

**The Spirit of the Pharisees #2**  
**Pharisees And Tax Collectors**  
**By Bill Denton**

**INTRODUCTION**

**A. In the first lesson, we looked at the background of the Pharisees**

1. They had a long history as national heroes, ardent nationalists, men who readily stood up to Israel's enemies, and had often fought and gave their lives for Israel's survival
2. They were serious students of the Old Testament, believed firmly in that God gave his word, and they accepted the challenge of keeping the commands of God as well as possible
3. They were educators who refused to allow any generation of Jews to plead ignorance of God's words, or of the Law
4. There are many such things in their background that give cause for us to hold Pharisees in high esteem, and to look favorably on the many sacrifices they had made

**B. We also saw that Pharisees were flawed despite all the good they had done**

1. One flawed area was in the very system they devised to insure that a person kept the Law of God
2. They built fences intended to halt a person's behavior well before they actually disobeyed God – a seemingly good idea and approach
3. The problem is that the fence came to hold the same weight as God's own words, creating a situation in which the traditions and customs of man came before that which God had actually said
4. They even created new laws where they felt that God had not spoken directly to some modern issue, and they gave the same authority to their created laws as they did to the ones given by God

**C. By the time Jesus arrived on the scene, the Pharisees stood, not for the best, but for the worst that had happened to the people of Israel**

1. They gave lip-service to God, but their hearts were far from him
2. The conflicts between Pharisees and Jesus are the means by which we still understand God's real desires for human faith and life

**D. Today, we will look at one more area of conflict – Pharisees and tax collectors**

## I. IT'S EASY TO UNDERSTAND HATRED FOR TAX COLLECTORS

### A. Nobody likes the tax collector

1. It's still true in our day – I read somewhere that 19% of Americans believe it is justifiably permissible to cheat on their tax return, a number that does not reflect the number of people who actually do
2. Throughout history, the tax man has been among the most despised of all people

### B. That was certainly true in Israel of those who collected taxes for Rome

1. Romans had devised an extremely effective system for collecting taxes
  - a. the government sold franchises to tax collection companies
  - b. they would collect taxes on major roads, at seaports and in major cities at toll stations
  - c. the companies would hire men to work under them, man the toll booths and do the actual collecting
  - d. Zacchaeus was a chief tax collector at Jericho and likely had control over a local territory
  - e. Matthew Levi most likely manned a particular booth
2. The system was flexible, efficient, but very open to corruption
  - a. the tax collection companies paid a certain amount to the government each year
  - b. how much money was collected from the local people was up to the tax collector
  - c. by the time everybody in the system had taken his share and probably stole a little, the taxpayer was definitely abused
3. The Jews despised the Romans, but they thought even less of tax collectors
  - a. taxes drove nationalistic emotions among the Jews and was part of the reason they looked for a Messiah to free them from the clutches of Rome
  - b. they held their harshest feelings for Jews who worked for the Romans as tax collectors
  - c. even worse, they hated the idea that tax collectors were getting rich themselves at the expense of overburdened fellow Jews
  - d. if a Jew couldn't pay his taxes, the tax collector would "loan" him the money at exorbitant interest rates, potentially making the average citizen's financial burden impossible
4. The Jews created special treatments for tax collectors
  - a. Pharisees and Rabbis excluded tax collectors all their activities
  - b. they could not give testimony in court; nor hold office
  - c. any gifts to charity were to be returned
  - d. they did not even allow a tax collector to repent of his sins

## II. TAX COLLECTORS WERE AN IMPORTANT PART OF JESUS' MINISTRY

### A. It was sensible for the disciples to be concerned about upsetting Pharisees

1. After all, they were powerful, influential, and the epitome of the righteous man
2. Surely, it would have been best not to stir up a hornet's nest
3. This just isn't how Jesus thought about things, and so Pharisees and tax collectors became one of the prime points of conflict, and Jesus used it to drive home important spiritual points

### B. One of the first indications that Jesus and Pharisees thought differently about tax collectors was in the calling of Matthew Levi as a disciple

1. **9** As Jesus went on from there, He saw a man called Matthew, sitting in the tax collector's booth; and He said\* to him, "Follow Me!" And he got up and followed Him. Matt 9:9 (NASB)
2. For Matthew and all other less desirable people, that calling declared a change, a different possibility than ever imagined
3. For Pharisees, it openly challenged the possibility that Jesus could be a messenger from God, much less the Messiah

### C. Matthew's call gave opportunity for Jesus to contrast his view with Pharisees

1. **29** And Levi gave a big reception for Him in his house; and there was a great crowd of tax collectors and other *people* who were reclining *at the table* with them.**30** The Pharisees and their scribes *began* grumbling at His disciples, saying, "Why do you eat and drink with the tax collectors and sinners?"**31** And Jesus answered and said to them, "*It is not those who are well who need a physician, but those who are sick.*"**32** "I have not come to call the righteous but sinners to repentance." Luke 5:27-32 (NASB)
2. Notice that Jesus was eating at the table of a tax collector in the company of a great crowd of tax collectors (Mt's acct. adds "sinners")
3. Pharisees could not possibly understand why anyone would do this
  - a. it offended their religious sensibilities – these are sinners
  - b. it offended their nationalistic pride – they rob us for Rome
  - c. it offended their personal sense of propriety – we'd never do it
4. It's almost as if Jesus enjoyed sticking it to them with the people the Pharisees could least stomach

#### D. Jesus even used tax collectors in two memorable ways

1. **9** And He also told this parable to some people who trusted in themselves that they were righteous, and viewed others with contempt:**10** "Two men went up into the temple to pray, one a Pharisee and the other a tax collector.**11** "The Pharisee stood and was praying this to himself: 'God, I thank You that I am not like other people: swindlers, unjust, adulterers, or even like this tax collector.**12** 'I fast twice a week; I pay tithes of all that I get.'**13** "But the tax collector, standing some distance away, was even unwilling to lift up his eyes to heaven, but was beating his breast, saying, 'God, be merciful to me, the sinner!'**14** "I tell you, this man went to his house justified rather than the other; for everyone who exalts himself will be humbled, but he who humbles himself will be exalted." Luke 18:9-14 (NASB)
  - a. don't you think this may have just galled the Pharisees?
  - b. don't you think the contrast between Jesus' attitude toward people like tax collectors and the attitude of Pharisees toward the same people are markedly different?
  - c. don't you think the almost assuredly the people who heard that story understood there was a difference?
  
2. **1** He entered Jericho and was passing through.**2** And there was a man called by the name of Zaccheus; he was a chief tax collector and he was rich.**3** Zaccheus was trying to see who Jesus was, and was unable because of the crowd, for he was small in stature.**4** So he ran on ahead and climbed up into a sycamore tree in order to see Him, for He was about to pass through that way.**5** When Jesus came to the place, He looked up and said to him, "Zaccheus, hurry and come down, for today I must stay at your house."**6** And he hurried and came down and received Him gladly .**7** When they saw it, they all *began* to grumble, saying, "He has gone to be the guest of a man who is a sinner."**8** Zaccheus stopped and said to the Lord, "Behold, Lord, half of my possessions I will give to the poor, and if I have defrauded anyone of anything, I will give back four times as much."**9** And Jesus said to him, "Today salvation has come to this house, because he, too, is a son of Abraham.**10** "For the Son of Man has come to seek and to save that which was lost." Luke 19:1-10 (NASB)
  - a. this story is important for several reasons, but let's focus on two
    - 1) once again it shows a marked difference between Jesus and the Pharisees toward a group of people who were spiritually starved and in need of help
    - 2) it shows that Jesus wasn't interested in telling tax collectors to keep on gouging their fellow Jews – look at what happened: Zaccheus offered half his possession to the poor and a four-fold return to anyone he defrauded
  - b. Jesus got with acceptance of tax collectors what Pharisees had never gotten with all their rejection of tax collectors

### III. DO WE LEARN FROM THE SPIRIT OF JESUS OR THE SPIRIT OF PHARISEES?

#### A. You could add to this discussion the treatment of Samaritans

1. Though we won't look at it closely today, we all know how the Jews, and particularly the nationalistic Pharisees, thought about Samaritans
2. They were a hated, despised, rejected people who were treated in similar ways as were the tax collectors

#### B. When the Pharisees wanted to call Jesus a dirty name, they had two choices

1. **48** The Jews answered and said to Him, "Do we not say rightly that You are a Samaritan and have a demon?" John 8:48 (NASB)
2. **31** "To what then shall I compare the men of this generation, and what are they like?**32** "They are like children who sit in the market place and call to one another, and they say, 'We played the flute for you, and you did not dance; we sang a dirge, and you did not weep.'**33** "For John the Baptist has come eating no bread and drinking no wine, and you say, 'He has a demon!'**34** "The Son of Man has come eating and drinking, and you say, 'Behold, a gluttonous man and a drunkard , a friend of tax collectors and sinners ! Luke 7:31-34 (NASB)

#### C. Pharisees were guilty of one of the most difficult sins to overcome – spiritual pride, religious arrogance, and a disdain for anyone not like themselves

1. Those who were different from them were viewed as enemies, but Jesus viewed them as people in need of help
2. Those different from the Pharisees were rejected, ignored, avoided, and feared
  - a. such people were worthy only of their condemnation
  - b. they saw no redeeming qualities in such people, they saw only the reasons why God could obviously have nothing to do with them
3. Jesus had a different attitude altogether
  - a. he accepted sinners and tax collectors, he purposely paid attention to them, he went out of his way to be with them, and he loved them instead of fearing them
  - b. you simply must pay attention to tax collectors for they help us understand Jesus and his will for you and me

#### D. This may help us understand a passage found in one of the great chapters on forgiveness

1. **15** "If your brother sins , go and show him his fault in private; if he listens to you, you have won your brother.**16** "But if he does not listen *to you*, take one or two more with you, so that by the mouth of two or three witnesses every fact may be confirmed .**17** "If he refuses to listen

to them, tell it to the church; and if he refuses to listen even to the church, let him be to you as a Gentile and a tax collector. Matt 18:15-17 (NASB)

2. If you want to know what Jesus meant by “let him be to you as a Gentile and a tax collector” you need to look at how Jesus treated such people himself
  - a. he didn’t treat them like Pharisees treated them
  - b. he surely saw them as needing correction, but he did not see them as people to be rejected and ostracized
  - c. he demonstrated love, patience, and was always willing to give them every chance to learn God’s will and choose to do what is right

**E. The question for us is obvious: do we act more like Jesus or Pharisees?**

1. We have our own groups that we have treated like tax collectors
  - a. people who aren’t like us
    - 1) racially
    - 2) religiously
    - 3) people with other customs or traditions
  - b. don’t think we’re not just as good as Pharisees at the rejection game
2. If we’re ever going to learn to live like Jesus wants us to live, we’re going to have to get uncomfortably familiar with Pharisees, we’re going to have to see where they got it wrong, and then we’re going to have to see where we act just like them – and then do the hard work of changing to be more like Jesus

**CONCLUSION**

**A. Do you know who your “tax collectors” or “Samaritans” are?**

1. You probably have some
2. Don’t be more like the Pharisees and try to out-stubborn your way to denial of the problem
3. Learn from Jesus, so you can be like Jesus

**B. Invitation**