

Series: *The Parables of Jesus*

The Parable of the Shrewd Manager

Luke 16:1-13 (ESV)

- 1 He also said to the disciples, *"There was a rich man who had a manager, and charges were brought to him that this man was wasting his possessions.*
- 2 *And he called him and said to him, What is this that I hear about you? Turn in the account of your management, for you can no longer be manager.*
- 3 *And the manager said to himself, What shall I do, since my master is taking the management away from me? I am not strong enough to dig, and I am ashamed to beg.*
- 4 *I have decided what to do, so that when I am removed from management, people may receive me into their houses.*
- 5 *So, summoning his master's debtors one by one, he said to the first, How much do you owe my master?*
- 6 *He said, A hundred measures of oil. He said to him, Take your bill, and sit down quickly and write fifty.*
- 7 *Then he said to another, And how much do you owe? He said, A hundred measures of wheat. He said to him, Take your bill, and write eighty.*
- 8 *The master commended the dishonest manager for his shrewdness. For the sons of this world are more shrewd in dealing with their own generation than the sons of light.*
- 9 *And I tell you, make friends for yourselves by means of unrighteous wealth, so that when it fails they may receive you into the eternal dwellings."*
- 10 *"One who is faithful in a very little is also faithful in much, and one who is dishonest in a very little is also dishonest in much.*
- 11 *If then you have not been faithful in the unrighteous wealth, who will entrust to you the true riches?*
- 12 *And if you have not been faithful in that which is another's, who will give you that which is your own?*
- 13 *No servant can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve God and money."*

Introduction

There aren't many things that all commentators and theologians agree on, but I dare say that they all agree that this parable is the most difficult of all to interpret. The difficulty lies in the fact that Jesus chooses to use a dishonest manager as the main character. To further complicate the parable the dishonest manager is praised in the parable. The main question is, for what is he praised? Why does the master commend him? Is he commended for his dishonesty? Or is it something else?

The concluding verse of the parable, verse 9, also could lead to some confusion. Jesus gives this curious command to use unrighteous wealth in order to make friends so that you'll be received into heaven. What exactly is he saying here? Is he teaching that you can buy your way into heaven? Certainly not. This parable is not a parable to be quickly passed over. We need to give this parable our full attention.

You Cannot Serve God & Money

Following verse 9, Luke then adds a paragraph in which Jesus discusses wealth and faithfulness. He then concludes with a stunningly clear truth; “*You cannot serve God and money*” (16:13). This parable is about money and it’s about preparing for the future. The two are tied together.

If you get a paycheck it is very likely that some of the amount goes into a retirement account. [And if it doesn’t, I’ll bet you wish some of it did.] Money occupies a significant portion of our time and energy. One statistic I read said that if you live to age 85 you would have spent nearly 50 years of your waking time thinking about money.¹ That is incredible!

Ponder for a moment how much of your week is consumed by thinking about or dealing with money? How much time do you spend being concerned about how much money you have or do not have? Money, whether or not we want to admit it, is a deeply important issue. Depending upon how you count them, Jesus told about 35 or 40 parables. One third of those parables (about a dozen) deal with money or wealth.

Money Touches Our Core :: Sever the Root of Love of Money

Do one third of the sermons you hear deal with money? No! Most preachers, including me, avoid the topic like the plague. WHY? Maybe it’s because that is the one issue the touches us to the very core of our being. “*The love of money is the root of all kinds evil*” (1 Tim 6:10). If you want to see all kinds of evil vanish from your life, then you must search the garden of your heart and sever the root of the love of money.

What You Do With Money Is A Spiritual Issue

In the final verses of this passage this morning, Jesus makes it very clear that what we do with our wealth is a deeply spiritual issue. “*No servant can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve God and money*” (16:13).

How we handle our money and wealth exposes what we truly love. If God would do a new and purifying work in our corrupt hearts, it very well might begin in our wallets. Use the wealth that has been entrusted to you to gain a hearing for the gospel. Some who hear you will believe and be saved. You your money for heaven’s sake!!

Context

This message is aimed at the disciples. We know this from verse one.

Luke 16:1

He also said to the disciples...

Jesus had previously been speaking to the Pharisees and scribes who had been complaining because Jesus spent so much time with sinners. He even had supper with them! (Luke 15:1-2) Jesus then told

¹ John MacArthur sermon entitled “Investing Earthly Finances with an Eternal Focus” accessed at http://www.gty.org/Resources/Sermons/42-206_Investing-Earthly-Finances-with-an-Eternal-Focus on 23 April 2010.

three parables, the parable of the lost coin, the lost sheep, and the two lost sons, to make it clear that Jesus not only allowed sinners to be near Him, but He went out looking for them and seeking them out in order that He might bring them in God. After telling those three parables, He then turns His attention to His disciples and tells this parable that we have read this morning.

So if you're a believer and you're tempted to think this parable is not for you, I implore you to settle your heart right now before the Lord and ask yourself a question; "Heart, are you willing to hear whatever the Lord might say to you this morning?" I pray that we are all willing to hear whatever the LORD might say this morning?

"Oh Father, speak to us this morning. Please soften our stubborn hearts now with the oil of your Holy Spirit. Holy Spirit it is You who convicts of sin. Make us more practically holy this morning. Free us from the love of money. Drive the truth that we cannot serve both you and money deep into our hearts. Let it be the choice of everyone of us who hears these words this morning that we will turn away from serving money and turn and fully serve You with all our heart, soul, mind, and strength. Do this this morning, please, through the gracious work of the Holy Spirit, in Your name, Jesus, I pray. Amen."

Jesus turned to his disciples and said,

Luke 16:1-2

1 He also said to the disciples, *"There was a rich man who had a manager, and charges were brought to him that this man was wasting his possessions.*

2 *And he called him and said to him, What is this that I hear about you? Turn in the account of your management, for you can no longer be manager.*

The rich man is certainly rich because he can afford to hire a manager to run his estate. This manager has full authority to transact all business in the name of his master and apparently he lived on the premises and oversaw the entire operations of the estate including the tenant farmers who were renting land.

This manager reminds us of Joseph, who ran everything in Potiphar's house.

Genesis 39:5-6

5 *From the time that [Potiphar] made him overseer in his house and over all that he had the LORD blessed the Egyptian's house for Joseph's sake; the blessing of the LORD was on all that he had, in house and field. 6 So he left all that he had in Joseph's charge, and because of him he had no concern about anything but the food he ate.*

It is good to have someone whom you can trust to run your affairs, as Potiphar trusted Joseph. The rich man had entrusted his estate to into the hands of this manager and so he was not involved in the daily operations of the estate. He thought he was trustworthy, but now he has discovered that he was not. Yet this rich man is well respected in the community because someone cared enough about him and his reputation to go to him and tell him that the manager he had hired was **wasting his possessions**.

The Greek word translated here as 'wasting' is *diaskorpizō* (διασκορπίζω) and it means 'to scatter; to squander.' It's the same word used in Luke 15:13 to describe how the younger son spent the money

he received from the sale of his share of the family inheritance. He threw it away, scattered it in a recklessly wasteful way in total irresponsibility. This manager was doing the same with his master's estate.²

What Is This I Am Hearing?

The rich man acts swiftly. He called in his manager and confronted him with these accusations. He said to him, **What is this that I am hear about you?** The Greek word translated 'hear' is *akouo* (from which we have our word acoustics) and it's in the present tense. It could also be translated 'I am hearing' which would mean he has heard repeated accusations in the past and he was still hearing them to that very moment; 'I have been hearing and still am hearing this about you.'

This Was Not A Request for Information

This was not a request for information. He was simply informing him that he was fully aware of what he had been doing. He had been found out. His mismanagement had been discovered. This is a similar question to what God asked Cain after he had murdered his brother Abel. God said to Cain, "Where is your brother Able?" (Gen4:9) God knew full well where Able was because the very next sentence says, "The voice of your brother's blood is crying to me from the ground" (Gen 4:10). God was offering Cain a chance to confess and repent.

Grace: An Opportunity to Confess and Repent

The master's question '**What is this that I am hearing about you?**' likewise was not a request for information. It was an opportunity for confession and repentance. The master was offering him an opportunity to admit what he had been doing. Here we get the first hint that his master was a gracious master. Would the manager take the opportunity and confess? Would he be like king David and confess his sin when he was confronted? Or would he be like Cain?

We all remember how Cain answered God's question about the whereabouts of his brother? His lying sentence lives on immortal in human vocabulary; "*I don't know where he is; am I my brother's keeper?*" (Gen 4:9). Cain lied to God's face, which was a tragic choice. You cannot lie to God.

This man was a bit craftier than Cain. He did not lie to his master. He simply chose not to say *anything*. He chose not to repent. *He let his chance for repentance slip away*. He just stayed quiet. But of course we all know that in cases like this silence is a tacit admission of guilt. And so the master continued on to the next terrible sentence.

Luke 16:2

Turn in the account of your management, for you can no longer be manager.

The master was gracious. He had given him an opportunity to repent, but he had chosen not to repent. So the master fired him on the spot. **You can no longer be manager. Turn in the books.** If this were happening today, we would expect to hear the words, "You're fired. Clean out your office."

Grace Upon Grace

Again we see the grace of the master. We now see grace upon grace. The master does not throw

² This is one of the several similarities between this parable and the parable of the two lost sons.

this dishonest manager in jail as he rightfully could and should! He simply fires him. This is amazing!

According to the Mishna, Jewish codified law, a manager was personally responsible to pay for any loss of goods that came as a direct result of improper management.³ Remember that in Matthew 18:23-25 the debtors themselves were thrown in jail because they could not repay the loan; how much more then a dishonest manager who has intentionally wasted and squandered who knows how much of his master's wealth?

This gracious master does not demand repayment of what had been lost nor does he grab him by the throat (Matt 18:28) and throw him in jail. He simply fires him and demands that the turn in the books. This is incredibly gracious.

A Sacked Manager's Soliloquy

So the now sacked manager turns away from his master and walks out to go get the books. No doubt he was walking very slowly but he's thinking very quickly. Jesus opens for us a window into this man's thoughts. These next two verses, verses 3 and 4, are the center of the parable. We have the characteristic soliloquy, which always indicates a turning point in the parable.

We saw this in the parable of the prodigal son when he was in the pigpen feeding the pigs and himself (Luke 15:17-18) and he said to himself, "How many of my father's servants have more than enough bread. I know what I will do. I will return to my father!" As we heard the inner thoughts of the lost son, so now we get to hear the thoughts of the dishonest manager.

Luke 16:3-4

3 And the manager said to himself, 'What shall I do, since my master is taking the management away from me? I am not strong enough to dig, and I am ashamed to beg.

4 I have decided what to do, so that when I am removed from management, people may receive me into their houses.'

At this point, he no longer has legal authority over the affairs of the estate. He has been fired. His authority has been removed, but no one else knows this. He's still 'in the building' so to speak. Everyone else on the estate is unaware of what just happened. The manager knows this and he knows his time is up. He's done. As he's walking to his office to pick up the account books he is considering all of his options.

Digging and Begging?

His primary goal is finding a job that includes housing after he leaves the estate. What are jobs available? He needs to get a job. He considers two options. As he is walking, perhaps he passes a slave doing some digging. He decides he's too weak to dig. Begging next comes to mind. He doesn't like the idea of begging.

No Job and No Housing

When you are pondering begging as a means of income, you're as low as you can go. This guy is completely out of options. He has no hope of receiving unemployment. Whatever he's been doing

³ Kenneth E. Bailey, *Poet and Peasant and Through Peasant Eyes: A Literary – Cultural Approach to the Parables in Luke* (Combined edition), (Grand Rapids: Eerdmans, 1983), Kindle Electronic Edition: Locations 1,035-39.

with his master's wealth, he certainly hasn't been squirreling it away. He is out of money and he's losing his housing as well. His position had provided him with housing but now his housing is gone. He needs a place to stay. He says to himself, "**What shall I do?**"

He is in a desperate situation. There is nothing he can do to get his job back. He's finished. He has no money. What shall he do? He has nothing! The only thing he has is the account books and the perception that he's still the manager of the estate.

Continued Mismanagement: Sin Leads to More Sin

Then it hits him. He has an idea. This idea will gain him some housing after he leaves the estate. He'll continue mishandling his master's wealth, only this time he'll *give it away instead of taking it for himself* as he has done in the past. Sin always leads to more sin.

His master has already been incredibly gracious to him. If he adds embezzlement to his list of crimes will his master continue to show him grace? He knows it's now or never. He'll either make friends for himself who are deeply indebted to him or he'll wind up in prison. **His whole focus is on the future.** Don't miss this point! He is preparing for what awaits him **after** he's off the estate. He has to move fast. His time is gone. So he rushes in and gets the account books.

Luke 16:5-7

5 *So, summoning his master's debtors one by one, he said to the first, How much do you owe my master?*

6 *He said, A hundred measures of oil. He said to him, Take your bill, and sit down quickly and write fifty.*

7 *Then he said to another, And how much do you owe? He said, A hundred measures of wheat. He said to him, Take your bill, and write eighty.*

He exploits the fact that no yet knows he's been fired. He commands the servants to summon each of his master's debtors while he prepares the account books. He calls them in **one by one** for a private meeting. He asks each of them how much they owe.

The First Debtor

The first debtor owes a hundred measures of oil. One measure of oil was a bath. A bath equaled 8 $\frac{3}{4}$ gallons, making his total debt 875 gallons of oil (or the yield of 146 olive trees).⁴ The manager tells him to take his bill and quickly write down 50 measures. This amount was the equivalent to 500 denarii, which was the wage for a farm worker for about a year and a half.⁵ He just gave this farmer a year and half's worth of work. This is a massive discount.

This Deal Will Not Be Valid Tomorrow

The necessity for haste is obvious. This deal will not be good tomorrow. The master could walk in the door at any moment and the gig is off!!! Conmen always want to close the deal today, before you have a chance to think about it. This needed to happen quickly before everyone found out he'd been fired and had no legal authority to do any of this.

⁴ Leon Morris, *Luke*, in *Tyndale New Testament Commentary*, Vol. 3, ed. by Leon Morris (Downers Grove: Intervarsity Press, 2008) p. 265.

⁵ Kenneth E. Bailey, *Jesus Through Middle Eastern Eyes*, (Downers Grove: Intervarsity Press, 2008) p. 339

The Second Debtor

The second debtor owes 100 measures of wheat. The manager offers to reduce it to 80. One measure of wheat was one *kor*. One *kor* equaled 10 bushels. The total debt was 1,000 bushels which was the yield from 100 acres.⁶ This is also roughly equivalent to 500 denarii.⁷ Again he's giving them the equivalent of a year and a half's worth of wages.

In Today's Currency

The assumption is he did this with **each** of his master's debtors. These farmers are hugely indebted to manager! The average annual income in the state of Massachusetts is \$60,038.⁸ In today's money, he gave them a 90,000 discount! Imagine if your bank manager worked a deal to save you \$90,000 off your mortgage and then showed up a few days later and said, "Hey I lost my job. Would you mind if I used your extra room until I can get back on my feet?" Wouldn't you put him up for a while? This manager did this with many debtors. So he could stay several months with each of them and surely that would give him enough time to get back on his feet.

Word about what was happening would have spread quickly. The presence of all the farmers going in and out of the manager's office certainly caused no little stir! The town was a buzz with joy over the magnificent news. The master most certainly heard what had happened. What would he do?

Imagine the master of the estate passing one of happy farmers as he leaves the thieving manager's office. He would have probably fallen on his knees with joy and kiss the master's hand and praised him for his generosity and for making such a wise choice in hiring this wonderful manager! The master would think, "What's he talking about? I just fired that guy!" What will the master do?

The Commendation of the Dishonest Manager

Luke 16:8

8 The master commended the dishonest manager for his shrewdness. For the sons of this world are more shrewd in dealing with their own generation than the sons of light.

9 And I tell you, make friends for yourselves by means of unrighteous wealth, so that when it fails they may receive you into the eternal dwellings."

The master commended the dishonest manager for his shrewdness not his embezzlement. The master had two choices, throw him in jail or shake his head and absorb the losses with a smile. The master chose to commend his shrewd response.

The master did not commend him for his dishonesty. He commended him for his *shrewdness*. The Greek word is *phronimōs* (φρονίμως) and it means 'pertaining to understanding resulting from insight and wisdom; to act wisely or prudently; shrewdly.'⁹

What has this manager done? Why does the master commend him? He commended his shrewd decision-making. The manager had used his master's wealth to put the tenant farmers in debt to him

⁶ Morris, p. 265.

⁷ Bailey, p. 339.

⁸ Source, <http://www.statehealthfacts.org/profileind.jsp?ind=15&cat=1&rgn=23> accessed 24 April 2010.

⁹ Johannes P. Louw and Eugene Albert Nida, *Greek-English Lexicon of the New Testament : Based on Semantic Domains*, electronic ed. of the 2nd edition. (New York: United Bible societies, 1996).

while at the same time making his master appear to be the most generous man on the planet. The whole village would have been singing his praises! “Never before has God blessed us with such a generous land-lord! May God return these blessing upon your head a hundred times over!” Etc. etc.

Imagine the brief small talk that took place over these hurried transactions. If you were presented with this deal wouldn’t you at least question the legality of such massive discounts? Yet the manager had always acted on behalf of the master and so no doubt he told answered their queries with some like, “We’ll I was talking to the master and suggested that you’ve all been working so hard that and profits are on the rise this year that perhaps it would do the village good to provide a small stimulus package. What do you think?” All the farmers smiled and said, “Where do I sign?”

Explain or Absorb

The master could have gone back around and told everyone that the manager had already been fired and therefore all that he had done was illegal and non-binding but that would have made the master look like a stingy fool and robbing the delight of the farmers would not have been prudent. He chose to absorb the losses.

Unemployed, But With Lots of Friends

The shrewd manager still lost his job, but now he had friends who owed him a lot! He saw that his future was in serious jeopardy and he acted shrewdly. He embezzled his master’s wealth and with it bought himself favor in the eyes of the community while at the same time securing much praise for his generous and gracious master. Now with everyone praising both the dishonest manager and the generous master, he could walk into the village and find many who will take him in and share their goods with him.

This shrewd manager gained more by giving away the wealth he had access to than he ever did previously by keeping it for himself (even though it wasn’t his to give). This is the shrewd decision-making that the master praised.

Luke 16:8b

The sons of this world are more shrewd in dealing with their own generation than the sons of light.

Notice the comparison between the sons of this world, sinners, and the sons of light who are the saints.¹⁰ Sinners act more shrewdly in relation to the things of this world than do saints. In other words, sinners are better at using the wealth of this world than are saints.

The sons of this world go to great lengths and expend great effort and energy in deploying the wealth of this world in order to secure comfortable earthly dwellings while the sons of light give little thought to using the wealth of this world in order to help people put their faith in Jesus in order to secure a heavenly dwelling.

How much time and energy goes into preparing for retirement? Some people spend their whole lives saving up for and planning where they will spend their retirement and never give a minute’s thought for where they will spend eternity. Shrewd people will think about their future, beyond retirement. Shrewd people will prepare for eternity.

¹⁰ This is another similarity with the previous parable, the parable of the two lost sons.

Jesus is teaching us to use the unrighteous wealth of this world in order to make friends with whom we can then share the message of the gospel and if they receive it and precede us in death, they will be waiting for us to welcome us into eternity.

Use your wealth to pay for a man to go to the men's retreat. Maybe he will hear the gospel and believe it and have you to thank when you meet him in heaven. Use your wealth to buy someone lunch and then share with them how Jesus changed your life. Use your wealth to pay for the kids in your neighborhood to attend the summer sports camp! And maybe they will hear the gospel and believe and God will welcome you into heaven.

Leave a generous tip at a restaurant. If you're going to pray in public then be generous in public. Servers see you pray and if you are skimpy with the tip will they want to know your God?

Use your wealth to help ministries who are preaching the gospel to continue preaching the gospel. Use your wealth to see to it that the ministries of this church can continue to grow and expand and reach more people with the gospel. Use your money to gain a hearing for the gospel. Giving your money away for the sake of the gospel will gain you greater heavenly rewards than will keeping it for yourself.

Jesus is not teaching that you can buy your way into heaven. He is teaching that the wealth of this world will remain in this world and one day it will fail, it will come to an end. However, human souls will never come to an end. Human souls are eternal. Use your wealth to help human souls fall in love with Jesus so that they will experience an eternity of joy in heaven rather than an eternity of torment in hell.

Jesus then offers some application.

Luke 16:10

10 *“One who is faithful in a very little is also faithful in much, and one who is dishonest in a very little is also dishonest in much.*

Being a faithful person has nothing to do with how much or how little you possess. Faithfulness flows out of a heart that is content with what it has whether little or much. A contented heart is a faithful heart. Are you faithful with what you have right now? Are you a faithful person?

Luke 16:11

11 *If then you have not been faithful in the unrighteous wealth, who will entrust to you the true riches?*

If you cannot rightly handle the fading, temporal wealth of this world, then you will certainly not receive true heavenly riches. What we do with our earthly riches has everything to do with whether or not we will receive heavenly riches.

Luke 16:12

12 *And if you have not been faithful in that which is another's, who will give you that which is your own?*

All the possessions that you manage do not belong to you. Everything you think you own really belongs to God. **ALL** of it! He has simply entrusted it to you to manage.

Deut 10:14

Behold, to the Lord your God belong heaven and the heaven of heavens, the earth with all that is in it.

God owns everything. If we are not faithful in managing what belongs to Him, He will not give us anything that will be truly our own.

Luke 16:13

13 No servant can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve God and money.”

Our hearts are made to love only one thing. Attempting to love God and wealth only leads to a divided and broken heart. **You cannot serve God and money.** You will either love God and hate money. OR you will hate God and love money. Which one describes you?

We are all stewards of possessions that God has entrusted to us. One day our stewardship will end. One day each of us will die. We will each then be called to give an account of our conduct. The day this manager was fired caused him to think about the future and he acted shrewdly. You are unwise if you do not actively prepare for the future of your soul.

Are you wasting the possessions that God has entrusted to you? Are you preparing for eternity? Are you using your money to expand the kingdom of God and spread the gospel? Are you giving away your wealth in order to gain a hearing for the gospel of Jesus? Which do you love more, Jesus or money? If a dishonest, sinful, scheming manager could use the wealth he was responsible for to the praise of his master, then how much more should you who are the sons of light use the wealth you are responsible for to bring praise to your Master, Jesus???

Don't let something that you cannot keep, hinder you, or anyone else from enjoying a place you cannot avoid. Eternity awaits each of us and what we love most will determine where we spend it.

If you love money too much, then today is the day to repent and change that. Don't be like the dishonest manager and let the opportunity to repent slip away.

Lets use our money to see to it that many hear the gospel and if they believe it they will welcome us into eternity when we get there.

Be Thou My Vision

Riches I heed not, nor man's empty praise,
Thou my inheritance now and always.
Thou and Thou only first in my heart,
high king of heaven, my treasure Thou art.