us ready to do His good works. Luke's story is not a set of instructions on how to pray, but a clear example of what our hearts should be like when we come to God in prayer.

Whether sitting or standing, in a crowd or off somewhere far away from others, whether with eyes closed and head bowed or arms spread wide with eyes looking up to heaven – whether in a temple, in a field, at work or school or even in the grocery store – we can come to God in prayer every moment of every day. The only requirement is that we be true to ourselves – that we come in a spirit of worship and thanksgiving, praising God for the wonders He has done or begging mercy and forgiveness for the times in which we fail him. Our prayers should be simple and honest – no big churchy words are necessary to get God's attention. And though acts of worship like fasting, tithing or even working in the church bring glory to God if done in His spirit, these are not required to win God's love. His love is free and there's enough of it to go around from the beginning of time to the end of time. (*pause*)

During this season of stewardship, we have considered how we will commit our time and talents to Peace Church. But we should never commit in order to win the attention or good standing of others. We should never look around at what others are giving or doing and say, thank God I am not like those people – I can give more money or lead more groups or sing better or teach better or whatever else our talent may be. We should only offer what we can give joyfully, with a thankful heart eager to please God and God alone. We should come like a child, like little Tobi came this morning, with a pure heart and a desire to love God and His people more. And if we are not right with God, if we came today burdened with feelings of sin or guilt, then all we need to do is ask for His mercy – right now, in this very moment, we can all pray together:

God, have mercy on me, a sinner. Create in me a clean heart. Renew a right spirit within me. Remind me of the joy of my salvation. And help me to love and serve all those around me – in my church, my home, my school, work and community. Let others see Your love in me. And to You, God, be the glory, honor and praise for all things which you have done in us, for us and through us.

In Jesus Name, Amen.