

The Pharisee and the Tax Collector

The parable of the Pharisee and the tax collector is only recounted in the book of Luke, chapter 18, verses 9–14. Let's start by looking at the two characters in the story, shall we?



The Pharisee

Pharisees were members of Jewish society who held very strong beliefs about obeying both the laws of Moses and the traditions handed down “from the fathers.” These traditions were not part of the laws of Moses, but the Pharisees put them on the same level as the law.

The name Pharisee means “separated” or “separated one.” They strove to observe the law of Moses, especially those laws that had to do with tithing and purity. Many Jews didn't adhere to the purity laws concerning food, food preparation, and



the washing of hands, so the Pharisees were careful about who they ate with so as not to become ritually unclean. Some of them criticized Jesus because He ate with sinners, and they looked down on His disciples because they ate with unwashed hands. They also criticized Jesus on more than one occasion for violating the Sabbath laws.

Pharisees were known to go above and beyond when it came to religious matters. The written law only required fasting once a year, on the Day of Atonement, yet some Pharisees fasted twice a week, on the second and fifth days of the week—Mondays and Thursdays—in a self-imposed act of piety. They tithed everything they acquired, which was also beyond what the law required.

Most Jews did not adhere to the Mosaic law as strictly as the Pharisees did; therefore the Jews of Jesus' day considered the Pharisees to be very righteous and pious.

The Tax Collector

Now we'll turn to the tax collector.

The customs and tax collection system operated through what is called tax farming. The way it worked is that wealthy individuals would bid on how much they would pay Rome for the privilege of collecting taxes in an area. The highest bidder, the "tax farmer," would pay the amount that was accepted by Rome for the bid, meaning that Rome got its tax money in advance. The tax farmer would then collect the taxes through local tax collectors. The tax farmer and those he hired to collect the taxes would make their living from the taxes collected from the people. They would charge as much as possible in taxes, within certain legal limits, as their income was determined by how much money they could bring in over the amount that they had already paid to Rome. In short, tax collection was a for-profit business.

The tax farmers hired local tax collectors to do the work of collecting taxes. These tax collectors would assess the value of the goods and

then assign the amount to be paid. While there was some measure of control, tax collectors would often value the goods much higher than their actual worth, in order to make a profit. They would stop people on the road and demand these taxes, which could either be paid in currency or by forfeiting a portion of the goods. Those being taxed considered this institutional robbery.

Tax collectors were despised. They were seen as extortioners and unjust. They were considered religiously unclean, and their houses and any house they entered were thus considered unclean. The hated tax collectors were often put in the same category as sinners and prostitutes.

The tax collector in the parable is certainly not an upstanding character; he's a rotter and he knows it, as evidenced by his actions in the temple and his prayer.

The Parable

With that background, let's move on to the parable.

He [Jesus] also told this parable to some who trusted in themselves that they were righteous, and treated others with contempt: "Two men went up into the temple to pray, one a Pharisee and the other a tax collector. (Luke 18:9-10)



The original listeners would assume that the Pharisee and the tax collector were going up to the temple to attend one of the daily atonement sacrifices and to pray.

The Pharisee, standing by himself, prayed thus: 'God, I thank you that I am not like other men, extortioners, unjust, adulterers, or even like this tax collector. I fast twice a week; I give tithes of all that I get.' (Luke 18:11-12)

The Pharisee stood by himself when he prayed; he separated himself from the other worshippers. If his clothes touched the clothes of a person who was unclean, then he would be unclean too. And as one who was meticulous when it came to being pure and holy, that just wouldn't do. He stood as he prayed and lifted his eyes upward, both of which were the custom in Jewish prayer.

It was also the custom to pray out loud, so there is a good possibility that others could hear his prayer. It could be that he meant his prayer to be a "preachment" prayer —where a person prays in a manner that is intended to preach a sermon to others rather than addressing God.

The Pharisee is not a hypocrite; he no doubt actually does refrain from

the sins he lists and he does fast and tithe more than required. But he is self-satisfied and self-righteous. He looks down on others who don't keep the law as he does. He shows disdain and disgust towards others and thanks God that he "isn't like them." He views himself as the epitome of righteousness, and the original audience of the parable would have seen him that way as well.



The tax collector's demeanor and prayer are completely different.

But the tax collector, standing far off, would not even lift up his eyes to heaven, but beat his breast, saying, 'God, be merciful to me, a sinner!'" (Luke 18:13)

The tax collector stands far from others, not because he's righteous, but because he's a sinner and he knows it. He won't lift up his eyes to heaven because he feels unworthy. He extorts money from others by overcharging them. He's a swindler. He doesn't feel that he deserves to be standing with God's people, or that he's worthy of conversing with God.

He beats his breast, over his heart, because he is so distressed over his sinfulness. One commentator wrote:

In the Bible, the only other case of people beating their chests is at the cross when the crowds, deeply disturbed at what had taken place, beat their chests at the end of the day just after Jesus died (Luke 23:48). If it requires a scene as distressing as the crucifixion of Jesus to cause

men and women to beat their chests, then clearly the tax collector of this parable is deeply distraught.

The Greek word used in this verse for "be merciful" is *Hilaskomai* (hell AS kima), which means to make propitiation for. The tax collector is asking for propitiation, or an atonement, for his sins. His cry isn't for general mercy; it's for atonement, for the forgiveness of his sins.



Jesus ends the story with:

I tell you, this man went down to his house justified, rather than the other. For everyone who exalts himself will be humbled, but the one who humbles himself will be exalted. (Luke 18:14)



This ending was a shock to the original listeners. The Pharisee would have been seen as the righteous, respected one, as he not only obeyed the law but went beyond it. The tax collector, on the other hand, would have been considered the sinner. He was hated and reviled by virtually everyone, and with good reason; there was no way he could be seen as being righteous.

Yet who does Jesus say goes to his house justified, made righteous?—The one who is confident in his own righteousness due to his good works, or the one who cries out to God for mercy? Is it the one who is seen by others as holy?—The one who looks down on others as not being as religious as himself, and who separates himself from those who are unclean and sinful? Or is it the one who knows that he's a sinner, who humbles himself, knowing that no

amount of works could save him, who looks to God in true repentance for His mercy, forgiveness, and salvation?

When it comes to God's saving grace, the one who humbly acknowledges his or her need for God is the one who receives salvation. Not those with the exalted self-opinion, who trust that their good works and religiosity are going to save them. You can't earn salvation or forgiveness for your sins. It's simply a beautiful gift offered by God.

Jesus is telling His listeners that it is through God's love and grace that people are justified, that our sins are atoned for, a concept that, after Jesus' death, the apostle Paul stated as:

For by grace you have been saved through faith. And this is not your own doing; it is the gift of God, not a result of works, so that no one may boast. (Ephesians 2:8-9)

God is a God of love and mercy. He loves humanity and He made provision for us to be saved through Jesus' sacrificial death. He's passionate about saving all people, even those who seem to be the worst sinners in the eyes of the world, people like the tax collector in this parable.

As Christians, we should do all we can to help others know Him through living our lives in a manner that shows the love, mercy, and understanding that our loving Savior has shown to each of us.