

“The Pharisee and the Tax Collector”

Luke 18:9-14

Trinity 11

August 22 – 23, 2009

In the name of the Father and of the + Son and of the Holy Spirit. Amen.

When you are considering a Bible passage and how it applies to you, one of the things to do is to figure out where you fit in to the story. Who am I in this particular portion of Scripture? Which character represents me, my thoughts, my actions? Well, in today’s Gospel, you’ve got two choices. Either you’re the Pharisee or you’re the tax collector. Either you’re the self-righteous puritan or you’re the thieving, unclean sinner. Not much of a choice is it? But those are your options. And there’s no middle ground. Who are you?

“Jesus spoke this parable to some who trusted in themselves that they were righteous, and despised others.” “Well,” you say, “that’s certainly not talking about me. I know I’m not righteous. Nobody’s perfect.” However, don’t be so quick to dismiss what Jesus says. Sure, I don’t think there’s anyone here who would stand up and say that they’re perfect and righteous. We’ve all made mistakes; we all have our flaws. But on the other hand, most of you think that the flaws you do have aren’t all that serious. And you’ve got pretty good rationalizations for your mistakes. How many of you really think that your eternal life is in jeopardy because of who you are and what you’ve done?

You see, most think, “Sure, I’m not without sin, but all in all I’d say I’ve lived a decent life. There’s more good than bad in me, and certainly that counts for something with God. I try my hardest to do what’s right, and when I mess up, God’s not going to send me to hell for that, is he? I mean, come on, I go to church, I give offerings, I volunteer. Compared to a lot of others in this society, I think I’m doing OK. There’s a lot of bums and weirdos out there in our culture-have you seen Jerry Springer recently? I thank God that I’m not like that. And neither am I like those fat cat corporate CEO’s making ungodly amounts of money. No, I’m just regular working person. I do my best to live a good life, and I think in the end God will reward me for that.” Does that sound a little more familiar? That’s how the contemporary Pharisee talks. If that is how you are tempted to think or talk, God help you and grant you repentance.

The Pharisee’s problem was not that he sought to live an outwardly righteous life. Would that all of us would be more pious and zealous in doing what is good and right. Would that all of us would give the full 10% tithe in our offerings each week rather than financial leftovers. No, the Pharisee’s problem was inward and in the heart; he trusted in himself and in his own deeds to put him right with God. He didn’t place His confidence in what God had done for him but what he had done for God. The focus of his religion was not the Lord but himself.

And you can see that in the way he prays. Five times in this short prayer he uses the word “I.” **“I thank You that I am not like other men-extortioners, unjust, adulterers, or even as this tax collector. I fast twice a week; I give tithes of all that I possess.”** In fact, Jesus says the Pharisee prayed **“with himself,”** almost as if God was the bystander and he was the main event. Beware of prayers and worship in which God is simply there as a prop and window dressing while the focus is really on those doing the praying and the worshipping. In the end that is self-worship and self-righteousness.

God gave His good and wise Law not so that you may justify yourself but so that you may see how much you need His help and deliverance. The Law is there not so that you can see how good you’re doing compared to others. It is there so that you can see how you’re doing compared with the holy God and what He requires. The purpose of the Law is not only to show you how you must live but also to expose how greatly you have fallen short of its demands.

When all is said and done, the Pharisee and the tax collector are in the exact same condition. Though one looks good and impressive and the other doesn’t, both share the same heart disease called sin. Both of them are foul and unclean within. The tax collector is showing symptoms of his sin-disease, whereas the Pharisee seems to have his mostly under control. But both have the same root disorder; both are just a heartbeat away from death, as the Epistle says, **“You were dead in trespasses and sins.”**

Let me ask you: Who’s in the better position, the man about to go in for heart surgery or the one unaware that he has the same condition who’s about to fall over dead? Who’s in the better position before God, the Pharisee who falsely thinks that everything’s fine, or the tax collector who understands the true diagnosis? Learn from the Pharisee and the tax collector. Believe the terminal diagnosis that the Law has made about you. Humble yourself before God in true repentance; seek His healing, His cleansing, His righteousness.

It is written, **“The sacrifices of God are a broken spirit, a broken and a contrite heart-these, O God, You will not despise.”** The Lord certainly did not despise the tax collector as the Pharisee did. For the tax collector comes not in pride but in lowly penitence and faith. This is not fake humility or going through the motions. The tax collector stands afar off from those praying in the temple; for he knows how his sin cuts him off from God and others. He does not raise his eyes to heaven; for he knows he deserves no heavenly blessing. He beats his chest when he prays in token that he is worthy to be punished severely. He cries out his only hope, **“God be merciful to me a sinner!”**

The tax collector places his confidence and trust not in anything about himself but entirely in the Lord and His mercy. He despairs of his own merits and character and entrusts himself completely to the merits and character of God. He relies not on his own sacrifice but on God’s sacrifice. For when the tax collector prays for mercy, he uses a word that has to do with the offering up of the animals there in the temple. He desires the atonement for sin that only God can provide through the shedding of blood. Remember, it was at these times of public prayer in the temple when an animal would be sacrificed on the altar according to God’s command to cover the sins of the people. Therefore, at the very moment in which the tax collector prays, **“God be merciful to me a sinner!”** his prayer was being answered there in the sacrifice which

the Lord provided. The tax collector trusted in the Lord's sacrificial mercy, and he yearned for the day when the Messiah would come and bring all these things to their fulfillment.

The Pharisee thought he was righteous, but he is not the one who is justified before God. No, it is the tax collector who goes down to his house justified, declared righteous in God's sight. And so it is also for each of you who pray in humility and penitent faith, **"God be merciful to me a sinner!"** For the sacrifice has also been made for you, not on the altar of the temple, but on the altar of the cross. There Christ, the Lamb of God was offered up once and for all. By His shed blood your sins have been fully atoned for, and you have been put right with God. As it is written, **"You who once were far off (as the tax collector stood far off) have been brought near by the blood of Christ."** **You are justified before God, declared righteous in His sight through Christ. "For by grace you have been saved through faith, and that not of yourselves; it is the gift of God, not of works, lest anyone should boast."** It's all yours because of the grace of our Lord Jesus Christ.

I began this sermon by pointing out how, in applying a Bible passage to yourself, it's good to find where you are in the story. But even more so, it is important to find where Jesus is in the story for you. In today's Gospel He is there in the temple, the place of God's holy presence; He is there in the sacrifices, which foreshadowed His own. And Jesus is also there in the tax collector, who humbled himself and was exalted in the end. Even so, it is written that the Son of God humbled Himself even to the point of death on the cross, in our place and for our sins. Therefore, God the Father has highly exalted Him and given Him the name that is above every name, that at the name of Jesus every knee should bow, and every tongue confess that Jesus Christ is Lord.

Fellow baptized, to be a Christian is nothing else than to follow in this way of Christ-to be laid low with Him through repentance and death to sin, and to be raised up with Him through faith to new life and the resurrection of the body on the Last Day. God grant you all to know the truth and the wisdom of Jesus' words, **"Everyone who exalts himself will be humbled, and he who humbles himself will be exalted."** In the name of the Father and of the + Son and of the Holy Spirit. Amen.