

Luke 18:9-14 – The Pharisee and the Tax Collector

9To some who trusted in their own righteousness and viewed others with contempt, He also told this parable: 10“Two men went up to the temple to pray. One was a Pharisee and the other a tax collector. 11The Pharisee stood by himself and prayed, ‘God, I thank You that I am not like the other men—swindlers, evildoers, adulterers—or even like this tax collector. 12I fast twice a week and pay tithes of all that I acquire.’

13But the tax collector stood at a distance, unwilling even to lift up his eyes to heaven. Instead, he beat his breast and said, ‘God, have mercy on me, a sinner!’ 14I tell you, this man, rather than the Pharisee, went home justified. For everyone who exalts himself will be humbled, but the one who humbles himself will be exalted.”

11 Or “stood and prayed to himself”

Here, as in the previous parable, Jesus doesn’t leave his hearers to ponder what the meaning might be. In pursuit of that same sort of clarity, we might entitle it “God’s kingdom: the rejected and the received.”

v.9

Ellicott offers a very helpful insight: “The ‘certain which trusted’ are not specified as being actually Pharisees, and included, we may believe, disciples in whom the Pharisee temper was gaining the mastery, and who needed to be taught, as by a *reductio ad absurdum*, what it naturally led to. The word for ‘despise,’ literally, ‘count as nothing.’ This universal depreciation of others would seem almost an exaggeration, if experience did not show ... how easily men and women, religious societies and orders, drift into it, and how hard it is to set any limits to the monomania of egotism--above all, of religious egotism. It never uttered itself, perhaps, in a more repulsive form than when the Pharisees came to speak of the great mass of their brother-Israelites as the brute people, the ‘people of the earth.’”

Is any attitude more prevalent or fundamental among mankind than self-vindication and other-deprecation? From serial killers and child rapists, climate warriors to gender ideologues, anti-trafficking activists to “good Christian people,” self-vindication and despising others keep us even from approaching the Kingdom, much less entering the presence of Holy God.

The Pulpit Commentary notes the “obnoxious self-righteousness” of this man. Part of the sin here is looking down on others, holding them in contempt and disdain. If a “Christian” looks on “sinners” with contempt, he certainly must be trusting in his own righteousness, rather than the righteousness of Jesus. True brothers and sisters of the Lord want to be a channel of God’s love that draws others into the Kingdom. Jesus may have had strong – even harsh – words for the obnoxiously self-righteous, but his intention was to pull people out of their sin, give them abundant new life, and send them to finish the Father’s work in the world. Jesus didn’t despise tax collectors; he loved them. He also loved Pharisees.

v.10

Luke follows this parable almost immediately with the story of Jesus and Zacchaeus (19:1-10).

This story can be seen as a parable of how to be saved. The Pharisees claimed salvation as a right on two grounds: (1) they belonged to the chosen race and (2) they minutely obeyed the precepts of an elaborate legal code devised by their sect. The tax collector knew little or nothing of the Law, yet “longed after a higher life, and craved for an inward peace which he evidently was far from possessing.” (Pulpit) One does not take hold of such glory by works of righteousness but by grace, by God's free mercy.

v.11

The Jews customarily stood to pray. Both of these men would have prayed aloud. The Pharisee likely stood apart from others as much as possible, to avoid spiritual contamination and to satisfy a self-aggrandizing desire to be noticed and admired by others.

Some translations render: “prayed to himself.” In light of Jesus’ opening words about people who trust in their own righteousness, it wouldn’t be unfair to understand this man was praying literally to himself, even if he did not understand it that way. Though he used the word ‘God,’ who was his God, if not himself? This reveals the Pharisee’s “insolent self-sufficiency.” (Cambridge) Ellicott observes: “He was practically praying to himself, congratulating himself, half-consciously, that he had no need to pray.” And “all devout minds, and all rightly-constructed liturgies, have recognized the truth that confession must come first, and that without it thanksgiving is merely the utterance of a serene self-satisfaction in outward comforts, or, as here, of spiritual pride.”

vv.11-12

“God, I thank you” is at least an appropriate start. The Almighty’s complaint against ungodly and wicked people in Romans 1 is that they “neither acknowledge him as God nor give thanks.”

Yet the Pharisee immediately shows his true heart because he thanks God that he is not like other men, when in fact the opposite is true. The lesson of Isaiah 53 – the “Suffering Servant” chapter – has been completely unlearned: “We all like sheep have gone astray, each one has turned to his own way; and the LORD has laid upon Him the iniquity of us all.” (v.6) Rather than contrasting himself with other men, he ought to have measured himself according to God’s righteousness and confessed that he was indeed “poor in spirit.”

“The other men” – Since he would not contrast his righteousness with that of YHWH, the hypocrite had only other men with whom to compare himself, because women were not allowed to pray with men. In fact, the Temple had separate courts for men, women, and gentiles. Women were considered inferior to men and, in an echo of contemporary Islamic fundamentalism, were not allowed to leave home unless accompanied by a male relative. Women were not allowed to study Scripture – whereas men were required to learn the Text by heart. A woman could only learn Scripture at home from her husband, if he was willing to teach it.

As most of us are inclined, the Pharisee illustrates his godliness with what he does not do – “swindlers, evildoers, adulterers.” He even feels the need to level a verbal

shot at “this tax collector,” who may well have been close enough to hear the insult. The Pharisee cannot be content with cataloging his moral excellencies, however, and is compelled to add that he fasts and tithes beyond what the Law requires.

If any of what he said were true, the Pharisee would also have been unlike his fellow sect members, who Jesus condemned as “whitewashed tombs, which look beautiful on the outside, but on the inside are full of dead men’s bones and every kind of impurity.” (Matthew 23:13-23) The Pharisees, in fact, “were oppressors of the poor, devoured widows' houses, and extorted money from them.” (Gill)

v.13

Contemporary translations almost unanimously follow the “have mercy on me” translation of the tax collector’s appeal to the Father. We note one exception: the Holman Christian Standard Bible’s rendering – “God, turn your wrath from me.” I see the HCSB as a product of the publisher’s Calvinist phase, which was more recently corrected by the release of their CSB version. Yet ‘wrath’ is hardly an inappropriate rendering, because there clearly is too little emphasis today on God’s majestic holiness and the need for humility in his presence.

Of course, we live in a different era of redemption than the tax collector. As sinners saved by grace, we are no longer by nature objects of God’s wrath – if we continue to walk in his ways and teach them to others. Two important cross-reference warnings for the era of grace (among a multitude that could be mentioned):

“Take notice, therefore, of the kindness and severity of God: severity to those who fell, but kindness to you, if you continue in his kindness. Otherwise you also will be cut off.” (Romans 11:22)

“If we endure, we will also reign with him; if we deny him, he will also deny us.” (2 Timothy 2:12)

If we have ears to hear, we must accept Jesus’ stark either/or contrast and ask ourselves which of these two we most resemble. Is there anything in our worship that resembles breast-beating humility? Do we regularly confess and repent, as in sackcloth, during our private and corporate worship?

Consider these three examples from Scripture:

"O my God, I am ashamed and embarrassed to lift up my face to You, because our iniquities are higher than our heads, and our guilt has reached the heavens." (Ezra 9:6)

"Have mercy on me, O God, according to your loving devotion; according to your great compassion, blot out my transgressions. . For I know my transgressions, and my sin is always before me. . The sacrifices of God are a broken spirit; a broken and a contrite heart, O God, you will not despise." (Psalm 51:1,3,16)

"Do not be quick to speak, and do not be hasty in your heart to utter a word before God. After all, God is in heaven and you are on earth. So let your words be few." (Ecclesiastes 5:2)

When we pray, does God take more pleasure in our eloquent prayers or in our profoundly silent humility before the throne of majesty? We should listen to our prayers and be alert for repetitive phrases that indicate we are "heaping up empty phrases" (Matthew 6:7 ESV) We must not risk reducing ourselves to the appalling state of the "babbling gentiles."

It was a sense of shame that kept the publican away from the crowd of worshippers who pressed forward to the end of the Temple court closest to the Holy of Holies and the Ark. (Ellicott) And there is in this parable's breast-beating a "physiognomy of repentance" that should not pass unnoticed. Our physical posture when we enter worship is important in itself and it also reveals a great deal about our heart-posture.

In appealing to God "be merciful to me *the* sinner!" ([S3588](#) definite article), the tax collector, like Paul, confesses himself as "the chief of sinners." (1 Timothy 1:15) The Pulpit Commentary notes the tax collector felt that with him "evil so far overbalanced good that he could make no plea for himself, and yet he, too, longed for salvation, so he threw himself wholly upon God's mercy and love." While "the Pharisee thought himself better than his neighbors; this man thought other men better than himself, but still he so trusted in God that he felt there might be mercy even for him."

v.14

Jesus concludes with a word of profound warning and inexpressible comfort: While everyone who exalts himself will be brought down, the one who humbles himself will be lifted up.

The spirit of self-righteousness is not easily exorcised, Ellicott says: “We need, perhaps, to be reminded that the temper of the Pharisee may learn to veil itself in the language of the publican, men confessing that they are ‘miserable sinners,’ and resting, with a secret self-satisfaction in the confession.”

For those who wonder what Jesus meant about the tax collector being justified before God, we should note the Greek text uses the perfect participle, which implies a completed and abiding justification.

Benson answers two burning questions that must be on our hearts:

- Why was this Pharisee not accepted by God?
- What will become of professing Christians, “who are so far from going beyond this Pharisee in any of these branches of righteousness, that they fall far short of him in every one?”

His answer is worth reading at length, but in short:

1. The Pharisee trusted in his own righteousness, was not humbled before God, and did not experience that true repentance without which there is no forgiveness.
2. He evidently thought highly of himself and even boasted of his fancied righteousness.
3. His giving God thanks for his own righteousness seems to have been a “savoring” of pride, ... which implies the highest contempt of others, and particularly of his fellow-worshipper.”

We have been warned ... or comforted.