

# Parable of the Pharisee and the Tax Collector

by Jason E. Royle / [www.jasoneroyle.com](http://www.jasoneroyle.com)

## Luke 18:9-14

To some who were confident of their own righteousness and looked down on everyone else, Jesus told this parable: "Two men went up to the temple to pray, one a Pharisee and the other a tax collector. The Pharisee stood by himself and prayed: 'God, I thank you that I am not like other people—robbers, evildoers, adulterers—or even like this tax collector. I fast twice a week and give a tenth of all I get.'

"But the tax collector stood at a distance. He would not even look up to heaven, but beat his breast and said, 'God, have mercy on me, a sinner.'

"I tell you that this man, rather than the other, went home justified before God. For all those who exalt themselves will be humbled, and those who humble themselves will be exalted."

There are two main characters in our story today: the Pharisee and the tax collector. Each represents two well known groups of people in Jesus' day.

### **The first character is the Pharisee:**

The Jewish people in antiquity had developed a number of "sects" or groups, depending on their theological, and socio-economic positions. Historically, there were at least five major sects that we know of: the Pharisees, the Sadducees, the Essenes, the Herodians, and the Zealots.

Each of these groups had an influence on the thinking of the people of that time, and each, on different occasions, had come into contact with Jesus. The Pharisees believed in the law of Moses... but prior to Jesus' birth... they had, over time, developed a significant amount of their own traditional beliefs, their own unique interpretations of the law.

The Pharisees were one of the strictest, most legalistic sects of the Jewish religion. They were a rather tightly knit sect organized primarily around the observance of purity and Sabbath laws.

The name Pharisee first appears in contexts of the early Hasmonaean priest-kings. This term, which is a transliteration of Hasidaioi (Hasidaeans), means 'loyal ones.' By AD 200 Judaism and Pharisaic teaching had become synonymous. Basic to the Pharisaic conception of religion was the belief that the Babylonian Exile was caused by Israel's failure to keep the Torah (the Mosaic law), and that its keeping was an individual as well as a national duty.

Pharisaic opposition to Jesus is a persistent theme in all four Gospels. The disputes center primarily on the validity and application of purity, tithing, and Sabbath laws (e.g., Mt. 12:2, 12-14; 15:1-12; Mark 2:15; Luke 11:39-42). The disputes between Jesus and the Pharisees centered primarily on their interpretation of those laws vs. Jesus' understanding.

### **The Tax Collector:**

Working for a foreign government collecting taxes from his own people, a participant in a cruel and corrupt system, politically a traitor, religiously unclean, a tax collector was indeed a reprehensible character.

In the eyes of public sentiment... if anyone within the community of Judaism would not go home from the temple justified, it would be a tax collector.

As early as 200 BC there existed in Rome state contracts similar to a tax-like system. Cicero, a Roman lawyer and philosopher considered this occupation among the most vulgar, because of the hatred tax collectors incurred.

### **Pray to be seen, or heard?**

The Pharisee in our story, according to the standards of that day and time, was certainly considered righteous.

He gave ten percent of his income to charity, he gave of his time to religion, he even imposed strict disciplines on himself that were in excess of what the law required. The Pharisee told God that he fasted twice a week. The law stipulated that the Jewish people fast once a year, on the Day of Atonement (Lev. 16:29ff). But the Talmud gave directions to fast two days a week. Perhaps this is why the Pharisee practiced his regular fasting. He also praised himself for giving a tenth of all he "gets." However, you may recall that God called for a tenth of what a person possessed.

The tax collector, on the other hand, had an occupation that encouraged graft and corruption... basically, he was considered a crook.

So two men went up to the temple to pray. Through Jesus' clever use of contrasts, this parable teaches us the difference between the Pharisee's prayer and the Tax Collector's prayer.

### **The Pharisee's Prayer:**

First, the Pharisee's prayer displays no real reverence for God or humility in God's presence. It almost sounds like he is trying to "sell" himself to God. For the Pharisee the key word was "I". He does not really ask for anything nor does he thank God, he only parades his own "great qualities." He thinks only of self - in fact, he mentions himself FOUR times in his brief prayer.

The Pharisee was proud of his many accomplishments. In fact, some have suggested that this "prayer-time" provided an opportunity for the Pharisee to tell God how great he, the Pharisee, was and that it was not a prayer at all. The RSV translates verse 10 as: "The Pharisee stood and prayed thus with himself..."

### **The Tax Collector and True Reverence:**

In contrast to the Pharisee, the tax collector dared not lift his eyes to heaven, and offered a plea from the depths of the heart rather than a pious prayer. The tax collector demonstrated true reverence for God by recognizing his need for God.

So distraught that he would not even look up to heaven, he openly confesses his own sinfulness. Most of us don't have to be reminded that we fall short, that we are all sinners. Our problem so often is that we don't want to admit our weakness and our failures.

But like a tax collector, that is precisely what God wants us to do - to open our hearts to God's mercy, so the cleansing power of His Son's love can wash over us and make us clean. The reason that the tax collector "went home justified before God" was that he recognized the "bankruptcy" of his life - he humbled himself and confessed his weakness and need to God.

Jesus did not justify the tax collector's way of life. Jesus did not condemn the Pharisee's good works.

But the tax collector had a heart open toward God, while the Pharisee was focused solely on himself.

**Closing:**

I suppose what it all boils down to depends on what we compare ourselves to. When we place our lives alongside the life of our Lord and Savior, Jesus Christ, even our best efforts fall short. Both people in the story today pray to God. But because justification comes when the humble repent, the great reversal takes place.

The Pharisee presented his good works for God's admiration and he was expecting a reward. The tax collector expected shame and disapproval, but what he received instead was God's love and forgiveness. In God's eyes — those who exalt themselves like the Pharisee in the parable will be humbled, but those who, like the tax collector, humble themselves and seek God's mercy, will be exalted.

Or, as the 19th century author and evangelist Dwight Moody put it: "God sends no one away empty, except those who are full of themselves."

