

“THE TAXMAN COMETH”

Luke 18:9-14

October 26, 2025

It sounds like a scene from a great romance. In 1981, a young American man named Bruce was on a train journey through northern France when a pretty brunette called Sandra boarded at Paris and sat next to him. Conversation came easily, and they were soon laughing and holding hands.

When they reached her destination — a station in Belgium — they kissed, and on an impulse, Bruce considered jumping off the train with her to see where life may lead him. Instead, he quickly scribbled his name and parents’ address on a scrap of paper.

Almost as soon as the doors had closed, Bruce regretted not having gone with his gut feeling. After his return to the US, he received a letter from Sandra. “**Maybe it’s crazy, but when I think about you, I’m smiling,**” it said, but — mysteriously — contained no return address. In the decades since that encounter, Bruce has never stopped wondering what might have happened if he’d stepped down onto that platform.

The story is just one of 16,000 accounts the author **Daniel Pink** has collected in his *World Regret Survey*. Daniel believes that while regret is hard to handle, it is not a bad emotion. In fact, it has the power to improve our lives. In his book called *The Power of Regret*, Pink explores how regret can help us to make smarter decisions, improve our performance in school and at work, and enjoy more meaningful lives.

We shouldn't run from regret. Instead, we should learn from it. "Regret is a tool that helps us learn," says Pink in an interview. "It's adaptive. Our culture has gone overboard on positivity, when in fact negative emotions are more valuable."

There are two kinds of regrets. The first is the regret of having not done. We wish we would have handled a situation differently, we wish we would have taken a risk, chosen another career path, spent more time with our grandparents, or gone on a European vacation we didn't take. These are the regrets of missed opportunities.

Of course, there is the other end of the regret stick, there are choices we wish we would not have made. Words we wish we had not said, actions that hurt others, time wasted on projects and perhaps even people that were toxic or added no value to our lives, opportunities we wish we had said "No" to, purchases that seemed like a great deal at first but then made us a slave to debt. All these are probably the more painful regrets.

This second kind of regret would probably best describe the **tax collector** in this parable from Luke's gospel. He is feeling regret for his life choices and rightly so. The tax collectors were Jews working for the foreign government of Rome. They participated in a cruel system of exploitation, which is why most of them were wealthy. The rest of the Jews considered them traitors and religiously unclean. In fact, even the gospel links the words tax collector and sinner together. When Jesus tells this tale the audience would automatically label the tax collector as the

bad guy in the story, complete with a black hat. He's the one people would hiss at in a silent movie. This man had regrets.

But Jesus said, **"I tell you, this man went down to his home justified (made right with God) rather than the other..."** Jesus makes the bad guy the hero of the story. How can that possibly be? That's not right! This no-good traitorous crook doesn't deserve God's forgiveness. At least that's what the crowd was thinking. What gives!

Understand, Jesus is telling a parable, a story, to illustrate a point on prayer. Right off the bat Luke sets the scene by saying, **"He also told this parable to some who trusted in themselves that they were righteous and regarded others with contempt."** Luke reveals what gets in the way of our prayer life, and the surprise of the story is it is not our regrets. In fact, they might just be helpful.

I. REGRET HAS ITS PLACE

In one of my churches I had a parishioner who once told me that he has no regrets. Now I was taken back by this statement because I knew some things about this man's life; his addiction issues, marital breakup, tension with children, career choices. I hope I wasn't judging him, but I wondered how is it he had no regrets? We all have some kind of remorse over choices made.

But as I spoke further with the man, what he really meant is that he wasn't letting his past keep him from living into today. As [Ann Voskamp](#) once wrote, **"No amount of regret changes the past. No amount of**

anxiety changes the future. Any amount of gratitude changes the present.”

Studies have found that a high level of regret is related to depression, anxiety and sleep issues. The danger of regret is it is a powerful emotion. Left unprocessed and denied it can play havoc on our psych, behavior and spiritual life. However, that doesn't mean it is a bad emotion.

Psychologists ... have shown that [regret] can be an eminently useful emotion. “It would be a very, very bad idea, I think, to eliminate regrets in your life,” says **Aidan Feeney**, a professor of psychology at Queen's University Belfast. “It's one mechanism for learning how to improve your **decision-making** — a signal that maybe you need to rethink your strategy.”

Regret is essential for learning delayed gratification, better decision-making, empathy, leadership skills, and how we experience forgiveness of ourselves and others.

The tax collector is well aware of his shortcomings and sin. Jesus said, **“But the tax collector, standing far off, would not even lift up his eyes to heaven but was beating his breast and saying, God, be merciful to me, a sinner!”** The man is in anguish, not beating his breast in bravado but in deep sorrow. And what he really cries out is not **God, be merciful to me, A sinner** but **God, be merciful to me, THE sinner**. The worst of the worst. The good news is his regret drove him to God.

This man recognizes he has not been living the life God wanted from him. His prayer is heartfelt, honest, no excuses. He humbly throws himself at the mercy of God. He doesn't even lift his eyes up because he knows he is unworthy. He is the hero of the story because he knows his need for God, he knows how far he has fallen, and he regrets past actions. In other words his prayer is real. He goes home right with God. That's the power of regret.

II. NO MAN CAN PRAY WHO IS PROUD

And then we have the other guy in the story. Speaking of stories, once there was a herd of **zebras** grazing peacefully. They begin to suspect that lions are waiting to ambush them in a nearby meadow. However one of the zebras thinks he knows everything and confidently declares that there can't be lions because lions don't move into that area until autumn and it hasn't arrived yet.

The other zebras are skeptical, so not wanting to be seen as wrong, the arrogant know it all offers to prove it. This zebra trots into the suspect meadow and is promptly devoured by the family of lions he insisted weren't there.

One of the other zebras shrugs and says “**everyone knows the pride comes before the fall.**”

“The Pharisee, standing by himself, was praying thus, “God, I thank you that I am not like other people: thieves, rogues, adulterers, or even like this tax collector. I fast twice a week; I give a tenth of all

my income.” In the eyes of the crowd, the Pharisee was the good guy in the story. It sounds like he was a decent man who practiced his faith, going beyond what was required by the Law. Yet, Jesus tells us this Pharisee did not go justified, which means that he remained out of whack with God. We wonder why.

The problem was this Pharisee he **is praying to himself, not to God.** His so-called prayer is a **narcissistic soliloquy** that exalts himself. Notice all the “I’s” in the sentence. I did this, I’m not like that. The man is singing **How Great I Am**, instead of **How Great Thou Art**. All the Pharisee sees is his own perfection. He is not really seeking God. He sees no need for God. He has no regrets to humble his soul. No one can really pray who is proud and arrogant. **“...for all who exalt themselves will be humbled...”**

Even worse, this Pharisee puts himself in the place of God as judge over the man standing next to him. **“God, I thank you that I am not like other people: thieves, rogues, adulterers, or even like this tax collector.”**

O how it makes us feel good to play the **I am better than you game.** Well, at least I am not as bad as so and so. Can you believe what she did? It makes our egos feel better to picture ourselves as the better person. But we have it all wrong! Our comparison is not with each other but with the character and actions of Christ Jesus. He is the standard, and Jesus’ greatness didn’t come from exalting himself, though he well could of. It

came from his humility, self-emptying, obedience, and service to others. No one can really pray when we despise and judge others.

Once a **woman was praying** and she said, “**So far today, God, I’ve done all right. I haven’t gossiped, haven’t lost my temper, haven’t been greedy, grumpy, nasty, selfish or over-indulgent. I’m really glad about that.**

But in a few minutes, God, I’m going to get out of **red and from then on I’m probably going to need a lot more help. Thank you. In Jesus’ name. Amen.**

All of us depend on the grace of God, every day, every moment, every breath. Here is the truth – we can not live the Christian life without God. It is only in relationship with God and other Christians that we can live into the abundant life. On our own we will fail again and again and again, or we will turn our faith into a safe religion instead of a walk with God. We need to live a life in the Spirit to take on the Character of Christ and live out the actions of Christ.

This parable is a perfect illustration of the power of regret. The tax collector was justified because he put his faith completely in God, asking God to be merciful to him. He took an honest look at his past, regretted many of his actions, and asked for God to forgive him. Regret “reveals what makes life worth living,” says Daniel Pink. Regret has the power to drive us to God. And there is the place we discover life and freedom in Christ. **So tell me, what are you regretting today?** Amen.

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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.

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.'

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

This is the Word of the Lord.

Thanks be To God.

