

# THE PHARISEE AND THE TAX COLLECTOR

SCRIPTURE REFERENCE: LUKE 18:9-17



*Our confidence is in the Lord alone.*

## The STORY

Pray with children to start class.

### Teaching Points for Class Discussion:

**Some are confident in themselves** – The Pharisee in Jesus' parable thought he was righteous. He gave God thanks for himself. He exalted himself by comparing himself with robbers, evildoers, and criminals. For further evidence of his righteousness, he lifted up his good works to God. Little did he realize that even our good works, tainted with sin as they are, appear to God as filthy rags.

**Some know their sin** - The tax collector knew he was a sinner. The tax collector knew his only hope was in God's mercy. Unlike the Pharisee, the tax collector did not place any confidence in his own good works. He only cried out to God for mercy.

**We must come like children.** Very small children were being brought to Jesus. Even though they did not know Jesus, they trusted him. Children trust without questioning. Jesus used this as an illustration to help us understand how we should come to God. We need to trust our lives completely to Jesus. Even children are not too young to come to Jesus.

## WHERE IS THE GOSPEL?

*Please use the following comments connecting today's lesson to the Gospel to help inform your understanding and serve you by aiding your preparation for class. Remember, we want to do more than present disconnected Bible stories and lessons to our young children. We want them to understand how each story in the Bible plays a part in God's greater plan of redemption.*

Our confidence can be in the Lord alone for our salvation. 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 one's good works, he will be humbled in the judgment. If we humble ourselves, confess our sin, and trust in Jesus, then, through the gospel of grace, God will raise us up.

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### ON THE ROAD TO EMMANUS

Read the following Bible passage from the Old Testament. Use the following questions to help the children understand how this passage points to Christ in the New Testament.

**Bible Passage: Isaiah 53:11**

#### Connecting the passage to Christ:

In this verse Isaiah clearly outlines the gospel of grace through Jesus. Jesus suffered, died, and then rose again to life. He was a righteous servant who justified many by taking their sin upon Himself. When Jesus suffered on the cross, He took our sin upon Himself. Then He bore the punishment for that sin. The penalty we deserved was paid by Jesus. That is why we stand justified.

#### Questions for reflection:

- What are iniquities? (Iniquity is just another word for sin, or the things we do against God's law.)
- How did Isaiah know so much about Jesus before Jesus was even born? (Isaiah was a prophet and spoke God's words to men many hundreds of years before Jesus was born. When we read this most remarkable account of the Gospel in Isaiah's book, we can see how God planned from the beginning to send Jesus to save man. In this prophecy, God was simply giving His people clues ahead of time through Isaiah the prophet. Now when we look back, these words give us an appreciation of God's control over all things. God has plan that He is able to make happen.)

### SWORD BIBLE MEMORY

#### BE A DOER OF THE WORD

*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.*



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### ACTIVITIES & OBJECT LESSONS

*Use the following activities for practical application and discovery of this lesson. For the younger children, review the preschool questions and use them to help the children relate to the passage. For older children, ask them why they think this passage is in the Bible for us today. How is it supposed to affect our lives?*

#### GOD'S COURTROOM

After talking about the parable, ask for two volunteers to act out the roles of the two men before the court of heaven. You act as the judge. Have both men plead their cases. The Pharisee should go first. While the tax collector is pleading his case, the Pharisee should look down upon the tax collector with smug, scornful expressions.

Take the two aside and give them their roles as follows:

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

Tax collector – He should confess his sins - taking money from the poor, cheating, lying, greed, etc. He should then say he has nothing to bring in his defense, but 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.

Draw the children out as to how seeing the result of our sin sobered them. Talk about the Gospel as being the only way to heaven.



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### ALL SINNERS' HEARTS ARE THE SAME.

#### Supplies

- two XL white undershirts
- a can of aerosol spray disinfectant
- a single plastic red rose
- two actors who memorize the prayers found in Luke 18

The object of this illustration is to help the children visualize the absurdity of the prayers of the two men in the parable.

Take the two shirts and stain them to make them look gross. (You can use brown spray paint, green and yellow and pink markers, or what ever you want.)

After reading the parable to your class, start the skit. Have the tax collector, wearing one of the shirts, enter the class weeping quietly and find a spot to kneel down near to the door. There he should kneel in a position which suggests he is praying, but keep his face low to the ground.

Then have the Pharisee walk in with a fake solemn look on his face that he hypocritically parades in front of the class. He is also wearing a soiled shirt, but he has the flower pinned on the left side of his chest. He looks down with disdain at the tax collector and walks far around him. Then have him admire his flower with a confident smile on his face and spray a light spritz of disinfectant on his shirt.

The Pharisee then prays. He should pray with a fake, self-righteous tone. When he refers to the other men, he should wave his hand toward the tax collector.

Next the tax collector should pray, refusing to even look up and breaking into sobs of grief over his sin.

Finally, have the Pharisee become disgusted with the sobs of the tax collector and leave. As he does, have him spritz himself again while he admires his flower.

Skit ends



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Ask the children the following questions

- Who do the two men in the skit represent?
- What is a tax collector? What is a Pharisee?
- What was the same about the two men in the skit? (Their shirts were both equally dirty.)
- What do their soiled shirts represent? (sin)
  - Why did the Pharisee think that his shirt was OK? (He thought his was fine because he sprayed it with disinfectant and wore a flower.)
  - What do the flower and spray represent? (His good works – fasting and giving.)

Go on drawing out the class to help them understand that we are all sinners and that our best good works cannot remove our ugly sin. A flower pinned on to our ugly shirt will not do. We need Jesus to give us a new shirt, his own good works, in exchange for our sin.

### PAINTED BLACK BANANAS

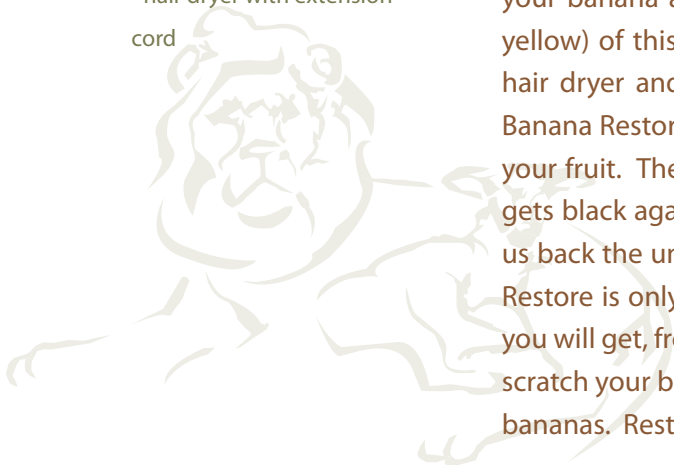
#### Supplies:

- black, gross, very over-ripe 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

This exercise illustrates just 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 non-toxic, non-flammable fix to all your banana problems. Just pop the lid of this wonderful fix and give your banana a coat (salesman should demonstrate by painting banana skin yellow) of this wonderfully amazing product. 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 and last. So, don't throw away your old black bananas. Restore them with Banana Restore!”



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

- How is "banana restore" like the Pharisees' good works? (Both try to cover up, but not fix, their 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 to men on the outside, but God sees through our good works to our hearts. All men have sinful hearts. 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. Then we become white as snow on the inside, even though we still sometimes sin on the outside. Then, even though we might still see sin on the outside, God looks in and sees the white righteousness of His Son Jesus.)

## PRAYER

Pick several children to pray based on the day's scripture passages.

## IN CLASS PROJECT

### AN ACTIVITY

**Supplies:**  
pencil and paper

Draw a picture of the tax collector and the Pharisee praying. Behind the tax collector draw a cross faintly in the background.



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### FOR THE OLDER GRADES

#### COMPARING THE WORDS OF ANOTHER PHARISEE

**Supplies:**

pencil and paper

Have your students look up the words of Paul in the following two passages of scripture. 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?

Philippians 3:1-14

1 Timothy 1:15-16

### A LITTLE BIT MORE

**Justify** – Justify is a legal term. It means to declare innocent, 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.

