

mercy on me," he cries, and we know from the end of the parable that God heard his prayer for mercy and answered it. Jesus tells us that the tax collector went away justified (made righteous) because he had humbled himself before God, confessing that no amount of works could save him from his sin and that only God's mercy could.

If we are truly broken-hearted over our sin, we can be assured of God's boundless love and forgiveness in Christ. He has promised in His word to accept us, love us, and make us alive again through His Son (Col. 2: 13). No amount of good works, church attendance, tithes, community service, loving our neighbor or anything else we do is sufficient to take away the blot of sin and enable us to stand before a Holy God on our own. That is why God sent Jesus to die on the cross. His death is the only "work" that is able to cleanse us and make us acceptable to God.

In addition, we must not make the mistake of comparing ourselves with others and gaining confidence from what we see in that comparison. In fact, Jesus specifically warns us against this attitude at the beginning of the parable. When we try to justify ourselves by comparing ourselves to others, we naturally end up despising them. Our standard for comparison is God Himself, and we all fall short of His glory (Romans 3: 23).

\*(excerpted from: [www.gotquestions.org](http://www.gotquestions.org))

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



**The posture of the tax collector (the Publican) speaks of his unworthiness before God. Overcome by his transgressions, he beats his breast in sorrow and repentance and appeals to God for mercy. His attitude is exactly what God wants from all who come to Him.**

## ***THE PARABLE OF THE PHARISEE AND THE TAX COLLECTOR***

A parable is a short, fictitious story that illustrates a moral attitude or a religious principle. Parables are never meant to be taken for the letter of their word. When taken literally, at face value, the entirety of its meaning is lost.

\*"What is the meaning of the Parable of the Pharisee and the Tax Collector?"

The Parable of the Pharisee and the Tax Collector in the Temple (Luke 18: 9-14) is rich with spiritual truth. In fact, it contains the very essence of the Gospel of Jesus Christ. Jesus spoke this parable to those who "trusted in themselves that they were righteous and despised others. Jesus spoke often of the issues of righteousness, pleading with His hearers to understand their utter inability to be righteous if they were to understand His mission on earth, which was to save sinners -- those who knew they could not save themselves.

The Pharisees, on the other hand, thought their own goodness was so impressive that it could not fail to make them acceptable to God. They held rigorously to the ceremonies and traditions of the Law, making a public show of their religiosity, all to be seen by other men, many of whom they despised as being beneath them. The Pharisee in the story is the epitome of one who is self-justifying. Notice that his prayer has no element of confession. He does not ask for forgiveness of his sins, perhaps because he believes he has nothing to confess. Nor is there any word of praise or thanksgiving to God. His prayer is all about him. Even the thanks he does offer is designed to exalt himself and place

himself above others whom he treats with disdain. Going to the temple to pray with the condition of his heart as it was, he might as well have stayed home. Such a "prayer" is not heard by God.

Unlike the Pharisee, who stands boldly in the temple reciting his prayer of self-congratulation, the tax collector stood "afar off" or "at a distance," perhaps in an outer room, but certainly far from the Pharisee who would have been offended by the nearness of this man. Tax collectors (The Publican), because of their association with the hated Romans, were seen as traitors to Israel and were loathed and treated as outcasts. This man's posture spoke of his unworthiness before God. Unable to even lift his eyes to heaven, the burden of his guilt and shame weighed heavily upon him, and the load he carried had become unbearable. Overcome by his transgressions, he beats his breast in sorrow and repentance and appeals to God for mercy. The prayer he speaks is the very one God is waiting to hear, and his attitude is exactly what God wants from all who come to Him.

The tax collector exhibits precisely what Jesus spoke about in the Sermon on the Mount: "Blessed are the poor in spirit, for theirs is the kingdom of heaven" (Matt. 5: 3). Being poor in spirit means admitting we have nothing to offer to God to atone for our sin. We come to God as empty, impoverished, despised, bankrupt, pitiable, desperate beggars. The tax collector recognizes his sinful condition and seeks the only thing that can bridge the gap between himself and God. "Have