

Parent Bible Study

The Pharisee and The Tax Collector

Bible Passage: Luke 18:9-14

Jesus was making His way to Jerusalem—the place where everything written about the Son of Man would be accomplished. (See Luke 18:31-33.)

Jesus moved between towns and villages, teaching Pharisees and scribes, tax collectors and sinners, and His own disciples along the way. Luke 18:9-14 describes a parable Jesus told to a specific group: “to some who trusted in themselves that they were righteous and looked down on everyone else” (Luke 18:9).

The parable presents two men who went up to the temple complex to pray. The first, a Pharisee, was proud and believed he was righteous because of his own deeds. He stood up and prayed, thanking God that he was not as sinful as other people.

The second, a tax collector, humbly acknowledged his sin and asked God for mercy. Jesus explained that the tax collector—and not the Pharisee—went home justified.

As you teach preschoolers, explain that God rejects the proud but gives grace to the humble. (See Jas. 4:6.) The sin of pride keeps us from Jesus. Pride is thinking we are better than we really are. Someone with the attitude of the Pharisee sees no need for Jesus. The Pharisee focused on sins he had avoided rather than confessing his sin, but the tax collector knew he had no standing before a righteous God. He asked for mercy, and God was merciful to him.

God did not look at the Pharisee—nor does He ever look at us—and say, “Wow, that’s impressive.” God sees us for who we really are: sinners in need of forgiveness. Jesus took the punishment for our sin by dying on the cross. God wants everyone to be saved (see 1 Tim. 2:4; 2 Pet. 3:9), and we can come to Him with nothing but empty hands of faith. We can cry out to God like the tax collector and because of Jesus, God will forgive us.