



# The Pharisee & the Tax Collector

Luke 18:9-14

Two men went to the temple to pray. They had very different views of themselves and of God. One walked away right with God; one remained in his sin. Through this parable, Jesus taught us who it is that God accepts into the kingdom of God.



## Day #1: Don't Judge

The Pharisee did not understand his own sinful condition. And he may have even looked good to others from what they could see, but God, who knows everything, could see what was going on inside his heart. Jesus made two of his sins clear to us.

† *The Pharisee stood up and prayed about himself. "God, I thank you that I am not like other people," he said... "I am not even like this tax collector." - Luke 18:11*

He was filled with pride and he judged others. He judged the tax collector based on what the man's job was.

Jesus taught that it was wrong to judge others. Jesus put it this way:

*You look at the bit of sawdust in your friend's eye. But you pay no attention to the piece of wood in your own eye. How can you say to your friend, "Let me take the bit of sawdust out of your eye"? How can you say this while there is a piece of wood in your own eye?*

*You pretender! First take the piece of wood out of your own eye. Then you will be able to see clearly to take the bit of sawdust out of your friend's eye. - Matthew 7:3-5*

This Pharisee had no problem seeing the sins of others, but he did not see his own sin. And that **is** a sin!

\* Of course, God tells us what sin is, and it would be impossible not to see the sins that other people commit. But we judge when we think that we are

Day #1 continued:

better than them. Even Jesus, who was perfect, did not judge others (John 12:47). Like Jesus, our heart should break when we see sinful actions or attitudes (Luke 13:34; 19:41). When we see a person sin, our attitude should be honestly wanting the person not to sin, for their own good. We should pray for them and ask God to draw them to Himself.

## Day #2: Rule of Law

Why did the Pharisee think that he was close to God? Let's read how he described himself:

† *The Pharisee stood up and prayed about himself. "God, I thank you that I am not like other people," he said. "I am not like robbers or those who do other evil things. I am not like those who commit adultery. I am not even like this tax collector. I fast twice a week. And I give a tenth of all I get." - Luke 18:11-12*

Pharisees were rule-makers and rule-keepers back in Jesus' day. They memorized God's law, and even made up rules of their own. They spent hours writing rules, thinking about rules, deciding who had broken the rules, and patting themselves on the back when they followed the rules.

But what does God say about all the rules? Can following rules - even God's perfect rules - make us right with Him?

*It can't be said that anyone will be made right with God by obeying the law. Not at all! The law makes us more aware of our sin. - Romans 3:20*

Following God's law is definitely the best way to live! But no one can follow it perfectly at all times. So no one will be accepted because of it. Instead, when we look at God's perfect rules, we realize that we **can't** do it all. We realize that we are sinners, and we REALLY need God to make a way for us. He rescued us by sending His Son to take away our sin.

\* Are you, like the Pharisee, trying to keep rules to earn God's favor? There is nothing you can do to make God love you less. There is nothing you can do to make God love you more. Eternal life is a free gift to all who trust in Jesus. You cannot earn it; you can only receive it.

## Day #3: Categorically

Let's think about categories. Can you list some things that would fit in the category of **food**? What about the category of **pets**? And what about the category of **colors**? All things fall into categories of things that are like them in some way. What categories do you fit into? (You are a person, a child, a male or female.)

There is one Being that has no category. It is God. There is no one else like Him. God is above all things. He is more powerful, more creative, and more intelligent than everyone else combined. And God is holy. Holy means perfect, pure, and set apart.

The tax collector seemed to understand God's holiness. And he understood that he did not meet up to God's perfect standard.

† *But the tax collector stood not very far away. He would not even look up to heaven. He beat his chest and said, "God, have mercy on me. I am a sinner."* - Luke 18:13

This man knew that he did not deserve to be accepted by the holy God. He confessed that he was a sinner. He agreed with God that his sin was wrong. And this is the exact attitude that God is looking for!

The tax collector did not have good deeds to offer to God. He did not follow the rules that the Pharisee followed. All he had was his humble trust in God. Jesus said that the tax collector was accepted by God.

\* Do you trust in your own good deeds, or in God's mercy? God accepts those who realize their need for Him and trust in Him.

## Day #4: What is in the Heart

Get an egg from your refrigerator. Describe the egg **ONLY** by what you can see on the outside. Now crack the egg in a bowl. Now describe what you see. Wow. The inside is quite different from the outside, isn't it?

Some people are also very different on the inside than they are on the outside. The Pharisee in Jesus' parable looked good on the outside. He was very respected. He wore fancy robes and had a religious job. But inwardly, he was prideful and judgmental. On the other hand, the tax collector did not look good on the outside. Most of the Jews hated him because he took money from them. They believed he was a traitor. But inwardly, this man was humble. He was free from pride. He knew that he needed God to rescue him from his sin.

## Day #4 continued:

The Pharisee thought that God was like him - accepting only the people who looked good on the outside, and looking down His nose at everyone else. The Pharisee could not have been more wrong! God looks at what is on the inside of a person.

† *Man looks at how someone appears on the outside. But (God) looks at what is in the heart. - 1 Samuel 16:7*

\* What does God see when He looks at what is inside of you? (1 Corinthians 11:31) What do you see when you look at others? Pray that God will help you see people as He does.

## Day #5: Striking Comparison

Jesus' teaching had a way of turning everything upside down! He compared two very different men in this parable: the most respected religious leader and a man who was known to be a thief. At the beginning of the story, if Jesus had asked which man was closer to God, everyone in the crowd would have chosen the Pharisee.

Jesus wanted His audience to know that things in the kingdom of God are **VERY** different than they are in this world. In the kingdom of God, being right with God does not come from something you do or don't do. Being right with God comes from depending on His mercy.

The tax collector humbly pleaded, "God, have mercy on me. I am a sinner," while the Pharisee proudly listed his own accomplishments (Luke 18:11-13).

Jesus chose these two men to prove that there is **no sinner so bad** that God's mercy cannot forgive him, and there is **no religious person so good** that he could earn his own way into God's kingdom.

† *So it doesn't depend on what we want or do. It depends on God's mercy. - Romans 9:16*

Jesus told this parable to people who were just like the Pharisee in the story (Luke 18:9). He wanted them to change their thinking. He wanted them to see their own sin, repent, and turn to God. Jesus wants everyone to turn from sin, turn to God, and enter His kingdom (2 Peter 3:9).

\* Aren't you thankful that your place in God's kingdom does not depend on you?! Offer a prayer to God. Thank Him for His unending mercy.