

**Shrewd Manager - the Lesson to the Disciples**  
**A Series on the Reaction to Tax Collectors and Sinners: Part 3**

In the fourth parable of this narrative unit, the Parable of the Shrewd Manager, Jesus is speaking to the disciples about a manager who is about to lose his job because of his poor performance in managing the rich man's money:

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. 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.'" (Luke 16:1-2)

Jesus is not making a comment to the disciples about their performance. The focus and lesson to the disciples is on how the self-serving manager prepared for his dismissal.

Jesus spends a good portion of the parable on the manager's thought process, rationale, and preparation:

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. I know what I shall do, so that when I am removed from the management people will welcome me into their homes.' And he summoned each one of his master's debtors, and he began saying to the first, 'How much do you owe my master?' And he said, 'A hundred measures of oil.' And he said to him, 'Take your bill, and sit down quickly and write fifty.' 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.'" (Luke 16:3-7)

Because the manager is facing the prospect of losing his home and income, his thought process is as follows: 1) assess his assets and options, and 2) intentionally acts to obligate the debtors to welcome him into their homes after dismissal occurs. With that objective in mind, he discounts all loans owed to the rich man ranging 20%-50% so that his debtors will want to repay his "generosity." In effect, the manager "bought" housing from multiple people who were happy to have him as a temporary guest.

While the character of the manager is not the point of Jesus' parable, it is his actions of shameless selfishness and audacious accounting without regard for the rich man's finances. But it is worthwhile to consider that Believers today are managers of God's money as all the earth is His (Ex 19:5).

At this point of the parable, there is a transition. The parable continues with its characters where the rich master praises the unrighteous manager for his wise self-preserving decision; but, suddenly the narrative changes in voice (i.e. "and I say to you") which indicates that Jesus is speaking directly to the disciples.

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. **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. (Luke 16:8-9)

The manager is commended for using the rich man's wealth, rightfully or not, to selfishly secure his own future at the expense of others. In comparison, as Jesus points out, Believers do not use their wealth "in relation to their own kind."

To understand the phrase "wealth of unrighteousness" (Luke 16:9), Jesus presents the contrast, "you cannot serve God and wealth" (Luke 16:13). With this comparison, Jesus is portraying wealth as an object of worship to which He attaches the moral state of "unrighteousness."

Jesus is saying that disciples should aggressively manage God's money into the lives of others, and in the service of God, bring them to Christ. Jesus' instruction, from this comparison and contrast to the shrewd manager, can be easily seen with this chart:

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	Whose Money?	What's Purchased?	Outcome After Death
<b>Manager</b>	Anyone	His own temporal future	Nothing
<b>Disciple</b>	God's (your own)	Other people's eternal future	Welcome in heaven

Jesus' interpretation of the parable is elaborated further:

"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? 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." (Luke 16:10-13)

The essence of the lesson is in reference to the future and conveys a sense of reward. Unlike the shrewd manager who received a temporal reward, Believers who manage money faithfully will receive an eternal reward:

If you are faithful in little things, you are faithful with much more.

If you are faithful manager with "unrighteous" money, you will be entrusted with true riches of your own.

If you are a faithful manager of that which is not yours, you will be given that which is yours.

While the Bible is silent on what these true riches are or what its uses are, it is difficult to understand "true riches" as anything but a heavenly reference. The parable suggests that one reward is being welcomed in heaven by benefactors of the faithful manager.

A good example of a Believer's generous use of money for the kingdom of God is seen in the Gentile Centurion who loved God's people and paid for the building of a new synagogue (Luke 7:2-5). As an Old Testament Believer, the Centurion recognized Jesus as the Messiah and was commended for his faith (Luke 7:6-10).

As Jesus is speaking to His disciples, they are listening to Him with the tax collectors and other sinners in view. It is a reminder that building the kingdom of God in this world includes reaching out to those who are not like themselves (Luke 15:1-2). This corresponding point would be made elsewhere:

so that you may be sons of your Father who is in heaven; for He causes His sun to rise on the evil and the good, and sends rain on the righteous and the unrighteous. For if you love those who love you, what reward do you have? Do not even the tax collectors do the same? If you greet only your brothers, what more are you doing than others? Do not even the Gentiles do the same? (Matt 5:45-47)

**Rich Man Poor Man - the Lesson to Everyone**  
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Summary:

Parable	Primary Audience	Conclusion	Point
<p><b>Lost Sheep</b> (Luke 15:3-7)</p> <p><b>Lost Coin</b> (Luke 15:8-10)</p>	<p>Jewish religious authorities (Luke 15:2-3)</p>	<p>I tell you that in the same way, there will be more joy in heaven over one sinner who repents than over ninety-nine righteous persons who need no repentance. (Luke 15:7)</p> <p>In the same way, I tell you, there is joy in the presence of the angels of God over one sinner who repents. (Luke 15:10)</p>	<p>Jewish religious authorities are not taking care of God's people, and rather than bring others to faith, they are contemptuous of non-Believers.</p>
<p><b>Prodigal Son</b> (Luke 15:11-24)</p>	<p>Jewish religious authorities (Luke 15:2-3)</p>	<p>But we had to celebrate and rejoice, for this brother of yours was dead and has begun to live, and was lost and has been found. (Luke 15:32)</p>	<p>Regardless of one's social position or how one came to faith, Believers should rejoice, rather than be jealous, of who God accepts.</p>
<p><b>Shrewd Manager</b> (Luke 16:1-13):</p>	<p>The disciples and indirectly the Jewish religious authorities (Luke 16:1)</p>	<p>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? 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. (Luke 16:12-13)</p>	<p>Manage God's money aggressively to extend the Kingdom of God including those not like themselves.</p>
<p><b>Rich Man, Poor Man</b> (Luke 16:19-31)</p>			