

Series: *The Parables of Jesus*

The Parable of the Pharisee & the Tax Collector

Luke 18:9-14 (ESV)

9 He also told this parable to some who trusted in themselves that they were righteous, and treated others with contempt:

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

11 The Pharisee, standing by himself, prayed thus: God, I thank you that I am not like other men, extortioners, unjust, adulterers, or even like this tax collector.

12 I fast twice a week; I give tithes of all that I get.

13 But the tax collector, standing far off, would not even lift up 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. For everyone who exalts himself will be humbled, but the one who humbles himself will be exalted.

Introduction

This morning we come to the parable of the Pharisee and the Tax Collector. We have only five more parables to go. That will take us through the end of June. Next week Michael Bradford will be preaching, so keep him in prayer this week.

Jesus tells this parable on His way to Jerusalem somewhere between Samaria (Luke 17:11) and Jericho (Luke 18:35). He is probably within the last two weeks of his life. At this time, He has a very large following. All kinds of people are following Him from Pharisees (Luke 17:20) to moms with newborns. Luke tells us they were bringing infants to Jesus just so he could touch them (Luke 18:15).



We have a newborn with us this morning, Silas Wallace Good. Silas was born two weeks ago on Mother's Day!!! to the proud parents Rick & Kara Good. He might be available for viewing this morning - but no touching. Look, but do not touch. He weighed 6 lb. 14 oz. and was 19 1/2 inches long.

This Parable Is Not About Prayer

Many have too quickly assumed that this parable is simply about prayer. The assumption is that Jesus tells us about two kinds of prayer; the humble prayer, which God accepts and the arrogant prayer, which God rejects. Although prayer figures prominently into this parable, Jesus is not primarily teaching us how to pray. He is teaching us how to be saved. This is clear from Luke's introduction to the parable found in verse 9. This parable is about how one is made righteous. It is about how one is justified by God. Jesus uses the prayers of two men as the vehicle to reveal the central truth about the ground of justification.

A Pharisee & A Tax Collector

Jesus illustrates this truth by comparing two men. He compares a Pharisee and a tax collector. One man everyone would have assumed was justified before God and the other would have had

unanimous agreement that he was **not** justified. *The Pharisee was clearly the most godly man, while the tax collector was the condemned sinner and hated by God. This would have been the universal assumption of all who were listening to Jesus.* However, as Jesus almost always did, at the conclusion of the parable He turns the world upside down by stating exactly the opposite of what the crowd expected to hear.

This Parable Is About Justification

We need to pay attention to what this parable has to say because it gets at the most central question of all humanity and at the heart of every theistic religion. What is the basis of being accepted by God? It's the question the Rich Ruler asked Jesus (Luke 18:18), "What must I do to inherit eternal life?" What must happen in order for God to receive me into His kingdom? This is the question of the Philippian jailer; "What must I do be saved?" (Acts 16:30). This is what justification is all about.

Justification is being declared not guilty by God (based upon finished work of Jesus on the cross). Justification is God saying to you, "You are in the right in My eyes. You are innocent. You are acceptable to Me. I welcome you into my presence." So this parable is about what it takes to be justified by God. John Calvin said justification is the "hinge upon which [true] religion turns."¹ Martin Luther said a clear understanding of justification was the "chief article" of Christian theology.²

Justification: The Chief Article of Christian Theology

If this is the "chief article" of Christian theology, then this is a question to which we all need to know the answer. We need to know what *is* and *is not* required by God in order for a person to be justified before God. We need to know the answer personally so we can be confident about the salvation of our own soul. And we need to know the answer so that we can tell others. If we claim to know Jesus, then people will ask us what it takes to enter into heaven. We need to be prepared to answer this question.

I was asked this question this week by one of the students living with me. Alisa & I were asked this same question by a man we worked with at the En Ka Fair last weekend. He said, "If I can't get into heaven based upon my own merits, then I'm not getting in." We then, between the comings and goings of people, tried to explain the gospel to him. I pray that something we said will take root and bear fruit. This parable is about what it takes to get into heaven.

The Contrast of the Two Men

This parable is about two men who go up to pray, but only one man goes down to his house justified. It's about two men who both go to the same Temple and stand to pray, but each stands on entirely different ground. Two men approach God, but only one man is accepted by God. Two men pray to God, but only one man actually makes a request. One man appears close to God, but is actually far off while the other appears far off, but is actually near to God.

One man thinks of himself as THE most righteous man in the neighborhood, while the other man thinks of himself as THE most sinful man in the neighborhood. One man glorifies himself in his prayer, while the other man condemns himself. One man glories in the fact that he has no outward sin, while the other man is broken over his own sinful heart. One man praises his own religious

¹ John Calvin in *The Institutes of Christian Religion*, as quoted by James Montgomery Boice in *The Parables of Jesus* (Chicago: Moody Press, 1983), p. 84.

² Ibid.

accomplishments, while the other man humbly pleads for mercy. Two men go to church, but only one man actually meets the living God.

What a great sadness it is to be at a place where the LORD can be found, only to go away having never met Him. May the LORD be gracious to us this morning by not letting that happen here today. The enemy may be tempting you even now to think, “Thank God, I’m not like the Pharisee in this parable!” If you think that, then you will have committed the same sin the Pharisee did. So please pray right now and ask the Lord to give you ears to hear whatever He might say to you through this parable.

The Audience: Whoever Trusted In Himself That He Was Righteous

Luke 18:9

9 He also told this parable to some who trusted in themselves that they were righteous, and treated others with contempt:

Luke is kind enough to tell exactly who Jesus had in mind as he was telling this parable. He has in mind **“some who trusted in themselves that they were righteous, and treated others with contempt.”** The Pharisees automatically come to mind. Recall what Jesus said to the Pharisees who ridiculed his teaching.

Luke 16:14-15

You are those who justify yourselves before men, but God knows your hearts. For what is exalted among men is an abomination in the sight of God.

The Pharisees were definitely included in the **some who trusted in themselves**, however, we would miss the point if we limited the audience to the Pharisees only. Luke does not limit the audience to Pharisees only. He says Jesus was talking to **some who trusted in themselves that they were righteous**.

Whoever The Ones

The word translated ‘some,’ in the Greek literally reads ‘whoever the ones.’³ This means Jesus is talking to whoever trusts in himself, whether Jew or Greek, Pharisee or Patrician, slave or free. Whoever thinks he that he himself is his own ground of righteousness before God, is the one who needs to hear this parable.

They Treat Others With Contempt

Notice how people who think this way inevitably treat others. They treat them with contempt. The Greek word is (ἐξουθενέω) *exoutheneo*. It means “to despise someone or something on the basis that it is worthless or of no value.”⁴

People who seek to justify themselves before God work really hard through their own efforts to provide a solid ground for salvation based upon their own good works and religious deeds. When

³ John MacArthur sermon “Who Can Be Right With God?” Accessed at www.gty.org/Resources/Sermons/42-228_Who-Can-Be-Right-With-God-Part-1 on 21 May 2010.

⁴ Johannes P. Louw and Eugene Albert Nida, *Greek-English Lexicon of the New Testament : Based on Semantic Domains*, electronic ed. of the 2nd edition. (New York: United Bible societies, 1996).

self-righteous people see others not working as hard as they are, then they look down upon them with an intense kind of belittling hatred. Since they are not seeking salvation in the same way, then they judge them as worthless and of no value.

King Herod's Contempt for Jesus

This word, contempt, is used only one other place in Luke (23:11) and it describes the treatment that Jesus received at the hands of Herod and his soldiers. They ridiculed, mocked, and toyed with Him. They heaped up public scorn and humiliation on Jesus. They took joy at putting Him to open shame because they considered Him to be worthless, even less than nothing. They laughed mockingly at the notion that He was king of the Jews, so they put a royal robe on Him and sending Him back to Pilate. They treated Him with **contempt** - disdainful hatred.

People who have an elevated view of their own self worth can only maintain the illusion of their own value by belittling others. People who have worked so hard at achieving their own righteousness habitually look down upon all others because they have not attained to their degree of (false) piety.

These people often separate themselves lest they be contaminated by the *am-haaretz* ('*am-ha'ares*; עַם-הָאָרֶץ) or common people.⁵ Self-righteous people are often lonely people as no one else is worthy of their time. It is to such contemptuous, self-righteous persons that Jesus told this parable, both Pharisee and non-Pharisee.

Two Men Went Up To The Temple To Pray

Luke 18:10

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

The two men **go up** to the Temple to pray in the beginning of the parable and **go down** (v.14) to their houses at the end of the parable. They go to the Temple at the same time and leave at the same time. It would have been understood by the hearers that they were going to the Temple at the time of one of the two services of daily atonement sacrifices, which took place in the morning at dawn⁶ and the other at 3:00 p.m. in the evening.

When we say we're going to church to pray, we have a tendency to think in more individual terms. However, in the Middle Eastern culture, to say you're going to the Temple to pray, would have been understood to mean you were going to attend public worship at the time of the sacrifice.⁷ Private prayers were offered as a part of the daily atonement sacrifice. It was, in fact, the atonement sacrifice that made private prayer possible.

The high priest would begin the service with the sacrifice on the altar outside the sanctuary. He would then throw some of the blood against the sides of the altar. The shedding of the blood was symbolic of forgiveness of sins. He would then take incense and go into the sanctuary before the Lord. It was at this time that everyone who had gathered for the service offered their private prayers to God. The incense was symbolic of prayers. Prayer to God could not be offered without

⁵ A.T. Robertson, *Word Pictures in the New Testament* (Oak Harbor: Logos Research Systems, 1997), Lk 18:10.

⁶ Kenneth E. Bailey, *Jesus Through Middle Eastern Eyes: Cultural Studies In The Gospels* (Downers Grove: InterVarsity Press, 2008), p. 346.

⁷ Ibid.

first having sins atoned for. The great Old Testament scholar Alfred Edersheim wrote,

The sacrifices were in no sense prayers, but rather the preparation for prayer. The Tabernacle was, as its Hebrew designation shows, the place ‘of meeting’ between God and Israel; the sacrificial service, that which made such meeting possible; and the priest (as the root of the word implies), he who brought Israel near to God. Hence prayer could only follow after the sacrifice; and its appropriate symbol and time was the burning of incense.⁸

Zachariah, Incense, & Prayers

You may recall this is precisely the time that the angel of the Lord appear to John the Baptist’s father Zechariah (Luke 1:8-10). He had gone in to offer incense “while the whole multitude of people were standing outside praying” (Luke 1:10). Safari, a Middle Eastern scholar, writes,

Many Jews would go up daily to the Temple in order to be present at the worship, to receive the priestly benediction bestowed upon the people at the end, and to pray during the burning of the incense.⁹

The blood sacrifice ‘opened up’ a way to God. The sacrifice atoned for sin, figuratively cleansed and purified a sinful people so they could then approach a Holy God with their requests without being consumed. Our God is a consuming fire,¹⁰ yet His house is to be a house of prayer.¹¹ All of humanity are hopeless sinners, so who then can approach such a God in prayer? Psalm 24 gives a good answer.

Psalm 24:3-4

3 Who shall ascend the hill of the Lord?

[Who will go up to the Temple of the Lord?]

And who shall stand in His holy place?

[Who will stand in the Temple and pray?]

4 He who has clean hands and a pure heart...

Oh, What Costly Privilege Is Prayer

The answer is, only him who hands are clean, only him whose sins have been atoned for, “*for without the shedding of blood there is no remission of sin*” (Heb 9:22). Oh, what a privilege it is to pray. Oh, what a cost was demanded to enable you and me to come before the Holy God of the universe and make our requests know to His Holiness. We pray so often and so easily without every consider the price that was paid in order to make that privilege possible. It cost the precious blood of the Lamb of God who takes away the sins of the world. It cost the very life-blood of His only Son, Jesus.

Summary of Verse 10

So these two men **go up to pray** (the Temple was elevated on a hill in Jerusalem - everyone who goes to the Temple goes up) at one of the two times of the daily sacrifice of atonement and they are among throngs of people also going up. It is a scene of sacrifice and a scene of corporate worship, which includes a scene of private prayer. And in the crowd of people who have gathered to worship

⁸ Alfred Edersheim, *The Temple, Its Ministry and Services as They Were at the Time of Jesus Christ*. (Bellingham, WA: Logos Research Systems, Inc., 2003), 157. See pages 152-73 for elaborate details of the ritual of the sacrifice.

⁹ Kenneth E. Bailey *Poet and Peasant and Through Peasant Eyes: A Literary – Cultural Approach to the Parables in Luke* (Combined edition), (Grand Rapids: Eerdmans, 1983), Kindle Electronic Edition: Locations 5,352-62.

¹⁰ Deut 4:24; 9:3; Heb 12:29.

¹¹ Isaiah 56:7; Matt 21:13.

during the sacrifice of atonement, Jesus zooms our focus in on two men; one a Pharisee and the other a tax collector.

The Prayer of the Pharisee

Jesus first mentions the prayer of the Pharisee.

Luke 18:11

11 The Pharisee, standing by himself, prayed thus: God, I thank you that I am not like other men, extortioners, unjust, adulterers, or even like this tax collector.

We first notice that the Pharisee is standing and praying. In fact, the Pharisee and the tax collector (v.13) are both standing while praying. This was the common position. Remember what Jesus said.

Matthew 6:5

*And when you pray, you must not be like the hypocrites. For they love to **stand and pray** in the synagogues and at the street corners, that they may be seen by others. Truly, I say to you, they have received their reward.*

Mark 11:25

*And whenever you **stand praying**, forgive, if you have anything against anyone, so that your Father also who is in heaven may forgive you your trespasses.*

Standing was the normal posture for public prayer.¹² There were no pews in the Temple precincts. We should, therefore, not think it strange that they were standing. But Jesus gives us more information. He tells us where the Pharisee was standing.

Standing By Himself

The Pharisee is standing by himself. He has separated himself from the *am-haaretz*, the unclean common folk of the land. Strict Pharisees, known as *haberim*, could become unclean “by sitting, riding, or even leaning against something”¹³ the *am-haaretz* had touched. The Pharisee could become unclean just by brushing against the clothes of an unclean person! He’d better stay far away.

Since he was **trusting in himself that he was righteous**, he could not allow himself to be defiled by getting anywhere near the ‘common folk,’ especially those thieving, corrupt, money-hungry, Roman-collaborating, heritage-betraying, tax collectors. This Pharisee keeps his distance from everyone while he prays.



Jesus Reveals the Pharisee’s Prayer

And when the Pharisee prays, he first lists a few sins he **has not done** and then he reminds God of all the good works that **he has done**. Most likely, he would have been praying out loud. One scholar notes that “Jewish practice was to pray aloud.”¹⁴

This is still the custom today. Travel to the Western Wall in Jerusalem and you will

¹² Leon Morris *Luke*, in *Tyndale New Testament Commentary*, Vol. 3, ed. by Leon Morris (Downers Grove: Intervarsity Press, 2008) p. 281.

¹³ Bailey, *Poet and Peasant*, locations 5,397-407.

¹⁴ *Ibid.*, locations 5,410-18.

see Jews standing and praying aloud. Picture this Pharisee standing and praying but doing so aloud and praying a prayer like this.

“Father, I thank you that I am not like everyone else. I am in a class all by myself. I am not a swindler and a thief. I am never unjust. And I have never been unfaithful to my wife. And thank you God that I am not like that tax collector over there!”

I have to wonder, even though he was far away from everyone, did he pray just loud enough so that there might be a few people within earshot. We’ve all heard these kinds of prayers; the kind that are prayed as though directed to God but really its directed at the sinner at the prayer meeting?

Notice all the sins listed are outward sins that one can see. Outwardly, he is clearly affirming his keeping of the Law and there’s no reason to doubt the legal truthfulness of his statement. No doubt he was a good businessman who was fair in his dealings and he had never cheated on his wife. Remember what Paul said about his days as a Pharisee, “As regarding the law, I was blameless” (Phil 3:6). Outwardly and legally, he was squeaky clean.

Matthew 23:27

Woe to you, scribes and Pharisees, hypocrites! For you are like whitewashed tombs, which outwardly appear beautiful, but within are full of dead people's bones and all uncleanness.

However, he does not mention any sins of the heart. He said he was not an extortioner or a swindler, i.e. he had never taken anything that didn’t belong to him. However, the Law also says, “Do not covet! That means it’s against the law to even *desire* something that belongs to someone else. Had this never happened?

He said he was not an adulterer. He had never been physically unfaithful to his wife. But Jesus said if you even look at a women and lust after her in your heart, then you’re guilty of committing adultery. Had this never happened?

The first and greatest commandment is to love God with all your heart, soul, mind, and strength. Had this Pharisee always loved God with his whole heart? Had he always loved his neighbor as himself as was also required of the law? This Pharisee conveniently lists sins that involve the body while passing over the sins of the heart.

1 Sam 16:7b *The Lord sees not as man sees; man looks on the outward appearance, but the Lord looks on the heart.*

Like That Tax Collector Over There

It’s too hard to establish your own righteousness before God when you examine your motives and desires. So he overlooks those aspects of his heart and looks around for someone who, in his opinion, has some obvious sins, **like that tax collector over there**. He says, “Thank God, I’m not like him. He’s really sinful.” When self is the standard of righteousness, you need to find someone whose more sinful than you are in order to give yourself confidence, albeit a false confidence, that you are more righteous than you actually are.

This kind of comparison is deadly. The reason it is deadly is because it presents a false standard of righteousness. But with whom should we compare ourselves? What is the standard of righteousness? When everyman stands before the judgment seat of Christ (2 Cor 5:10) he will not

compare our righteousness or lack of righteousness with that of our peers. Jesus does not grade on the curve. The only standard against which we will be measured will be that of His own righteousness.

Lev 11:44-45

Be holy, for I am holy.

1 Peter 1:15-16

but as he who called you is holy, you also be holy in all your conduct, 16 since it is written, “You shall be holy, for I am holy.”

The only standard acceptable by God is absolute, perfect holiness. This Pharisee is looking at wrong standard and so he missed the mark by thinking his own efforts would gain him merit in the eyes of God.

The Pharisee’s List of Good Works

He moves from listing what he has **not** done, to a list of some of the wonderful, and extraordinary works that the **has** done. In essence he says, “God, might I remind you of my arduous yet impressive demonstrations of my religious devotion. You should take note of these extraordinary things that I have done.”

I think this is most pervasive lie that the whole world believes, namely that you can be saved by doing good deeds. Some believe that if your good deeds outweigh your bad deeds, then God will let you into heaven. Everyone knows that there isn’t a one to one correlation, such that if you do one bad deed you have to do one good deed to even things out. No. God loves good deeds more than bad deeds therefore, good deeds are worth more. This is not what the Bible tells us is true.

However, there may be an even more sinister lie in Christendom and that is that, yes, we’re saved by grace, but you have to do enough good deeds in order to earn the right for God to be gracious toward you. This is a subtle mixture of true and error. Mentioning grace has the ring of truth, but this teaching is a lie. Teaching that you have to earn God’s grace is simply a more religious way of teaching heresy.

Fasting & Tithing

The Pharisee points to two areas in which he goes above and beyond the requirements of the Law. This he does in order to establish his own righteousness. He wants to keep God’s law, but he wants to keep it according to his own efforts, so he creates his own set of rules whereby righteousness is measured.

Luke 18:12

12 I fast twice a week; I give tithes of all that I get.

First, he says he **fasts twice each week**. The Law of Moses only required one day of fasting every year and that was a fast on the day of atonement (Lev 16:29; Num 29:7). The Pharisees, however, expanded the fast to include the days before and after the prescribed day. They then did the same to two other national feasts running the total number of fast days to 12 per year.¹⁵ This was eleven more than God’s law required. This Pharisee went even further than that and fasted two days each

¹⁵ Bailey, *Jesus Through Middle Eastern Eyes*, p. 348.

week! The really righteous Pharisees fasted 12 days per year. This Pharisee fasted 104 days of the year! This man was the strictest of the strict. He surpassed even the most righteous of Pharisees.

Second, he ***gives tithes of all he gets***. The Law only required tithing on grain, wine, and oil (Lev 27:30; Num 18:27; Deut 12:17; 14:13). However, this Pharisee tithed off everything he received. If he found a quarter in the the parking lot, next Sabbath he'd put in 2 pennies and cut another one in half to make it an even 10%.

Those listening to Jesus would have understood that this Pharisee was a Pharisee among the Pharisees. He was the holiest of the holy. If anybody was getting into heaven it was this guy. No doubt whatsoever. Pharisees often get a bad rap in Scripture. Not all Pharisees were bad, you know. Nicodemus was a Pharisee. Paul was a Pharisee. There were other Pharisees who later became believers. But they were highly esteemed among the people. We tend to always think of Pharisees as the bad guys. The first century listeners always thought of the Pharisees as the good guys.

Everyone listening would have been thinking, “Yep, I wish I was just like that Pharisee. I want my kids to grow up and be just like him!” At the end of the year at the Pharisee Christmas party, he would have won the “Most Likely to Be Taken Into Heaven On a Chariot of Fire” prize. You get the picture, right? If anybody is justified before God, it is most certainly this Pharisee!

The Prayer of the Tax Collector

Now we come to the tax collector. The immediate universal assumption of the listening audience would have been, “Ha! And if anybody is going to hell, it’s this guy!”

Luke 18:13

13 *But the tax collector, standing far off, would not even lift up his eyes to heaven, but beat his breast, saying, God, be merciful to me, a sinner!*

This tax collector ***stands far off*** from the sacrifice. He came into the Temple courtyard but goes nowhere near the altar. He came to church, but didn’t dream of sitting on the front row. The Pharisee confidently came in and sat on the front row. This tax collector quietly slipped in and sat down on the back pew.

And he didn’t even lift up his head. He would not ***lift up his eyes to heaven***. When the Pharisee was seated on the front row, his head was held high, but not the tax collector. He never looked up. He did not want to look anyone in the eyes. He did not want to talk to anyone. He wasn’t there to socialize. He was there to talk to God and God alone.

He was beating his breast repeatedly. This tax collector is pounding on his chest with his fists, but we must ask why? What does this mean? Kenneth Bailey, who lived and taught New Testament for forty years in the Middle East, says that, “generally speaking, women beat their chests, men do not.”¹⁶ Women may do this at funerals, but not men. It would take a case of “extreme anguish or sorrow or intense anger” for a man to show such an expression.¹⁷

¹⁶ Bailey, *Jesus Through Middle Eastern Eyes*, p. 348.

¹⁷ Bailey, *Poet and Peasant*, Locations 5,480-92.

There is only one other mention of this in the Bible and it is also in Luke. It takes place at the crucifixion of Jesus immediately following His death.

Luke 23:48

And all the crowds that had assembled for this spectacle, when they saw what had taken place, returned home beating their breasts.

It takes something as horrendous as the brutal murder and sinful torture of the innocent Lamb of God to cause Jewish men to beat their chests. Now we have some idea of the tax collector's anguish over his own sinful heart. He pounds on his chest in grief and contrition.

And why does he beat his chest? Is it because he knows that his sinful actions flow out of his sinful heart? Jesus said, "*For out of the heart come evil thoughts, murder, adultery, sexual immorality, theft, false witness, and slander*" (Matt 15:18). He knows that the source of his problem lies at the depths of his heart and so in repentant anguish and godly grief (2 Cor 7:10) he beats his chest.

A One Sentence Prayer (v.13)

Then we read his one sentence prayer. **God be merciful to me a sinner.** The Greek word here translated as 'be merciful' is not the normal verb we would expect. If we look forward to Luke 18:38, we find the blind beggar crying out to Jesus, "Son of David, have mercy on me!" The word for mercy in this verse is the Greek word *eleeo* (ἐλεέω) which is the normal word used for mercy and compassion.

The Greek word used by the tax collector in Luke 18:13 is *hilaskomai* (ἱλάσκομαι) which means to propitiate or expiate. This word is difficult for translators because it carries with it the ideas of **propitiation** (regain God's favor or being reconciled to Him) and **expiation** (fully bearing all of God's wrath by a substitute), cleansing, and covering. All of these ideas are contained in this one word.

This tax collector is not only asking for God to be merciful toward him. He is asking God to provide a substitute for his sins, that will reconcile him back to God and fully turn away God's wrath toward him and bring him into a place where God can bless him, even though he deserves none of this! This is what is contained in this one sentence prayer.

Young's Literal Translation translates this verse as, "God be propitious to me, the sinner!" Another way to translate this would be to say, "Lord, make an atonement for me, the sinner."

This is completely in keeping with what is happening before his eyes. He has just watched the priest sacrifice the lamb in atonement for sin. The priest then sprinkled the blood on the altar and entered the sanctuary to burn incense. This tax collector then prays, "God, make that sacrifice effective for me! Apply that innocent blood to my guilty soul. I know I deserve to die, for my sins are great and Oh how I hate my sinful heart! Make that sacrifice effective to me! Be merciful to me, Lord God!"

There is the definite article to before the word 'sinner.' It's the article 'the.' He is saying, "Make atonement for me, **THE** sinner," just as Paul had said, "I am the chiefest of sinners." He cries out to God with a request that God atone for his sins. He knows that is something he cannot do. He cannot atone for his own sins. He is completely unable to make himself righteous before God! He must look to a substitute. Someone else must die if he is to live.

Jesus's conclusion to this parable is stunning.

14 *I tell you, this man went down to his house justified, rather than the other. For everyone who exalts himself will be humbled, but the one who humbles himself will be exalted.*

To hear that this man went down to his house justified is breathtaking! This was the last thing they expected to hear. Jesus started this parable by first mentioning the the Pharisee. He now ends it by first mentioning the tax collector.

And Jesus does not even call the Pharisee the Pharisee. He simply calls him **the other** man. When we stand before the judgment seat to have our souls judged, you will not hear, “Next up, is the Phil the Pharisee,” or “Next up is Larry the Lawyer,” or “Here we have, Scott the Scribe,” or “Samuel the Sadducee.” We will simply be men and women called to give an account of our lives.

Two men went up to pray, but only one went down to his house justified. And it was not the Pharisee! It was not the good works doing, upright, moral, law-keeping, Pharisee!!! The tax collector went home justified and the Pharisee didn’t??

One man thought he was **THE** most righteous man at the worship service that day. He trusted in his own righteousness. Jesus revealed that he had none to trust in. The other man thought he was **THE** most sinful man at the service that day. Nevertheless he beat his chest in repentance and pleaded with God to take away his sins. God heard that prayer.

Only one man went home righteous. And it was the man who trusted in the sacrificial substitute rather than in his self-righteous self. One man exalted himself before God and Jesus humbled him before his listeners. The other man humbled himself before God and Jesus exalted his faith before his listeners.

Matt 5:20

For I tell you, unless your righteousness exceeds that of the scribes and Pharisees, you will never enter the kingdom of heaven.

There is only one person whose righteousness exceeded that of the scribes and Pharisees and that was Jesus. And He just happened to be a sinless man who spilled his blood and died and was raised from the dead. God justifies all who will look to Jesus and pray to God, “Make an atonement for me, THE sinner. Make His death count for mine. Make His blood cover my sins. Make His life be my life.”

This is the prayer that God will hear and He will justify all who pray it. He will be abundantly gracious and merciful to all who trust in Jesus and not in themselves.