

**Parable of the Pharisee and the Tax Collector**  
**Good Shepherd Bible Chapel**  
**Pastor John E. Dubler**

There are two major lessons which may be drawn from this parable: First and most importantly, self-justification of any kind is abhorrent to God. Salvation comes only through His grace by the Blood of Jesus Christ, the perfect sacrifice for sin. Second, a humble and contrite spirit is necessary for true and effective prayer. Pride is the enemy of prayer; pride and vanity and confidence in self will hobble the soul of man and make him, like the Pharisee in this parable, powerless in prayer.

Doubtless this parable does not strike us as it would listeners in Jesus' day. After all, to us, Pharisees are self-righteous prigs who deserve the highest level of condemnation. Tax collectors may be misguided sinners, but they are humble, earnestly applying for and receiving God's grace. Jesus' listeners would have thought the exact opposite. A Pharisee to them was a good and righteous man, earnestly trying to keep God's law and a good example for all to follow. The tax collector on the other hand was a collaborator and traitor, a dishonest and unworthy man who is next to a prostitute on the social scale. To the first century listener it was the Pharisee who deserved to have his prayer heard, and the tax collector deserved to be rejected. Therefore, since we see things in a different light, we must be careful not to miss the major teachings of the parable.



**The Pharisee**

**Here then is the Parable of the Pharisee and Tax Collector from Luke 18: 9-14:**

And He also told this parable to some people who trusted in themselves that they were righteous, and viewed others with contempt: 10 "Two men went up into the temple to pray, one a Pharisee and the other a tax collector. 11 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. 12 I fast twice a week; I pay tithes of all that I get.' 13 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 merciful to me, the sinner!' 14 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."<sup>1</sup>

**Works versus Grace**

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<sup>1</sup> Unless otherwise noted, scripture references are to the New American Standard Updated version published by the Lockman Foundation.

The first verse underscores the point about self-justification; trusting in oneself for righteousness. Jesus told this parable to people who “trusted in themselves that they were righteous . . .” Pride and self-vindication, self-justification and even self-congratulation are contrasted here with humility, self-abasement, justification by faith and need for God’s mercy. The church man in this parable, the Pharisee, thinks he has a contract with God. He will do some things, even doing them for God, and God will respond with acceptance. This parable and the two following stories deal specifically with the impossibility of self-justification and salvation by works.

### **Human inability to save oneself**

The following two stories provide context for the Parable of the Pharisee and the Tax Collector: Luke 1, verses 15-17 and 18-30 provide a good context for the lesson of this parable. First, some



**The Tax Collector**

in the crowd of listeners were bringing babies to Him so that He would touch them. The disciples saw this and pompously rebuked those who were bringing the youngsters. But Jesus saw more than an opportunity to bless the little ones and use the occasion to teach this great truth: “Truly I say to you, whoever does not receive the kingdom of God like a child will not enter it at all.”<sup>2</sup> Total trust in God’s provision will be necessary to enter the kingdom. Self striving and self-effort are as useless as a child trying to work and make a living.

The second story brings to us a rich ruler saying, “Good Teacher, what shall I do to inherit eternal life?” As the story unfolds we see that the ruler, a very wealthy man, was earnestly striving to

keep all God’s laws, but could not part with his possessions—he could not leave everything and follow Jesus. The rich ruler wanted to approach God in his way, to make a bargain, to purchase through his works some saving grace. It cannot be done. The disciples, looking through the ruler’s eyes and seeing the virtual impossibility of this situation respond with: “Then who can be saved?” Who indeed? Only by the blood of Jesus and His grace can we be saved. Our Lord responds to the disciples, “The things that are impossible with people are possible with God.”<sup>3</sup> In other words, it is impossible to be saved through the efforts of self, but God can do it. He can make a way. And His way is by the Blood of the Lamb, Jesus Christ.

### **Two men.**

Here are the two main characters in the parable presented by the Lord. They are not identifiable except by type. We have the Pharisee, a religious person, who was self-sufficient. And we see the tax collector, a humble man, depending on God’s grace. They are extremes of the spectrum and they are also very believably real.

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<sup>2</sup> Luke 18 :17

<sup>3</sup> Luke 18: 26-27

**Verse 11.** We see the Pharisee standing and praying. His prayer expresses the essence of Pharisaism—the *Pharishiem* were the separated ones. He is so separate that he is even praying to himself. His prayer is not being heard by God. On the face of it, being separated for God is not a bad idea, nor reprehensible. But when separation becomes self-justification and condemnation toward others, it has become a rotten fish. After all, we are told not to be like the world or to love the world:

Do not love the world nor the things in the world. If anyone loves the world, the love of the Father is not in him. 16 For all that is in the world, the lust of the flesh and the lust of the eyes and the boastful pride of life, is not from the Father, but is from the world. 17 The world is passing away, and also its lusts; but the one who does the will of God lives forever. 1 John 2:15-17.

But we are also told to love our neighbors as ourselves. The Pharisee has only contempt for the man standing next to him. He does not love him. His prayer is that prayer which says, “God I thank you that I’m not poor, naked, blind, crippled, in jail or hungry,” and stops there. It is self-convicting and self-condemning.



Here then, are the elements of the Pharisee’s prayer: “God I thank You that I am not like other people,” he begins, and then describes what he sees: “swindlers, unjust, adulterers, or even like this tax collector.” These are unforgivable sins to the Pharisee, and his prayer is aimed squarely at the man standing next to him. If blessing your neighbor with a loud voice early in the morning is reckoned as a curse, how much more is praying against your brother instead of praying for him? Yes, the man next to him may be a swindler, he undoubtedly has been unjust, he may have been an adulterer and he is certainly a tax collector. He is a traitor to

his own nation, a collaborator with Rome. He deserves death. The self-righteous man prays against him with vehemence.

**Verse 12.** Then the Pharisee notes his own righteousness: “I fast twice a week; I pay tithes of all that I get.” The Pharisees did fast twice a week. This is not an exaggeration. The most pious Pharisees fasted often with a gloomy face and neglected appearance so they would be noticed by men. Jesus says of them, “Truly I say to you they have their reward in full.”<sup>4</sup> What a poor reward is that. Jewish ceremonial law required fasting one day a year, on the Day of Atonement.

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<sup>4</sup> Matthew 6:16-18

This man is fasting more than one hundred times a year. He wants everyone, including God, to know just how pious he is.

Pharisees did pay tithes of all that they got. Jesus says they tithed of the mint and dill and cumin, (nine mint leaves for me, one for God), and yet neglected the “weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others,” Matthew 23:23.

The Pharisee is very religious but he is not right before God. The Pharisees’ prayer is an other-condemning and self-congratulatory farce, and it is obviously not acceptable to God nor heard by Him. Such a prayer offends the ears of both God and man.

**Verse 13:** Now the light turns to the tax collector. He is, in King James terminology, a “publican.” These were social outcasts, despised tax men who were perpetuating the oppressive Roman occupation by collecting taxes for them. They were known for being dishonest and reprobate and were often classed with prostitutes. Jesus sought them out and ate with them. As we read in the Parable of the Lost Sheep:

Now all the tax collectors and the sinners were coming near Him to listen to Him. 2 Both the Pharisees and the scribes began to grumble, saying, “This man receives sinners and eats with them.” Luke 15:1-2

But God’s grace is upon this tax man just as it has been upon so many others we have seen in Luke’s Gospel. To name a few:

The leper of chapter 5:12.

Matthew Levi, another tax collector of chapter 5:27.

The woman who brought an alabaster jar of perfume of chapter 7: 37.

The tax collectors and sinners of chapter 15: 1-2.

Lazarus the poor man of chapter 16:20.

Here are the elements of the tax collector’s short prayer, reminiscent of Peter’s short prayer to Christ as he was sinking in that fierce storm on Galilee: “Lord save me!”



**“God be merciful.”** Here is a short prayer of confidence in God’s mercy which is poured out on undeserving people. He knows God is merciful. He trusts in God’s mercy. The Pharisee does not particularly care that God is merciful because surely God’s wrath will fall on the man standing next to him. The Pharisee does not know that he needs God’s mercy. He is wretched, poor, naked, and blind. The tax collector knows that he is all these things and cries out for God’s mercy.

**“To me, the sinner.”** Here is a good confession, containing all the elements of a

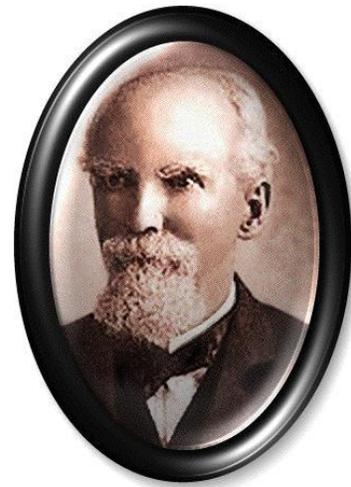
confession that is appropriate. The problem is sin. He does not justify himself. He admits humbly, not proudly, that he is a sinner. He is filled with remorse and regret. He gives his name as the one who sinned, not the name of another who “coerced” him to sin.

**Verse 14** carries Jesus’ conclusion to this remarkable parable: “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.” Humility can save us great pain as the Proverbs tell us again and again. Jonathan Edwards our nation’s early preacher of righteousness said, “The best protection one can have from the devil and his schemes is a humble heart.”

Justification comes only from God and never from self-effort. Self-exaltation is dangerous and will lead to a humiliating fall. But as we read in the Psalms, “The humble will inherit the land and delight themselves in abundant prosperity.” (Psalm 37: 11).

### **The proud heart prays to himself and not God**

The Pharisee, all wrapped up in his good opinion of himself, oils his proud steps to the Temple to pray. He has a special spot to stand and proclaim his own righteousness to any who will listen. He has a list of virtues which he has memorized and starts praising himself instead of praising God. But he goes away condemned, not justified, and unheard.



**E. M. Bounds—1835-1913**

### **The humble heart is heard by God**

The Tax Collector is the exact opposite of the Pharisee. He was unwilling even to lift up his eyes to heaven. He knows that God is observing him and that he has displeased God. He therefore say, “God be merciful to me, the sinner.”

E. M Bounds in his volume *Essentials of Prayer* put it this way:

That which brings the praying soul near to God is humility of heart. That which gives wings to prayer is lowliness of mind. That which gives ready access to the throne of grace is self-deprecation. Pride, self-esteem, and self-praise effectually shut the door of prayer. He who would come to God . . . must not be puffed-up with self-conceit, nor be possessed with an over-estimate of his virtues and good works.<sup>5</sup>

The Pharisee utters words, but as Bounds notes, they are not prayers. The Tax Collector realizes how poor in spirit he is, calls for God’s mercy and is the one to go to his house justified and not the other.

**Why did Jesus tell us this parable? And why does He teach using parables. The conclusion to our series on the parables.**

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<sup>5</sup> E. M. Bounds, *The Essentials of Prayer*, (Whitaker House, New Kensington, PA ), p. 22.



As in other cases where Jesus told us parables, the truth is difficult to grasp. The idea of our own inability to save ourselves may be clear enough, but having heard many times that we cannot be saved by our own works may work against us in the same way that familiarity breeds contempt.

Therefore Jesus chose to put this truth about salvation by grace and not by works into story form so we would not forget.

The story I will tell you now has appeared in several forms. It is difficult to ascertain the author or provide credit. If anyone happens to know, please communicate the source and I will add the credit for the story here. I will tell this story so you can see why Jesus tells us parables. In this way we will conclude our series:

This is a story of a teenage girl whose father left the house, to move in with a woman with whom he was having an affair. Everyone in the house, including the father was in pain.

His wife and daughter tried to communicate with dad, but he either would not answer the phone calls or he would not stay and talk with them when he came to the house. It seemed he had determined he was going to follow his sinful path and had shut himself off from them.

Then one day his daughter, not knowing the impact of a story or parable, wrote her father this letter. It came to him in a stack of mail that he opened during his lunch hour. He saw her name on the envelope, and he thought it was a card of some sort. He opened it and read this letter:

“Dear Daddy, it's late at night, and I'm sitting in the middle of my bed writing to you. I've wanted to talk with you the past few weeks but there never seems to be any time when we're alone. Dad, I realize you're dating someone else. And I know you and mom may never get back together again. That's terribly hard to accept, especially that you may never come back home and be an everyday dad to me and Toby. But at least I want you to understand what is going on in our lives. Don't think mom asked me to do this—she doesn't even know I'm writing you. I just want to share with you what I've been thinking.

Dad, I feel like our family has been riding in a nice car for a long time. You know the kind of car you always like to have as a company car. It's the kind of car that has every 'extra' inside and not a scratch on the outside. But over the years the car has developed some problems.

It doesn't run as well as it did before, the seats are ripped and the wheels wobble. But, it is still a great car, and I know with a little work it could run for years.



Since we got the car, Toby and I have been in the back seat, while you and mom have been up front. We really feel secure with you driving and mom beside you.

But, last month mom was at the wheel. It was night-time and we had just turned the corner near our house, when suddenly we looked up and saw another car out of control heading straight for us. Mom tried to swerve out of the way, but the other car still smashed into us. The impact sent us flying off the road and crashing into a lamppost.

The thing is dad, just before the crash, we could see that you were driving that other car. And we saw something else: sitting next to you was another woman. It was such a terrible accident that we were all rushed to the emergency room. But when we asked where you were, no one really knew. Mom was really hurt. She had several broken ribs. Toby's arm is in a cast, but that's not the worst of it—he is still in so much pain and shock that he doesn't want to talk or play with anyone. As for me, I was thrown from the car. I was stuck out in the cold for a long time with my right leg broken. I couldn't move to help mom or Toby. There have been times since that night when I've wondered if any of us would make it, and even though we are getting better we are still in the hospital.

The doctors say I'll need a lot of therapy. I know they can help me get better, but I wish it was you helping me, instead of them. The pain is so bad, but what's even worse is that we all miss you so much. Every day we wait to see if you are going to visit us in the hospital, and every day you don't come. I know it's over, but somehow my heart would explode with joy if I could see you walk into my room.

At night, when the hospital is really quiet, they push Toby and me into mom's room and we talk about you. We talk about how much we love driving with you and how we wish you were with us now. Are you all right? Are you hurting from the wreck? Do you need us like we need you? If you need me, I'm here, and I love you, Kimberly.”

Kimberly had tried to talk with her father but it didn't register. But when he got this letter from her, it created a mental picture in his mind that he couldn't escape from. When he had a moment to think, the story of this wreck would flood his mind. It communicated to him. While most events like this don't have a happy ending, this one did. Kimberly's story started the process of restoration for that family.



Why did Jesus teach using parables? He wants us to remember the truth. Somehow these parables have a way of cracking through our thick skulls and planting themselves there—forever.

AMEN.