

Tax Collector or Pharisee, or: Which of the Two Are You?

Sermon 26 October 2025
at St Sebastian's Cathedral

Lk 18:9-14

From the holy Gospel according to Luke

⁹[Jesus] then addressed this parable to those who were convinced of their own righteousness and despised everyone else. ¹⁰"Two people went up to the temple area to pray; one was a Pharisee and the other was a tax collector. ¹¹The Pharisee took up his position and spoke this prayer to himself, 'O God, I thank you that I am not like the rest of humanity - greedy, dishonest, adulterous - or even like this tax collector. ¹²I fast twice a week, and I pay tithes on my whole income.' ¹³But the tax collector stood off at a distance and would not even raise his eyes to heaven but beat his breast and prayed, 'O God, be merciful to me a sinner.' ¹⁴I tell you, the latter went home justified, not the former; for everyone who exalts himself will be humbled, and the one who humbles himself will be exalted."

Tax collector or Pharisee – which character in this parable that Jesus has just told us represents you? Tax collector or Pharisee – who am I in this story, who are you?

Dear brothers and sisters! Jesus tells this parable to people, as the Gospel says, who were convinced that they belonged to the good. They were so convinced of their own goodness that they looked down on others. Tax collector or Pharisee? And Jesus wants to say to his listeners: pay attention to how you define your relationship with others. And that, dear brothers and sisters, is a topic we probably know as well, one that comes up from time to time.

Sometimes it is bigger, has a stronger effect on us; sometimes we deal with it more easily. So, who are the others to me? And who am I? And how do others see me? Sometimes we feel that others look down on us. And sometimes we catch ourselves, when we make comparisons, looking down on others or passing judgement on them. It is precisely in this situation that Jesus speaks his parable: Tax collector or Pharisee. What do these two stand for?

The Pharisee stands for a person who is convinced of himself. Jesus describes this Pharisee as someone who confidently walks to the front in the synagogue and is fully aware before God of what he does, what he accomplishes religiously. He speaks of his religious practices, of fasting, and then adds a sharp edge by saying, “I am thankful that I am not like this tax collector over there.” If you look at the original Greek text, it becomes even more symbolic, because the word “thank”, which Luke uses here, “eucharistein”, is also contained in the word “Eucharist” – the word that also denotes the Eucharist, which we are about to celebrate. So, the Pharisee is thankful that he is better than others.

And what about this tax collector? Jesus does not idealise him, but describes this tax collector as someone who is aware that he does not belong among the best, who is conscious of his weaknesses and holds back. He does not even dare to go forwards, but stands at the back, perhaps a bit inconspicuous, wanting not to be seen.

Tax collector or Pharisee – both figures in the parable represent two types of people: the Pharisee, who sees himself as good and looks down on others, and the tax collector, who is aware of his weaknesses and prefers to stay in the background. The tax collector says: “I need God’s help to get by in my life.” The Pharisee, on the

other hand, believes he does not need God, as he is so convinced of his own actions.

Tax collector or Pharisee – who are you in this story? Who am I in this story? Perhaps these two figures represent two sides that we both carry within us. On the one hand, this strong self-confidence, where we say, “What we do, that’s why we are here” – and also this self-assurance that lets us look at others and say, “I am different from them, perhaps even better.” At the same time, we also have within us the tendency of the tax collector, who also sees a difference, but for whom the glass is rather half empty. Or put differently: who is aware of his weaknesses and limitations. In our everyday lives, it may be that sometimes we are more Pharisee and sometimes more tax collector – depending on the relationships we are in and whom we are dealing with.

Jesus has a clear idea of where his heart looks, what he values. At the end of his parable, he explains to his listeners: the tax collector will go home accepted by God – justified, as Luke puts it. That is, the one who stands at the back, who actually wants to disappear. It is the one who says: “God, I need your support.” The Pharisee, who is aware of his own strength, does not go home accepted, says Jesus. And then comes that famous phrase: “For everyone who exalts himself will be humbled, and whoever humbles himself will be exalted.” Jesus wants us to have a little more of the tax collector within us. Be more like the tax collector, for this tax collector knows he needs God’s help, and he knows that with all his strengths and weaknesses, with his debts and his sinfulness, he can come to God and say: “Accept me, Lord, you know what I am like. Accept me.”

Jesus says to his listeners here: If you have this inner attitude, that you trust that God accepts you as you are – with all your limitations

– then you also have the possibility to grow and develop for the better.

We – dear brothers and sisters – are both: we are tax collector and we are Pharisee. Sometimes we are those who sit at the front of the church and perhaps say to ourselves: “How good that I am Catholic, especially in this secular world around me.” At the same time, we are also the tax collector sitting at the back of the church, who does not dare to go to the front because he does not want to stand out.

We can keep saying this line of the tax collector: “God, have mercy on me!” in situations where we feel we are not enough. And “God, be merciful to me, a sinner” – of course, that sometimes sounds like an act of grace, a pardon, because we have done something terrible. But really, what we want to say is: God, accept me as I am, as you know my weaknesses, and then do with me what you will. The idea that God has of humanity – the idea that God has of you – is of a good person. That is what you are meant to be, and with God’s help you can become that, you can cultivate it, you can grow in it. Become more like the tax collector and look into your tomorrow.

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