

The Parable of The Pharisee and Tax Collector . . .

Luke 18:9-14



2

Men,
Prayers,
Attitudes,
Verdicts

The Parable of The Pharisee and Tax Collector . . .

2 Men, Prayers, Attitudes, Verdicts



Luke 18:9-14 (NKJV)

⁹ Also He spoke this parable to some who trusted in themselves that they were righteous, and despised others: ¹⁰ "Two men went up to the temple to pray, one a Pharisee and the other a tax collector.

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2 Men, Prayers, Attitudes, Verdicts



Luke 18:9-14 (NKJV)

¹¹ The Pharisee stood and prayed thus with himself, 'God, I thank You that I am not like other men--extortioners, unjust, adulterers, or even as this tax collector. ¹² I fast twice a week; I give tithes of all that I possess.'

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2 Men, Prayers, Attitudes, Verdicts



Luke 18:9-14 (NKJV)

¹³ And the tax collector,
standing afar off, would not so
much as raise *his* eyes to
heaven, but beat his breast,
saying, 'God, be merciful to me
a sinner!' ¹⁴ I tell you, this man
went down to his house
justified *rather* than the other; ...

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Luke 18:9-14 (NKJV)

14 . . . for everyone
who exalts himself will
be humbled, and he
who humbles himself
will be exalted."

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TWO MEN, TWO PRAYERS, TWO ATTITUDES, TWO VERDICTS

The Lesson Is Not:



- ✦ **That mercy and grace negate the essentiality of obedience** – Luke 17:10; Titus 2:12-14; James 2:14-26; Rom. 6:16-18
- ✦ **That self examination has no relationship to our confidence in our salvation** – 2 Cor. 13:5; Rom. 8:14,16; 1 John 5:13
- ✦ **That we should never condemn sin or rebuke the sinner** – Prov. 27:5; 1 Tim. 5:20; 1 Cor. 6:9-11

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The Lesson Is:



LUKE 18:9 (NKJV)

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The Two Men

The Pharisee (11,12):

- ◆ The word 'Pharisee' means '*set apart*'
- ◆ Taught a lot of truth – Mat. 23:2-5
- ◆ Added restrictions beyond what was required by the Law – Mat. 15:1-9; 23:2-5

Luke 18:10 (NKJV)

¹⁰ "Two men went up to the temple to pray, one a Pharisee and the other a tax collector.



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The Two Men

The Pharisee (11,12):

Jesus never condemned them for following the Law – but rather for their hypocrisy, self righteousness, self exaltation, man made traditions and lack of compassion and love – Luke 18:9; Mat 15:7-9; 23;

Luke 18:10 (NKJV)

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The Two Men

The Tax Collector (13):

- ✦ Collected taxes for the oppressive Roman Government – turncoats & thieves.
- ✦ Often involved excess, exploitation, and corruption – Considered cheaters
- ✦ Extortion and threats were part of the system – They would turn those who wouldn't or couldn't pay over to the soldiers to be punished.
- ✦ Considered the scum of the earth -



Luke 18:10 (NKJV)
10 "Two men went up to the temple to pray, one a Pharisee and the other a tax collector.

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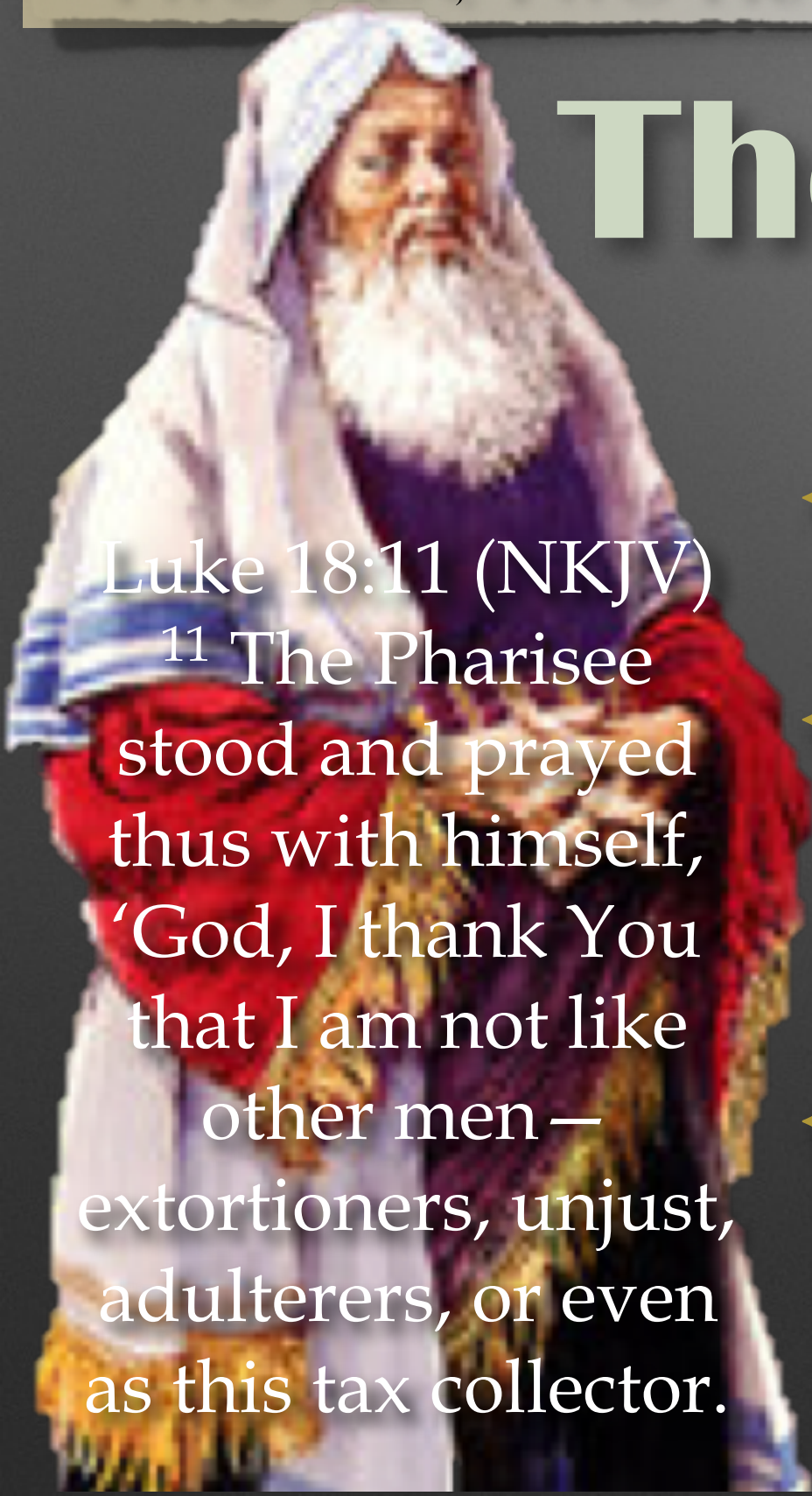
The Two Prayers

The Pharisee (11,12):

- ✦ **Misdirected his prayer** – “The Pharisee stood and prayed thus with himself,” (11)
- ✦ **Compared himself to others** – “God, I thank You that I am not like other men-- extortioners, unjust, adulterers, or even as this tax collector.” (11)
- ✦ **Was proud that he had exceeded the requirements of the Law** - “I fast twice a week; I give tithes of all that I possess.” (12)

Luke 18:11 (NKJV)

¹¹ The Pharisee stood and prayed thus with himself, ‘God, I thank You that I am not like other men— extortioners, unjust, adulterers, or even as this tax collector.

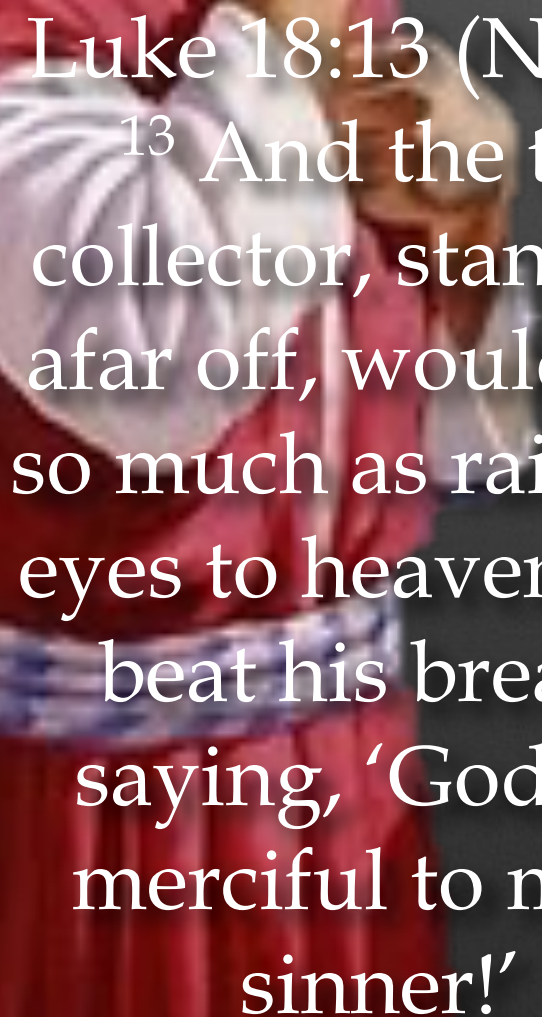


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TWO MEN, TWO PRAYERS, TWO ATTITUDES, TWO VERDICTS

The Two Prayers

The Tax Collector (13):



Luke 18:13 (NKJV)
¹³ And the tax collector, standing afar off, would not so much as raise *his* eyes to heaven, but beat his breast, saying, 'God, be merciful to me a sinner!'

- ✦ **"Standing afar off"** – An expression of unworthiness.
- ✦ **"Would not so much as raise his eyes to heaven"** – An expression of guilt.
- ✦ **"But beat his breast"** – An expression of grief and anguish.
- ✦ **"Saying, 'God, be merciful to me a sinner!'"** – An expression of dependency (humility) and repentance.

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The Two Attitudes



- ◆ **The Pharisee** – Superiority, despised others, self righteousness, felt worthy to approach God because of his goodness, self-sufficiency.
- ◆ **The Tax Collector** – Humility, unworthiness, penitence, insufficiency.

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The Two Verdicts



Luke 18:14 (NKJV)

¹⁴ I tell you, this man went down to his house justified rather than the other; for everyone who exalts himself will be humbled, and he who humbles himself will be exalted."

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The Two Verdicts



- ◆ **The Pharisee** – Did not seek forgiveness – nor did he receive it. He came to the temple to pray and went home only receiving the praise of men – unjustified!
- ◆ **The Tax Collector** – Confessed his sin and sought forgiveness and received it. He went home right with God!

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The Lessons



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¹⁴ “ . . . for everyone who exalts himself will be humbled, and he who humbles himself will be exalted.”

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The Lessons



- ◆ **We must have the right attitude toward our deeds –**
 - ✧ **Can do nothing without Jesus**
- John 15:5;
 - ✧ **Still unworthy** - Luke 17:10;
 - ✧ **Salvation can't be earned** - Eph. 2:8-10
 - ✧ **Grace has demands** - Titus 2:11-14

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The Lessons



- ◆ **We must have the right attitude toward ourselves –**
 - * **We are all sinners** - Rom. 3:23;
 - * **All separated from God because of our sins** - Col. 2:13;
 - * **Must be humble, submissive, draw near to God, resist the devil, cleanse our deeds & thoughts** - James 4:6-10;
 - * **We are nothing without Christ** - Rev. 1:6; 5:10

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The Lessons



✦ **We must have the right attitude toward God –**

- * **Over all - through whom we live - 1 Cor. 8:6;**
- * **Must fear God & keep His commandments - Ecc. 12:13;**
- * **Love Him with our all - Mark 12:29,30;**
- * **He loves us - John 3:16;**
- * **He wants us to repent - 2 Pet. 3:9**

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The Lessons



- ◆ **We must have the right attitude toward Others –**
 - * **Love others as ourselves** - Mark 12:31; Phil 2:1-5
 - * **Love must be active** - 1 John 3:17-19;
 - * **Forgiveness & mercy** - Mat. 6:14;
 - * **Not make comparisons** - 2 Cor. 10:12

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**Can you see yourself in either of
these two men?**

If so – which one?

Luke 18:9-14



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Matthew 23:1 – 11 (NKJV)

¹ Then Jesus spoke to the multitudes and to His disciples, ² saying: “The scribes and the Pharisees sit in Moses’ seat. ³ Therefore whatever they tell you to observe, that observe and do, but do not do according to their works; for they say, and do not do. ⁴ For they bind heavy burdens, hard to bear, and lay them on men’s shoulders; but they themselves will not move them with one of their fingers.

Matthew 23:1 – 11 (NKJV)

⁵ But all their works they do to be seen by men. They make their phylacteries broad and enlarge the borders of their garments. ⁶

They love the best places at feasts, the best seats in the synagogues, ⁷ greetings in the marketplaces, and to be called by men, 'Rabbi, Rabbi.' ⁸ But you, do not be called 'Rabbi'; for One is your Teacher, the Christ, and you are all brethren.

Matthew 23:1 – 11 (NKJV)

⁹ Do not call anyone on earth your father; for One is your Father, He who is in heaven. ¹⁰ And do not be called teachers; for One is your Teacher, the Christ. ¹¹ But he who is greatest among you shall be your servant.