

**The Pharisee & the Tax Collector**  
**Luke 18:9-14**  
By Russell Earl

Thesis: I want to show the valuable lessons we can learn from these two men.

- Intro:
1. In life we will encounter numerous different attitudes.
  2. Today we will see what type of attitude is pleasing to God.

I. The Purpose of the Parable (**Lk 18:9**)

- A. The Parable was directed to certain problems.
1. Those that trusted in themselves that they were righteous.
    - a. They think they are righteous, and yet they despise (“consider as no account”) other people.
    - b. This literally means they treated others as nothing, or treated them with contempt.
      - i. They looked down on everyone else.
  2. The despising of others
    - a. Instead of being righteous, they were self-righteous and haughty.
      - i. This includes being proud and hypocritical.

II. The Parable Examined

- A. Both men went to the temple to pray (**Lk 18:10**).
1. Both men were followers of God, what separated the two was their attitudes.
    - a. The Pharisee makes it clear he trusts in himself.
    - b. The other man was a publican or tax collector.
- B. The Pharisee’s prayer (**Lk 18:11**)
1. His prayer was full of selfishness, arrogance and bias.
  2. Prayer that focuses on oneself, and how “good” they are, something is very wrong (Lk 18:11a).
  3. He begins by thanking God that he is not like other men.
    - a. He elevates himself above others.
      - i. He does thank God for blessings from Him only for his “goodness” being above others.
  4. The Pharisee begins to name others and even includes those who may not be in sin (tax collectors).
    - a. Extortioners – These are swindlers and robbers.
    - b. Unjust – These are the unrighteous who are dishonest and are evildoers.
    - c. Adulterers – These commit sexual sin against their spouse and God.
      - i. Adultery can be committed against a spouse or against God.
    - d. ”Or even as this tax collector” – In his boasting he wants God to know he is NOT like this tax collector.
- C. The braggard appears in the form of this Pharisee. (**Luke 18:12**)
1. I...
    - a. fast twice a week
    - b. give tithes of all that I possess

2. His “godliness” focuses on the physical not necessarily the spiritual
  - a. can fasting bring one closer to God, yes
    - i. Fasting under the old testament law was commanded at least once a year, not twice a week. (**Lev 16:29; Num 29:7**)
      - 1.”Afflict your souls” is a reference to fasting in these verses.
      - ii. His frequency is meant to show his greatness- but it failed.
    - ii. His frequency is meant to show his greatness- but it failed.
  - b. Is giving of our means commanded by God yes.
  - c. Can someone do these things and still be displeasing to God – yes.
  - d. Nothing is said of his kindness to others, forgiveness, being humble, being a servant, meeting the needs of others, or even his relationship with God.
  - e. Remember the words of Christ, **Matthew 23:12**

D. The Tax Collector’s prayer (**Luke 18:13**)

1. He stood afar off, and would not lift up so much as his eyes toward heaven. This shows humility.
2. “Be merciful” means “have mercy on me, be gracious”.
3. The idea is that the Pharisee looks on everyone else as sinners, but the publican looks only to himself as a sinner.

E. Only one went to their home justified (**Luke 18:14**)

1. This verse contains the conclusion of what he thinks about these two men.
2. Jesus said, “this man,” meaning the tax collector, went down to his house justified rather than the other man (the Pharisee).
3. Jesus then gave the reason for coming to this conclusion:
  - a. “For every one that exalts himself will be humbled.”
    - i. If you think too highly of yourself, there will be a day when you will fall.
  - b. “And he who humbles himself will be exalted.”
    - i. If you humble yourself (lower your pride, to behave in an unassuming way, the opposite of being haughty), you will be exalted (lifted up, elevated, esteemed honored).
    - ii. Compare **Matthew 11:23** to see what Jesus thinks of those who exalt themselves.
    - iii. This is not only true with God but also with man.

III. Lessons for Us Today

- A. We need the proper attitude about ourselves & God.
  1. The wrong attitude about ourselves before God results in a false image of ourselves (**1 Cor 10:12**).
  2. One must always be willing to examine themselves (**2 Cor 13:5**).
- B. There is honor in & glory before God for the humble.
  1. God has always shown favor to the humble (**James 4:6**).
  2. God “lifts up” and gives honor the humble (**James 4:10**).

Application & Conclusion:

1. Let us always pray for the right attitude not only before God but all men.
2. The wrong attitude can be a stepping stone to a final destination that we will wish we avoided.
3. Full Invitation

Non-Christians must:

Hear – James 1:22, Romans 10:15,17

Believe – Jn 12:44, Jn 8:24, Mt 16:16

Repent – Luke 13:2-3

Confess – John 12:42, Romans 10:9

Be Baptized – 1 Pt 3:21, Acts 22:16, Col 2:11, Mk 16:16, Rom 6:3-4

Live faithfully – John 14:15, Rev 2:10

Christians must:

Repent: Acts 17:20, Acts 8:37, Lk 13:3

Pray: James 5:16, 1 Jn 1:9