

Jesus gave close to forty parables. One third of them deal with money in some way; the Parable of the Unrighteous Manager in Luke 16:1-8 is one of the most difficult of them to understand. It is about a manager who squandered his master's wealth and was fired. However, the parable ends by praising him for acting shrewdly.

***16:1 Now He was also saying to the disciples, "There was a rich man who had a manager, and this manager was reported to him as squandering his possessions.***

In the previous chapter Jesus was speaking to the Pharisees and the scribes; the audience now shifts in 16:1 to the disciples. It is a move from an evangelistic message about the need to repent, believe and enter the kingdom to a message about how a disciple is to live his life. Although it is unsure if this parable was given on the same occasion as chapter 15, there is a conceptual relationship to the parable of The Prodigal Son; both parables are about the abuse of wealth.

The story has two main characters - the master of the house and his manager. We know this was a very wealthy man because the debts that were owed to him were huge (16:6, 7).

***16:2 "And he called him and said to him, 'What is this I hear about you? Give an accounting of your management, for you can no longer be manager.'***

Word reaches the rich man that his manager is abusing his position and mismanaging funds (16:1), so he fires him. However, before he leaves, the master demands a final accounting for the monies he was managing, for without an updated record, the master would have difficulty collecting any outstanding debts. After the manager gives an account for the monies he would be forced to leave.

***16:3 "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; I am ashamed to beg.***

The manager finds himself in a position with very few options. He is not strong enough to do manual labor and he is too ashamed to beg, so he needs to come up with a solution that will open the door for work elsewhere.

***16:4 'I know what I shall do, so that when I am removed from the management people will welcome me into their homes.'***

The master has given the manager time to put together an account of where the money has gone. So, in light of his impending unemployment, he immediately takes steps for his future by devising a plan that will put him in a favorable position with others; his hope is that once he is out on the streets someone will feel obligated to return a favor.

***16:5 "And he summoned each one of his master's debtors, and he began saying to the first, 'How much do you owe my master?'***

***16:6 "And he said, 'A hundred measures of oil.' And he said to him, 'Take your bill, and sit down quickly and write fifty.'***

The manager goes through the list of those who owed his master money and decides to offer them large discounts by altering what they owed. Although this is dishonest and injurious to the master, the manager wants to find favor with those who were in debt so that they would feel indebted to him once he was removed from the master's house.

The debtors may have been tenant farmers who rented the owner's land, for tenant farmers typically paid their rent by giving the owner a portion of the crop. However, they may have just borrowed money and were repaying their debts with produce.

The first debtor owed 100 measures (about 875 gallons) of oil, the yield of nearly 150 olive trees (Bock, 1331). In those days, this would equate to over three years' salary for the average day laborer. This is clearly a large debt.

The manager instructs the debtor to change the amount owed from 100 to 50 measures of oil, giving him a 50% discount.

***16:7 "Then he said to another, 'And how much do you owe?' And he said, 'A hundred measures of wheat.' He said to him, 'Take your bill, and write eighty.'***

The second debtor owes 100 measures of wheat, approximately 1,100 bushels (39,000 liters), the yield of 100 acres. The debt owed was worth somewhere between 2500 denarii and 3000 denarii, or about 8 to 10 years' salary for the average laborer. The manager reduces the bill by 20%, equivalent to a two-year reduction of wages owed.

***16:8 "And his master praised the unrighteous manager because he had acted shrewdly; for the sons of this age are more shrewd in relation to their own kind than the sons of light.***

16:8 closes the parable and explains the story's point. The owner is not deceived, but praises the manager for being shrewd. This is an odd ending, but it should be made clear that Jesus is not endorsing unrighteousness or embezzlement as a legitimate means to an end. The point He is making is that the manager was wise in taking advantage of his opportunity. He made sure that his future was secure before his time had run out.

Jesus remarks that the unrighteous in the world are shrewder than God's children. The unrighteous manager used the short opportunity he had to secure his future; so the righteous should use the time given to them to secure a heavenly future. "The point *is not so much the means chosen to do this. . . as it is the wisdom of having such a concern*" (Bock, 1333); the manager is praised for his foresight, not his sinfulness.

Verse 8 forms the transition that leads to the first application in verse 9.

***16:9 "And I say to you, make friends for yourselves by means of the wealth of unrighteousness, so that when it fails, they will receive you into the eternal dwellings.***

Verse 9 is also a difficult verse to understand; at face value it sounds like Jesus is encouraging people to buy friends. However, considering that the goal is to be received into eternal dwellings, we are clued into the fact that “buying friends” cannot be what is meant; people are not the ones who determine who is received in heaven. “They” is probably really a circumlocution for God Himself. Circumlocution literally means, “to talk around.” It is a rhetorical device that is used when somebody doesn’t want to make a direct reference to something; instead of just stating what is meant, a way is created to speak around the subject (see, Lk. 6:38, 44; 12:20, 48; 14:35). Jesus isn’t telling His disciples to buy people off so that those people will be favorable toward letting them into heaven when they die; He is telling His disciples to use money in such a way that God will reward them with eternal habitations. As Schreiner says, “true riches will be granted . . . only to those who use their wealth for the sake of the kingdom. The way people use their money will reveal whether they are devoted to God or to wealth, whether they serve God or money” (Schreiner, NT Theology, 763).

Thus, Luke 19:1-8 is an argument from lesser to greater. If unrighteous people use money to protect a temporal future, how much more should our concern to be received by God into eternal dwellings affect the way we use our money.

Matthew 6:19-21: "Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven, where neither moth nor rust destroys, and where thieves do not break in or steal; for where your treasure is, there your heart will be also."

Matthew 6:24: "No one can serve two masters; for either he will hate the one and love the other, or he will be devoted to one and despise the other. You cannot serve God and wealth."

***16:10 "He who is faithful in a very little thing is faithful also in much; and he who is unrighteous in a very little thing is unrighteous also in much.***

***16:11 "Therefore if you have not been faithful in the use of unrighteous wealth, who will entrust the true riches to you?"***

16:10 gives a second application to the Parable of the Unrighteous Manager. If someone is faithful in the small things, he can handle large things. If, however, someone is unfaithful in even the small things, he cannot be trusted with anything greater. This is true of the way we use our possessions. If we cannot handle money (which is a little thing compared to eternal treasure), how can we “manage” the greater riches of eternity?

***16:12 "And if you have not been faithful in the use of that which is another's, who will give you that which is your own?"***

16:12 broadens the scope of responsibility beyond the use of our own money to the management of someone else's affairs. This is also tied to the parable in the first eight verses.

Implicit in this verse is the assumption that people are only managers of God’s resources which includes money. The money we have is in actuality God’s money. In Haggai 2:8 God says, "The silver is Mine, the

gold is Mine, declares the Lord of hosts." Psalm 104:24 says of God, "The earth is full of your possessions." In Psalm 50:10-11 God declares, "every beast of the forest is Mine, The cattle on a thousand hills. I know every bird of the mountains, and everything that moves in the field is Mine."

If we cannot be faithful in caring for what belongs to someone else, who would give us something of greater value? And if we cannot care for what God has given us in this life, how can we expect anything from God in the life to come? The management of the things we now possess is preparation for things in the age to come (see Lk. 19:11-27).

***16:13 "No servant can serve two masters; for either he will hate the one and love the other, or else he will be devoted to one and despise the other. You cannot serve God and wealth."***

Jesus boils everything down to the basics: what we serve reveals our ultimate priorities.

Wealth is personified and becomes a master that threatens our service to God. In those days, a house servant was a tool for his master's use. He had no time of his own, no opinions; all his behavior was subject to his master's will. Therefore, it is impossible to serve two masters at once. Two masters both demanding full-time, unimpeded service would necessarily result in choosing one master over the other.

The parable of the Rich Man and Lazarus in this same section (Luke 16:19-31) demonstrates what happens to those whose master is wealth. The rich man lived in luxury and did nothing for the poor; his self-centered, self-indulgent lifestyle revealed what he worshipped; in the end, he forfeited an eternal habitation.

#### IN SUMMARY

Luke 16:1–13 argues that life is a managership from God. This parable pictures the example of a man in dire straits who assesses what the future holds. By thinking ahead, he acts prudently to maximize his future interests. Jesus exhorts disciples to be prudent and use money generously, so that God will richly reward them in the life to come. He notes that people of this world are often wiser in preparing for future realities than are God's children. Jesus also notes that character is established in little things. What one does with little things is what one will do with larger concerns, so that if one is a poor manager of money or of other affairs in this life, how can one expect great things from God in the life to come? One needs to make a choice to serve God or money, for one cannot serve both. . . .The followers should use money not selfishly, but generously and faithfully, so that one may possess all the future riches God has for the disciple (Bock, 1337).