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The Parable of the Pharisee and the Tax Collector Luke 18: 9-14

The parable of the pharisee and the tax collector DIG: In the parable of the Pharisee and the tax collector, how do you feel about the Pharisee? Why do you think he acted this way? How do you feel about the tax collector? Why did he act the way he did? How does this parable complement the one on persistence (**to see link click [Ih](#) - The Parable of the Persistent Widow)? How do both demonstrate faith? What do both teach about ADONAI?**

REFLECT: When have you been like the Pharisee in this story? Like the tax collector? What accounts for the difference? Right now, considering your attitudes toward others, which are you most like? Why?

The one main point to this parable is that all those who exalt themselves will be humbled, and those who humble themselves will be exalted.

How important it is to understand that we are **saved by grace through faith (Ephesians 2:8)**! This was the fundamental difference between **the Pharisee** and **the tax collector** in **Jesus'** parable. **The Pharisee** believed that **his** own works would justify **him**, while **the tax collector** realized that **he** was a sinner and that **his** only hope was in **God's mercy**. What a difference these attitudes can make in the way we live!¹¹⁶⁹

Messiah told this parable to some who were confident of their own righteousness like **the Pharisees and looked down on everyone else (Luke 18:9). This parable is set in a chiastic **ABC-D-CBA** structure. It's kind of a poetic parallelism, and a normal device in Near Eastern prose to facilitate storytelling. **This parable** is deliberately structured with seven stanzas that invert with the climax **D** in the center.**



A. Two Go Up, the Pharisee and the Tax Collector: Two men went up to the Temple to pray, one a Pharisee and the other a tax collector (Luke 18:10). The Pharisee had high social status, while **the tax collector** was despised. **The Pharisee** is mentioned first, then **the tax collector**. They both **go up**. But when it comes time to **go down, the tax collector** will be in the lead. In the West the word **pray** is almost exclusively used of private **prayer** and the word worship is used for corporate worship. However, in biblical literature, the verb **pray** can mean either. For this parable we will assume public worship.

Yet one can ask, doesn't each **man** in the parable offer a private **prayer**? Yes, but **their** "private" **prayers** are in the context of "public" worship. Many Jews would go up to the Temple daily to worship in the court of the women and pray during the burning of the incense at the morning and evening (three o'clock in the afternoon) sacrifice. This was so commonly accepted as the right time for private **prayers** that people who weren't even in the Temple were known to offer their own special **prayers** at that time.¹¹⁷⁰ The time of incense was especially appropriate as a time of personal **prayer** because by that time in the service the sacrifice of the lamb had covered the sins of Isra'el, and thus the way to **ADONAI** was open. The faithful could *now* approach **Him**.¹¹⁷¹ The incense arose before **Ha'Shem's** face and the faithful offered up their separate prayers. This scene combines the idea of private **prayers** (which **the two men** in this drama need to offer) in the context of public worship (in that the atonement sacrifice that is mentioned below) in a place of public worship like the Temple.¹¹⁷²

B. His Manner and His Prayer: The Pharisee stood by himself and prayed out loud, **to himself** and not **to God**, in spite of **his** appearing to address **ADONAI**. **He** continued, saying: **God, I thank you that I am not like other people (Luke 18:11a). He** wasn't in contact with **God** at all but merely boasted and justified **himself**. **The Pharisee's** reasons for standing **by himself** are easily understood.

He considered **himself** righteous, and indeed, **not like other people**, as we see from **his** description of **them**.

Those who kept the Torah in a strict fashion were known as *associates* (Hebrew: *haberim*) and those who did *not* were called *people of the Land* (Hebrew: *am-haaretz*). In our parable, paying **the tithe** is specifically mentioned. In the eyes of a strict **Pharisee** the most obvious candidate for the designation of *an-haaretz* would be a **tax collector**. Furthermore, there was a particular type of uncleanness that was contracted by sitting, riding, or leaning against something unclean.¹¹⁷³ This uncleanness was called *midras*-uncleanness. **The Mishna specifically states, “For Pharisees the clothes of an am-haaretz count as suffering midras-uncleanness” (Mishna Hagigah2:7).**¹¹⁷⁴ With this background it is little wonder that **the Pharisee** wanted to stand by **himself**, away from the rest of the worshippers. If **he** accidentally brushed up against **the tax collector**, or any other *am-haaretz*, **he** would sustain *midras*-uncleanness. **His** state of cleanliness was too important. It needed to be guarded all the time and not compromised for *any* reason. Physical isolation, from **his** point of view, would be a statement - and an important one at that. Consequently, **the Pharisee** carefully **stood** aloof from the others gathered in the court of the women.

The Jewish practice is **to pray** out loud. This adds high definition to the scene. In essence, **the Pharisee** is therefore preaching to “the less fortunate unwashed” around him. It’s as if **he** were thinking to **himself**, “They have little chance to get a good look at a truly righteous man like **myself**, so **I** will graciously offer them a few words of judgment along with some instruction in righteousness.” But **his prayer** reveals more of **himself** than **he** probably intended. **Prayer** in Jewish piety primarily involves offering praise and thanks to **ADONAI** for all **He** has done, and petitions for the worshiper’s needs. This **Pharisee** does neither. **He** brags about **his** own self-righteousness and has no requests. Thus **his** “prayer” degenerates into mere self-aggrandizement. As **he** proceeds it goes from bad to worse.¹¹⁷⁵

C. The Pharisee (the image): For I don’t cheat, I don’t sin, and I don’t commit adultery. I’m certainly not like that tax collector (Luke 18:11b NLT). **The Pharisees** usually displayed a self-conscious superiority toward virtually everyone else. They were offensively contemptible, outspoken, sometimes with almost incredible rudeness, lacking decency and charity, but always with much pious self-assertion. Here, **his** words were selected because **he** felt they specifically applied to **the tax collector**, who is already spotted

standing at some **distance** away from the other worshipers.

D. His Self-Righteousness: I fast twice a week and give a tenth of all I get (Luke 18:12b). There is no evidence that **the Pharisees fasted twice a week**, although **they** did fast frequently (**Matthew 9:14 CJB**). **The Talmud speaks of one who “undertakes to fast every Monday and Thursday throughout the year” as not unusual but nevertheless not the norm (Ta’anti 12a).** Within the framework of trusting **God**, **fasting** was and is a normal part of a believer’s life (**Isaiah 58:1-12; Mattityahu 6:16-18, 9:14-17**).

Because those who reject the Gospel sometimes accuse believers of acting “holier-than-thou,” it is noteworthy that it was **Isaiah** who first used that phrase referring to **Isra’el** in rebellion against **God**. The rebellious **Israelites**, as if speaking to **ADONAI** by **their** actions, said: **Keep Your distance and don’t come near [us], because [we are] holier than you (Isaiah 65:5)**. Unfortunately, **God’s** people are susceptible to this most offensive of sins, against which both the TaNaKh and the B’rit Chadashah severely warn, religious pride.¹¹⁷⁶

There were **four great Jewish fasts**, which in addition to the Day of Atonement and the Fast of Esther (see my commentary on **Esther, to see link click [Bw - The Fast of Esther](#)**), are still kept. First, **the fast of the fourth month**, which took place on the seventeenth of Tammuz, in memory of the pillage of Jerusalem by King Nebuchadnezzar and the interruption of the daily sacrifice. **The rabbis teach that this was also the anniversary of the making of the golden calf, and of Moses breaking the Ten Commandments** (see my commentary on **Exodus Gq - The Golden Calf Incident**). Second, **the fast of the fifth month** is on the ninth of Av (see **Mt - The Destruction of Jerusalem and the Temple on Tisha B’Av in 70 AD**). **The rabbis teach that the** third great fast, **the fast of the seventh month** on the second of Tishri, **was in memory of the slaughter of Gedaliah and his associates at Mizpah** (see my commentary on **Jeremiah Gg - Gedaliah Assassinated**). Fourth, **the fast of the tenth month** was on the tenth of Tevet, when the siege of Jerusalem by King Nebuchadnezzar started.¹¹⁷⁷

Private **fasts** would, of course, depend on individuals, but the strict

Pharisees fasted every Monday and Thursday during the weeks intervening between Passover and Weeks, and again, between Sukkot and Hanukkah. Their reasoning was that Moses had gone up to Mount Sinai on a Thursday and came down on a Monday, when he received for the second time the Ten Commandments.¹¹⁷⁸ It was to this **fast** that **the Pharisee** was referring to when **he** said: **I fast twice a week (Luke 18:12a). The rabbis taught that in order to be a proper fast, it had to continue from one sundown until after the next, when the stars appeared. For about twenty-six hours they were to observe the most rigid abstinence from all food and drink.**¹¹⁷⁹

And I pay tithes on my entire income (Luke 18:12b CJB). The requirements to pay ten percent is based on **Leviticus 27:30-33** and **Numbers 18:21-26**; and it is discussed in tractate Ma'aserot of the Talmud, which sets forth what products must be tithed and states the principle that only tithed produce may be eaten (thus untithed produce is not *kosher*). The Mishna says, "A person who undertakes to be reliable must tithe what he eats, what he sells and what he buys; and he may not stay as a guest with an am-ha'aretz, or an unlearned man (Demai 2:2). But in general tithing **all of one's income** was regarded as beyond the call of duty. I would suppose this **Pharisee** felt **he** was doing something special and unique for **God**, for which **God** owed **him** thanks and reward. Such a mentality is, of course, neither peculiar to **Pharisees** in particular nor unbelievers in general; on the contrary, it is those who consider themselves believers who seem to be especially susceptible to this sort of false pride."¹¹⁸⁰

C. The Tax Collector (the reality): But the tax collector stood at a distance. He would not even look up to heaven. The image of the tax collector in the mind of **the Pharisee** is in sharp contrast to **the reality** of the broken, humble **man standing** some **distance** away from the assembled worshipers. **He** does not stand aloof, but **at a distance** because **he** doesn't feel worthy to stand in the midst of **God's** people.

B. His Manner and His Prayer: But he beat upon his chest. The accepted posture for **prayer** was, and is, to cross the hands over **the chest** and keep the eyes cast down.¹¹⁸¹ But this **man's** crossed arms do not remain immobile. Rather, **he beats upon his chest.** This dramatic gesture is still used in villages all across the Near East

from Iraq to Egypt. The hands are closed into fists that are then **struck upon the chest** in rapid succession. The gesture is used in times of extreme grief or intense anger. It never occurs in the TaNaKh, and appears only twice in the Gospels, both times in **Luke**. The remarkable feature of this particular gesture is the fact that it is normally characteristic of women, *not men*. For men it is a gesture of extreme sorrow and it almost is never used. It is not surprising that in all of biblical literature we find this particular gesture mentioned only here and at the cross. **When all the people who had gathered to witness this sight saw what took place, they beat their chests and went away (Luke 23:48)**. The crowd naturally included both men and women. Indeed, it took something of the magnitude of the cross to evoke this gesture from Near Eastern men.

What's more, we are told that **he beat on his chest**. Why **the chest**? The reason for this is given in an early Jewish commentary on **Ecclesiastes 7:2**, where Solomon writes: **It is better to go to a house of mourning than to go to a house of feasting, for death is the destiny of everyone; the living should take this to heart. These are the righteous who set their death over against their heart; and why do they beat upon their heart? As though to say, "All is there" (note . . . the righteous beat upon their heart as the source of evil longing) (Midrash Rabbah, Ecclesiastes VII, 2,5, Soncino, page 177).**¹¹⁸¹ Therefore, this classic Near Eastern gesture is a profound recognition of the truth that **out of the heart come evil thoughts - murder, adultery, sexual immorality, theft, false testimony, and slander (Mattityahu 15:19)**. This gives us an illustration of the depth of **the tax collector's** remorse. What then was **his** specific **prayer**?

And said, "God, have mercy on me, a sinner" (Luke 18:13). Grace is getting what you don't deserve (forgiveness) and **mercy** is *not* getting what you *do* deserve (punishment). **The tax collector** is not offering a generalized **prayer** for **God's mercy**. **He** specifically longs for the benefits of atonement (see my commentary on Exodus **Go** - The Day of Atonement), or a substitute. Those coming to **pray** at the time of the evening sacrifice would first see the slaughtering and cutting up of the sacrificial lamb (see my commentary on Exodus **Fe** - The Burnt Offering). Then they would notice the priest going into the Holy Place to burn incense (see **Ak** - The Birth of John the Baptist Foretold).

Both of these were acts that the Israelite was not merely an onlooker, for they were performed in the name of the people (of which the priest was a representative) in order to affirm daily Isra'el's relationship to **ADONAI**. After the incense had been

burned, the priest announced the blessing with outstretched hands and put the name of **YHVH** upon the people. It was for the reception of the blessing that the people **“bowed themselves” (Ecclesiasticus 1.21) to the ground on hearing the Name.** This was followed, in the awareness that **God** would graciously accept the gift, by the bringing of the sacrificial lamb to the bronze altar.

You can almost smell the pungent incense, hear the sounds of the liturgy, the loud clash of the cymbals, the blast of the shofars, the reading of **the Psalms**, the singing of the Levitical choir on the steps of the Nicanor Gate, see the great cloud of dense smoke rising from the burnt offering on the bronze altar, and the final prostration of the people. The **tax collector** is there. **He stood at a distance**, anxious not to be seen, sensing **his** unworthiness to stand with the other worshipers. In brokenness **he** longs to be a part of it all. **He** desperately wants to stand with “the righteous.” In deep remorse **he beats on his chest** and cries out in repentance and hope: **Oh God! Let it be for me! Make a substitute for me, a sinner!** There, in the Temple, this humble **man**, acutely aware of **his** own **sin** and unworthiness with no merit of **his** own, longed that the sacrificial lamb on the bronze altar might apply to **him**. As a result **God** forgave **him**.¹¹⁸²

A. Two Go Down, the Tax Collector and the Pharisee: **Jesus** concluded: **I tell you that this tax collector, rather than the other, went down to his house justified before God.** In the beginning of the parable **two men went up to the Temple to pray** at the same time with **the Pharisee** in the lead. Now **the two** come **down** again at the same time. The service is over. But now **the tax collector** is mentioned first. **He** is the one justified in **ADONAI's** presence. **The Pharisee** was merely going through the motions; **he** was just wasting **his** time. The self-righteous returned home unjustified. The false pride of **the Pharisee** served only to intensify **his** guilty condition and increase **his** sin. The sacrifice of the lamb for the sins of the people is made - but the broken of heart, who come in unworthiness trusting in **Ha'Shem's** atonement, they alone are made right with **God**.¹¹⁸³

Conclusion: For all those who exalt themselves will be humbled, and those who humble themselves will be exalted (Luke 18:14). The original audience was pressed to reconsider how righteousness was achieved. **Yeshua** proclaims that righteousness is a gift of **ADONAI** made possible by means of the atonement sacrifice, which is received by those who, in humility, approach as sinners trusting in **God's** grace and not their own righteousness.¹¹⁸⁴