

The Parable of the Pharisee and the Tax Collector



Luke 18:9–14

Two Prayers, One Verdict The Parable of the Pharisee and the Tax Collector

Setting the Scene

Luke places this short story in the middle of Jesus’ journey toward Jerusalem. The Gospel has already shown Jesus receiving tax collectors and “sinners,” eating with them, and telling stories that overturn ordinary rankings of honor (**Luke 15; 16:19–31; 18:1–8**). Now he turns to people who “trusted in themselves that they were righteous, and treated others with contempt” (**Luke 18:9**, ESV).

The scene is simple and public. Two men go up to the temple to pray. One is a Pharisee: a lay teacher devoted to the Law, purity, fasting, and tithing—the sort of person many first-century Jews would have regarded as a model of piety. The other is a tax collector: a collaborator with Rome, widely suspected of extortion, and socially despised. They stand in the same holy place. They address the same God. They leave with opposite verdicts.

The parable is not a cartoon about “religious people versus honest sinners.” It is a surgical picture of two ways of standing before God: **one that presents a résumé, and one that presents nothing but need.**

Context

Luke 18:9–14 belongs with the surrounding teaching on prayer and the coming of the kingdom. Immediately before it is the parable of the persistent widow (**18:1–8**), which asks whether the Son of Man will find faith on earth. Immediately after it, people bring infants to Jesus, and he

says the kingdom belongs to such as these (18:15–17). The unit as a whole asks: Who may approach God? On what basis? With what posture?

Historically, the temple was the center of Israel’s worship. Devout Jews often went there at the hours of prayer. Standing to pray was ordinary, not automatically a sign of pride. Fasting twice a week (Monday and Thursday) and tithing beyond the required produce were extra acts of devotion that some Pharisees practiced. Tax collectors, by contrast, collected tolls and assessments for the occupying power and often overcharged. In popular imagination, they stood near the bottom of the moral scale.

The story’s shock depends on that social map. Jesus’ first hearers would have expected the Pharisee’s prayer to be acceptable and the tax collector’s presence to be barely tolerable. Jesus reverses the expected outcome. The man who looks most “**in**” goes home un-justified. The man who looks most “**out**” goes home *dedikaiōmenos*—declared righteous by God.

That word matters. Luke uses the language of justification that Paul will later unfold: God reckons a person righteous not by a ledger of performances but by mercy received in faith. **The parable is therefore both pastoral and theological.** It is about prayer, but it is also about how anyone stands before the Holy One.

Observations

1. The parable is aimed at a specific spiritual disease.

Jesus does not tell it “to everyone,” **but to those confident in their own righteousness and contemptuous of others.** Self-trust and scorn travel together. **When people treat righteousness as a possession, others become measuring sticks.**

2. The Pharisee’s prayer is grammatically to God and practically about himself.

He begins with thanksgiving—“God, I thank you”—but the content is contrast and inventory: not like other men, not like this tax collector; **I fast; I tithe.** Even gratitude becomes a platform. Some manuscripts and translations hear him as “standing by himself” or even “praying to himself.” Either way, God is the audience of a self-portrait.

His practices are not condemned as such. Fasting and tithing can be faithful. The problem is the use to which they are put: they become evidence that he does not need mercy, and they become a wall between him and his neighbor.

3. The tax collector’s prayer is almost nothing.

He stands far off. He will not lift his eyes. He beats his breast—an action of grief, not performance. His words are few: “**God, be merciful to me, a sinner!**” The Greek can be heard even more sharply: “the sinner.” He does not compare himself upward or downward. He names what he is and asks for what only God can give.

The verb often translated “be merciful” (*hilasthēti*) belongs to the language of atonement and propitiation. He is not asking God to be vaguely kind. He is asking God to deal with guilt—to cover, to make peace.

4. Justification is God's verdict, not the worshiper's self-assessment.

Jesus' punch line is not "the tax collector felt better" or "the Pharisee was impolite." It is: "this man went down to his house justified, rather than the other." One man is in the right with God; the other is not. The difference is not the length of the prayer, the beauty of the setting, or the public reputation of the speaker. The difference is whether the person comes empty or full.

5. The closing proverb is the theology of the whole Gospel in one sentence.

"Everyone who exalts himself will be humbled, but the one who humbles himself will be exalted." Luke has already sung this in Mary's Magnificat (1:51–53) and will repeat it at the table (14:11). God overturns human rankings. Humility here is not self-hatred or a technique for getting promoted. It is truthfulness before God: I have no claim; I need mercy.

6. The parable does not baptize lawlessness.

Jesus does not praise the tax collector for collecting unjust taxes. He praises the only posture in which a sinner can live: **confession and appeal**. Likewise, he does not tell the devout to stop fasting or giving. He tells them that practices without poverty of spirit become a form of unbelief.

Questions

The story leaves questions that keep it from becoming a slogan.

- If I recognize myself in the Pharisee, what do I do next? **The danger is a new pride:** "I thank you that I am not like that Pharisee." The parable can be used to congratulate a different in-group. How does one repent of self-righteousness without turning repentance itself into a credential?
- What is the difference between healthy gratitude for grace and the Pharisee's thanksgiving? Scripture commands thanksgiving. **When does "thank you that I am not..." become contempt?**
- Can religious discipline and humble faith live together? The parable says **yes**, if discipline is an offering rather than a defense. How do communities teach fasting, giving, and holiness without manufacturing contempt for those who fail?
- What does "**justified**" mean for daily life, not only for the last judgment? The tax collector goes *home*. Mercy is not only a future verdict; it sends a person back into ordinary streets as one who has been received.
- How should the church treat people it is tempted to rank as the Pharisee ranked the tax collector—collaborators, failures, the morally compromised? If God justifies the one who asks for mercy, the community that names Jesus as Lord cannot treat mercy as scarce.
- Is humility something I produce, or something that happens when I see God and myself truly? If humility becomes another work, we have missed the parable. **If it is simply the truth of our condition before grace, it is the doorway.**

Conclusion

Luke 18:9–14 is a parable about how a person may leave God's presence. Two men climb the same hill. One carries a record of comparative **virtue**. The other carries a name: **sinner**. Only the second is declared righteous.

The theological center is justification by mercy. God does not grade the Pharisee's extra fasting against the tax collector's crimes and split the difference. **God receives the one who stops defending himself**. That is why the story belongs with the gospel of the cross. The tax collector's cry—"be merciful to me"—is the human side of what the New Testament later calls faith in the God who justifies the ungodly.

The moral center is humility, not as a personality style but as agreement with the truth. To exalt oneself is to stand before God with a closed hand. To humble oneself is to open the hand. Luke's Jesus promises that God will fill the open hand and empty the closed one.

The pastoral center is warning and comfort at once. The warning is for anyone whose spiritual life has become a comparison: church attendance against the neighbor's absence, doctrine against someone else's confusion, recovery against someone else's relapse. Contempt is a sign that righteousness has been relocated from God's gift to the self. The comfort is for anyone who can only say what the tax collector said. Distance, downcast eyes, and a short prayer are not barriers to God. They are the usual shape of honest approach.

The last word of the parable is not analysis but reversal: **the exalted brought low, the humble lifted up**. That is the grain of the kingdom. The way into that kingdom is not to become impressive in the temple courts. It is to stand where the tax collector stood—far off, truthful, and asking for the mercy that alone sends a person home justified.

Additional Verse in Support of Conclusion

- **Luke 18:13–14** — Mercy asked; the humble go home justified; the self-exalted are brought low.
- **Luke 1:51–53; 14:11** — God scatters the proud and lifts the lowly.
- **Romans 3:23–24; 4:5** — All have sinned; God justifies the ungodly by grace, not by works.
- **Ephesians 2:8–9; Titus 3:5** — Salvation is gift and mercy, not our righteous deeds.
- **Psalms 51:17; Isaiah 57:15; 66:2** — God receives a broken and contrite heart.
- **James 4:6; 1 Peter 5:5–6** — God opposes the proud and gives grace to the humble.
- **Philippians 3:9** — Not a righteousness of our own, but through faith in Christ.

