

LESSON 27

The Pharisee & the Tax Collector

LUKE 18:9-17



BIBLE TRUTH

OUR CONFIDENCE IS IN THE LORD ALONE

LESSON SNAPSHOT

1. OPENING REVIEW 5 MIN

Use last week’s lesson outline to review with the children what they learned.

2. BIBLE STORY 10 MIN

Read Luke 18:9–17 from the Scriptures or read story 105, “The Pharisee & the Tax Collector,” from *The Gospel Story Bible*.

3. OBJECT LESSON 1 10 MIN

Banana Restore!

SUPPLIES:

- ✓ black, very overripe bananas (if your bananas are just a little black, skip the eating part as they may not be brown enough inside to make the point)
- ✓ yellow paint
- ✓ paintbrush
- ✓ drop cloth
- ✓ hair dryer with extension cord

4. TEACHING/DISCUSSION

Select one of the object lessons to use to cover the teaching points.

5. OBJECT LESSON 2 15 MIN

God’s Courtroom

6. SWORD BIBLE MEMORY 5 MIN

7. ACTIVITY TIME 10 MIN

Two Pray-ers

SUPPLIES:

- ✓ paper
- ✓ crayons, markers, or colored pencils

8. CLOSING PRAYER 5 MIN

9. BONUS OBJECT LESSON 15 MIN

Comparing the Words of Another Pharisee

SUPPLIES:

- ✓ pencil and paper
- ✓ Bibles for the class

TOTAL 75 MIN

PREPARING TO TEACH

TEACHING POINTS

The Pharisee's pride—The Pharisee in Jesus' parable thought he was righteous. But he trusted in his own good works and exalted himself by demeaning the tax collector. In a way, he gave thanks to God for himself. The problem is that no matter how many good things we do or how many sinful things we avoid, even if we break one part of the law, we are guilty of breaking all of it (James 2:10). The Pharisee exalted himself and therefore broke God's command to love the Lord with all his heart, soul, and might (Deuteronomy 6:5). It seems the Pharisee reserved a fair measure of his affections for loving himself, when he should have directed them toward God.

The tax collector's prayer—The tax collector knew he was a sinner. He realized that he could do nothing to atone for his sin. He knew that God's forgiveness was his only hope. As a result, he cried out to God for mercy. Jesus commended the tax collector for his humility, indicating that he and not the Pharisee, was forgiven.

The children's example—Immediately following the parable of the Pharisee and the tax collector, Luke tells how the people were bringing their children to Jesus for his blessing. The disciples tried to stop the parents from doing this, but Jesus rebuked them and used the children to teach what true faith is like. First, the children were helpless to come to Jesus on their own, they had to be brought by their parents. Other smaller children who came to Jesus trusted him without questioning. We must come to Jesus the same way, like infants we are helpless to come apart from the help of God to draw us in (John 6:44, 65). Little children trust without doubting, and that is how we are to come to Jesus, placing our full trust in him.

A LITTLE BIT MORE

Justify

“Justify” is a legal term that means, “to declare innocent.” It is the opposite of condemn. We are justified by faith in Jesus and his good works. Even though we deserve to be condemned, God declares us righteous by accepting Jesus' good works in place of our sin and accepting Jesus' sacrifice on the cross as payment for our sin. We are declared innocent just as if we had never sinned. We are declared righteous, or justified, just as if we had obeyed perfectly. The tax collector left “justified” because he trusted in God for mercy in light of his sin. By trusting in God's mercy, he trusted in Jesus, the agent of God's mercy for sinners.

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.

THE LESSON

OPENING REVIEW 5 MIN

Use last week's lesson outline to review with the children what they learned.

BIBLE STORY 10 MIN

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OBJECT LESSON 1 10 MIN

Banana Restore!

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- ✓ paintbrush
- ✓ drop cloth
- ✓ hair dryer with extension cord

This exercise illustrates how foolish it is to think our good works can get us into heaven.

Act out this skit like you are advertising a new product called Banana Restore. Here is a suggestion as to how this might go. Feel free to ad-lib.

“Good morning ladies and gentleman. When you purchase bananas in the supermarket they are nice and yellow, but in a very short time they start to turn black. I know you have busy lives; after all, who can eat all their bananas before they turn black? Nobody can. Well now, for a limited time, I would like to introduce to you Banana Restore! Banana Restore! is a nontoxic, nonflammable fix to all your banana problems. Just pop the lid of this wonderful fix and give your banana a coat of this wonderfully amazing product. *(Demonstrate by painting banana skin yellow.)* Then take a normal household hair dryer and, presto, you have a restored banana, perfectly yellow again. Banana Restore! is guaranteed to keep your fruit yellow for as long as you own your fruit. There is an unconditional guarantee. If your restored banana ever gets black again and Banana Restore! fails to make it yellow again, simply mail us back the unused portion, and we will give you a complete refund. Banana Restore! is only available through this special promotion. And if you act now, you will get, free of charge, this wonderful applicator brush. This brush will not scratch your banana and will last forever. So don't throw away your old black bananas. Restore them with Banana Restore!”

Then ask the class if they would like a sample of restored bananas. Peel one to reveal a bruised and brown, mushy banana. Ask the following questions:

- **How is “Banana Restore!” like the Pharisee’s good works?**
(Both only cover up, not fix, problems.)
- **What did the Pharisee use to try to cover up his sin?**
(He tried to use good works.)
- **Why can’t our good works cover up our sin?**
(Good works might make us look good on the outside, but God sees through our good works to our hearts. All hearts are sinful. It is only by trusting Christ and what he did on the cross

that we can be clean. Jesus takes our sin and gives us his perfect life. Our black hearts become white as snow. Even though we still sometimes sin, when God looks at us he sees the pure white righteousness of his Son, Jesus.

TEACHING/DISCUSSION

Select one of the object lessons to use to cover the teaching points.

OBJECT LESSON 2 15 MIN

God's Courtroom

After talking about the parable, ask for two volunteers to act out the roles of the Pharisee and the tax collector before the court of heaven. You act as the judge. Have both plead their cases. The Pharisee should go first.

The Pharisee knows he is a sinner, but he is going to keep telling the judge all about the good things he has done on earth—his tithing and his fasting. He should also keep mentioning all the sins he never committed.

Then, while the tax collector pleads his case, the Pharisee should look down upon the tax collector with a smug, scornful expression.

The tax collector should confess his sins, e.g., taking money from the poor, cheating, lying, being greedy. He should then say he has nothing to bring in his defense, but he can only trust the mercy of God and what Jesus did on the cross.

When they have both finished, pronounce your judgments. The Pharisee shall spend eternity in hell separated from God, and the tax collector shall spend eternity in heaven in everlasting joy.

Ask the children how seeing the judgment for their sin sobered them. Talk about the gospel as being the only way to heaven.

SWORD BIBLE MEMORY 5 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 worker.

ACTIVITY TIME 10 MIN

Two Pray-ers

SUPPLIES:

- ✓ paper
- ✓ crayons, markers, or colored pencils

Draw a picture of the tax collector and the Pharisee praying. Behind the tax collector draw a cross faintly in the background. Ask for volunteers to come to the front of the class, show their picture, and retell the story. They should each explain why there is a cross in their drawing, connecting the tax collector’s prayer to the gospel. Use the “Where Is the Gospel?” section to help them understand this connection.

CLOSING PRAYER 5 MIN

Pick several children to pray prayers based on the day’s Scripture passages.

BONUS OBJECT LESSON 15 MIN

Comparing the Words of Another Pharisee

SUPPLIES:

- ✓ pencil and paper
- ✓ Bibles for the class

Have your students look up the words of Paul in the following two passages of Scripture: Philippians 3:1–14 and 1 Timothy 1:15–16. Have them compare Paul with the Pharisee and the tax collector from Luke 18:9–14. How is Paul similar to the Pharisee? How is he different?

For next week: If you plan to do next week’s Bonus Object Lesson—the large class drama—ask the children to bring in a costume for a character from biblical times. (Flat sheets and rope belts will be fine; even a large bathrobe will work.)