

**Armagh Baptist Church**  
**500<sup>th</sup> Anniversary of the Reformation**  
**Sunday 29<sup>th</sup> October 2017**  
**Luke ch.18:1-17**  
**“The Pharisee & The Tax Collector”**

**Introduction**

We can divide Luke ch.18 into a number of important sections:

1. The first section (vs.1-8) is about **true justice**:  
The Parable of the Persistent Widow.
2. The second, (vs.9-14) is all about **true righteousness**:  
The Pharisee & The Tax-collector.
3. The third section (vs.18-30) is all about **true goodness**:  
The Rich Young Ruler.

Now in the English language those sound like three very different ideas, but in fact in the Greek language in which the NT was written, they are three ideas which are very closely related – justice, righteousness and goodness.

(To be **just** = to be **righteous** = to be **good** or godly.)

Notice also that right in the middle of this chapter you have the well-known story of the parents bringing their little children to Jesus. You remember how the disciples tried to stop them, but Jesus said,

*“Let the little children come to me, and do not hinder them,  
for the kingdom of God belongs to such as these.*

*I tell you the truth, anyone who will not receive the kingdom of God  
like a little child will never enter it.” (v.16-17).*

So this whole chapter is about how we can get right with God and enter heaven.

Today is Reformation Sunday. On 31<sup>st</sup> October, which is this Tuesday, we will be celebrating another anniversary. Not the 100<sup>th</sup> Anniversary since the formation of this church, but the 500<sup>th</sup> Anniversary of the start of the Reformation in Europe.

On the 31<sup>st</sup> October 1517, Martin Luther, an unknown monk in Germany, decided to nail 95 theses to the door of the church in Wittenberg. He was highlighting 95 things he saw wrong with the church at that time, especially as far as the sale of indulgences was concerned – the practice of paying for loved ones who had already passed away, so that they could pass through purgatory more quickly and eventually get into heaven. You see, the church at that time was totally wrong as far as their view of salvation was concerned. They thought it was all up to us to gain merit or favour with God. They had missed the whole point that it is **all of grace**. So the Reformation majored on Five Solas; Five essentials for Salvation:

**Sola Scriptura** – it was based on Scripture alone – not church tradition.

**Sola Fide** – it was by faith alone – not by good works that we could be saved.

**Sola Gratia** – it was by grace alone – not by any merit we could gain with God.  
**Solus Christus** – salvation was to be found in Christ alone – and in no-one else.  
**Soli dei Gloria** – and so to God alone be the Glory, when anyone gets saved!  
We can take no credit for it ourselves, if we are saved. We owe it all to Him!

Now I could have taken those five points and preached on them this morning, but you know what, it would very quickly have become an historical lecture!

So I have decided to communicate the truth of the Reformation through this one story in Luke’s Gospel. Because for me this story sums it up in a nutshell. The story of the Pharisee and the Tax Collector – How can we get right with God?

**1. True Justice (vs.1-8)**

The Parable of the Persistent Widow, at the beginning of this chapter, talks about **an Unjust Judge** – the exact opposite of God – He is a Just Judge! (Gen.18:25) *“Shall not the Judge of all the earth do **right**”* – God is the only truly **Just Judge**.

This Parable tells of a widow who kept on coming to this unjust judge, who neither feared God nor men, pleading with him to

*“Grant her **justice** against her adversary.”*

So she was a needy woman who was looking for justice.

Finally, although the judge didn’t fear God, he gave in to her pleading and said,

*“I will see that she gets **justice**, so that she won’t eventually wear me out!”*

Then Jesus brings out the point of the story. He contrasts this unjust judge with the true Justice of God. (Read vs.6-8). He makes the point that we don’t have to beg for justice from God, we don’t have to go on pleading and pleading for it like the widow did. Our God *“will see that we get **justice**, and quickly.” (v.8)*

We are not dealing with a God who is angry without a cause.

We are not dealing with a God who is unreasonable. We are dealing with a God who is absolutely just. He has every right to be angry with us because of our sin.

**We see this in Romans 1:18.**

*“The wrath of God is being revealed against  
all the godlessness & wickedness of men.”*

God is **so holy** that he can’t stand the sight of sin.

He is **so just** that he must punish sin.

But he is also **so loving** that he has found a way to do both and still be able to *forgive* us.

He took his one and only, perfect, sinless Son, sent him to earth, enabled him to live a perfect life and then put him to death on a cross in our place bearing our sins in his body on that cross.

Jesus took the wrath of God that we deserved in our place, and on our behalf, and now that God's **justice** and **wrath** have been satisfied, God in His **love** can now forgive us and set us free from our sin!

Through faith in His finished work on that cross, we can be made right with God. God's **justice** has been satisfied, his **wrath** has been poured out, so he remains true to himself, he remains **holy**, but he is still able **in love** to forgive us for our sins, and make us right with himself. ***That's true justice!***

But did you notice at the end of the first parable in this chapter, there is a hint that we need **faith** if we are to experience this true justice at the hands of a holy God.

*"However, when the Son of Man comes, will he find **faith** on the earth?" (v.8)*

If we want to be made right with God, we must exercise **faith** in the sacrifice of his Son on that cross on our behalf. If we fail to put our faith and trust in Christ's death for us on the cross then its benefits cannot be applied to us. So **true justice** is available but only if we have **faith in Christ** for ourselves. But what about...

## **2. True Righteousness (vs.9-14)**

One of the greatest stumbling blocks to people coming to **the point of faith and trust in Christ** as their only hope of salvation is that they just don't see their need!

That is the purpose behind the second story or parable in this chapter - the well-known parable of the Pharisee and the Tax Collector (vs.9-14).

Luke actually tells us in v.9 why this parable needed to be told. Jesus told it...

*"To some who were **confident of their own righteousness**, and looked down on everybody else!"*

N.B. They were around in Martin Luther's day, and they are still around in our day! Jesus told this story to expose those who were trusting in their own righteousness. Those who thought they were good enough, in and of themselves, to get right with God. And it's not the first time that we see Jesus getting at **the Pharisees**. They were the greatest culprits when it came to putting their trust in their own goodness or their own righteousness to get them right with God.

Back in ch.16 Jesus told the story of the Rich Man and Lazarus, the rich man ended up in Hell, while Lazarus the beggar ended up in Heaven.

The rich respectable Pharisees who put so much emphasis on their great possessions were standing around listening. Surely they got the point of his story – they too were heading for Hell no matter how much money they had!

Well, likewise, here in ch.18 Jesus has them in his sights again, because here he tells the story not just of **a religious man** & a tax-collector, but of **a Pharisee** and a Tax-Collector. Jesus wants these self-righteous religious people to get his point! He didn't want to see them going to hell, but unless they humbled themselves and realised it was them he was talking about, then that's where they would end up!

So Jesus starts his story in v.10.

***"Two men went up to the temple to pray, one a Pharisee and the other a Tax-collector."***

Now, at that I'm quite sure the people standing around pricked up their ears. If Jesus was going to talk about a Pharisee and a Tax-Collector, there was no doubt who was going to be the hero of the story. Surely it would be the Pharisee! Because there was absolutely nobody who thought well of the tax-collectors!

Take Zacchaeus for example, a tax-collector that only Luke mentions in his very next chapter – Luke ch.19:1-10. He was the **chief** tax-collector, and he was very wealthy. And it wasn't just from collecting taxes – it was from **cheating** people out of their hard-earned money. He might have hiked up their taxes by as much as three or four times, paid the Romans the bit they did owe, and then kept back the rest for themselves! That's how he had become so wealthy. That's why, when he did get saved that day that he stood up and promised to give away half of his possessions to the poor, and to pay back four times as much to anybody that he had cheated. That's true repentance!

Nobody liked Tax-collectors then, and not too many like Tax-collectors now! And yet in Jesus' story of the Pharisee and the Tax-collector, the Tax-collector becomes the hero of the story, and the Pharisee is shown up for what he really is – a proud hypocrite!

### **A. So two men went up to the Temple to pray – the first was a Pharisee**

And in v.11 Jesus tells us that *"the Pharisee stood up and prayed **about himself!**"* Just listen to his prayer:

***"God, I thank you that I am not like other men – robbers, evildoers, adulterers – or even like this tax-collector. I fast twice a week and give a tenth of all I get."*** (vs.11-12)

What kind of a prayer was that!?

He might give 10% of all he got, but 12.5% of his prayer was all “me, me, me!” In the space of just 32 words he mentions “I” 4 times! – (That’s 12.5%!) There are three things wrong with what this Pharisee prayed:

### 1. What he says about himself was Untrue.

*“God, I thank you that I am not like other men – robbers, evildoers and adulterers.”*

Well that’s where he was wrong. This Pharisee was just like other men! He might not have robbed anybody, or committed adultery with another man’s wife, but he was still just like all other men. Because the Bible says,

*“All have sinned and fall short of the glory of God.” (Romans 3:23)*

And even if he didn’t have a New Testament to tell him that, he was supposed to be an expert in the Old Testament which says in Psalm 14:2-3...

*“The Lord looks down from heaven on the sons of men to see if there are any who understand, any who seek God. All have turned aside, they have together become corrupt; there is no one who does good, not even one.”*

And if you think you’re any different from the rest of us, it’s time you woke up to that fact as well. There is none of us any different from anybody else – **we are all sinners!**

### 2. What he says about others is Unkind.

In this case, **the tax-collector!** How did the Pharisee know who this man was, or what he was like? He was just showing his prejudice to tax-collectors. He was judging the book by its cover. He didn’t know what was in this man’s heart. He was looking down his **proud** nose at someone who turned out to be very **humble** in the next verse. He’d got it all wrong. But that’s where you end up if you think of yourself more highly than you ought to think - if you think you’re better than what you are. You end up looking down your nose at everybody else!

So the problem with the Pharisee was that what he thought of himself was **untrue** in the light of Scripture. He was **unkind** as he looked down his nose at others, thinking he was better than them. But worse still,

### 3. What he was trusting in was Unable to save him (v.12)

Look at what he was trusting in – *“I fast twice a week and I give a tenth of all I get.”*

He was trusting in his fasting and in his giving to earn him favour with God. He was trusting in his own self-righteousness, to make him right with God. He was trusting in his religious observances, things he could do, to make him right with God. And sadly what he couldn’t see was that:

*“**All our righteous acts are like filthy rags in God’s sight.**” (Isaiah 64:6)*

It didn’t matter what he did, they were all of no avail.

### ***I wonder do you realise that this morning?***

It doesn’t matter who you are, you are no better than anybody else. We are all sinners in the sight of a Holy God. It doesn’t matter how much better we think we are than anybody else, none of us has any right to look down our noses at others, as if they were worse than we are.

And it doesn’t matter how religious we are, or how much we pay into our church, or how pious we are in our religion. None of these things are able to save us.

That’s why the Church of Martin Luther’s day, 500 years ago, was wrong to sell indulgences, as if people could buy their way into heaven.

That’s why people back then were wrong to buy these indulgences as if their money could buy their way into heaven. As the hymn-writer (*Augustus Toplady*):

*‘Nothing in my hand I bring, simply to thy cross I cling!  
Naked, come to Thee for dress; helpless look to Thee for grace!  
Foul, I to the fountain fly; Wash me, Saviour, or I die.’*

### **So how then can we be saved? (v.26)**

#### **B. Well the tax-collector shows us the right way:**

This is the man the Pharisee thought he could look down his nose at!

But he has important lessons for us all to learn:

#### **1. The Pharisee was proud. The Tax-collector was humble.**

Now it’s not our humility that saves us, but without humility we will never be saved. Sometimes you can come across some very humble folk. Sometimes you meet people that are full of false humility, but that doesn’t mean they’re right with God. But until we humble ourselves and get rid of our pride and stop looking down our

noses at others, we will never see our own true condition in God's sight. We are sinners in need of his salvation.

**'God opposes the proud, but he gives grace to the humble'.**

This tax-collector was truly humble... (Look at v.13) *'He stood at a distance...'* He couldn't even look up to heaven. He had his head bowed tight to his chest. He was broken-hearted. He felt his need, and he knew his need!

## **2. The Pharisee was self-centred. The Tax-Collector was God-centred.**

Four times in 32 words the Pharisee had drawn attention to himself. He was man-centred; he was self-centred.

**But the Gospel doesn't begin with Man; It must begin with God!  
Until we start with the utter holiness of God, we will never see our sin!**

That's where the Tax-collector started – his first word was **"God."** He wasn't taken up with himself, he was taken up with God, and that's why he could see his need!

## **3. The Pharisee thought he was perfect. The Tax-Collector knew he wasn't!**

*He simply said, "God, have mercy on me, a sinner" (v.13).*

He didn't need to be told. He knew in his heart of hearts that he had done wrong. He had sinned in the sight of men, and in the sight of God. He was a sinner who needed God's salvation.

So that's all he could say, and all he needed to say,

***"God have mercy on me a sinner."***

He had no right to make any other demands of God. He just needed mercy!

## **4. The Pharisee trusted in his merits. The Tax-collector pleaded for mercy.**

Here's the bottom line (v.14):

***"It was this man, not the Pharisee, who went home justified before God."***

**"Justified"** = Right with God = Just as if he had never sinned = He was saved!

**Are you saved? Are you right with God? Are you Justified?**

That's what Martin Luther discovered 500 years ago in **Romans 1:17**

**'The Just shall live by Faith' or 'The Righteous will live by Faith'**

He found it **in Scripture alone** – not in church tradition.

He found it was **by faith alone** – not by works – that he could get saved.

He found it was **by grace alone** – not by merit – that he could get right with God.

He found it was **in Christ alone** that he must put his faith and trust for salvation.

Because Jesus Christ is the only righteous man, who has died for us on the cross.

He defeated sin, and death, and hell, and he has risen again to be our Saviour.

We can contribute absolutely nothing to our salvation.

We can take no glory for it ourselves – so **to God alone be the glory!**

...when anyone gets right with God.

## **Conclusion**

**Are you right with God?**

**Are you saved?**

**Are you justified in the sight of a Holy God?**

You can be, if you will only put your trust ***in Christ alone*** for salvation!