

# The Parable of the Shrewd Manager

LUKE 16:1-13

Baxter T. Exum (#1293)  
Four Lakes Church of Christ  
Madison, Wisconsin  
December 14, 2014



This morning, I would invite you to turn with me to Luke 16 as we study one of the most difficult and one of the most unusual parables to ever be taught by the Lord Jesus Christ (p. 1632). The parable is difficult, not in the sense that the Lord uses a lot of huge and complicated words that are hard to understand, but it is difficult in that some have understood this parable as Jesus praising a man who cheated his employer.

Some of you know that I spent a little bit of time over the past few months following the case of my wife's old boss. Seeing what kind of man he was, and seeing where this was heading, my wife quit sooner rather than later. But we kept up with it over the past few years as the law got involved. There were multiple counts of money laundering, bank fraud, and theft from an employee pension fund. There were multi-million dollar loans from various banks, supposedly intended for business expansion, loans that were then allegedly used instead for gambling out in Las Vegas. Earlier this year, I sat in on the trial for a few hours, and I heard more financial testimony than I hope I ever hear the rest of my life, as attorneys repeatedly questioned an executive from one of our local banks. Eventually, after an 8-day jury trial, the man was found guilty. And then, as I mentioned to all of you on Wednesday evening a week or two ago, I went back to watch the sentencing – seven years in federal prison, hundreds of thousands in restitution, extensive monitoring even beyond prison time. I was there when the judge said that this man's conduct was "nothing short of appalling" and that he did "extensive damage to this community because of his narcissistic, selfish actions."

I give this as background, because as I studied the parable in Luke 16 this week, I had a face in my mind. And as we read this parable in just a moment, I am guessing that most of you will also have a face that comes to your mind. Most of us have known people who are what I would describe as "slimy," and even if they are not serving seven years in federal prison, perhaps they need to be, perhaps they just haven't been caught yet. I remember being outright lied to by an insurance agent down in Janesville, an act on his part that cost us thousands of dollars. I remember being straight up lied to by a car salesman here in Madison, at a dealership over on Odana road. All of us know people who seem to be experts at scamming the system, cheating, lying, and sometimes they seem to get away with it. One of these characters is featured in our text this morning. Notice with me, please, Luke 16, and we will start with the parable itself – verses 1-8,

***<sup>1</sup> 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. <sup>2</sup> 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.'*<sup>3</sup> *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.'*<sup>4</sup> *I know what I shall do, so that when I am removed from the management people will welcome me into their homes.'*<sup>5</sup> *And he summoned each one of his master's debtors, and he began saying to the first, 'How much do you owe my master?'*<sup>6</sup> *And he said, 'A hundred measures of oil.'* *And he said to him, 'Take your bill, and sit down quickly and write fifty.'*<sup>7</sup> *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.'*<sup>8</sup> *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.*

So we have a rich man with a manager, and the manager seems to be in charge of the day-to-day operations in the rich man's personal business. But at some point, the rich man hears that the manager is **"squandering"** his possessions, a very serious charge; in fact, it is the same word used in the previous chapter (Luke 15:13) with reference to the prodigal son who **"squandered"** his father's estate with loose living. The word goes back to the idea of **"scattering"** something, just as we might scatter seed in a field. And so the idea is, the manager is out there scattering the rich man's money, he is wasting it, he is taking the corporate jet to Vegas, so to speak. The money is getting wasted. The rich man hears about this, though, and decides to fire the man. However, for whatever reason, the rich man doesn't call security and have the man removed from the building right away; instead, the rich man gives the dishonest manager at least some period of time to get things squared away. There are multiple theories as to why the man was given a little time here, and one of the leading theories is that as a Jew he was not allowed to charge interest under the Law of Moses; so, to get around this, he hired a Gentile manager to do the dirty work. So, he had to give the manager time to get things squared away so he wouldn't need to get his own hands dirty. We don't know for sure, but this is at least a possibility.

At this point, then, the manager thinks very quickly and comes up with a brilliant, although unethical, plan. He starts calling in those who owed his master money, and in an attempt to get in good with these other business people, he starts drastically reducing the amount they owe. The first example involves a debtor who owes the master a hundred measures of oil, and the manager calls the man in and has him quickly cut that figure in half. And like that, the debt is reduced by half. The commentaries tell us that fifty measures of oil was worth about 500 denarii. If you are familiar with money from that time, then you might remember that a denarius was basically a day's wage. The average yearly salary in Madison right now is around \$60,000 a year. We very quickly do the math, and we realize that in today's economy, we are talking about a figure of nearly \$100,000. And just like that, the debt is slashed from \$200,000 to \$100,000. And did you notice: The manager doesn't do this himself, but he has the debtor do it, in the debtor's own handwriting! In other words, in terms of a paper trail, the manager is covering his tracks. And the same goes for the debtor who owed the owner a hundred measures of wheat. He calls the man in and has the debtor drop that figure to eighty. The commentators tell us that the total value was about 2,500 denarii, so the total reduction here, by 20%, would be about the same, a reduction of about 500 denarii, wages for a year and a half. And again, the debtors are now implicated in this themselves, the changes are in their own handwriting. I would also point out that these meetings are private – not in a large group where people start asking questions, but one on one – no witnesses other than those who are having their debts drastically slashed. Obviously, the debtors, the only witnesses, will not be doing any complaining.

The manager, then, turns in the books on his way out, the rich man sees what has happened, and at the end of the parable (in verse 8) the rich man praises the manager, not for acting illegally, but instead, for acting **“shrewdly.”** I would also point out that the manager is definitely described as being **“unrighteous.”** Right? In verse 8, the master praises the **“unrighteous manager.”** The word for **“unrighteous,”** here, by the way, is the same word used to describe the behavior of Judas in betraying the Lord in Acts 1:18 and the behavior of Simon the sorcerer in Acts 8:23. And so there is clearly some **“unrighteous”** behavior going on here. That is not the question. What the master is pointing out, though, is that the behavior is also **“shrewd.”** Yes, the guy is a horrible person, but the behavior is also brilliant!

Some people have a problem with Jesus praising the unrighteous manager. I would point out, though, that Jesus isn't praising the unrighteous manager – the master is praising the unrighteous manager! We need to remember: This is a parable. We cannot take stuff in a parable that is not the main point and make it the main point. That would be like looking at the parable of the Unjust Judge a few chapters later in Luke 18 and trying to say that God is unjust like the judge. No, that would be an abuse of that parable. Or maybe we could think about the parable of the Good Samaritan in Luke 10, and maybe we could try to imagine someone using that parable to try to prove that Jesus is praising the idea of beating somebody up and leaving them for dead on the side of the road. That happens in the parable of the Good Samaritan – a guy is beat up and left by the side of the road, but that is not the main point of the parable of the Good Samaritan. The point is: Even when bad things happen in a parable, there is often something we can learn from those bad things that happen. Even today, when it comes to thieves in particular, we can read the news and we can be amazed at the brilliance of some crooks. There are some brilliant plans out there. We might not agree with something that somebody has done, but there are times when we are amazed by some of the thought behind some of the illegal behavior out there. Sometimes I think to myself: If some of these guys put the kind of thought into a legitimate enterprise as they have put into their criminal behavior, they could make some serious money. I think of going to a neighborhood meeting where our neighborhood officer told of something that happened at the grocery store down the street. You know, it's probably pretty hard to walk in and grab several cases of cigarettes. Well, this guy pulled up next to the store in the middle of the night, used a sledgehammer to bash a hole through the concrete block wall, and sent his kid through the hole on a mission for cigarettes. Horrible behavior in so many ways, but wow! What an amazing plan! And that seems to be the thought here. The master knew the behavior was wrong, but as he looked at what happened here, the master could step back and say, “Wow! This guy is good!” In the process of getting fired, this scumbag of a manager gave himself a golden parachute. This happens today, doesn't it? Some CEO gets canned for horrible behavior, and on his way out the board gives him \$20 million. Horrible, and yet in some ways amazing at the same time!

And that is how we end the parable in the second half of verse 8, **“...for the sons of this age are more shrewd in relation to their own kind than the sons of light.”** This seems to be the Lord's observation here. The Lord Jesus is saying: Just as the manager was shrewd (or wise) with his resources, so also should we as God's people be shrewd with our resources as well. He is saying: You, as my followers, as people of light, you ought to use your resources in a strategic way, just as this manager did – not dishonestly, but shrewdly; not in a way that will land you in prison for seven years, but in a way that will bring you some benefit in the life to come.

At this point, then, the Lord continues with several applications of this basic principle. And for the few minutes we have remaining this morning, I want us to notice what the Lord says as he explains this parable. Even though he was wicked, what can we learn from the manager's shrewd behavior?

- I. Notice, please, first of all, the lesson in verse 9, and that is: **THE BEST FINANCIAL INVESTMENT WE CAN MAKE IN THIS LIFE IS WHEN WE INVEST IN PEOPLE WHO WE WILL SOMEDAY SEE AGAIN IN HEAVEN.** If we want to be shrewd like the manager, we will **INVEST IN SOULS.**

Notice verse 9, in explaining this parable, the Lord says, ***“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.”*** Here at the beginning on this point, we need to be clear (based on our understanding of other passages): The Lord is not saying that we can buy our way into heaven. He is not saying that we can bribe God. Instead, the Lord is saying: Use your money, use your ***“unrighteous wealth”*** to make friends, to make friends that we will be with us for eternity. And this the best use of our earthly wealth; this is how we invest for eternity. The best way to spend our money is when we use it to make an eternal difference for another human soul.

We certainly think of what the Lord said earlier in Matthew 6:20-21, ***“...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.”*** Even in that passage, the Lord is not telling us to send our silver and gold on ahead in any kind of literal sense. When we put our money in these offering baskets, it doesn't get taken to heaven in some kind of angelic armored truck. But, but even in this passage, the Lord was saying exactly what he was saying here: Invest in souls. Invest in what truly matters. Invest in what will live on long after this life is over.

As we enter heaven ourselves, won't it be awesome to meet people who will be able to say, “Because of you, I am here!” As we enter in, I want to meet some of those brothers and sisters from India, those who were reached with the gospel because of the thousands of dollars we sent over to help with tsunami relief. As you might remember, thousands were baptized, dozens of orphanages and preacher training schools were established, and the good from those funds continues to be done. I want to meet those people. This morning we got a report in the mail, a report from Don Iverson in India. He is the man we supported on this mission. In this latest report, he says that they are a little bit behind in their goal of more than 5,000 baptisms in 2014. Can you imagine being “a little bit behind” in a goal of baptizing 5,000 people? Amazing! I want to meet some of these people. In heaven, I believe we will be able to meet some of those children who went through the program at Shults-Lewis, and we will have an eternity to discuss that with each other. I am looking forward to someone coming up to us as we are hanging out on the street of gold, “Hey, we've never met, but when I was 14 years old, my mom was sent to prison, I was sent to Shults-Lewis, and your congregation did our laundry for an entire year! That made an impression on me.” I want to meet those children some day. In the same way, when we go to heaven, I want to say thank you to my middle school Bible class teacher who bribed us with pizza if we could learn all the books of the Old Testament. I want to thank him for teaching that class, for making an eternal investment in my soul, even though I am sure it was hard for him to find the time to prepare for that class. When we sacrifice our time and our funds for the Bible correspondence course program, we are making an investment in souls. I spent some time going through the church's finances this week. Do you know how much we spent on the Bible correspondence course program on a weekly basis this year? We spent \$119 PER WEEK. That is a huge figure. But it is an investment in souls. What a program! The money itself is very temporary, but the reward is eternal.

This is what Paul was talking about in 1 Timothy 6:17-19 when he said, ***“Instruct those who are rich in this present world not to be conceited or to fix their hope on the uncertainty of riches, but on God, who richly supplies us with all things to enjoy. Instruct them to do good, to be rich in good works, to be generous and ready to share, storing up for themselves the treasure of a good foundation for the future, so that they may***

**take hold of that which is life indeed.**" Souls are important to God, and we invest in souls by teaching and preaching the gospel.

So, first of all then, the Lord is telling us here that we are to invest in souls. What kind of friends are we making in this life? Are we making temporary friends (friends we will never see again when this life is over), or are we establishing friendships that will last for eternity? Are we using our resources for the teaching and preaching of the gospel? Just as the shrewd manager prepared for his future, so also we as Christians are to very wisely plan for our eternal future.

**II. There is a second basic lesson Jesus wants us to understand based on this parable – it comes in verses 10-12, and the lesson is: THE WAY WE USE OUR MONEY IS A TEST, A TEST OF OUR FAITHFULNESS, A TEST OF OUR TRUST IN GOD, A TEST IN HOW WE HANDLE RESPONSIBILITY.**

Notice, please, verses 10-12, where Jesus says, ***"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. Therefore if you have not been faithful in the use of unrighteous wealth, who will entrust the true riches to you? 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."*** The idea here is: Trust is earned. God starts by giving us just a little bit of responsibility in this life, and if we handle it well, then we move up to much greater responsibility in the life to come. And in this analogy, the ***"little thing"*** in this life is the ***"unrighteous wealth"*** that has been placed in our care. To many of us, money is pretty important. Money is how we eat and pay the bills. The way God looks at it, though, the way God wants us to look at it, is that money is a ***"little thing."*** Even if we have a lot of money, those funds are ***"little"*** in the eyes of God. Those funds are a test. And so we find here that God is paying attention to how we handle our finances. If I, therefore, cannot demonstrate faith with the little that I have right now, how do I expect God to trust me with so much more in eternity?

And when we think about it, isn't that what happened in the parable? The master trusted the manager with a little (the finances), and when the manager demonstrated he couldn't handle it honorably, the manager was cut off, the manager was fired. The Lord, then, states the principle in verse 10: The one 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. I've told you before about one of my favorite professors from Freed-Hardeman, brother Dowell Flatt. He taught one of the most difficult classes I've ever taken, "Critical Introduction to the New Testament," and he had a theory that probably goes back to this passage. At a point in our education when most professors wanted a 30 or 40-page paper, brother Flatt only required a 10-page paper, and this was his reasoning: If you can write a good 10-page paper, then you can probably write a good 30-page paper, and if you can't write a good 30-page paper, then you probably can't write a good 10-page paper, so just save me some time and hassle and write me a really good 10-page paper! The one who is faithful in a little thing is also faithful in much. And the Lord applies the principle in verse 11, ***"Therefore if you have not been faithful in the use of unrighteous wealth, who will entrust the true riches to you?"*** The ***"unrighteous wealth"*** is what we have here; the ***"true riches"*** is what we hope to have in heaven. The Lord ties the two together.

The question for us this morning, then, is: Are we passing the test? Are we handling our own personal finances in such a way that God will entrust us with so much more in eternity? Are we showing our trust in God in how we manage our physical resources? And I would point out: God is not looking for financial geniuses here! The question isn't: How much do we have? The question is: Even with the little that we do have, are we generous as opposed to being selfish? Are we investing in eternity? Are we demonstrating faith in how we handle our finances? How we handle money is a test.

- III. As we come near the end of this passage, I would point out one final lesson based on this parable – it is a lesson Jesus taught on this parable, so we can't go wrong. Right? Jesus wraps it up in verse 13 by telling us to **CHOOSE A MASTER**.

Notice, please, what the Lord says in verse 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."* And with that, the Lord is saying: Choose one! We need to go in one of two very different directions: We can choose to serve this life and all that this life seems to offer, or we can choose to serve God, but we cannot serve both. We must choose what we will love most in this life. Will we choose to love God, or will we choose to love all of the stuff we see around us?

The unrighteous manager made his choice. He could have served his master faithfully, but instead (according to verse 1), he decided to betray his master by squandering his master's possessions. Squandering those possessions probably felt pretty good. Ripping off banks and taking stolen money to gamble in Vegas probably feels pretty good when you're in the middle of it, but it is not possible to serve two masters. Eventually, the bill comes due. And on the Judgment Day, the Lord God will make a decision as to which master each of us has served in this life, and Exhibit A for the prosecution will be a record of every penny we've ever spent.

Yesterday I logged on to the website of our financial institution and printed up a copy of everything we've spent in our family this year. Have you done that lately? The document was 96 pages long. I shrunk it to four pages front and back so it only took 12 pieces of paper. But it is sobering to look back at how we've spent every penny for an entire year – every trip to PDQ, every trip to Aldi, every prescription, every box of detergent, every check written to church – it is all there. You know, we can tell people what we believe, but the real measure of which master we serve is reflected in how we spend our money, and that goes for all of us. Those who write biographies are obviously good at research and interviews, but many will tell us that if we really want to know what is truly important to someone, we need to look at their bank records. That is what Jesus is saying here: Choose a master! God wants us to choose.

### **Conclusion:**

As we close our thoughts on this parable, we have a sobering reminder that the parable is really about us. We are the manager! We are the ones being challenged to invest in souls. We are the ones being reminded that how we handle our finances is a test. We are the ones being challenged to serve God instead of all of the stuff we see in the world around us. And what a challenge it is. That is why the Lord told this parable, to teach us a lesson based on the kind of character we still have with us today, nearly 2000 years later – a wicked manager, yet somehow wise or shrewd at the same time.

I am thankful for your kind attention this morning. We want to end our study with an invitation, as we always do, an invitation to obey the good news. Jesus came to this earth to die in our place, to die for our sins. We respond to that sacrifice with faithful, loving obedience. We turn away from sin, we allow ourselves to be briefly dipped under water as God has instructed, for the forgiveness of our sins. We come up out of the water having been born into God's family, and at that point, the Christian life begins. If you have any questions, let us know – we would be glad to meet and study with you at your convenience. But if you are ready to obey the gospel right now, you can let us know by coming to the front as we sing this next song. Let's stand and sing...

To comment on this lesson: [foullakeschurch@gmail.com](mailto:foullakeschurch@gmail.com)