

Pharisee or Taxman? Which Are You?

Text: Luke 18:9-14

Hymn: "Oh, How Great Is Your Compassion" (*LSB* 559)

In Jesus' parable, which character are you? The Pharisee or the tax collector? Every one needs to be asked that question and heed the Word of Jesus accordingly. I think for Christians, especially long-term churchgoers who are well practiced in hearing God's Word and in trying to bring their life in alignment with the will of God, the greater likelihood is that as time goes on we veer in the Pharisaical direction.

What exactly was wrong with the Pharisee? After all, the things which he did, and for which he thanked God, were actually very commendable. In case you were wondering, It is a good thing not to be an extortioner. It is a good thing not to be unjust or an adulterer. And whether you keep a poster of Charles P. Rettig<sup>1</sup> over your bed or wear black every April 15, in first century Palestine not being a tax collector would have been a sign of decent character. It would have been akin to not being a collaborator in occupied France in 1943. There is nothing wrong with not being a tax collector.

As far as fasting twice a week, while God does not command it, if you were to do so you'd be joining Jesus and the apostles and the early church and in fact Christians well into the 18th and 19th centuries in doing what was considered completely normal practice. John Wesley, the founder of Methodism and someone you could hardly accuse of being too Roman Catholic, publicly said he'd refuse to ordain anyone into the pastoral ministry who did not fast once a week.

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<sup>1</sup> Charles P. Rettig is the current Commissioner of Internal Revenue.

What about giving tithes of all that you get? We, too, are really called to consider giving tithes of all we get, not as a command from God, but as a Biblical rule of thumb of what we should be giving to the church and to those in need.

In short, there was nothing wrong with what the Pharisee was like in the way he conducted himself. He's also to be commended for *thanking* God that he wasn't any of those things but that he instead practiced these things. The problem was elsewhere, and it was twofold: He trusted in *himself* that he was righteous and he treated *others* with contempt.

Several early church fathers point out that the analogy here is like a man who boasts in the fact that he's not as sick as everybody else. He goes to a hospital and he watches people with missing limbs or bleeding wounds and he thanks God that he is an excellent person because he doesn't have that, as if it were a grounds of boasting for not being sick with sin. If I had a five-dollar bill for every time someone told me they were a good person and then backed it up by comparing themselves to others—"Well, I'm not a murderer"; "I haven't done such-and-such"—I could probably buy a Steinway.

There's no grounds for boasting in not being as badly off as somebody else. When you walk past by a beggar you don't suddenly become richer just because you're not a beggar. And your debts don't go away just because you hear on the news about a famous person going to prison for tax fraud.

God does not judge you the way some qualifying exams work, by putting everybody on a line, and the person at the top of the line is given the highest grade and the person at the bottom is given the lowest grade, and everybody else is on a line in between. No, you all have to take your own qualifying exam and be graded accordingly.

On the Day of Judgment, God will not ask you how much better or worse you were than Jones or Smith. Instead, how did you get along with keeping my law? And the fact that you will be able to point to a million people who did worse than you will not improve your score at all. If you have a headache and someone else is an amputee, your headache will not improve because that person is missing a foot. Your sin doesn't get any smaller just because others have greater or more visible sins than you do.

None of us is righteous in ourselves. In today's reading from 1 Corinthians 15, St. Paul gives us a summary what the Gospel is. I don't know if you paid enough attention to notice, but when Paul talked about what the Gospel, the Good News, is, he didn't mention you or himself or the Corinthian Christians. He spoke only of Jesus. What is the Gospel by which you're being saved? "Christ died for our sins; *he* was buried; *he* was raised on the third day and according to the Scriptures. *He* appeared to Cephas then to the twelve. Then he appeared to more than five hundred brothers at one time. Then he appeared to James and all the apostles. Last of all, as to one untimely born, he also appeared to me."

The Gospel is that Jesus died for your sins and that He now lives. That's the Gospel. Your role in that is to be a recipient of this mercy and grace and nothing else. Paul goes on to say, "I'm the least of the apostles, unworthy to be called an apostle, because I persecuted the church of God, but by the grace of God I am what I am." "By the grace of God I am what I am." In other words, it's not enough to say, "Thank you God for making me so excellent." "Thank you that I am so much better than everybody else." In that case, you're still looking for the grounds of your confidence in your own excellence and in your own splendidness. In the light of God's law, there is no such

ground for confidence. If any of you is an extortioner; if any of you is unjust; if any of you is an adulterer; if any of you puts personal gain above integrity; if any of you mistreats your friends, your children, your parents, your spouse, in word or in deed; if any of you is dishonest in paying your bills, paying your taxes or charging for your services; if any of you is lazy in your vocation; if any of you is negligent of God's Word and prayer; God calls you to repent, to amend your life, to love your neighbor as yourself, to love God above all things.

But when you repent, you're not saved by your repentance. You cannot then say, "Aren't I brilliant? Thank you, God, for giving me repentance and making me so much better." Instead, you're able to say, "The grace of God toward me was not in vain, because it is by the grace of God I am what I am." It is all His work. We are made right with God by God's grace alone. And that being made right with God and its reality is not to be found in what we are like but in what we have been declared to be in Christ by the grace of God.

Now, the justifying grace of God is not without effect. He calls us to repentance and gives us power for repentance and begins to work in us by the Holy Spirit to transform our wills and our actions. But that transformation is not our confidence. Our confidence is that Christ died for our sins and that He was raised on the third day and that He has appeared also to us—not visibly in His resurrected body as he did to the apostles, but He has nevertheless appeared to us. He has come to us in His Word and we have been united with Him in holy baptism, so that His resurrection life is now His life for us and in us. So you no longer live by yourself, but Christ lives in you. And the

life you now live you live by His faithfulness, who loved you and gave Himself up for you.

That is why we all come before God not like the Pharisee. We come before God like the tax collector, lamenting our sins and asking for mercy. What was it that made the tax collector righteous, despite his less than exemplary life up to that point? He came to God trusting only in God's mercy. Our confidence is in what God does with our sins, *not* in what we have managed to make of our life with God's help.

And this happens to be one of the many reasons I look forward to returning to the sanctuary for the divine service on Sundays: being able again to kneel for confession. Kneeling, after all, is the more fitting posture; we are humbling ourselves by acknowledging what we truly are and not what we simply appear to be. And what we truly are, the reality of it, is revealed by God's Word.

But even more, what God's word reveals to us is what God does with sinners who confess their sins, who humble themselves before God's judgment throne and throw themselves at His mercy. His mercy is forever sure. The steadfast love of the Lord never ceases. We are beggars of mercy before a heavenly Father who is generous, abundantly generous toward beggars. And this is why, after the absolution has been proclaimed, we do not remain on our knees. God gives us what we beg for in our confession. He has had mercy on us. He has forgiven our sins. And so we can stand up and sing before God confidently, speak to Him in prayer confidently, enter into our daily lives of serving our neighbors confidently, boasting even, not in what we have done or what we have become, but in our gracious, giving and forgiving God.

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