



Lesson 31

# Jesus' Parable: The Pharisee and Tax Collector

*Luke 18:9-14*



## Parables of Jesus

*Earthly stories with heavenly meanings*

There are three parts to most parables:

1. The background information or situation.
2. The narrative that tells of earthly things that really happen.
3. The spiritual lesson.

Luke 18:1-8 (previous parable to the lesson)

And he told them a parable to the effect that they ought always to pray and not lose heart...

## Luke 18:9-14

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

- Last lesson (parable of unforgiving servant) speaks to an unforgiving spirit toward others. This parable deals with two attitudes in the hearts of sinners (including ourselves): 1) trusting in oneself for righteousness, and 2) treating others with contempt.

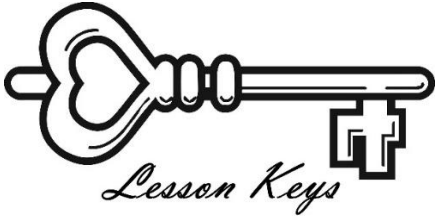
- Who better to illustrate these attitudes than a Pharisee—someone in whom the attitudes are in full measure and full display, easy to see, and tax collector who is the polar opposite.

<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, 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. <sup>12</sup> I fast twice a week; I give tithes of all that I get.’ <sup>13</sup> 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!’ ‘

- Cf. examples from Jesus’ ministry when Pharisees criticized Jesus for associating with “sinners”
  - **Luke 7: 36-39**—*Then one of the Pharisees asked Him to eat with him. And He went to the Pharisee’s house, and sat down to eat. And behold, a woman in the city who was a sinner, when she knew that Jesus sat at the table in the Pharisee’s house, brought an alabaster flask of fragrant oil, and stood at His feet behind Him weeping; and she began to wash His feet with her tears, and wiped them with the hair of her head; and she kissed His feet and anointed them with the fragrant oil. **Now when the Pharisee who had invited Him saw this, he spoke to himself, saying, “This Man, if He were a prophet, would know who and what manner of woman this is who is touching Him, for she is a sinner.”***
- Pharisee’s “prayer” = telling God how great he was and what he had done
- Tax collector’s prayer = one simple, heartfelt plea

<sup>14</sup> 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.”

**Philippians 2:3-8**—*Do nothing from selfish ambition or conceit, but in humility count others more significant than yourselves. Let each of you look not only to his own interests, but also to the interests of others. Have this mind among yourselves, which is yours in Christ Jesus, who, though he was in the form of God, did not count equality with God a thing to be grasped, but emptied himself, by taking the form of a servant, being born in the likeness of men. And being found in human form, he humbled himself by becoming obedient to the point of death, even death on a cross.*



1. The default position of our sinful flesh is to want to earn favor with God (instead of a recognition of our helplessness and Jesus' redemption)
2. The default position of our sinful flesh is to use other people as a comparison point (instead of God's law).
3. The tax collector's prayer is a wonderful prayer for us; and it is one upon which to mediate and consider regularly.