

# *The Parable of the Pharisee and the Tax Collector*

*“Two men went up into the temple to pray, one a Pharisee and the other a tax collector. 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.’ 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!’ 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 18:10-14*

The ministry of Jesus was one of life-giving transformation. His life, death, and resurrection ushered in a completely new way of relating to God: the way of grace. One of the best examples of Jesus shifting paradigms comes in his parable of the Pharisee and the tax collector. [Luke 18:10-14](#) says,

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Let’s open our hearts and allow the Spirit to guide us to live life more like the tax collector than the Pharisee. Let’s allow him to lead us to a life lived in the new covenant of grace.

In the time of Jesus, God’s people were completely starved for relationship with him. Judaism had become a religion of regulations rather than relationship. God’s people believed that their lives were totally based on their works, placing the religious Pharisees at the top of the totem pole stretching up to God. The Pharisees believed they were justified before God because of their works, as if they could earn their way into right standing with God. So, imagine the shock of Jesus’ listeners when he says that the tax collector, the most hated of all Jews, went home justified before the Lord as the result of his humility. Imagine the shock and anger of the Pharisees in learning that all they had worked for, all the rules and regulations they had lived by, actually placed them lower in stature than any other Jew in the sight of God.

The parable of the Pharisee and tax collector offers amazing news for each of us. The principle Jesus teaches here in [Luke 18](#) is that the greatest posture of our heart is one of humility, not perfection. The way to God is not one of works, but of grace. Jesus teaches that whatever weakness you have, whatever sin you struggle with, all God asks of you is that you come before him and ask for his mercy. All he requires of you is a repentant heart.

You see, the Lord is always after your heart. All the works of the Pharisees were birthed out of their own pride. In their egotism they thought they could earn relationship with the one, true, and holy God. All of their religious deeds were done not out of their love for God, but out of their love for their own reputation. However, the tax collector had nothing to boast about. He lived his life robbing his own people to fill the pockets of the Romans who enslaved them. He was made wealthy by stealing from his own people. But in his desperation he cried out to God for help, and God heard his cry.

Know that God hears your cry today when it comes out of the reality of your need for him. He answers your need for forgiveness and relationship with the overwhelming power of his presence. So, ask yourself today, what do you value most? Do you value your own reputation or God's opinion? Are you living in light of God's grace or trying to earn it? Are you going through the motions of religion in order to earn your way into a relationship with God, or are you living in response to the wealth of love you've freely received in Christ?

Wherever you are, know that it is never too late to come before your heavenly Father in humility. It is never too late to repent of any area in which pride has been your motivation and decide to live your life on the foundation of grace. It is never too late to posture your heart to receive the depths of love and mercy your heavenly Father longs to give you. Christ came to usher in the path of grace, not of works. He came so that you might live in his strength, not your own. The price of his mercy is a humble heart because humility is the key that unlocks the depths of your soul to receive the free gift of his grace. God won't fill what you believe is already full. He won't help where you don't truly believe you need him. But if you'll cry out to him and ask him for his mercy for your sin and his love to satisfy your need, he will fill your life with the gift of his unending presence.

Posture your heart like that of the tax collector as you pray. Follow his model of humility and find satisfaction for the places of your heart that are in need of God's love.

***Philippians 2:3-7 says, "Do nothing from rivalry or conceit, but in humility count others more significant than yourselves. Let each of you look not only to his own interests, but also to the interests of others. Have this mind among yourselves, which is yours in Christ Jesus, who, though he was in the form of God, did not count equality with God a thing to be grasped, but made himself nothing, taking the form of a servant, being born in the likeness of men."***

If God himself lived his life in total humility, then we must follow his example in order to walk in the favor and abundance God longs to bestow on us. Look to Christ as your example, and discover God's desire to exalt you as you bow yourself before him as your Lord and King.