## Parable Of The Pharisee And The Tax Collector

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Forerunner, "Bible Study," December 2004

The Parable of the Pharisee and the Tax Collector (Luke 18:9-14) contrasts two different attitudes: self-righteousness and humility. The two men who go to the Temple to pray contrast in character, belief, and self-examination, representing opposite sides of the law. The Pharisee corresponds to the self-righteous, merciless worshipper of the law, and the tax collector exemplifies the humiliated lawbreaker. Both are sinners, although the outward form of their sins differs. Both men allow the judgment that they had already formed about themselves to determine the form and wording of their prayers.

As Luke comments, the parable's purpose is to expose those "who trusted in themselves that they were righteous, and despised others." *Despised*, which literally means "to count as nothing," describes the religious egotism the Pharisees repulsively personified. Jesus' intention is to rebuke this self-righteous trust in the self, as well as self-righteous loathing of others. Not only do the self-righteous think they are safe from God's judgment, but they also habitually disdain others as not being as righteous as they are and therefore deserving of God's judgment. Although it involves prayer, this parable is not one about how to pray as much as it is on how to be justified before God.

1. What is wrong with believing we are safe from God's judgment due to our own efforts? Luke 18:9.

**Comment**: The Pharisee's prayer manifests his mindset (II Peter 2:3). People like him trust in their own works to gain salvation and eternal life, not trusting in Jesus Christ for them. They do not really think they need His sacrifice or help because they think they are good enough in themselves. So, they toot their own horns, making sure God knows how righteous they are. While kneeling before Him, they tell Him all the good things they are always doing, and believe that He is impressed. They act as if God owes them salvation because of their good works.

This attitude shows how little they understand of the true holiness of God and the lowliness of our spiritual state. While on earth, Jesus worked more easily with tax collectors and sinners than with the Pharisees, though the latter were more dedicated to adhering strictly to the letter of the law. The Pharisees, knowing they were more righteous, made sure others knew it. In their self-delusion and self-righteousness, they could learn little from Christ.

2. What commonly causes a person to disdain another person? Same verse.

**Comment**: The Pharisee, considering others as nothing, treats them accordingly. It is typical of human nature to elevate itself while putting down others, and some believe that this is the only way to elevate themselves above their peers. Isaiah writes about such people: ". . . who say, 'Keep to yourself, do not come near me, for I am holier than you!' These are smoke in [God's] nostrils, a fire that burns all the day" (Isaiah 65:5).

The Pharisee compares his own flaws, not with God's infinite perfections, but with the imagined greater flaws of others. His pride has made him bankrupt of genuine

compassion and concern (James 2:13). He presumptuously errs in his prayer in that it is neither his duty nor his right as a sinner to point out another's sins. In trusting in Christ for righteousness, our inadequacies and guilt are revealed, and we become willing to admit that others may be much better than we are.

**3**. What makes the Pharisee's prayer so obnoxious? Luke 18:11-12.

**Comment**: The Pharisee glories in what he is ("I am not like other men"), what he does ("I fast twice a week"), and what he gives ("I give tithes of all that I possess"). Self is a prominent feature of his prayer—he uses the personal pronoun "I" five times—showing his great obsession with himself. He does not pray for others, and frankly, he has no interest in them other than to point out their faults. Not satisfied with commending himself, he disdains the tax collector as well, when he should have interceded for him before God. His prayer shows that he thinks of God as being impressed with pettiness and severity.

**4**. Why does the tax collector leave justified? Luke 18:13-14.

**Comment**: *Justified* means "to be declared righteous." The apostle Paul teaches that human beings are not justified by their works but by God's mercy—by grace (Titus 3:4-8). Our responsibilities in being justified are to humble ourselves in faith before God, repent of sin, and plead for His mercy and forgiveness. The Pharisee may not have been an extortioner, unjust, or an adulterer; he may not have overtly sinned as the tax collector did; and he may have fasted and tithed with greater dedication than most—but none of his good works could justify him (Romans 3:27-28; 4:1-3).

It is much less humiliating to humble ourselves than it is to be humbled by others. The tax collector humbles himself before God, pleading for mercy, and in the end, he receives exaltation. In Proverbs 27:2, Solomon expresses the principle of this parable: "Let another man praise you, and not your own mouth; a stranger, and not your own lips." This principle works in all facets of life, but most people cannot see it at work because they see no reward for humbly working behind the scenes. Godly principles at first seem contradictory to success, but they always work for the ultimate benefit of all. If we would be as concerned about our character as we are about being recognized for our achievements, we would be far more impressive to our Creator, whose gifts and rewards are unimaginable.