

“Two Attitudes”
February 7, 2021
Luke 18:9-14

I. Introduction

Throughout His ministry, Jesus exposed the self-righteousness and unbelief of the Pharisees and their followers. In [Luke 7:40-50](#), Jesus pictured the Pharisees as debtors too bankrupt to pay what they owed God; in [Luke 11:39](#) He said, “Now then, you Pharisees clean the outside of the cup and dish, but inside you are full of greed and wickedness;” in [Luke 14:7-14](#), He pictured them as guests fighting for the best seats; and in the Parable of the Prodigal Son in [Luke 15:25-32](#), they are the son who is proud of his obedience but unconcerned about the needs of others. In spite of all of His teachings, the Pharisees couldn’t or wouldn’t see what Jesus was getting at—they knew they were right, and Jesus was wrong.

Because His time on earth was coming to a close, Jesus had intensified His teachings about the kingdom of God and how one can enter this spiritual kingdom. Throughout the Old Testament the Pharisees had read that God is absolutely holy and calls people to be holy. The Bible also emphasizes that it is impossible for sinners to become holy and righteous on their own. [Jeremiah 13:23](#) asks, “Can an Ethiopian change his skin or a leopard its spots? Neither can you do good who are accustomed to doing evil.” Later, in [Jeremiah 17:9](#) God said, “The heart is deceitful above all things and beyond cure. Who can understand it?” [Isaiah 64:6](#) adds that “all our righteous acts are like filthy rags.” And David wrote in [Psalm 143:2](#), “No one living is righteous before you.”

At the same time, the Old Testament, like the New Testament, teaches that justification before God is by faith alone—[Genesis 15:6](#) says, “Abram believed the LORD, and he credited it to him as righteousness.” [Habakkuk 2:4](#) says, “See, the enemy is puffed up; his desires are not upright-- but the righteous person will live by his faithfulness.” But the Jews of Jesus’ day had lost sight of the Old Testament’s teachings. In its place they had manufactured a false, legalistic system of salvation of self-righteousness, based on good works, rituals, and outward keeping of the Old Testament law and all the rabbinic additions and modifications to it.

Jesus addressed this parable “**to some who were confident of their own righteousness and looked down on everybody else.**” This parable was aimed at the Pharisees and their followers as well as all those who seek salvation through self-effort and self-righteousness—all who believe that they have the ability to live a life that pleases God sufficiently enough to gain them eternal life in His kingdom. Such people are so obviously self-righteous that they “**looked down on everybody else,**” i.e., they consider others worthless; of no value.

II. The Pharisee and the Tax Collector

A. The Pharisee In Jesus’ story, “**two men went up to the temple to pray.**” The scene would have been a familiar one to Jesus’ hearers; it was only natural for prayers to be offered at the temple, the place **Isaiah 56:7** calls “**the House of Prayer.**” “**The Pharisee stood up and prayed.**” Standing was one of the acceptable positions for prayer, but the Pharisee’s posture was one of self-promoting pride demonstrating his supposed spirituality—Jesus said in **Matthew 6:5**, “**And when you pray, do not be like the hypocrites, for they love to pray standing in the synagogues and on the street corners to be seen by others.**”

The Pharisee approached God boldly and in his self-righteous attitude, he “**prayed about himself.**” This was no prayer to God. The Pharisee gave God no praise, and asked nothing of Him—no mercy, grace, forgiveness, or help. Instead, he told God and anybody listening how good he was: “**God, I thank you that I am not like other men.**” To make certain that no one, including God, missed the point, the Pharisee proceeded to compare himself favorably to the riffraff of Jewish society: “**robbers, evil doers, adulterers.**”

As he looked around to see who was watching him, the Pharisee noticed a perfect example of exactly the kind of person he was not—“**this tax collector.**” The Pharisees held themselves above and separate from the common people, associating only with each other. The Pharisee might have even wondered why the impure tax collector was even allowed to get so close to the temple itself.

Not content with saying what he was not, the Pharisee wanted everyone (including God) to know what he was. So, he proceeded to list his religious accomplishments, contrasting himself with the

irreligious tax collector. The Jews were required to fast only once a year, on the Day of Atonement, Yom Kippur ([Leviticus 16:29-31](#)). But the Pharisees fasted “[twice a week](#)” normally on Monday and Thursday. (These just happened to be the market days in Jerusalem when the city would be full of country people. Those who fasted whitened their faces and appeared in raggedy clothes. The market days gave their supposed piety the biggest possible audience.) In addition, he was careful to tithe of everything that came into his possession, even the tiny herbs from his garden ([Luke 11:42](#)).

What the Pharisee said about himself was true, but the spirit of his prayer was all wrong. There was no sense of sin or need or any humble dependence on God. After his opening word, he didn’t refer to God again, but he himself was never out of the picture. Basically, the Pharisee was praying, “*God, I thank You that I am so great!*” One gets the impression that God should be honored that this “faithful” Pharisee was on His team.

B. The Tax Collector The second character in Jesus’ parable had a totally different attitude to that of the proud Pharisee. Recognizing his sinfulness and worthlessness, in his humility “[the tax collector stood at a distance.](#)” He came in humility. He was aware that he had no claim on God. He knew that he was unworthy to be near the awesome Temple of God—to be in God’s presence—or even in the midst of the righteous gathered there in the courtyard of the temple, so he “[stood at a distance.](#)”

The tax collector’s posture as well as his position demonstrated his humility. Unlike the Pharisee who stood proudly displaying his own self-righteousness, the tax collector “[would not even look up to heaven.](#)” Overwhelmed with guilt and shame, he had an overpowering sense of his own worthlessness. He recognized the enormity of his sins and disobedience and lawlessness before God and couldn’t even think of facing Him.

His humility is also seen in his behavior, he “[beat his breast.](#)” When they prayed, the Jewish people sometimes put their hands over their chests and put their eyes down. But this man did something unusual. Clenching his hands into fists, he began pounding his chest in sorrow and anguish. Finally, his humility is seen in his words. Unlike the Pharisee, this humble sinner addressed his prayer to God: “[God,](#)

have mercy on me, a sinner.” Actually, he referred to himself not as “a sinner” but as *the sinner*.

Looking at his sins through God’s eyes, the tax collector viewed himself as the worst sinner of all. Paul made a similar statement—turn to 1 Timothy 1:15-16.

The tax collector made no summary of his good deeds. There was no glowing testimonial. There was no indication that God ought to be honored or obligated to him. He recognized only one thing: he needed God’s mercy. The tax collector’s prayer wasn’t a general plea for mercy, but rather that God in His compassion would forgive him of his sins and turn divine wrath away from him.

C. Jesus’ Conclusion Jesus’ conclusion must have shocked the legalists to whom He had told this parable: “This man, rather than the other, went home justified before God.” The word Jesus used means “*having been permanently justified*.” Those that knew the Pharisee would have considered him a worthy saint who strived most diligently to keep the Law of God. He should be justified. But the Pharisee was justified in his own eyes and therefore didn’t need God’s mercy. He wasn’t aware of any sins of commission or omission. The Pharisee’s pride condemned him.

Without any works, merit, law keeping, moral achievement, spiritual accomplishments, ritual, good works, or anything else, this guilty sinner, this man from the dregs of Jewish society, was pronounced instantly and permanently righteous. The only righteousness acceptable to God is perfect righteousness and no amount of human effort can earn it. Since it cannot be earned, God gives righteousness as a gift to repentant sinners who put their trust in Him. Turn to Ephesians 2:8-9. The humble tax collector was saved by his faith in God.

Jesus concluded the parable of the Pharisee and the tax collector with the same words He used in the parable of the places of honor at the table in Luke 14:11: “For all those who exalt themselves will be humbled, and those who humble themselves will be exalted.” Jesus was saying that the path of self-righteousness and self-exaltation, i.e., “those who exalt themselves,” ends in eternal judgement. On the other hand, all who humble themselves and confess that they can do nothing to save themselves will

be exalted by God to eternal glory—James 4:6 says, “God opposes the proud but shows favor to the humble.” James 4:10 adds, “Humble yourselves before the Lord, and he will lift you up.”

III. Application

In 2000 years, things haven’t changed, many still feel that if they are a good person, they can earn their way into heaven. The problem is that in their pride, like the Pharisee in today’s parable, they compare themselves to those around them. But the question is not, “*Am I as good as my fellow-man?*” The real question is, “*Am I as good as God?*” James 2:10 addresses this attitude, “**For whoever keeps the whole law and yet stumbles at just one point is guilty of breaking all of it.**” It all depends with whom we compare ourselves. If we are truthful, when we set our lives beside the life of Jesus and beside the holiness of God, all that is left to say is, “**God be merciful to me—the sinner.**”

Christians don’t “*do good things*” to earn their way into heaven. We have already been promised that. Acts 16:31 says, “**Believe in the Lord Jesus, and you will be saved.**” But Christians need to be known for doing good works and for loving others. In Ephesians 2:10 Paul reminded the Ephesian Christians that “**we are God's handiwork, created in Christ Jesus to do good works, which God prepared in advance for us to do.**” In John 14:15 Jesus said, “**If you love me, keep my commands.**” We are to do good; we are to forgive one another; we are to love one another. But rather than bringing praise to ourselves, the good things we do are to bring praise to God. In Matthew 5:16 Jesus said, “**Let your light shine before others, that they may see your good deeds and glorify your Father in heaven.**” Peter put it this way in 1 Peter 2:12, “**Live such good lives among the pagans that, though they accuse you of doing wrong, they may see your good deeds and glorify God on the day he visits us.**”

So, what is your attitude when you come before God? Are you like the Pharisee, proud of all the things you do “in God’s name”? Or are you humble, like the tax collector, thanking God for His love and mercy and grace—thankful for the opportunities He’s given you to demonstrate your thankfulness to Him for His love and for the opportunities to bring glory to His name? **Which attitude is yours?**