

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

### **By Don Krow**

### **(Discipleship Lesson 2)**

Read the entire lesson and then answer the questions that follow.

Jesus told a parable (i.e. a story) to some people who thought they were better than others and who looked down on everyone else:

“Two men went into the temple to pray. One was a Pharisee (i.e. a very religious person) and the other a tax collector, who was considered to be a very sinful person. The Pharisee stood over by himself and prayed, ‘God, I thank you that I am not greedy, dishonest, and unfaithful in marriage like other people. And I am really glad that I am not like that tax collector over there. I go without eating (i.e. he fasts) for two days a week, and I give one tenth of all I earn (to the church).’”

“The tax collector stood off at a distance and did not think he was good enough even to look up toward heaven. He was so sorry for what he had done that he pounded his chest and prayed, ‘God, have pity on me! I am such a sinner.’”

“Then Jesus said, ‘When the two men went home, it was the tax collector and not the Pharisee who was put right with God...’” (Luke 18:9-14, The Contemporary English Version).

Can you see that it was the sinful tax collector that went to his home in a right relationship before God and not the religious Pharisee? If you got down on your knees right now and cried out to God, “God, have pity on me! I am a sinner,” would God treat you the same way He treated the tax collector? Think about it.

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

### **By Don Krow**

### **(Discipleship Questions)**

Answer the following by reading the corresponding discipleship lesson and using your Bible.

1. Please read Luke 18:9-14 in the King James Bible. *“And he spake this parable unto certain which trusted in themselves that they were righteous, and despised others: [10] Two men went up into the temple to pray; the one a Pharisee, and the other a publican. [11] The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortioners, unjust, adulterers, or even as this publican. [12] I fast twice in the week, I give tithes of all that I possess. [13] And the publican, standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner. [14] I tell you, this man went down to his house justified rather than the other: for every one that exalteth himself shall be abased; and he that humbleth himself shall be exalted.”*

2. Read Luke 18:9. *“And he spake this parable unto certain which trusted in themselves that they were righteous, and despised others.”* What is a parable?  

---
3. Read Luke 18:9. *“And he spake this parable unto certain which trusted in themselves that they were righteous, and despised others.”* To whom did Jesus direct this parable?  

---
4. Read Luke 18:9. *“And he spake this parable unto certain which trusted in themselves that they were righteous, and despised others.”* People that are self-righteous always reveal an attitude toward others. According to Luke 18:9, what is that attitude? (underline one)
  - a. They like others.
  - b. They despise others or look down on others.
  - c. They love others.
5. Read Luke 18:10. *“Two men went up into the temple to pray; the one a Pharisee, and the other a publican.”* Two people went to pray. In modern language, where did they go to pray? \_\_\_\_\_
6. Read Luke 18:10. *“Two men went up into the temple to pray; the one a Pharisee, and the other a publican.”* Who were these people? \_\_\_\_\_  
Read Luke 18:10. *“Two men went up into the temple to pray; the one a Pharisee, and the other a publican.”* What is a Pharisee? \_\_\_\_\_
7. Read Luke 18:10. *“Two men went up into the temple to pray; the one a Pharisee, and the other a publican.”* What is a publican (King James Version)?  

---
8. Read Luke 18:11. *“The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortionist, unjust, adulterers, or even as this publican.”* According to the King James Version, to whom did the Pharisee pray? \_\_\_\_\_
9. Read Luke 18:11. *“The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortionist, unjust, adulterers, or even as this publican.”* What was the Pharisee’s prayer? \_\_\_\_\_  

---
10. Read Luke 18:12. *“I fast twice in the week, I give tithes of all that I possess.”* Do you know what it means to fast? \_\_\_\_\_
11. Read Luke 18:12. *“I fast twice in the week, I give tithes of all that I possess.”* What did it mean to give tithes? \_\_\_\_\_

12. Read Luke 18:12. *"I fast twice in the week, I give tithes of all that I possess."*  
What did it mean to give tithes?  
\_\_\_\_\_
13. To whom were they giving their tithes? \_\_\_\_\_
14. Read Luke 18:13. *"And the publican, standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner."*  
Where was the publican standing? Why? \_\_\_\_\_  
\_\_\_\_\_
15. Read Luke 18:13. *"And the publican, standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner."*  
Why did the publican hang down his head and not look up? \_\_\_\_\_
16. Read Luke 18:13. *"And the publican, standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner."*  
Why was the publican hitting himself? \_\_\_\_\_
17. Read Luke 18:13. *"And the publican, standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner."*  
What was this tax collector's prayer? \_\_\_\_\_
18. Read Luke 18:14. *"I tell you, this man went down to his house justified rather than the other: for every one that exalteth himself shall be abased; and he that humbleth himself shall be exalted."* Which one of these men was declared righteous before God when he went to his home? \_\_\_\_\_
19. Read Luke 18:14. *"I tell you, this man went down to his house justified rather than the other: for every one that exalteth himself shall be abased; and he that humbleth himself shall be exalted."* Why was the tax collector declared righteous before God and not the Pharisee? \_\_\_\_\_
20. Read Luke 18:14. *"I tell you, this man went down to his house justified rather than the other: for every one that exalteth himself shall be abased; and he that humbleth himself shall be exalted."* Did God forgive this tax collector? \_\_\_\_\_
12. Read Romans 10:13. *"For whosoever shall call upon the name of the Lord shall be saved."* If you got down on your knees right now and cried out to God from your heart, *"God be merciful to me a sinner,"* would God treat you the same way He treated the tax collector? \_\_\_\_\_

**The Pharisee and the Tax Collector**  
**By Don Krow**  
**(Discipleship Answer Key)**

Do not look at the answer key until you have completed the questions.  
Compare your answers with the following answers.

1. Please read Luke 18:9-14 in the King James Bible.
2. Read Luke 18:9. What is a parable?  
**A biblical parable is a story that illustrates spiritual truth.**
3. Read Luke 18:9. To whom did Jesus direct this parable?  
**To those who trusted in themselves that they were righteous; that is, they were self-righteous.**
4. Read Luke 18:9. People that are self-righteous always reveal an attitude toward others. According to Luke 18:9, what is that attitude? (underline one)
  - a. They like others.
  - b. They despise others or look down on others.**
  - c. They love others.
5. Read Luke 18:10. Two people went to pray. In modern language, where did they go to pray? **To the church.**
6. Read Luke 18:10. Who were these people? **A Pharisee and a publican.**
7. Read Luke 18:10. What is a Pharisee?  
**A very religious person. The word means a separated one. He was so separated from society that he would not mix with common people lest he be defiled. He always looked down on and judged others.**
8. Read Luke 18:10. What is a publican (King James Version)?  
**A tax collector. He was considered a very sinful person. He worked for the Roman government (even though he was a Jew), collected as much taxes as possible, gave some to the Roman government and put the rest in his pocket. He was considered by the Jews to be a very evil man.**
9. Read Luke 18:11. According to the King James Version, to whom did the Pharisee pray?  
**He prayed with himself even though he used the word "God" in his prayer. God paid no attention to his prayer.**
10. Read Luke 18:11. What was the Pharisee's prayer?  
**God, I thank you I am not like other men (I'm not a sinner). I'm not a swindler, unjust, an adulterer, or even like this tax collector.**

11. Read Luke 18:12. Do you know what it means to fast? **To go without food.**
12. Read Luke 18:12. “What did it mean to give tithes? **To give a tenth of your income.**
13. To whom were they giving their tithes? **Probably to the church or temple.**
14. Read Luke 18:13. Where was the publican standing? **Afar off.** Why?  
**He was ashamed to go into the church (or temple) because he was such a terrible sinner (so he stayed outside).**
15. Read Luke 18:13. Why did the publican hang down his head and not look up?  
**He was ashamed. Have you ever done something wrong and would not look a person in the face?**
16. Read Luke 18:13. Why was the publican hitting himself?  
**This was a sign of repentance and sorrow over what he had done (i.e. over his sins). They also sometimes tore their clothes.**
17. Read Luke 18:13. What was this tax collector’s prayer?  
**“God be merciful to me, I am a sinner!”**
18. Read Luke 18:14. Which one of these men was declared righteous before God when he went to his home? **The tax collector.**
19. Read Luke 18:14. Why was the tax collector declared righteous before God and not the Pharisee?  
**Because he humbled himself before God. The Pharisee was full of pride; he didn’t think he needed a Savior.**
20. Read Luke 18:14. Did God forgive this tax collector? **Yes.**
21. Read Romans 10:13. If you got down on your knees right now and cried out to God from your heart, “God be merciful to me a sinner,” would God treat you the same way He treated the tax collector?  
**Yes, He would. He would forgive you and cleanse you from all unrighteousness. (See 1 John 1:8-9)**

Copyright © 2004, Don W. Krow  
Permission is granted to duplicate or reproduce  
For discipleship purposes only on the condition that it is distributed free of charge.

**DKM**

10065 Sun Ridge Circle, Rogers, Arkansas 72756 U.S.A.  
[www.delessons.org](http://www.delessons.org)