

LESSON 27

# The Pharisee & the Tax Collector

LUKE 18:9-14



---

**BIBLE TRUTH**

OUR CONFIDENCE IS IN THE LORD ALONE

LESSON SNAPSHOT

1. OPENING ACTIVITY AND INTRODUCTION . . . . . 5 MIN

**SUPPLIES:**

- ✓ two yellow apples
- ✓ water-based markers
- ✓ clear tape
- ✓ a brown paper bag to hide the apples
- ✓ wet washcloth or baby wipe
- ✓ knife

2. BIBLE STORY . . . . . 10 MIN

**SUPPLIES:** *The Gospel Story Bible* (story 105)

3. BIBLE STORY DISCUSSION . . . . . 5 MIN

**Where Is the Gospel?**

**SUPPLIES:** Bible (ESV preferred); Review “Where Is the Gospel?” to prepare

4. SNACK QUESTIONS . . . . . 10 MIN

**SUPPLIES:** snack food and beverage

5. SWORD BIBLE MEMORY . . . . . 5–10 MIN

6. ACTIVITIES AND OBJECT LESSONS (CHOOSE ONE OR MORE) . . . . 20–30 MIN

**Coloring Activity**

**SUPPLIES:** coloring page for NT Lesson 27—one for each child; markers or crayons

**Dressing the Part**

**SUPPLIES:** pictures of racially diverse people from different socioeconomic levels cut from magazines; table

**A Child Pharisee**

7. CLOSING PRAYER . . . . . 5 MIN

**TOTAL 60–75 MIN**

**THE LESSON**

**OPENING ACTIVITY AND INTRODUCTION . . . . . 5 MIN**

In this lesson the children will learn that it is not what we look like on the outside but who we are on the inside that is most important to God.

For this introduction, gather two yellow apples, water-based markers, clear tape, a brown paper bag to hide the apples, a wet washcloth or baby wipe, and a knife.

A day prior to class, cut one apple in half with a sharp knife and allow the exposed portion to turn brown. Then, just before class tape the two halves of the apple back together with an inch long piece of tape on either side, along the crack. With water-based markers draw squiggly lines on the second apple. Place the two apples in the bag to hide them from the class until you are ready to use them.

Tell the class that today's Bible story is about two men, a Pharisee and a tax collector. Explain that a Pharisee was a religious ruler in Jesus' day, kind of like a pastor today. A tax collector, on the other hand, was not very nice. Tax collectors were supposed to collect the tax money for Rome but they often forced people to pay much more and they kept the extra for themselves. So they were thieves, stealing from the people.

Tell the class you have two apples to show them. The first apple (the one cut in half and taped) represents the Pharisee. (Hold the apple so that the class sees the good side, not the crack.) The second apple represents the tax collector (the one with the lines drawn on it).

Ask the class which apple they would rather eat. (They should say the one representing the Pharisee.)

Explain that in our story today we are going to find out that even though the Pharisee looked good on the outside, he had sin in his heart. (Using your knife, cut through the tape to reveal the brown, spoiled part of the apple and show it to the class.) Now how many of you would really like to eat this apple? (They should say they would not like it.)

The tax collector, represented by the other apple, was a sinner but he confessed his sins to God. And we all know that if we confess our sins to God he can wipe our sins away. (Use the washcloth or wipe to clean off the apple. Then cut it in two to reveal a clean center.)

Finally, ask the class which apple they would like to eat now: the one that stands for the Pharisee (show them the brown center) or the one that stands for the tax collector (show them the fresh apple)? Explain that in today's story we are going to learn that God is most interested in what is inside of us, inside our heart.

Pray for the remainder of the class time before moving forward with the lesson.

**BIBLE STORY . . . . . 10 MIN**

Read story 105, "The Pharisee & the Tax Collector," from *The Gospel Story Bible*.

**BIBLE STORY DISCUSSION . . . . . 5 MIN**

After reading the story, use the following questions to involve the children in a discussion:

- What is this story about?  
(*The story is about two men praying at the temple.*)

**Where Is the Gospel? \_\_\_\_\_**

How does today's Bible story fit into God's greater plan of redemption?

We will never be justified by the good works we do. If our body is dirty, no amount of clean clothes can make us clean. We might look clean on the outside and fool our friends, but we would still be dirty. The Pharisee was a sinner just like the tax collector. He was trusting that his good works would get him into heaven. The Bible tells us that our good works can never get us into heaven (Ephesians 2:8-9). If one trusts in good works, he will be humbled in the day of judgment. However, if we humble ourselves, confess our sin, and trust in Jesus, then through the gospel of grace, God will raise us up.

There is only one way the tax collector could walk away justified (Luke 18:14). It was because of his faith in God as his only hope for salvation. Although the parable doesn't mention how we are saved, when the tax collector placed his hope in God's mercy, he placed his hope in God's Savior, Jesus, who took away his punishment when we died upon the cross.

■ Who are the two men?

*(One man is a Pharisee, a kind of pastor in Jesus' day, and the other man is a tax collector. Most tax collectors cheated people to make themselves rich while they collected money for the Romans.)*

■ Who is Jesus speaking to?

*(He is addressing this parable to some people who saw themselves as righteous but looked down on others.)*

**SNACK QUESTIONS . . . . . 10 MIN**

While the children are eating the snack, engage them by asking the following questions:

■ How were the two men in the parable different?

*(The tax collector understood that he was a sinner while the Pharisee thought he was righteous.)*

■ Why is Jesus telling this story?

*(Jesus wanted to show that what you are on the outside is not as important as what you are on the inside. The Pharisee looked holy on the outside but was full of pride on the inside. Though the tax collector was a sinner, he understood his condition and his need of forgiveness.)*

■ Did the Pharisee need forgiveness?

*(Yes, the Pharisee needed forgiveness just as much as the tax collector, but the Pharisee was blind to his sinful condition because of his outward goodness.)*

**SWORD BIBLE MEMORY . . . . . 5-10 MIN**

Take time during the class to review the SWORD Bible Memory verses with the class. Provide the opportunity for each child to recite the verses to an adult.

**ACTIVITIES AND OBJECT LESSONS. . . . . 20-30 MIN**

**Coloring Activity**

**SUPPLIES:**

- ✓ coloring page for NT Lesson 27—one for each child
- ✓ markers or crayons

While the children are coloring, engage them by asking the following questions:

- **Who are the two men in the picture?**  
*(The one in the front is the Pharisee and the one kneeling down is the tax collector.)*
- **What did the tax collector pray?**  
*(The tax collector knew he was a sinner and prayed to ask God to forgive him.)*
- **What did the Pharisee think about himself?**  
*(The Pharisee thought he was pretty good but didn't realize he was a sinner just like the tax collector.)*
- **Who are you more like, the Pharisee or the tax collector?**  
*(There is no correct answer to this question. In fact we could draw parallels to both. At times we might be proud and trusting in outward works. Other times we might come under conviction of sin.)*

### Dressing the Part

**SUPPLIES:**

- ✓ pictures of racially diverse people from different socioeconomic levels cut from magazines
- ✓ table

Prior to class, arrange the photos on a table.

Ask the children to look at the pictures to determine which are the “best” people. Be careful to monitor their comments and attitudes, for their judgments could be unkind.

The goal is to share with them that we cannot know the condition of the people because we cannot see into their hearts. We must not judge a person by the way he looks but by the condition of his heart before God. A beggar could be trusting Christ while a king might love only himself.

Read 1 Samuel 16:7 and explain how it relates to the parable. (Man looks at the outward appearance, but God looks at the heart—the inner man.)

**A Child Pharisee**

Have the children try to think of all the ways children could look good on the outside but inside be far from God. Here are a few examples you could use:

- Smiling on the outside while they are really angry on the inside
- Talking politely to mom but saying angry words to themselves in their minds
- Saying they love their brother or sister but secretly taking their toys
- Lifting their hands in worship while thinking about playing after church

**CLOSING PRAYER . . . . . 5 MIN**

Take time at the end of class to thank God for what you learned today. Include parts of your Bible lesson in your prayer as a way for the children to remember today's lesson.

LESSON 27 - THE PHARISEE & THE TAX COLLECTOR

