

**Who Do You Trust?  
The Parable of the Pharisee and the Tax-collector  
(Luke 18:9-14)**

**Intro: When I was a boy I used to watch a game show that came on every afternoon after school called “who do you trust?” Do any of you remember it? Like most game shows, it was a contest between three couples to answer as many questions as possible correctly and win prize money for the most correct answers.**

**The unique thing about this show was the fact that among the couples either the husband or the wife might best be qualified and able to answer the question in a certain category. Thus, the man would be given the option of either answering the question himself or passing it on to his wife. Thus the show’s title, “Who do you trust?” In other words, who do you trust to answer the question—yourself or your wife.**

**Today as we continue our series on the parables of Jesus, that question might serve as a fitting title to a parable Jesus told. Let’s hear it together.**

*“And He also told this parable to certain ones who trusted in themselves that they were righteous, and viewed others with contempt: “Two men went up into the temple to pray, one a Pharisee, and the other a tax-gatherer. The Pharisee stood and was praying thus to himself, ‘God, I thank Thee that I am not like other people: swindlers, unjust, adulterers, or even like this tax-gatherer. I fast twice a week; I pay tithes of all that I get.’ But the tax-gatherer, standing some distance away, was even unwilling to lift up his eyes to heaven, but was beating his breast, saying, ‘God, be merciful to me, the sinner!’ I tell you, this man went down to his house justified rather than the other; for everyone who exalts himself shall be humbled, but he who humbles himself shall be exalted.” (Luke 18:9–14)*

**Luke tells us the occasion that produced this parable. Jesus observed that there were those in His presence who “trusted in themselves that they were righteous and viewed others with contempt.” It becomes evident that the Pharisee of the parable embodies the characteristics that Jesus sought to expose and rebuke; and that the tax-collector embodies the spirit that Jesus would commend.**

**Probably no two groups of people in Scripture could have been more different; and it would be helpful to contextualize Jesus’ parable by remembering their origins and actions.**

**The background of the Pharisee and publican  
*The Pharisees***

A Jewish religious party who apparently came into being during the inter-testamental period, and who required strict adherence to the Law and the traditions of their predecessors. They appear to have gotten

their name from their separatists tendencies. They would not associate with people that they felt were either overtly sinful or ceremonially impure. They would have seen themselves as the best representation of Judaism and the most righteous among the Jews in their practice, the true heirs of the kingdom of God.

### ***The tax-collectors***

These were people who bid for contracts to collect taxes for the Roman Empire or those who worked for them. They would often extort money from people in order to pay their Roman overlords and would pocket the difference. Thus tax-collectors were wealthy through wrongful means and were viewed comparably to other classes of people who lived in overt wickedness against the law of God like murderers, adulterers or thieves.

**You might say that in Jesus' culture the Pharisee would be seen as the devout ones and the tax-collectors were the stereotypical sinners.**

**Knowing a bit about the background of the two groups provides a palette upon which to observe the two colorful characters that appear in Jesus' parable. Luke's opening comments cause us to focus upon:**

### **The trust of the Pharisee and the tax-collector**

#### ***It is seen in their object of their trust.***

The Pharisee trusted "in himself"; the tax-collector could not trust "in himself."

The Pharisees possessed a self-confidence that was based his perceived success in keeping the law; however the tax-collector laid no claim to righteousness and by implication could only trust "in God" to forgive his sins and make him righteous.

#### ***It is seen in their approach to the sanctuary.***

The Pharisee stood thus; the tax-collector was "standing some distance away..."

Because the Pharisee is confident in his righteousness, he is apparently bold in coming close to the sanctuary without fear of God's displeasure. He might have even thought that God should be happy to have his presence, such a good man he had become. However the tax-collector feels unworthy to approach God at all and feels he must keep his distance.

#### ***It is seen in the content of their prayer***

The only thing one might associate with prayer in the Pharisee's prayer was "thanksgiving;" but the Pharisee's thanksgiving was not the kind that honored God for protecting him from evil influence or helping him overcome temptation. Instead it is nothing more than a self-congratulatory, self-eulogy. (Did you notice all those "I's?") The Pharisee rehearses and commends his acts of righteousness in contrast with the life of the sinners around him. He has not only done what God asks in the Law; he has done even more--regularly fasting and tithing of all that came into his possession.

The tax-collector produces no righteous deeds and confesses His sinfulness. In essence he says really only one thing about himself, "I am a sinner who needs your mercy."

***It is seen in their attitude toward others***

The Pharisee knows that the tax-collector is also in the temple courts; but he feels no gratitude for that or hope in that. Instead he casts aspersions on the tax-collector as he puts him in the class of other wicked people like thieves and adulterers.

In contrast, the tax-collector says nothing about anyone else. Like most people who struggle with and are overcome by temptation, he feels a hesitation to talk about others in view of his missteps in life.

***It is seen in the grounds of their petition.***

The Pharisee appeals to God's justice. His claim is based upon the belief that God rightly rewards those who obey him, except in this case, he grossly over-rates his obedience to God.

In contrast, the tax-collector appeals to God's mercy. If he did any good thing, it is not worth mentioning, since his sins nullify any claims to righteousness.

***It is seen in their underlying motivations.***

The Pharisee is motivated by arrogance. He sees himself as deserving of God's approval and possessing no need for His mercy.

The tax-collector is motivated by humility. He cannot even look up or lift up his hands toward God as people commonly did in prayer in that day. His low opinion of himself is painful to him and beating his breast is an expression of the pain he feels. His is a prayer of both humility and contrition.

**God's response to the trust of the Pharisee and the tax-collector**

**The tax-collector went home justified.**

It was the man who humbly confessed his sin who had shown true faith in God. He had imitated the spirit of David who likewise pled for God's mercy after committing adultery with Bathsheba.

*BE gracious to me, O God, according to Thy lovingkindness; According to the greatness of Thy compassion blot out my transgressions." (Psalm 51:1)*

Consequently God responded to his penitence and contrition with a verdict of forgiveness. The tax-collector had come with no claims to righteousness, but departed with a standing of righteousness based on God's merciful forgiveness.

**The Pharisee went home unjustified.**

The Pharisee, though appearing righteous, was not righteous before God; and his pride had been just another reason for God to see him as unrighteous, no matter what claims to innocence he might make.

The people who heard Jesus would have been aghast at such a commentary on this Pharisee; yet God's view and man's view rarely coincide.

## **Lessons for us from Jesus' parable**

### **No one was ever condemned for seeking to carefully obey God.**

Often people serious about obeying God quickly get the label "Pharisee." However, a few ritual actions is not the same thing as real obedience. I often remind people that in Jesus' denunciation of the Pharisees, he did not rebuke them for their attempts to obey him in small matters; he rebuked them for their disobedience in really large matters:

*Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others. (Matthew 23:23)*

### **Partial obedience can never bring true righteousness.**

In the face God's requirements, no one gets it all right, all the time. It is a self-delusion to think we do. Paul's indictment of all mankind in Romans rings through the ages:

*"for all have sinned and fall short of the glory of God," (Romans 3:23)*

And it is wrong to think that partial obedience is good enough to merit a righteous verdict in God's courtroom.

In no other case would a claim of innocence in one area be transferred to another.

If you get pulled over for going 90 mph on the highway, the officer will probably not be impressed if you tell him that you are up-to-date on your property taxes.

*"Now we know that whatever the Law says, it speaks to those who are under the Law, that every mouth may be closed, and all the world may become accountable to God; because by the works of the Law no flesh will be justified in His sight; for through the Law comes the knowledge of sin." (Romans 3:19-20, NASB)*

### **The only hope of true righteousness is grounded in gracious forgiveness, not meritorious obedience.**

This is the gospel's contrast between righteousness and salvation by grace rather than works.

*"For by grace you have been saved through faith; and that not of yourselves, it is the gift of God; not as a result of works, that no one should boast. For we are His workmanship, created in Christ Jesus for good works, which God prepared beforehand, that we should walk in them." (Ephesians 2:8-10, NASB)*

If you could successfully obey all the laws of God without sin, you could justly lay claim to righteousness by your works; but in the face of human transgression our only hope is to receive righteousness as a gift by God's grace.

*"and may be found in Him, not having a righteousness of my own derived from the Law, but that which is through faith in Christ, the*

*righteousness which comes from God on the basis of faith,”*  
(Philippians 3:9, NASB)

**Trusting in oneself for righteousness reflects an arrogance that God detests, while trusting in God for righteousness reveals a humble spirit that leads to God’s exaltation and a loving concern for others.**

The parable of the widow shows the promise of persistent prayer, while the parable of the Pharisee and publican shows the peril of presumptuous prayer.

What Jesus saw in the Pharisees was a divinely-resisted arrogance as James would later describe it:

*“But He gives a greater grace. Therefore it says, “GOD IS OPPOSED TO THE PROUD, BUT GIVES GRACE TO THE HUMBLE.””* (James 4:6, NASB)

But to receive God’s grace is to also see the need to extend it to others, something that apparently had not dawned upon the Pharisee of this parable.

Therefore, persons who exalt themselves over others and boast of their virtue before God will discover that they have cut themselves off from both, and persons who are aware of their need for grace and forgiveness will not be able to despise other people.<sup>1</sup>

**Conclusion: So today I ask you, “Who do you trust?” In this case, what we have to win or lose is not some small amount of prize money, but the ultimate prize, the upward call of God in Christ Jesus.**

**But the hope of righteousness is based upon a trust, not in ourselves, but in the forgiveness that God has made possible through the death of His Son as an atoning sacrifice for our sins.**

**Will you come today and show your trust in the forgiveness of God by genuine contrite repentance and baptism in Jesus’ name for the remission of sins?**

---

<sup>1</sup> Culpepper, R. A. (1994–2004). The Gospel of Luke. In L. E. Keck (Ed.), *New Interpreter’s Bible* (Vol. 9, p. 343). Nashville: Abingdon Press.