

# Parable of a Pharisee and a Tax Collector



Scripture Reference:

[Luke 18:9-14](#)

**Español**



**Suggested Emphasis:**

God is merciful. Be humble and do not compare yourself with others.

**Memory Verse:** “Everyone who makes himself great will be made humble. But everyone who makes himself humble will be made great.” [Luke 18:14b, ICB](#)



## Story Overview:

Jesus told the parable of two men who went to pray at the temple. The Pharisee (who most people thought was good) had too much pride and told God all of the good things he had done and how he was better than others. A tax collector (who most people thought was bad) was humble and asked God to be merciful because he was a sinner. The humble man was right with God.

## Background Study:

We know the exact audience for this parable. Jesus told this parable to “those who were confident of their righteousness and looked down on everybody else. It is one thing to be confident of your salvation (through the righteousness of Jesus Christ), but it is another to be confident in your own righteousness.

Jesus contrasts two different attitudes in this parable. Jesus makes the parable even more interesting by using unexpected characters to represent the attitudes.

In this parable, a Pharisee displayed an incorrect attitude of pride even though Pharisees were held in high religious regard by the

people of the day. The Pharisees were scholars who studied the Old Testament Scriptures and developed the traditions that governed the Jewish religion of the day. Later in the New Testament, Paul describes them this way: *"The Pharisees obey the laws of the Jewish religion more carefully than any other group of Jewish people."* [Acts 26:5, ICB](#). They were outwardly religious, but Jesus often referred to them as hypocrites ([Matthew 3:7](#)).

The correct attitude of humility was displayed by a tax collector even though the Jews despised tax collectors of the day. Sometimes referred to as "publicans," these Jews acted as collection agents for Roman taxes. Their job was to collect the taxes from the Jews. They had a bad reputation because they often increased the taxes to take a significant percentage off the top. They were often considered unclean because they mixed with Gentiles and worked on the Sabbath. They were despised, yet many turned to God when they heard John the Baptist preach ([Matthew 21:31-32](#)).

Prayer times were scheduled twice daily (morning and evening) at the temple. People could also go to the temple anytime for private prayer.

Even though the Pharisee in this parable was outwardly religious, he had a heart full of pride. He did not have God on his mind when he went to the temple to pray. He was only thinking about himself. If he had compared himself with the perfection of God, he would have seen himself as a sinner. Instead, he picked a man with a bad reputation (a tax collector) and compared himself to him. We will never see ourselves in a true light until we compare ourselves to God ([Matthew 5:48](#)).

The tax collector in this parable is humble in God's presence. He centres all of his thoughts on God when he prays. He does not think about anyone else and what they have and have not done. He knows he is not worthy, but he throws himself at the mercy of God.

Other Scriptures to help in your study: [Romans 3:23](#); [1 John 1:9-10](#); [James 5:16](#); [Proverbs 3:34](#); [James 4:6, 10](#); [1 Peter 5:5-6](#)



## Way to Introduce the Story:

(Be sensitive with this activity. Do not use it if a child is overly sensitive about bursting balloons.) Use a fine, waterproof marker to draw a face on a balloon. Blow up the balloon so that the balloon looks like the head of a child. "Children, imagine if people were balloons. Let me introduce you to Puffy. Puffy really likes to brag about herself. Sometimes she says things like, 'Don't I look beautiful today?'" (Blow some more air into the balloon) Sometimes she tells her mum, 'Mum, you have to buy me lots of presents because I am the nicest person in our whole family.' (Blow some more air into the balloon.)" Think of more things Puffy might say to compare herself with others. (The children will help you think of things) and keep adding more air until the balloon finally pops. "Oh, no, Puffy just thought too much of herself. She spent too much time trying to compare herself with others."

Of course, people are not really like balloons. But some people do brag and think they are better than others. In today's lesson, Jesus talks about a man who liked to compare himself with other people. Let's learn about this parable . . ."  
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## The Story:

Have you ever met someone who thinks they are better than everyone else? They like to brag about themselves. They think they are better looking than other people. They think they are smarter than other people. They think they are faster, stronger or more popular than other people.

There were people like that when Jesus was preaching. Sometimes, they even thought God should treat them better because they were so good.

Jesus did not like it when people thought they were better than everyone else. He said that people who thought like that had too much pride. Jesus said that people should not be proud. Instead, people should be humble.

Being humble means that you do not brag about yourself. If you are humble, you do not expect everyone to always give you special treatment.

Jesus wanted the proud people to understand about being humble, so he told them a parable. Do you remember what a parable is? A parable is a simple story that helps us understand something important.

Here is the parable that Jesus told to the people who had too much pride:

Two men went up to the temple to pray. One was a Pharisee, and one was a tax collector.

Pharisees were teachers of the Scriptures, and they knew a lot about God's word. But when this Pharisee prayed, he only thought about how good he was. He stood up and prayed, "God, I thank you that I am not bad like all the other people. I am glad I am not bad like robbers and cheaters. I am glad I am not bad like that tax collector over there."

Then the Pharisee continued praying, "Lord, I am so good. I give lots of money and I pray a lot. I am really good."

What do you think God thought about the Pharisee's prayer? (Let children answer.) The Pharisee was not humble when he prayed. He had too much pride in himself. Jesus said the Pharisee was not right with God.

Then, the tax collector prayed. Sometimes, tax collectors cheated people. It was good that this tax collector wanted to pray to God. He did not stand up in front of everyone. He stood at a distance and prayed, "God, you are so good. I am sorry that I have done wrong. Please be merciful to me."

What do you think God thought about the tax collector's prayer? (Let children answer.) The tax collector was humble when he prayed. He did not think about how good he was. He thought about how good God was. Jesus said the tax collector would go home and be right with God.

After Jesus said the parable, he told everyone to be humble before God and that God would make them great.

No matter how many good things we have done, we all need God's mercy. He loves us because we are His children, not because of how we look or act. When we start to compare ourselves to others, we can choose to be humble and remember God's mercy and love instead.

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## Ways to Tell the Story:

This story can be told using a variety of methods. Always remain true to the facts found in the Bible but help children connect to its meaning by using drama, visual aids, voice inflection or other group participation.

[Click here for visual aids and story-telling methods.](#)

[Click here to download the slideshow](#), or [click here to download the pictures to print](#).

Be selective. Each teacher is unique, so only use the illustrations that best relate to how YOU tell the story in THIS lesson. Too many illustrations can be confusing, so eliminate any that cover other stories or details you do not wish to emphasise in this lesson.

## Review and Reflection Questions:

Review questions help children remember and know the facts of a story, while reflection questions encourage them to internalize its meaning and implications for their lives. Asking at least one of each type of question can help strengthen a child's spiritual development and help them connect to God. [Click here to learn more about review and reflection questions.](#)

### REVIEW:

1. In the Parable of the Pharisee and the Tax Collector, which one's prayer pleased God? (The Tax Collector)
2. In the Parable of the Pharisee and the Tax Collector, why was God not pleased with the Pharisee's prayer? (Instead of praying and praising God, he only bragged about himself and that he was better than others)
3. In Jesus' parable, why was God pleased with the tax collector's prayer and not the prayer of the Pharisee? (The tax collector prayed with humility, while the Pharisee prayed with pride)
4. What does it mean to be prideful? (To brag about yourself and believe you are more important than other people)
5. What does it mean to be humble? (To believe you are not more or less important than other people)
6. What kind of things can we pray about? (Praise God, thank God, confess to God, ask God to listen or do something, listen to God, etc.)

7. How does God show us mercy? What does it mean to be merciful?
8. What does this story show us about people?
9. What does this story show us about God or Jesus?

## REFLECTION:

1. Why do you think Jesus told this parable?
2. What is an example of someone being humble?
3. What is the difference between being proud of your accomplishments or talents, and being a prideful person?
4. How do you feel when someone brags about themselves a lot or thinks they're better than you?
5. What do you compare yourself to others about?
6. When we pray, what does God like to hear us say in our prayers? (Praising God, asking for forgiveness, gratitude, asking for His help, etc.)
7. When can you be humble this week? (Suggest scenarios)
8. God loves when we confess our sins to Him and ask Him to show us mercy. This shows God we want to follow Him, but need His help. When we confess with a repentant heart, God shows us mercy. Do you ask God to show you mercy when you've sinned and want to repent? Why or why not?
9. Do you understand how to pray? (Allow this to turn into you showing the children how to pray)

## Prayer:

It is important to guide children in learning how to pray. In prayer, children can connect with God and learn that He hears and answers them. God can become a life-long friend who is with them every moment of their lives. Try using a variety of prayer methods from time to time so that the children can learn to connect with God in different ways. Note that you can pray at any time throughout your lesson. [A variety of prayer methods are found here.](#)

## Song Suggestions:

- [Booster Song](#)
- [I've Got the Joy, Joy, Joy, Joy Song](#)
- Humble Yourselves in the Sight of the Lord
- Refer to the [Song Page](#) on this website for more options.

## Activities and Crafts:

[\(How to choose the best learning activities for my teaching situation\)](#)

### ACTIVITIES:

- Talk to children about how to pray (don't assume all children know how). One simple way is to use the words J-O-Y. This helps us to remember to pray about (J) Jesus first- praise and thanks, (O) Others next- help for friends and those in need, and (Y) Yourself last- requests about self. A song that goes with this is sung to the tune of "Jingle Bells." The words are: J-O-Y, J-O-Y, this should truly be. Jesus first, yourself last, and others in between.
- Have a chain prayer where each child takes turns saying part of the prayer. You may wish to ask for prayer requests from the children and write the requests on cards. Pass out the cards and let the children pray for what is written on their cards.
- Give each child a balloon. Let the children take turns making pride statements (bragging about themselves). Each time they make a statement of pride, they should blow a big breath into the balloon. Soon, they will have bragged so much that the balloon pops. Talk about how pride is just a bunch of hot air. We hurt ourselves and others when we have too much pride. Be sensitive about whether or not you use this activity. Some children become anxious about bursting balloons.
- Write the letters P-R-I-D-E on the chalk/whiteboard. Think of words relating to pride that begin with each of the letters. For example, P is for puffed up and pushy, R is for right all the time, etc. Do the same thing for the letters in the word "humility."



- Invite the children to respond to this story using the adaptable “God’s Story” printable reflection page. [Free printables for this story.](#)

## CRAFTS:



- Print bookmarks, trading cards or timelines ([printable pages](#)).
- Visit the [Teaching Ideas](#) page for additional activities and crafts.

## Other Online Resources:

- [Colouring page and worksheets \(Calvary Curriculum\)](#)
- [Worksheet, Pharisee and Publican \(sundayschoolsources.com\)](#)
- [Interactive group activities \(sermons4kids.com\)](#)
- [Video of the story. Music only and no words. Youtube video 2 minutes 12 seconds.](#)

<https://www.pinterest.com/marynnz/jesus-parables-teachings/>  
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