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DAY 12

JANUARY 20, 2023

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KEY SCRIPTURES

Luke 18:9-14 (NIV)

The Parable of the Pharisee and the Tax Collector

⁹ To some who were confident of their own righteousness and looked down on everyone else, Jesus told this parable: ¹⁰ “Two men went up to the temple to pray, one a Pharisee and the other a tax collector. ¹¹ The Pharisee stood by himself and prayed: ‘God, I thank you that I am not like other people—robbers, evildoers, adulterers—or even like this tax collector. ¹² I fast twice a week and give a tenth of all I get.’ ¹³ “But the tax collector stood at a distance. He would not even look up to heaven, but beat his breast and said, ‘God, have mercy on me, a sinner.’ ¹⁴ “I tell you that this man, rather than the other, went home justified before God. For all those who exalt themselves will be humbled, and those who humble themselves will be exalted.”

We find these verses in the book of Luke, the third Gospel, in between two other parables (teachings) from Jesus to the disciples. This parable or story about the Pharisee and the tax collector needs a bit of an introduction.

The Pharisee represents those who look down on others because they are self-righteous in their observance of Jewish religious practices, and those who consider the tax collector to be someone who represents the opposite of piety. Tax collectors, at that time, would have been considered to be the lowest in society along with anyone who did not meet the strict rules around conduct and practice. In particular, tax collectors made a living exploiting their fellow Jews on behalf of the Roman government. So, why is a tax collector at the temple? Think of people that attend church now: who would fit this description? Who do we think “has no business being here?” This is how they would have viewed the tax collector at the time.

When we focus on how the tax collector prays, instead of who he is in society however, we see a different picture: we find a man who is pleading for forgiveness from a heavenly Father he is too ashamed to look up towards. While the Pharisee brags to others that he is meeting all the requirements of the law, and sets himself apart from others because he is part of the religious elite, the tax collector shows us a different picture. The tax collector understands that he needs Jesus for forgiveness and that even living the life he is—one that others judge

to be not good enough, shameful or sinful—he can still go to his Father in prayer and receive that forgiveness. The tax collector knows that only the grace of God can forgive his sin: not any good works or religious observances.

And here comes the punch line: the tax collector, Jesus states, is the one who is justified—not the Pharisee. What does that mean to be “justified before God”? It means that his sins are forgiven. The Pharisee is not forgiven, for he has received his reward: people on earth view him as elite and special. The tax collector, however, will receive an even better reward in heaven: “For everyone who exalts himself will be humbled, and he who humbles himself will be exalted” (Luke 9:14).

So, what does this mean for us today? How do

we take the words of Jesus about a Pharisee and a tax collector to heart? We can start simply: when we pray, let us do it humbly. Do not boast of all the good things we have done, instead look to our heavenly Father with humility. Let’s recognize that no matter how many rules we follow on earth, it is through Jesus alone that we are justified, that our sins are forgiven and we are welcomed into the kingdom of heaven. Let’s remember that the one who was rejected (the tax collector) is now the one who is justified: because he has been welcomed into the kingdom by his relationship with Jesus and not by his relationship with other people. And when we are tempted to judge others—either on their public persona, or their job or their piety—that we remember Jesus’ words and the tax collector: “God, have mercy on me, a sinner.”

REFLECTIONS

- In what areas of my life am I more like the Pharisee? Like the tax collector?
- In what areas of my life am I prideful? How can I embrace Jesus’ teaching of humility?
- In what ways can I draw near to God with repentance?

PRAYER

Dear Lord, sometimes I am like the Pharisee, congratulating myself on living an upright and blameless life, forgetting that only You can justify me and that when I exalt myself, I will be humbled. Forgive me for when I’m like the Pharisee. Lord, sometimes I am like the tax collector, so ashamed of my sins that I cannot even look to the heavens in prayer. Remind me that those who humble themselves will receive your rewards in heaven. Lord, help me to always look to you, the pioneer and perfecter of my faith, to fix my eyes on Jesus and to welcome you into my everyday. I ask this in Jesus’ name, Amen.

