

# The Pharisee and Tax Collector

## **The Parable of the Pharisee and the Tax Collector**

Luke 18:9-14

# The Pharisee and Tax Collector

God has chosen various methods of teaching us his principles. Sometimes God uses direct statements, sometimes prophetic statements and of course sometimes in poetic form as in the Psalms. Another means of communicating divine truth came through our Lord Jesus Christ during his earthly ministry in the form of a parable. Today we will be looking at one of those parables.

## The Pharisee and Tax Collector

### **What is a parable, you ask?**

Generally, a Bible parable is a short story which is used to bring to light one or more divine truths. Common characters, activities and objects are used to illustrate points of significance.

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### **Does this sound like a method of communication still used today?**

Of course it does. Parables have never disappeared in the least. In fact, we have rather sophisticated parables today in the form of television and movies, though some might insist movies are more than parables, rather whole stories, but you get the point.

## The Pharisee and Tax Collector

One parable our Savior taught is recorded in **Luke 18:9-14**. It is about a *Pharisee* and a *Tax Collector*:

<sup>9</sup> And He also told this parable to some people who trusted in themselves that they were righteous, and viewed others with contempt: <sup>10</sup> “Two men went up into the temple to pray, one a Pharisee and the other a tax collector. <sup>11</sup> The Pharisee stood and was praying this to himself: ‘God, I thank You that I am not like other people: swindlers, unjust, adulterers, or even like this tax collector. <sup>12</sup> I fast twice a week; I pay tithes of all that I get.’

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<sup>13</sup> But the tax collector, standing some distance away, was even unwilling to lift up his eyes to heaven, but was beating his breast, saying, ‘God, be [f]merciful to me, the sinner!’ <sup>14</sup> I tell you, this man went to his house justified rather than the other; for everyone who exalts himself will be humbled, but he who humbles himself will be exalted.”

Before we explore the point of the parable we first must understand the characters and the setting.

## The Pharisee and Tax Collector

### ***What is a Pharisee?***

A Pharisee was a person who was a member of a strict Jewish sect which rose to prominence in the period between the ending of the Old Testament and the beginning of the New Testament. They were known for adherence to the various ceremonies, rites and oral traditions concerning the Mosaic Law. They are highlighted in the Gospels as constantly being in conflict with the Savior.

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### ***What is a Tax Collector?***

While it might seem innocent enough, the reference to *Tax Collector* during Biblical times under Roman rule was one which struck fear and contempt in the hearts of people. A *Tax Collector* not only collected taxes for Rome but he also made his living through seizing extra taxes for himself in order to make a living. *Tax Collectors* were known to be abusive, corrupt and certainly far from virtue. Not all *Tax Collectors* were without a conscience. Still, just to be one was a blot on one's reputation and worse, to be a *Tax Collector* and to be a Jew and collect taxes from others Jews for Rome was considered the epitome of betrayal by some, especially the Pharisees.

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### ***What is the Temple?***

The temple, referred to in the parable, was instituted by God for the nation of Israel as their place of worship and sacrifices by the Levitical Priests. The first temple was built during Solomon's reign (2 Chronicles 2:1-2) and was destroyed around 600 years prior to the arrival of Jesus as a result of the Babylonian captivity. The temple was substantially rebuilt during the reign of Cyrus the Great (Ezra 1:1-4 and 2 Chronicles 36:22-23) and Darius the Great around 520 B.C.

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Oddly, some four centuries later, the temple was completely renovated by the Roman ruler, Herod, even though he was very antagonistic toward the Jews. Ultimately, the temple was completely and permanently destroyed in 70 A.D. under Roman ruler Titus.

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### ***Today the Temple is called the Church***

Just as a side note, the reason God's people do not try and have the temple rebuilt is because Christ now dwells in buildings not made with hands but in us, his people. Each person is a temple and each temple comes together with other believers to form a larger temple. (Acts 7:47-48, 1 Corinthians 3:16-17). Now, back to our story and the two men praying at the temple.

## The Pharisee and Tax Collector

### **The Story**

Essentially the story is straight forward. It is about two men who went to the temple to pray to God. One is a man who *apparently* is virtuous and the other is a man who lacks virtue.

**However, what is the difference between the two men?**

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***The Pharisee*** – The Pharisee made at least two mistakes:

- He relied on his own works to impress and satisfy God.
- He compared himself to someone else to justify himself and expect God to see things his way and bless him for not being like the “Tax Collector”.

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***The Tax Collector*** – The Tax Collector, on the other hand, made the correct assessment before God:

- Humbly could not even lift his eyes, a sense of shame for his sin.
- He compared himself to God and understood he needed God’s mercy and asked for it.

## The Pharisee and Tax Collector

There are two ways we need to apply this parable:

- In our Salvation
- In our Daily Living

## The Pharisee and Tax Collector

*Salvation* – The person who relies on Christ's work on the cross to pay for their sins, knowing they cannot merit God's mercy, is the person upon whom God's mercy rests. Those who rely on the fact that they have done many religious things are just like the Pharisee, a person who is not justified but condemned. They believe they can merit or earn their way to Jesus and try to do so through good works and by comparing themselves to others whom they do not believe have earned God's salvation.

*On which one of these are you relying for God's salvation?*

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*Daily Living* – Our world is one filled with judgments. Often these judgments are harsh and Christians can easily get lured into this way of thinking. It is easy for Christians to begin to think like the Pharisee in their approach toward others. This does not mean we cannot observe immoral or unethical behavior and recognize and label it as sinful but it does mean that we are not to think ourselves better than others.

## The Pharisee and Tax Collector

*How can we act like the Pharisee toward others?*

- Comparing ourselves to others
- Having contempt for others whom we do not know merely because we are not attracted to them
- Failing to appreciate the gifts of others and being jealous because we do not have those gifts and then, because of that, we find some way to hurt them such as social stigmatizing

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*How can we act like the Pharisee toward God?*

- Having contempt for other believers in prayer to God for not living up to our expectations instead of having a heart of compassion and sympathy and treating them with respect and mercy
- Thinking we really impressed God today since things went so well and we didn't fall into any of our pet sins, forgetting that there are a myriad of sins we are too immature to even notice even though God knows them all

## The Pharisee and Tax Collector

***Anything else come to mind before I finalize the lesson?***

Ultimately, God is trying to explain, in this parable, that we cannot earn our way to him but that it is always his grace and mercy which must rule in our relationship with God and with others. Not only do we rely on the work of Christ to save us but we apply that principle of humility toward one another, always remembering that instead of saying, "I am glad I am not like him or her", we say, "Because we are all alike, sinners who need saved and God's mercy, I thank God he saved me and may God's mercy be present in their life as well". Thank you.

# The Pharisee and Tax Collector

End Lesson

Principles in Proverbs 12

Principles in Proverbs 12

## Principles in Proverbs 12

**Verse 1** A person who loves knowledge will accept correction. Only a stupid person hates correction.

**Question:** *What kind of attitude creates an unteachable Christian or anyone for that matter?*

## Principles in Proverbs 12

**Verse 2** God is kind to a good man. God punishes a man who plots to do evil things.

**Question:** *Is this principle only true for Christians or does this apply to others who are not believers but attempt to be just in their dealings with others such as a political leader or business owner?*

## Principles in Proverbs 12

**Verse 3** An evil man never has security. A good man's life makes him strong.

**Question:** *What are ways a Christian strengthens his or her home?*

## Principles in Proverbs 12

**Verse 4** A good wife is like a crown for her husband. A bad wife causes trouble for her husband. He will feel as if his bones are weak.

**Question:** *Why is the wife the crown and not the husband? (Hint, Ephesians 5:25-28):*

## Principles in Proverbs 12

<sup>25</sup> Husbands, love your wives, just as Christ also loved the church and gave Himself up for her, <sup>26</sup> so that He might sanctify her, having cleansed her by the washing of water with the word, <sup>27</sup> that He might present to Himself the church in all her glory, having no spot or wrinkle or any such thing; but that she would be holy and blameless. <sup>28</sup> So husbands ought also to love their own wives as their own bodies. He who loves his own wife loves himself;

## Principles in Proverbs 12

**Verse 5** A good man makes plans that are fair. An evil man's advice will include many lies.

**Question:** *Even though life isn't fair, what does it say about a person who deliberately ignores blatant unfairness, particularly when he or she is able to influence the situation for the better?*

## Principles in Proverbs 12

**Verse 6** An evil man's words are like traps that can kill. A good man's words will save.

**Question:** *How does this verse apply to false teachers in the church?*

## Principles in Proverbs 12

**Verse 7** Defeat destroys an evil man. A good man's house stays safe.

**Question:** *Why are those who are evil genuinely weak and those who are good, trusting in God, genuinely strong?*

## Principles in Proverbs 12

**Verse 8** People will praise a wise man. But people hate a man who has an evil mind.

**Question:** *What is a description of or the characteristics of a wise person? Are they necessarily always going to be notable by human standards?*

## Principles in Proverbs 12

**Verse 9** One man may be unimportant, but he has a servant. Another man may be famous, but he has no food. The first man has a better life.

**Question:** *Why does the first person have a better life? (Hint: He has created the desire in others for them to be loyal and loving toward him by his kindness and care to them.)*

## Principles in Proverbs 12

**Verse 10** A good man looks after his animals. Even the kindest actions of an evil man are cruel.

**Question:** *How does thoughtfulness toward animals demonstrate the goodness of a person? (Hint: The treatment of lesser beings.)*

## Principles in Proverbs 12

**Verse 11** A farmer who works hard will have plenty of food. But a person who merely imagines will earn nothing.

**Question:** *Even though most of us do not live an agricultural life, how can this principle be applied in a non-agricultural work or vocational setting?*

## Principles in Proverbs 12

**Verse 12** Evil men think that they can get their money by stealing. Good men earn their money properly. They are like trees that grow properly from the roots.

**Question:** *What are some modern methods of “stealing” from others in order to make a living? What does “properly earn” mean and how does a tree growing properly from its roots apply to this?*

## Principles in Proverbs 12

**Verse 13** When an evil man talks, his words are like a trap. His own words will cause him trouble. An honest man gets out of trouble.

**Question:** *How do evil men’s words trap them? (Hint: Evil men often make promises they cannot keep) What are some examples of this which come to mind?*

## Principles in Proverbs 12

**Verse 14** A man's words are like his work. Both can bring a good reward.

**Question:** *What kind of words can be used with people that might bring a good reward?*

## Principles in Proverbs 12

**Verse 15** The fool thinks that he already knows the right way. The wise man listens to advice.

**Question:** *Why is it so difficult for us to admit we are not sure and need advice?*

## Principles in Proverbs 12

**Verse 16** If you insult a fool, he becomes angry immediately. An insult does not bother a wise man.

**Question:** *What does this verse say about modern society and our ever present social media where many people are easily upset and offended?*

## Principles in Proverbs 12

**Verse 17** An honest witness speaks the truth. A lying witness tells lies.

**Question:** *What does this say about people who tend to exaggerate and embellish?*

## Principles in Proverbs 12

**Verse 18** Evil words are like a sword. They will hurt you. A wise man's words can help to cure an injury.

**Question:** *What is the difference between evil words that injure and truthful words which may be painful?*

## Principles in Proverbs 12

**Verse 19** The truth is always true. Lies can only last for a moment.

**Question:** *How does this relate to the saying, "You never have to remember the truth"? (Hint: Lies have to be rebuilt every time they are repeated, the truth exists as it is and never have to be rebuilt, one is false the other real.)*

## Principles in Proverbs 12

**Verse 20** People who make evil plans are lying in their hearts. People who work for peace have joy in their hearts.

**Question:** *How does behavior inform us about a person? Is the observation of their behavior and conclusion regarding their actions a sinful judging or a righteous understanding?*

## Principles in Proverbs 12

**Verse 21** Good people are safe. Evil people always have troubles.

**Question:** *If good people are safe, why do they suffer at the hands of evil at times? (Hint: This is a general principle which accepts that sometimes there is suffering at the hand of evil but as a general principle it means that evil people, by way of their lifestyle, constantly bring suffering into their lives and those who lead good lives do not, simply by way of their good decisions. But with regard to the exceptional circumstance, Scripture understands and presents that even then, the end of that suffering of the righteous at the hands of evil is God's work to his glory in the believer).*

## Principles in Proverbs 12

**Verse 22** God hates lies. God loves truth.

**Question:** *Why does God hate lies and if so, even little white lies? Is encouragement a lie when we aren't really certain in our encouragement?*

## Principles in Proverbs 12

**Verse 23** A wise man does not need to say what he knows. A fool tells you all his foolish ideas.

**Question:** *What does this verse tell us about very opinionated people? How is certitude in teaching the truth different than being opinionated?*

## Principles in Proverbs 12

**Verse 24** Work hard, and you will lead people. Be lazy, and you will be a slave.

**Question:** *How does this passage apply in our modern working world with all the controversy today regarding wages, even minimum wages?*

## Principles in Proverbs 12

**Verse 25** If you worry, then you will be sad. Kind words will make you joyful again.

**Question:** *While there are genuine biological causes for mood disorders, what does this say about one possible cause for depression in a Christian?*

## Principles in Proverbs 12

**Verse 26** A good man will be a good guide to his friend. An evil man leads himself on to the wrong path.

**Question:** While being a “lone wolf” type may be glorified in our entertainment industry, what does this passage say about the kind of path such people generally follow, particularly those who are Christians but believe that “he/she and God” have their own unique understanding and do not need the community of fellow believers in a local assembly?

## Principles in Proverbs 12

**Verse 27** A lazy man hunted for food. But afterwards, he did not even bother to cook the food.

**Question:** Property and possessions are a right and blessing from God. What does this passage teach as the general means of gaining such blessings?

## Principles in Proverbs 12

**Verse 28** The good man receives life. Follow him! You will live always!

**Question:** Who is the “good man” we are to follow?

## Principles in Proverbs 12

End Lesson