

The Pharisee & The Tax Collector

Luke 18:9-14

PPT Title

The Pharisee & The Tax Collector

Main Point: You must recognize your need and depend on the mercy of God to enter God's kingdom.

Key Verse: *"Everyone who lifts himself up will be brought down. And anyone who is brought down will be lifted up."* – Luke 18:14b

Props: A clear, empty jar. A measuring cup full of sand (enough to fill the jar half way). A handful of small rocks. Two balloons of different colors, one with the word PRIDE written on it in marker, the other with the word MERCY written on it.

BACKGROUND

Say: Jesus told many, many parables. Some were told to His disciples. Others were told to the crowds that followed Him wherever He went. Still others were told to Pharisees. The ones directed toward rule makers like the Pharisees usually contained deeper messages on their wrong thoughts about God and sin and the kingdom.



The Pharisees didn't really like hearing these parables. They wanted to continue believing that the way they did things was the right way. They wanted to believe that they were better than other people because they made and enforced so many rules. They wanted to believe that they were part of an exclusive club, a club that sinners could never be a part of.

But when Jesus told parables to the Pharisees, He wanted them to understand two very important things. First, He wanted them to see that their sins and ways of thinking took them far away from God. And second, He wanted them to know that it was possible to repent of their sins and be part of God's kingdom.

In the parable we are going to look at today, Jesus tells a story about prayer. The Parable of the Pharisee And the Tax Collector doesn't focus on what people say when they pray, but on what they think. Jesus wanted the Pharisees (and us) to understand that the things we say when we pray are not as important as the condition of our hearts. Let's read together in Luke 18:9-14.

Teacher Note: Right before this parable, in Luke 18:1-8, Jesus told a parable to His disciples about persistence in prayer. Much like the Parable of the Persistent Friend in Luke 11:5-13, this lesson urged the disciples to keep praying and never give up. It contrasts an unjust judge in a certain town with God, saying that if an unjust judge (who neither fears God nor cares about men) will give a persistent widow her way, how much more can we expect our merciful God to answer prayer?

There is an interesting transition between this parable and the Parable of the Pharisee and the Tax Collector that comes after it. Jesus says, in Luke 18:8, "However, when the Son of Man comes, will He find faith on the earth?" This seems to indicate that the second parable, the one addressed to "some who were confident of the own righ-

teousness and looked down on everybody else,” is more about faith than it is about prayer. Beautifully worded prayers mean nothing if the heart behind them contains self-righteousness but no real faith or humility. God will draw near to us during times of humble prayer, but if our inner self is haughty as we pray, He will regard our petitions from a distance. *Though the Lord is on high, He looks upon the lowly, but the proud He knows from afar.* — Psalm 138:6

A PHARISEE PRAYS IN THE TEMPLE



Say: *Jesus told a story to some people who were sure they were right with God. They looked down on everybody else. He said to them, "Two men went up to the temple to pray. One was a Pharisee. The other was a tax collector.*

"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 18:9-12

Teacher Note: There is nothing wrong with rules. Every family has them. Every church has them. Every organization has them. The key is to keep the rules in perspective, something the Pharisees did not seem able to do. When our adherence to rules makes us confident in our own righteousness or causes us to trust in rule keeping to justify us before God, we are committing a fatal error. The Pharisee in this parable had descended into haughtiness and self-righteousness.

Say: Can anyone tell me who Jesus told this parable to? *People who were sure they were right with God. People who thought they were better than others. Pharisees.* That's right. Jesus was speaking directly to some people who trusted in the law and thought that keeping rules and acting very religious made them acceptable to God.



The Pharisees thought that the way to enter God's kingdom was by keeping a lot of rules. Not only the rules that God gave Moses in the Old Testament, but also a bunch of rules that the Pharisees and religious leaders had added to the law over the course of many, many, many years. Can you imagine how many rules there were by the time Jesus arrived to show us the truth about the kingdom? The Pharisees and other very religious Jews were really the only ones who kept all the rules that had been added to the law. They thought that all the people who didn't keep their rules were much to bad and sinful to ever be acceptable to God.

Now, rules are a necessary thing aren't they? Your family probably has some rules. Does anyone want to share one of your family's rules? **Call on a couple of children and comment briefly on why that particular rule is important for keeping order in their family.** What about school rules? Who wants to share a rule that your teacher has made? **Briefly discuss a couple kids' answers.**



So you can see that there isn't anything wrong with rules. Even churches have them. But there is something wrong with thinking that you are better than other people because you keep certain rules. For example, what if a church made a rule that you couldn't drink anything that contains caffeine—like coffee or tea or soda? Drinking these things is NOT a sin—it is not in God's Word—so this rule would be a MAN-MADE rule like the Pharisees made. If you kept that man-made rule carefully, you might be tempted to think that people in your church who drank soda were not as good as you. The Bible tells us in Romans 3:27 that this way of thinking is wrong: *So who can brag? No one! Are people saved by obeying the law? Not at all! They are saved because of their faith.*

Say: The only way to enter God's kingdom and live with Him forever is to have faith



in Jesus. If we believe that He is God's Son and died on the cross to pay the price for our sins, we are not separated from God any more. Keeping certain rules might be something that we do to honor God after we put our faith in Jesus, but we cannot be saved simply by obeying a bunch of rules. And once we know that there is nothing we can do to save ourselves, there is really no reason to ever think we're better than other people just because we do or say the right things.

You've probably heard God described as being merciful. Mercy basically means that we don't get the punishment we deserve. God sent Jesus—who never sinned—to pay the price for OUR sins. Even though we deserve to be punished for the sins we commit, God was merciful and allowed Jesus to take the punishment for us. That should make us feel very humble, shouldn't it?

Unfortunately, the Pharisee in this parable didn't seem to recognize his own need for mercy. He thought he could enter God's kingdom by being good and keeping rules.



Application: Let's do a little demonstration of why good works and rules can never save us. **Hold up the jar and the measuring cup full of sand.** Let's say this jar represents the Pharisee in the parable. I'm going to pour some sand into the jar. The sand represents sin. **Pour the sand from the measuring cup into the jar until it is half full.** How many grains of sand do you think are in this jar? *A million. A billion.* There's really no way for us to count how many grains of sand are in here! The Pharisee wrongly thought that as long as he did enough good things and kept enough rules, that he could deal with his own sin and enter God's kingdom.

Now I'm going to start adding rocks to the jar. The rocks represent good deeds that the Pharisee did, or rules that he kept. **Start adding small rocks one by one to the jar.** He thought that good deeds and obedience to the rules would take care of his sin problem. But do these good deeds remove even one grain of sin from this jar? No! Only God's mercy can deal with sin. Only Jesus can take our sin away forever and allow us to enter the kingdom of God. **Pour the sand and pebbles from the jar back into the measuring cup.** Jesus came to take our sin upon Himself. When we believe that Jesus died for our sins, God no longer sees our sin. He sees us pure and clean like this empty jar is pure and clean, with no sin in it at all.

Now let's read some more of the parable to see what happened next.

A TAX COLLECTOR PRAYS IN THE TEMPLE, TOO



Say: *"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

Do you remember what the Pharisee prayed in the temple? He said, *'God, I thank You that I am not like other people.'*

He also 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.'*

The Pharisee was full of love and respect for himself. But he didn't seem to have any love and respect for God and others. But the tax collector was quite different. He knew he was a sinner, and he was sincere in his desire to repent. Who remembers what it means to repent? *To change your mind. To turn away from your sin.*

The tax collector was honest about himself as he prayed. He was sad about the fact that he was a sinner, and he was humble in his need for God's mercy. Do you think

God liked what He heard in the tax collector's prayer? Do you think God answered his prayer for mercy?

"Blessed are you who are hungry now. You will be satisfied. Blessed are you who are sad now. You will laugh."
— Luke 6:21

In the Sermon on the Mount, Jesus said, "Blessed are you who are hungry now. You will be satisfied. Blessed are you who are sad now. You will laugh." — Luke 6:21

That sounds like a promise to the tax collector, doesn't it? He is hungry for forgiveness, and he is sad that he has sinned against God. The tax collector knows that no one is more sinful than he is. And he knows that the only thing he can offer God is his faith and his willingness to repent and turn from his sin.

The Pharisees thought that the kingdom of God would never be home to the tax collector or anyone else who didn't appear good or clean on the outside. The tax collector agreed that his sin was a problem. But unlike the Pharisee, he believed that the only way to overcome that sin problem was through God's mercy, not through human effort.

Now let's read what Jesus had to say about the two men praying in the temple. Look at Luke 18:14.

GOD'S UPSIDE DOWN KINGDOM



Say: "I tell you, the tax collector went home accepted by God. But not the Pharisee. Everyone who lifts himself up will be brought down. And anyone who is brought down will be lifted up." — Luke 18:14

The two men behaved very differently in the temple that day, didn't they? The Pharisee was proud and thought he was better than other people, including the tax collector who prayed nearby. The tax collector was humble and sad about his sin. He knew that only God could give the forgiveness and mercy he needed.

Jesus said that a person who lifts himself up will be brought down. It's like this balloon. **Hold up the balloon, which you will blow up a little bit at a time as you say each self-righteous statement.** Every time I think I am better than someone else or remind God how good I am, I am going to inflate the balloon a little bit. **Say:** Thank You God that I don't say bad words like my neighbor. Thank You God that I am so good about putting quarters in the offering. God, I keep the rules at school so much better than the other kids. Thank You God, that my mom and dad love me more than my naughty little brother.

PRIDE

Say: Wow. Our balloon is really full isn't it? Now that we've blown it up, we can see what the balloon says. It says "pride." Remember what Jesus said about a prideful person who lifts himself up? He said they will be brought down. **Let go of the balloon.** The Pharisee entered the temple with a lot of pride. His balloon was full. But Jesus said that he would eventually be humbled.

MERCY

The tax collector, on the other hand, entered the temple completely broken by his sin. He knew that he had nothing to offer God except his repentance. Hold up the second empty balloon. Jesus said that anyone with this attitude will be lifted up, not by human efforts but by God's mercy. **Blow up the balloon and tie it shut.** Do you see what this balloon says? It says "mercy." When we are humble and see our need for forgiveness, He will fill our lives with mercy and bring us into His kingdom.

So do you think there is hope for the Pharisee in the parable? Of course there is. Just a few verses later, in Luke 18:26-27, one of the disciples asked Jesus if it was possible for anyone to be saved, and Jesus replied, "Things that are impossible with people are possible with God."



In fact, one of the most self-righteous, rule-crazy Pharisees of all was saved by God's mercy and went on to become the Apostle Paul, who wrote most of the new testament and traveled the world sharing the good news of Jesus, who saves us from our sins. Here's something that Paul said after God's mercy allowed him to enter the kingdom of God: "*Christ Jesus came into the world to save sinners. And I am the worst sinner of all.*" — 1Timothy 1:15b

Application: Like Paul, we can say that Jesus came into the world to save us. We are all sinners. There is nothing we can do to make up for that. All we can do is be like the tax collector in the temple and recognize our own need for mercy; because without mercy, we cannot enter God's kingdom. And like the tax collector, we should understand that everyone sins and needs forgiveness. We are not better than others, even if we keep rules or do lots of good works. God promises that if we recognize our need for His forgiveness, we will be lifted up. And that is the best place to be.

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