

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 15 MIN

All Sinners’ Hearts Are the Same

SUPPLIES:

- ✓ two XL white undershirts
- ✓ paint or markers
- ✓ a can of aerosol spray disinfectant
- ✓ a single plastic red rose
- ✓ two actors to memorize the prayers in Luke 18:11–12 and Luke 18:13

Ask the class for three volunteers.

4. TEACHING/DISCUSSION 10 MIN

Using the teaching points, teach through the lesson for today.

5. OBJECT LESSON 2 15 MIN

I’m Better Than He Is

SUPPLIES:

- ✓ newspapers with headlines reporting different crimes or mistakes
- ✓ adult helper to act out the role of a modern-day Pharisee

6. SWORD BIBLE MEMORY 5 MIN

7. ACTIVITY TIME 10 MIN

Color a Picture

SUPPLIES:

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

LESSON SNAPSHOT

8. CLOSING PRAYER 5 MIN

9. BONUS OBJECT LESSON 10 MIN

Why Little Children

SUPPLIES:

- ✓ whiteboard and dry-erase marker
- ✓ infant pacifier

TOTAL 85 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.

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

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

OBJECT LESSON 1 15 MIN

All Sinners' Hearts Are the Same

SUPPLIES:

- ✓ two XL white undershirts
- ✓ paint or markers

- ✓ a can of aerosol spray disinfectant
- ✓ a single plastic red rose
- ✓ two actors to memorize the prayers in Luke 18:11–12 and Luke 18:13

Prior to class, 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 whatever you want.)

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

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 the door. There he should kneel in a position that suggests he is praying, keeping 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.

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.)

Continue the discussion, helping the class understand that we are all sinners and that our best good works cannot remove our ugly sin. A flower pinned onto our ugly shirt will not do. We need Jesus to give us a new shirt—his own good works—in exchange for our dirty shirt—our sin.

TEACHING/DISCUSSION **10 MIN**

Using the teaching points, teach through the lesson for today.

OBJECT LESSON 2 **15 MIN**

I'm Better Than He Is

SUPPLIES:

- ✓ newspapers with headlines reporting different crimes or mistakes
- ✓ adult helper to act out the role of a modern-day Pharisee

Have your adult helper come strutting up to the front of the class, exuberantly waving the newspaper.

Ask your helper why she is so happy. She should ad-lib lines that act out the role of a modern-day Pharisee by pointing out how much better she is than the person depicted in the newspaper headline. (If you can't find acceptable headlines just use the paper as a prop and pretend to be reading them.) She can say something like the following:

“Well, I wasn't doing so good this morning until I read the paper. Look at this: John Smith was arrested for stealing money from his employer. I would never steal money from my employer. When I saw this I said to myself, you are doing just fine. Thank God you are not like this guy. Then when I turned the page, my day got even better. Look at this, here is a woman who

lied and said she was a doctor but didn't have any training at all! She operated on hundreds of people without a license. I would never do that. I am starting to realize just how good I am!"

At this point, interrupt your helper and explain that we can't compare ourselves to other people to determine how good we are; we have to compare ourselves to Jesus. He never lied. He never stole anything, not even the smallest insignificant item. He never hit anyone. He never disrespected his parents. He was never jealous, envious, bitter, sinfully angry, or mean. And he never boasted in himself.

By this time the helper should be downcast and realize her sin, confessing that she has lied, disrespected her parents, even stolen things, etc. She should then become like the tax collector, falling on her knees and asking God for forgiveness. Then she should rise up with joy again, say thank you, and walk out of the classroom.

After she is gone, ask the class how the skit was like today's parable and what the main point is. (The main point is that we are all sinners before a holy God. We don't see this if we compare ourselves to other sinners. We can see this only as we compare ourselves to God, who is perfectly righteous. It is only when we see our sin that we realize we need God to save us.)

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**

Color a Picture

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 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 and 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 be coming under conviction of sin.)

CLOSING PRAYER **5 MIN**

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

BONUS OBJECT LESSON **10 MIN**

Why Little Children

SUPPLIES:

- ✓ whiteboard and dry-erase marker
- ✓ infant pacifier

Call up a volunteer to read Luke 18:15–17 to the children. The volunteer should come up with the pacifier in his mouth. Act surprised and ask your volunteer to tell you why he has a pacifier in his mouth. He should try to talk but mumble because of the pacifier. Ask him the same question several times. Each time your helper can use gestures acting out a mini-charade of Luke 18:15–17. Finally, tell him in a loud voice to take the silly pacifier out of his mouth. Then ask him again why he had a pacifier in his mouth. He should answer that he is trying to follow what Jesus said in the Bible and come to God like a child.

Tell him that Jesus didn't mean we were supposed to act like babies. Ask the children to help out your volunteer by explaining what Jesus meant. Write their ideas on the whiteboard. Keep going until you have a list of why Jesus used the little children as an example of how we are to come to God with faith.

Then ask how the tax collector in the parable was like a child.

LESSON 27 - THE PHARISEE & THE TAX COLLECTOR

