The Parable of the Pharisee & the Tax Collector
Luke 18:9-14

Bruce L. Burkholder
Graduate, Calvary Baptist Theological Seminary
Lansdale, Pa.

The practice of speaking in parables was a significant element in the teaching of Jesus Christ. He opted for this method of instruction often during his ministry in order more clearly to reveal truth to his disciples and to conceal truth from those who consistently rejected him.

As twentieth century disciples attempt to understand these parables, they face many difficulties. These difficulties include cultural distinctions, linguistic problems, and contextual misunderstandings. Because of these difficulties, many views have developed concerning the interpretation of the parables. The Parable of the Pharisee and the Tax Collector in Luke 18:9-14 is no exception. Many views have been proposed and numerous claims have been made concerning its interpretation. Several of the more prominent views will be cited. Following a brief summary of each of these views, an attempt will be made by the writer to propose an exegetical interpretation: one that will employ those methods which have proved effective in shedding new light on parabolic literature. The writer will then conclude this article with a proposal of what ought to be considered as the central teaching of the parable.
Views of the Parable

Unlike many of the other parables, the interpretations given to the Parable of the Pharisee and the Tax Collector are not so diverse. Basically, all understand and agree that the parable is placed in the general context of prayer and specifically addresses the self-righteousness of the Pharisees. Therefore, the significances or main points given for this parable are very similar. The differences involve determining what or where is the emphasis, the central teaching of the parable. Some place the emphasis upon the context, some upon the introductory statement, some upon the request of the publican, and some upon the conclusion in verse 14. These four emphases will be designated the Contextual View, the Introductory View, the Propitiatory View, and the Conclusionary View.

The Contextual View

Those who hold to the contextual view draw the central teaching of the parable from the immediate preceding context. This context involves the Parable of the Unjust Judge (Luke 18:1-8), which is introduced in v. 1 by the statement that Christ spoke this parable "to this end that men ought always to pray, and not to faint." The Parable of the Pharisee and the Tax Collector begins with the coordinating conjunction καὶ, which "seems to relate this parable with the one preceding it." This parable involves two men, two distinct prayers and two very

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different results.\(^3\) Hendriksen writes,

Two questions would arise in the minds of those whom the Lord was instructing concerning prayer: What is the basis of prayer? What is the ground of one's approach to God? The Pharisees felt they were capable of approaching God on the basis of their own righteousness. There were others who felt that they needed righteousness other than their own to be heard of God. These questions thus demanded answers because of the theological controversy over the issue.\(^4\)

Thus the central teaching of this parable, like that in the preceding parable, is upon the act and attitude of prayer.\(^5\) Geldenhuys clearly summarizes this in his statement: "This parable indicates the right attitude with which individual believers should pray their daily prayers."\(^6\)

The Introductory View

This view derives the central teaching from Luke's introduction to this parable in v. 9, "And he spake this parable unto certain which trusted in themselves that they were righteous, and despised others." According to this view the purpose of the parable was to rebuke the self-righteousness of the Pharisees and


\(^4\)Ibid.


those like them, while providing instruction concerning true righteousness and how to acquire it.\textsuperscript{7} Bailey writes:

The theme of righteousness and how it is achieved is pointed out by verse 9 as the central theme of the parable . . . the parable is virtually studded with vocabulary pointing to the topic of righteousness and how it is achieved.\textsuperscript{8}

Bailey further supports this theme by his seven stanza chiastic arrangement which places the Pharisee's case for his own righteousness at the center of the parable.\textsuperscript{9}

The Propitiatory View

Those who hold to this view draw the central teaching from the prayer of the publican. In this prayer the publican does not approach God upon his own merits, but rests his approach solely upon the grace of God. He prays, "God propitiate me."\textsuperscript{10} Eta Linneman in her work \textit{Jesus and the Parables} writes, "Jesus wanted this audience to radically change their understanding from

\textsuperscript{8}Bailey, \textit{Through Peasant Eyes}, 144.
\textsuperscript{9}Ibid., 142-143.
\textsuperscript{10}Most of the common versions, KJV, NASB, and NIV translate this verse as, "God be merciful to me." However, he does not use ἔλεέω the usual word for mercy (cf. 17:13) but ἰλασθη which refers to God's response to his people as a result of the priestly sacrifice offered to God; cf. R.C.H. Lenski, \textit{The Interpretation of St. Luke's Gospel} (Columbus, OH: The Wartburg Press, 1946), 904; Craig L. Blomberg, \textit{Interpreting the Parables} (Downers Grove, IL: InterVarsity Press, 1990), 258; Bailey, \textit{Through Peasant Eyes}, 154.
their righteousness according to the law to letting God's grace be the final appeal for their lives."\(^{11}\)

The Conclusionary View

This emphasis is drawn from the final refrain uttered by Christ in v. 14 regarding the exaltation of the humble and the abasement of the proud. The proponents of this view for the most part hold that this parable is an example story. The Pharisee gives a negative example of pride while the tax collector provides a positive picture of humility. Therefore, the central teaching is that God desires an attitude of humility from those who would be his disciples.\(^{12}\) The parable of the Pharisee and the publican was designed to teach humility not only in prayer but in every estimate of oneself and in every approach to God.\(^{13}\) Thus the emphasis of the parable "can scarcely be better summarized than by Jesus' own refrain."\(^{14}\)

Having considered the various interpretations of the parable, it must again be stated that most everyone would agree with each of these significances. The point of contention arises in determining which is the parable's central teaching. In order

\(^{11}\)Eta Linneman, *Jesus and the Parables*, 63 [It should be noted that this work was written prior to her conversion; her interpretation therefore of this parable may have changed]; cf. also Joachim Jeremias, *Rediscovering the Parables*, 115.


\(^{14}\)Blomberg, *Parables*, 258.
to make an accurate evaluation, it is now necessary to analyze this passage's context, background, and storyline.

**An Exegetical Interpretation**

**The Context of the Parable**

Every passage of Scripture resides in a context. Therefore, in order to fully understand the Parable of the Pharisee and the Tax Collector, one must examine the context within which Luke placed this particular text. This examination will include the general context, the immediate preceding context, and the immediate following context.

**The General Context.** The book of Luke was specifically written for the purpose of recording a clear account of the circumstances surrounding the life of Jesus Christ, Luke 1:1-4; Acts 1:1. This book as well as its companion volume, Acts, which records the events following the resurrection of Christ, was specifically written to one Theophilus and also to gentile converts.

In this gospel, Luke gives special consideration to the humanity of Jesus Christ. "He paints the picture of the ideal man." In addition, Christ is depicted as the divine physician who "came to seek and to save that which was lost." Perhaps more than any other gospel, Luke shows that Christ came to offer universal redemption. Luke's gospel also contains much

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15 καθεξής means an orderly arrangement. Luke's purpose was not to record all the events that occurred during this time. Those that he chose to record, however, were related accurately and with purpose.
18 Ibid., 43.
information that is not recorded in the other gospels, including 18 parables. 19


Immediate Preceding Context. The immediate preceding context of this parable begins in 17:20-21, where the Pharisees question Christ concerning the coming of the kingdom. Christ responded that the kingdom would not come in an observable, visible development, but was, in fact, already "within" 21 them. The kingdom was currently present with them in the person of the king. Christ then gives an extended description to his disciples concerning the coming of the king and his kingdom. This description involved a delay in the physical kingdom's coming (17:22-24); the king's approaching suffering and death (17:25); the condition of the earth at his return (17:26-30); an admonition to watch for his coming (17:31-33); the effects of the king's coming; that is, entrance into the kingdom for some, separation for others (17:34-36); and the universal nature of his coming (17:36).

20 Three times within this section Christ is recorded as traveling toward Jerusalem, 9:51, 13:22, 17:11. It is debated whether these events occur during one prolonged journey or whether they describe individual trips. For an extended discussion of this debate, see Hendriksen, Luke, 541-545.
Immediately following this description, Christ, while still addressing his disciples, relates the parable of the Unjust Judge. The parable relates the story of a widow who persistently petitioned an unjust judge to avenge her of her adversary. The widow is not simply requesting that the judge execute vengeance upon the one who wronged her, but that she be reimbursed the property to which she is entitled. Likewise, Christ admonishes his disciples that during this delay they should not lose heart at the wickedness around them, but that they should persistently, like the widow, petition a righteous God for his return and the blessings which he has promised them.\textsuperscript{22}

The parable of the unrighteous judge was spoken in direct connection with the instructions given to the disciples by their Master in reference to his return. It is, therefore, not merely a general exhortation to prayer, but to prayer for the coming of Christ, and more specifically to the confident expectation of this event and of the blessedness which would follow.\textsuperscript{23}

Immediate Following Context. The Parable of the Pharisee and the Tax Collector is immediately followed by the account of Christ's blessing of the little children (18:15-17), and that of the rich young ruler (18:18-30). Both of these sketches involve necessary characteristics for entrance into the kingdom.

In 18:15-17 parents were bringing their children to Christ in order that he would bless them. Certainly "there was nothing magical about Christ's touch."\textsuperscript{24} This touch did not ensure a proper relationship with God. The disciples were annoyed at this disturbance and rebuked the parents. Christ in turn chided the disciples saying "for to such belongs the kingdom of God."

\textsuperscript{23}Ibid., 179.
\textsuperscript{24}Hendrikson, \textit{Luke}, 830.
Jesus takes advantage of this situation and instructs those about
him concerning entrance requirements into the kingdom. Only
those who exhibit child-like faith; that is, "those who are as little
children with their natural humility and whole-hearted faith," will gain entrance.\footnote{Geldenhuys, \textit{The Gospel of Luke}, 454.}

In 18:18, Luke records the story of a rich young ruler who
directly asked Christ how he could obtain eternal life. Christ
responded by referring him to the Ten Commandments, to which
the ruler answered that he had kept them from his youth.
Understanding the man's heart and the sole obstacle that stood in
his way to true faith and discipleship, Christ replied, "sell all that
you have and distribute them to the poor." The rich young
ruler's possessions were more important to him than his
relationship with God, so he walked away sorrowful.

He kept his wealth and he rejected the Savior. He saw the
possibility of eternal life, but was unwilling to pay the

Here again, as in the previous section, Christ relates necessary
caracteristics of kingdom entrants. They must not only possess
child-like faith, but must also place nothing in front of their
relationship with God.

Background of the Parable

The parable contains much cultural background material
that must be understood in order to arrive at the proper
interpretation. To begin with, the twentieth-century reader must
understand the Jewish concept of the Pharisee and of the tax collector during the New Testament era.

The Pharisees were not despised by the nation of Israel. On the contrary, they were the "people's party" in that they were not wealthy aristocrats, but were hard-working men who invested their spare time in studying the Torah and relating it to daily life.\textsuperscript{28} They possessed high morals. In fact, Ferguson states that Jesus and the Pharisees had so much in common that the "points on which Jesus took issue stand out boldly."\textsuperscript{29}

The New Testament, Josephus, and Rabbinic literature agree in characterizing the Pharisees as those most concerned with an accurate interpretation of the Law. Josephus gives their number in the first century as six thousand and attributes to them the greatest influence of any party on the common people.\textsuperscript{30}

This strict adherence, however, often led to a pietistic morality and self-righteousness which Christ frequently condemned. Their self-righteous attitude is clearly illustrated in a prayer recorded in the Talmud which bears a marked similarity to the Pharisee's prayer in this parable.

\begin{quote}
I thank thee, O Lord, my God, that thou hast given me my lot with those who sit in the house of learning, and not with those who sit at the streetcorners; for I am early to work, and they are early to work; I am early to work on the words of the Torah, and they are early to work on the things of no moment. I weary myself, and they weary themselves; I
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\textsuperscript{28}Gordon Lovik, "New Testament History class notes" (Lansdale, PA Calvary Baptist Theological Seminary, 1989), 19.
\textsuperscript{29}Everett Ferguson, \textit{Backgrounds of Early Christianity} (Grand Rapids: Eerdmans, 1987), 409.
\textsuperscript{30}Ibid., 407.
weary myself and profit thereby, and they weary themselves to no profit. I run and they run; I run towards the life of the age to come, and they towards the pit of destruction.\textsuperscript{31}

Even with their hypocritical attitude, the Pharisees were often looked up to by the people as an example of true godliness and righteous conduct.

In contrast, tax collectors were despised by the people. Jeremias writes that, "in public opinion they were on the level of robbers; they possessed no civil rights and were shunned by all respectable people."\textsuperscript{32} The reason for this reaction was that tax collectors (i.e. publicans) were employees of the Roman provincial government. They were local (for the most part Jewish) businessmen who contracted with the government to collect from their brethren the customs tax that was to be paid to Rome. These collectors agreed to pay a certain sum to the government and any money that they could collect above that amount was their profit. This system led to much corruption on the part of the tax collectors.\textsuperscript{33}

Therefore, in light of this understanding, what outcome would Jesus' audience have expected? Linneman writes in respect to the prayer of the Pharisee that a contemporary Jew would have felt "here is a man after God's own heart."\textsuperscript{34} Concerning the tax collector, the national feeling would have been quite different. Linneman adds,

In misappropriating the property of their neighbor, they were sinning at the same time against the commandment of God.

\textsuperscript{31}Jeremias, \textit{Rediscovering the Parables}, 113.
\textsuperscript{32}Ibid., 112.
\textsuperscript{33}Ferguson, \textit{Backgrounds}, 72; see also Jeremias, \textit{Rediscovering the Parables}, 112.
\textsuperscript{34}Linneman, \textit{Jesus and the Parables}, 60.
To obtain God's forgiveness was, in the eyes of Jesus' contemporaries, very nearly impossible for a tax collector.\textsuperscript{35}

A second significant cultural factor was the time and place of the events contained within this parable. The text reads that "Two men went up into the Temple to pray." Based upon the following evidence it would appear that these two men were offering private prayer during the time of sacrifice and corporate worship.

Evidence for this may be seen first of all by the fact that these two men, plus others, went up to the Temple (a place of public worship) and returned down at the same time. Safrai makes an interesting comment in relation to this point.

Many Jews would go up daily to the Temple in order to be present at the worship, to receive the priestly benediction bestowed upon the people at the end, to pray during the burning of the incense.\textsuperscript{36}

Secondly, the Pharisee "stood by himself" and the tax collector "stood afar off." Both of these references denote the fact that others were present in the Temple, participating in the same activity at this same time.

Thirdly, the tax collector's request of "atonement" clearly refers to atonement sacrifice that took place within the Temple twice daily. In his prayer he uses the word \textit{Koaosethi}. This word occurs only twice in the New Testament as a verb; here, and in Hebrews 2:17. Both of these usages and the four times it is used in the noun form "clearly refers to the atonement sacrifice."\textsuperscript{37}

\textsuperscript{35}Ibid.
\textsuperscript{37}Ibid., 154; see also Pentecost, \textit{Parables}, 121, 123.
The publican prays that God may let the sacrifices which he ordained for sin in the Old Covenant blot out his sin so that God can again extend his grace and favor to this poor sinner. 38

Based upon this evidence, it is safe to conclude that the Pharisee and the tax collector were praying during one of the two times of public worship, during which the daily sacrifice was being offered and God's people were bringing their petitions to Him. Bailey concludes,

This background appropriately combines for us the idea of private prayers (which the two actors in this drama do indeed offer) in the context of corporate worship (in that the atonement is mentioned in the parable) in a place of public worship like the temple (which is specified as the scene of the action). 39

The final element of the cultural background involves certain aspects of the prayers which these two men offered. The Pharisee's prayer involved disregard for others he considered below him and an inventory of his spiritual accomplishments. He thanks God that he is not like rogues and swindlers, adulterers, and specifically like the tax collector, who is worshipping close to him. The grammatical construction points to the fact that the tax collector is a clear illustration of the sins he had just mentioned. 41 The Pharisee also reminds the Lord of his great deeds. Whereas, the law only prescribed one annual fast (Lev. 25:29; Num. 39:7), this Pharisee fasted twice a week. 42

39 Bailey, Through Peasant Eyes, 146-147.
40 Jeremias, The Parables of Jesus, 140.
41 Bailey, Through Peasant Eyes, 151-152.
42 Jeremias, Rediscovering the Parables, 112.
And he gave tithes on all that he possessed, even on the objects which he purchased.\(^{43}\)

In contrast to this proud attitude and catalog of accomplishments, the tax collector could only "beat upon his chest" and whisper a prayer to God. The act of beating upon the chest is a dramatic Middle Eastern gesture to show extreme anguish or remorse. This activity is only mentioned in this passage and in the crucifixion narrative in Luke 23:48 where the multitude is described as "going home beating on their chest." The tax collector beat his breast, "or more accurately the heart as the seat of sin, as an expression of the deepest contrition."\(^{44}\) Thus the prayers of these two men are completely different in character and in content.

The Story of the Parable

Having examined the context and background of the parable, an informed explanation of the story is now possible. The story begins with the introduction relating to whom the story is to be addressed: Those who trusted in themselves that they were righteous, and despised others. An obvious shift has occurred in the audience being addressed. As was mentioned in the section delineating the context, 17:22-18:8 was spoken to the disciples. Now in this parable and in the two sections that follow, Christ again addresses the Pharisees who questioned him concerning the coming of the kingdom in 17:20, 21.

The parable then begins with two men going up to the temple during the time of public worship to pray. One of them was the self-righteous, legalistic Pharisee which was admired and respected by most of Israel. The other was a traitorous tax

\(^{43}\) Jeremias, *The Parables of Jesus*, 140 and Jeremias, *Rediscovering the Parables*, 112.

collector who Israel despised. The Pharisee stood by himself so as not to be defiled by the *am-haaretz*, the "people of the land," around him and prayed. This prayer involved thankfulness to God that he was unlike the wicked tax collector and his kind, as well as a listing of his righteous deeds. The parable here reaches its structural climax as the self-righteous attitude of the Pharisee is clearly emphasized. The lesson Christ wished to illustrate now begins to unfold as he dramatically turns to the contrasting actions of the tax collector. This man as well stands aloof, but for different reasons. He does not feel as if he is better than those around him, but assumes his unworthiness to stand near God's people and particularly the altar where the sacrifice is being offered. He, in a dramatic fashion, beats upon his chest which is the seat of his sinfulness, and cries out his prayer to God, "Make an atonement for me, a sinner."

As Christ's listeners heard this parable their thoughts surely would have placed the beautiful prayer of the "righteous" Pharisee far above the simple prayer of the vile tax collector. Therefore, Christ's response was all the more shocking. He replied, "I tell you . . ." Lenski describes this as the "voice of authority" announcing the surprising verdict. The tax collector (now mentioned first!) went down to his house justified.

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45 The wording here is difficult and possesses variant readings. This author has taken this position strongly based on Aland's UBS Text and upon Bailey's clear discussion of this passage including his chiastic arrangement of the parable. For a like opinion cf. also Jeremias, *Rediscovering the Parables*, 111, 112; Hunter, 64; Jeremias, *The Parables of Jesus*, 140. For another view, see Smith, *The Parables*, 177.

46 Bailey, *Through Peasant Eyes*, 152.


acquitted, and in favor with God,\textsuperscript{50} rather than the Pharisee.\textsuperscript{51} Christ concludes the parable with a common refrain found also in Matthew 18:4 and 23:12; Luke 14:11; 1 Peter 5:6. The one who exalts himself will be humbled by God, but the one who humbles himself will God exalt.

Thus it is clear that verse 14 in our text is not talking about social rank or man's humility or elevation among his fellow men . . . Clearly the verse has to do with man being elevated in relation to God. As in the Old Testament, it is almost synonymous with 'to deliver' and 'to redeem.'\textsuperscript{52}

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Main Point of the Parable
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As was noted earlier in "Views of the Parable" many interpretations have developed concerning the central teaching of this parable. Having looked at the context, background, and story of the parable, it now remains to determine what was the central message Christ was teaching.

Based upon the contextual understanding, the structural evidence and the summarizing refrain of Christ, the central teaching of the parable appears to be that entrance into God's kingdom is not based upon self-righteous acts, but upon the gracious response of God to a sinner's humble prayer through the

\footnotesize{\textsuperscript{50}Jeremias notes, "This passage is the only one in the gospels where 'to justify' is used in a sense similar to that in which Paul generally uses it. But the construction is non-Pauline, so that Pauline influence is not to be assumed here; on the contrary, the passage shows that the Pauline doctrine of justification is rooted in the teaching of Jesus." Rediscovering the Parables, 112; Blomberg, Parables, 258.}


\footnotesize{\textsuperscript{52}Bailey, Through Peasant Eyes, 155-156.}
proper sin-bearing sacrifice. This parable thus provides a very strong and extremely clear evangelistic message.

Other teachings involve these significances mentioned in the various interpretations. First, Christ clearly sets forth a proper pattern for prayer. Prayer needs to be offered in a humble attitude. Secondly, humility is the attitude with which Christ is pleased and which he graciously rewards. Conversely, self-righteousness is emphatically denounced. Bailey's comment is worth mentioning:

For centuries the Church has debated whether the sacraments have an automatic effect on the believer irrespective of his spiritual state. Here in this simple parable we already have an answer, and the answer is no! The Pharisee was wasting his time. The self-righteous returns home unjustified.

Finally, self-righteousness tends to distort one's vision. The Pharisee only saw the sin of the tax collector, but he could not see the sin which was much closer, that of his own heart.

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53 One must remember that in the previous context Christ addressed the questions of the Pharisees concerning the timing of the kingdom of God (Luke 17:20,21; 18:9), and from the two events in the following context he described the entrance requirements into that kingdom (Luke 18:15-30). Furthermore, the structural emphasis of the parable is upon the Pharisee's unacceptable self-righteousness, coupled with the tax collector's prayer begging for atonement.
54 Bailey, *Through Peasant Eyes*, 156.
57 Ibid.