

The Parable of the Unjust Steward. Luke 16. 1-13. ¹

(Unless otherwise stated, all quotations of Scripture are from the New King James Version)

SCRIPTURE

He also said to His disciples: “There was a certain rich man who had a steward, and an accusation was brought to him that this man was ^[a]wasting his goods.

“So he called him and said to him, ‘What is this I hear about you? Give an account of your stewardship, for you can no longer be steward’.

“Then the steward said within himself, ‘What shall I do? For my master is taking the stewardship away from me. I cannot dig; I am ashamed to beg. I have resolved what to do, that when I am put out of the stewardship, they may receive me into their houses’.

“So he called every one of his master’s debtors to *him*, and said to the first, ‘How much do you owe my master?’ And he said, ‘A hundred ^[b]measures of oil’. So 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?’ So he said, ‘A hundred ^[c]measures of wheat.’ And he said to him, ‘Take your bill, and write eighty’.

“So the master commended the unjust steward because he had dealt shrewdly. For the sons of this world are more shrewd in their generation than the sons of light.

“And I say to you, make friends for yourselves by unrighteous ^[d]mammon, that when ^[e]you fail, they may receive you into everlasting habitations. He who *is* faithful in *what is* least is faithful also in much; and he who is unjust in *what is* least is unjust also in much. Therefore if you have not been faithful in the unrighteous mammon, who will commit to your trust the true *riches*? And if you have not been faithful in what is another man’s, who will give you what 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 loyal to the one and despise the other. You cannot serve God and mammon”.

INTRODUCTION AND CONTEXT

In Luke 16, the Lord raises the subject of a person’s attitude to money and wealth.

The chapter is made up largely of two stories; that of ‘the Unjust Steward’, vv. 1-13, and that of ‘the Rich Man and Lazarus’, vv. 19-31. Clearly the Lord regards the way we handle our money as a serious matter. He does not claim that money is evil or sinful in itself, but, in both stories, stresses that possessions and money do carry with them great responsibility, and that the use to which we put them has direct implications for us in the world to come.

On the one hand, the use of money opens up the possibility of eternal reward and blessedness, vv. 1-13, whereas, on the other hand, it exposes a person to great danger and peril, vv. 19-31. On the one hand, money can be a blessing; on the other, it can be a curse ...

EXPOSITION

We will consider first the parable itself, which, as I understand the passage, occupies from verse 1 to the middle of verse 8, and then the application which our Lord made of the parable, which occupies from the latter half of verse 8 to verse 13.

The Parable, vv. 1-8a.

1. The Steward's Accusation and the Master's Response

Verse 1. The words 'He also said to His disciples' suggest strongly that the parable was spoken on the same occasion as the parable(s) of chapter 15; that is, that our Lord's audience may well have included many of the tax-collectors who had earlier drawn near to hear Him.² No doubt the lesson which Jesus taught concerning the wise and proper use of earthly wealth, while not relevant only to them, nevertheless was particularly appropriate and relevant to such men, who were exposed more than most to the temptations of dishonesty, covetousness and the hoarding of possessions. We note from later in the same gospel that it was a newly converted chief tax-collector, Zacchaeus, who is on record of having said, 'I give half of my goods to the poor; and if I have taken anything from anyone by false accusation, I restore fourfold'.³

But it is clear from verse 14 that, whereas the first story was not directly addressed to them, the Pharisees were present throughout our Lord's telling of the story. And, if the parables⁴ of chapter 15 condemned their *pride* and *self-righteousness*,⁵ this parable most certainly condemned their *covetousness* and *self-indulgence*. Hence their scornful reaction in verse 14.

In all likelihood, the 'certain rich man' was an absentee landlord, 'such as were common in Galilee at the time'.⁶ The '*steward*' was the person who handled the rich man's affairs, managing both his business and household for him—much as Joseph had been appointed overseer over the house and goods of Potiphar in ancient Egypt.⁷ But the steward in our Lord's parable had none of the sterling qualities of Joseph. For, far from his master's estate prospering under his hand,⁸ he squandered his master's possessions.

In time the steward's reputation got around, and an 'accusation' was lodged against him. The word translated 'accusation' indicates that the complaint represented a verbal assault, probably brought with hostile intent.⁹ The word 'wasting' signifies that the steward was charged with 'scattering abroad' his master's goods,¹⁰ and the tense used by Jesus indicates that this practice was still going on at the time the steward was accused.¹¹

Verse 2. When we read that the rich man 'called' the steward, the word rendered 'called' is a different word from that used in verse 5, where the steward 'called' each of his lord's debtors. The word here suggests that the master summoned the steward 'with a clear or loud voice';¹² in effect, that he 'shouted' for him. And it is not difficult to detect the rich man's tone of surprise and shock;¹³ 'What is this I hear about you?'—'about *you*, the one I trusted so much and with so much'.

In the circumstances, the master felt it necessary that the steward provide him with an accurate account of the current state of his (the master's) possessions, partly no doubt for the benefit of the steward's successor. The steward was therefore instructed to close the books forthwith, which action would be, his shocked employer made clear, the last task he would ever perform for him; 'You can be no longer steward'. To put it bluntly, the steward was being fired.

2. The Steward's Dilemma and Decision

Verse 3. As did other characters in our Lord's stories on occasions, the steward spoke 'within himself'.¹⁴

'What shall I do?' was his question. This was a crucial question in several of our Lord's parables recorded by Luke. Both the rich farmer of chapter 12 and the vineyard owner of chapter 20 asked exactly the same.¹⁵ The farmer immediately resolved to pull down his barns and build larger.¹⁶ The vineyard owner immediately resolved to send his beloved son to seek fruit from the vine-dressers.¹⁷ But, evidently appalled at the unexpected and unwelcome turn of events, at first the steward was at a loss how to deal with the situation in which he suddenly found himself.

Clearly he knew himself to be at fault, for he made no attempt to challenge (still less to deny) the charge which had been brought against him. Nor did he complain, even to himself, of any injustice in his master's decision. Indeed, as I see it, his recognition that he was to be 'put out of the stewardship', v. 4, amounted to an admission of his guilt. He was in no doubt that, even though the process of dismissal was not complete until he had drawn up and handed over the final accounts, the writing was on the wall! The steward knew only too well that the finalised accounts would serve to confirm his removal from office. There was no question; he would shortly be joining the ranks of the unemployed.

The fact that he even mentioned the possibility of begging suggests strongly that the steward had not been stashing away any ill-gotten gains. Either, then, the 'wasting' of his master's goods was due to simple carelessness and incompetence, or, perhaps more likely, the steward had already spent the proceeds of his misappropriations in 'prodigal living'—in reckless and dissolute pleasures.

The same word translated 'wasting' in verse 1 is used to describe the actions of the so-called 'Prodigal Son' in the previous parable.¹⁸ But, when, in that parable, it was said of the younger son that he had 'wasted his possessions', the reference was to his *own* property. Now, in our parable, when it is said that the steward had been 'wasting his goods', the reference is to his *master's* possessions.

There was no question about it; both the steward's present situation and future prospects were grim in the extreme. There was less likelihood of the man obtaining a comparable job and position elsewhere than there was of him being struck by lightning! For, given the circumstances of his dismissal, who could he expect ever to trust or employ him?

'My master *is* taking the stewardship away from me', were his words. And in many ways there lies the key to the whole parable. For the steward's lord was *in the process* of doing it. There was therefore a short interval before the steward would actually be out on his neck, but it was *very* short! Immediate action was called for. But what action?

Quickly the steward reviewed his limited options.

To '*dig*'? No! 'I cannot', he told himself. 'I don't have the strength', literally. For the steward was what we might call a white collar worker. Perhaps throughout his business life he had prided himself on 'calling a spade a spade', but he certainly didn't regard himself as built to *use* one! Physical labour and this soft-living steward simply did not agree.¹⁹

To '*beg*' then? To depend on the charity of others? Never! 'I am ashamed', he confessed. His pride and self-respect would never let him do that.²⁰ He was in good health and saw no good reason to resort to begging. It was not for *him* to stoop to be a Lazarus!²¹

In summary, to dig was too strenuous, and to beg was too demeaning. Nor, it seems, did the desperate steward find the prospect of starving to death particularly attractive.

Verse 4. But, as the steward pondered his dilemma, he had a sudden flash of inspiration.²² 'I've got it', he exclaimed in effect—'I am resolved what to do'. The man didn't need to be told that he *couldn't* now change *his past actions*, but out of the blue, as it were, he realised that, if he played his game carefully, he *could* change *his future prospects*.

For the rogue had devised a clever scheme which he hoped would see him all right when he was finally shown the door. But there must be no delay; hence the 'quickly' (the 'hurry up') of verse 6. For the steward had only a terribly brief time left to him, just one very small window of opportunity. Until he turned in the accounting books he was still officially his master's steward, and, as such, could still act in his official capacity as his lord's legal representative, with full executive power over his affairs.

And so the actions of verses 5-7, although doubtless unscrupulous and underhanded, were within his lawful rights. When he acted as he did, he wasn't guilty of either forgery or fraud, and exposed neither himself nor his lord's debtors to any criminal charges.

And so, with the question 'What shall I do?' in mind, we can say that, whereas the answer of the rich farmer in chapter 12 exposed his outright selfishness, and the answer of the vineyard owner in chapter 20 expressed his unfounded optimism, the answer of the steward exhibited his inventive shrewdness.

But, for now, the key expression for us to file away from verse 4 is that which comes at the end of the verse, 'they may receive me into their houses', for this is one of the points to which our Lord returns when He comes to apply the parable in verse 9.

3. The Steward's Ingenious Scheme

Verses 5-7. As time was of the essence, the steward immediately set about implementing his scheme. First, 'he called each one of his lord's debtors to him' (literally); he called them, that is, one by one. His artful aim was to employ his last hours in office, while his master's goods were still within his power, for his own advantage. He determined to put 'every one of his master's debtors' in *his* debt by reducing the amounts by which they were already in *his master's* debt. In this way he could 'feather his own nest' for the future at his master's expense in the present. Because, surely, knowing themselves to be under such obligation to him, these debtors would happily *take him in* when the time finally came that his master *threw him out!*

The Lord Jesus centred the attention of His hearers on two typical cases, the transactions described being clearly understood as representing many others of a similar nature.²³

In all likelihood, these 'debtors' were either (i) tenant farmers who had, in writing, guaranteed the master an annual proportion of their produce (such as their oil or wheat) at harvest time, or (ii) merchants to whom the master had sold goods on credit in exchange for promissory notes in their own handwriting. In either case, the written guarantees or promissory notes would have been lodged with the steward as the master's legal representative.

Whatever the exact situation, the steward now handed back to each debtor his own bill or bond, authorising each debtor to substantially reduce the sum specified. The steward may either have invited each to write a new bill, which he (the steward) would then substitute for the original (and higher) one, or, perhaps more likely, have invited each debtor simply to alter the amount shown on the existing bill.²⁴

This steward may never have heard sayings such as 'one good turn deserves another' and 'you scratch my back and I'll scratch yours', but he knew well that he could rely on his favours being returned at the time when he most needed it, which he realised was not very far away! And he knew that the greater the sums he saved the debtors the greater the favours he could expect then.

And we should note that the amounts owed by these debtors were far from small. Indeed, the two debts cited by Jesus were identical (in words at least) to the quantities of oil and wheat which King Artaxerxes of Persia authorised Ezra to claim from the treasurers in Palestine to defray the expenses of the Second Temple in Jerusalem; namely, 'one hundred cors ('measures') of wheat' and 'an hundred baths of oil'.²⁵

The 'hundred measures ('baths') of oil', v. 6, was equal to the annual yield of a large olive grove of 150 trees, and the 'hundred measures of wheat', v. 7, was equal to the typical rent for 100 acres (10 times the size of an average family plot).²⁶ That is, the debtors in the story were not representative of the common people; they were large-scale business clients faced with sizeable business debts.

Based on information provided by Flavius Josephus,²⁷ it has been estimated that the 100 'baths' of oil amounted to over 860 gallons,²⁸ and was worth in the region of 1,000 denarii.²⁹ The steward's offer of a 50% reduction therefore saved the first debtor about 500 denarii—no small sum, being about 18 months salary for a common labourer.

The second debtor owed one hundred measures ('cors', 'homers') of wheat, which would have been worth between 2,500 and 3,000 denarii.³⁰ The steward's offer of a 20% reduction therefore saved this man between 500-600 denarii. Accordingly, although the *percentage* reductions were very different in the two cases our Lord instanced, the *value* of the reductions was roughly the same.³¹

Presumably the steward took into account each debtor's circumstances, and therefore the man's ability to repay, not only his master, but also *himself* in due course.

Some scholars have questioned whether the steward was acting in a fraudulent and dishonest manner when he lowered the costs to the various debtors. Three main alternative interpretations have been suggested. Namely, that:

(a) the steward removed the heavy deferred interest charges which (contrary to God's law) he had formerly added to the original capital debts;³²

(b) the steward chose to forfeit his own commission on the transactions;³³ or

(c) the steward, who previously had deliberately overcharged the debtors—planning to pocket the difference between what he *had* charged and what he *should have* charged—renounced his exorbitant profits, without in any way defrauding his master.³⁴

Interpretations (b) and (c) would mean, of course, that the money which the steward relinquished was his own and not that of his master—that he chose to make a short-term sacrifice in order to secure a greater gain for himself later.

Personally, I favour the traditional interpretation set out in the exposition above. For, as I see it, the Lord's description of the steward as 'unjust' in verse 8 at the very least covers (if not principally refers to) the man's actions in substituting the lesser amounts as owed to his master.

If this understating of the steward's actions is correct, his scheme was devious, dishonest and 'unfaithful' to his master's interests. But we have to give it to him—it was also *ingenious*. There is no doubt that this scoundrel had his head well screwed on, and that he had found a sure-fire way to make 'friends' for himself against the time when he would be out of a job!

The Master's Commendation

Verse 8a. 'The master commended the unjust steward because he had dealt shrewdly'. Although the word translated 'master' is normally translated 'lord' in the New Testament,³⁵ and in by far the majority of cases refers to the Lord Jesus, it almost certainly refers here to the master in the parable.³⁶ I say this for two reasons. First, in the immediate context, this is the word used by the Saviour three times in the parable to refer to the rich man.³⁷ And, second, the structure of the section from verse 1 to verse 13 points in the same direction. The clear impression given is that everything from 'There was a certain rich man', through to 'You cannot serve God and mammon' represents a single unit comprising that which our Lord 'said to His disciples'.

That the master in the story should commend (should 'praise'³⁸) the steward constitutes no difficulty. The 'unjust' and unprincipled steward was applauded, not for his fraudulent actions, but for his resourcefulness, prudence and foresight.³⁹

If some should find it difficult to believe that any master would commend such a man for his actions, they would do well to consider an incident in the life of King Charles II. Following the English civil war in the seventeenth century, Irishmen were given large estates in Ireland by Parliament. But when Charles II was restored to the throne, they lost everything. One of these men, Colonel Thomas Blood, gained the confidence of the elderly custodian of the Crown Jewels in the Tower of London, and, on 9 May 1671, Colonel Blood and his accomplices overpowered him and made off with the royal crown and other items. They succeeded in getting out of the Jewel House, but were captured before they could escape from the Tower itself. Remarkably, Colonel Blood somehow managed to secure an audience with King Charles himself, at which the King not only granted the Colonel a pardon but also bestowed on him valuable land in Ireland. One of the likely explanations of the King's actions is that he was impressed by Blood's initiative and enterprise.⁴⁰

Whether or not that is the true explanation for the actions of King Charles, here in His parable the Saviour spoke of a 'rich man' who most certainly was impressed by his servant's wisdom and foresight. But it is important to note that the Lord Jesus made it clear that the master's praise was reserved for the steward's shrewdness and wise use of his opportunity, and that his praise did not extend to the steward's unfaithfulness and disloyalty. 'It is the astuteness of the plan that is praised: and there is all the difference in the world between "I applaud the dishonest steward because he acted cleverly" and "I applaud the clever steward because he acted dishonestly" ... The steward is a rascal; but he is a wonderfully clever rascal'.⁴¹ In other words, the master commended the *dishonest* steward because he acted *wisely*, not the *wise* steward because he acted *dishonestly*!

But before we rush on to consider our Lord's application of the parable, we must first file away in our minds that the steward's wisdom consisted in taking advantage of those resources and means which belonged to someone else – and which were at his disposal only for a relatively short time – to accomplish his own end and purpose, namely, to secure some long-term benefit for himself when the inevitable day of reckoning came.⁴²

Our Lord's comments, vv. 8b-13.

(i) The need for wisdom and foresight in the use of our earthly riches and possessions, vv. 8b-9.

Verse 8b. The Saviour first drew attention to the distressing fact that 'the sons of⁴³ this world' ('the sons of this age', literally⁴⁴) normally show far greater shrewdness with reference to their earthly and temporal concerns than 'the sons of light' (a term denoting the Lord's disciples⁴⁵) do with reference to their heavenly and eternal concerns.

'The sons of this age' are those described long before by David as the 'men of the world, who have their portion in this life'.⁴⁶ The Lord was clearly saddened that such men were considerably wiser in seizing *their* opportunities and using their wealth to secure their own ends *in the present world*, than were His own followers in seizing their opportunities and using their wealth to further their interests *in the world to come*.

'In their generation' (by which I understand the Lord to mean 'in their dealings with one another' or 'with reference to their own interests') the men of this world are very quick to adopt the best ways and means of attaining their earthly objectives.

Such men, whose interests are bounded by the horizons of this world and who have no interest either in heaven or in God, are foolish enough in *the choice* of their goals, but they are astute enough when it comes in *the pursuit and attainment* of their goals – just as was the unjust steward. And to that extent we who claim to aim for higher things and eternal riches have much to learn from them.

Verse 9. We can see at a glance that this verse is couched throughout in the language of the preceding parable.

The words 'I (emphatic) say to you' introduce *our Lord's* application of the parable to His hearers in contrast to the words of *the earthly lord* which He had reported in the previous verse. In brief, just as the steward's wisdom consisted in his adroit use of the goods which were available to him only for a brief time so as to secure his future and lasting benefit, so we, by the proper use of that 'mammon' which is at our disposal now (but which will soon fail us), can secure for ourselves lasting treasure in heaven.

'Make to yourselves⁴⁷ friends', the Saviour said, but clearly 'not fickle friends of the sort that the prodigal son is said to have made', Luke 15. 13, 16.⁴⁸ Do not, that is, use your wealth to build larger barns as the rich fool in chapter 12,⁴⁹ nor to build some sumptuous palace as the rich man in the second part of this chapter.⁵⁰ Invest your riches rather in works of mercy – in providing aid and succour to the poor and destitute – in effect, in helping the Lazaruses of this world.⁵¹

'By' ('by means of', 'out of', 'with the help of') 'unrighteous mammon'. The word 'mammon' was used in a semi-personified sense to signify earthly goods, especially riches, money.⁵²

It is possible that 'mammon' is described here as 'unrighteous', not because it is inherently bad, but because it is tainted by the unrighteous attitudes and actions which the pursuit of money often engenders, frequently being acquired *unjustly* (dishonestly⁵³) by *unjust* men, to then be used for *unjust* and corrupt purposes or hoarded in an *unjust* manner. Such earthly possessions have the mark of an evil world stamped upon them. Alternatively, the Lord may have used the word 'unrighteous' simply to indicate that He had in mind 'earthly and material' wealth. Note His use of the identical expression ('unrighteous mammon') in verse 11, where it stands in contrast to 'the true riches', in the same way that, in verse 12, 'what is another man's' stands in contrast to 'what is your own'.

Note also that the correct translation reads, 'when *it* fails', and not 'when *you* fail' (as in the NKJV). Our Lord was referring to that time when earthly wealth and possessions will cease to be of any use or value to us. Because the time will certainly come when our riches and our money will fail each one of us; 'for we brought nothing into this world, and it is certain we can carry nothing out'.⁵⁴

We are simply stewards, and the Lord requires us to put to good use *on earth* that which *one day* will necessarily fail us so that *one day* we shall reap the benefit of it *in heaven*. That is, with the same foresight shown by the steward in the parable, we are to turn to our own and eternal advantage the very same wealth which the unrighteous use to further their own ends.

There can be little doubt that our Lord's words 'that ... they may receive you' was a well-known idiom which should be understood in an impersonal way, namely, 'that ... you may be received'.⁵⁵ There is no need therefore for us to speculate as to who the 'they' might represent.⁵⁶

The expression '*everlasting* habitations' (literally '*eternal* tents' or '*eternal* tabernacles') stands in deliberate contrast, I suggest, not so much to the temporary homes of the debtors within which the prudent steward secured himself a place,⁵⁷ as with the transitory nature of all our earthly goods.

In summary, an accurate rendering of verse 9 would be: 'And I say to you, make to yourselves friends by means of the mammon of unrighteousness; that, when it fails, you may be received into the eternal tabernacles'. Our Lord's teaching was then very much in line with the words of Solomon, 'Whoever is generous to the poor lends to the Lord, and He will repay him for his deed'.⁵⁸

No doubt many are familiar with the saying of Jim Elliot, one of five missionaries martyred in Ecuador in 1956: 'He is no fool who gives what he cannot keep to gain that which he cannot lose'.⁵⁹ But I guess that not so many know that, in his journal, Jim Elliot followed those words by quoting Luke 16 verse 9!

Interestingly, Philip Henry, who lived back in the 17th century,⁶⁰ was credited with a very similar saying. In the biography which he wrote of his father, the notable Bible commentator Matthew Henry recalled his father's acts of charity, adding that he used to say, 'He is no fool who parts with that which he cannot keep, when he is sure to be recompensed with that which he cannot lose'.⁶¹

Indeed, some 1300 years before Philip Henry (and some 1600 years before Jim Elliot), Augustine (the so-called 'Church Father'), clearly with Luke 16 in the background, had written not dissimilar words: 'Give those things to the poor which you cannot keep, that you may receive those things which you cannot lose'.⁶²

Was Jim Elliot, I wonder, familiar with either (or both) of these earlier sayings? Certainly his linked quotation of Luke 16 verse 9 suggests most strongly that, when he penned his now-famous saying, he (in company with both Augustine and Philip Henry) had in mind particularly the eternal benefits to be 'gained' by the believer from giving to the poor.

But it is One unspeakably greater than Augustine, Philip Henry or Jim Elliot who would have us know that treasures in heaven are *laid* up when treasures on earth are *given* up. As the apostle Paul expressed it sometime later, those who are 'rich in good works, ready to give, willing to share' store up for themselves 'a good foundation for the time to come'.⁶³

(ii) The need for faithfulness in the use of our earthly riches and possessions, vv. 10-12.

Verse 10. Turning from the foresight which the steward clearly possessed to the faithfulness which he equally clearly lacked, our Lord stated one of the His oft-repeated principles of reward in His kingdom: 'He who is faithful in what is least is faithful also in much'.⁶⁴ The believer's faithfulness, that is, is to be gauged not by the amount entrusted to him but by how he uses it.

'What is least' points to that which is of relatively little value or importance in itself. Given the surrounding context, it may well be that our Lord was meeting the possible objection that the use of one's money is far too trivial a matter to be of interest to God in the day of reckoning and account. That is certainly not so, our Lord was saying. For a person's attitude to 'small' things provides an index to his or her character. 'Compared with the real and eternal riches, the mammon of unrighteousness is a very small matter ... But our employment of it gives enough opportunity to demonstrate whether we have been faithful ...'.⁶⁵

Long before he became President of the United States, Abraham Lincoln was employed as a shopkeeper in charge of a general store at New Salem, a former village in Illinois. And the following two incidents give an insight into the character of the man known to posterity as 'Honest Abe'.

'On one occasion he sold a woman a little bill of goods amounting in value, by the reckoning, to two dollars and six and a quarter cents. He received the money, and the woman went away. On adding the items of the bill again, to make himself sure of correctness, he found that he had taken six and a quarter cents too much. It was night, and closing and locking the store, he started out on foot, a distance of two or three miles, for the house of his defrauded customer, and delivering over to her the sum whose possession had so much troubled him, went home satisfied.

'On another occasion, just as he was closing the store for the night, a woman entered, and asked for half a pound of tea. The tea was weighed out and paid for, and the store was left for the night. The next morning, Abraham entered to begin the duties of the day, when he discovered a four-ounce weight on the scales. He saw at once that he had made a mistake, and, shutting the store, he took a long walk before breakfast to deliver the remainder of the tea'.⁶⁶

Mr. Lincoln refused to compromise his honesty even when only paltry amounts were at stake. In so doing, before ever Abraham Lincoln proved himself 'faithful in much', he first proved himself 'faithful in what is least'.

But our Lord's words also served as a guard against any possible misunderstanding. The Saviour was certainly *not* extolling the *unfaithfulness* of the steward.⁶⁷ For, although *the steward's* shrewdness was demonstrated in his *unfaithfulness* and *unrighteousness*, *the disciple's* wisdom is to be demonstrated in his *faithfulness* and *righteousness* in the use of his wealth and goods.

Verse 11-12. These verses bring home the specific application of verse 10 as far as our use of money is concerned. The implication of what our Lord said is that we should both *live* and *give* in the present in the light of the future.

It is highly likely that our Lord taught in Aramaic.⁶⁸ In which case, **verse 11** provided His hearers with a lengthy play on several words having the same Aramaic root; namely 'mammon', 'faithful', 'commit to one's trust', and 'true'.

Make no mistake, our Lord was saying, the improper use (in this context, the selfish and self-indulgent use) of *earth's* possessions and wealth will disqualify us and unfit us for *heaven's* riches – which he described here as 'the true riches'. 'True', that is, in the sense of the real, the genuine riches which are eternally secure.

Slightly paraphrased, in **verse 12** our Lord's taught, 'If you are not *trustworthy* with someone else's possessions, who is going to *entrust* to you possessions of your own?'⁶⁹ And we each need to be reminded constantly that, in the final analysis, everything we have belongs to Someone Else, and is ours on loan ('on trust') only.

It is true, of course, that, in one sense, all I possess *is* mine. We might think, for instance, of the words of Peter to Ananias in Acts 5: 'While it remained, was it not *your own*? And after it was sold, was it not in your own control?'⁷⁰

But in another, far higher, sense, all I have belongs to the Lord. We might now think, for instance, of the prayer of David, when he and the princes of Israel gave most liberally to provide for the building of the house of God: 'who am I, and who are my people, that we should be able to offer so willingly as this? For all things come from you, and of *your own* we have given you'.⁷¹

At the end of the day, nothing I have in this passing world is my own. And I will certainly not be able to take any of my money or possessions with me when I leave it. Yet it is a most sobering thought that one of the issues which will be raised at the Judgement Seat of Christ will be my stewardship of money. And the One who will sit there to review my service makes it clear in this verse that anything I then receive as my own imperishable possession will be determined by how I handled that which I have now on trust from and for Him.

Let us not fool ourselves. The stewardship of our money doesn't mean simply giving God a tenth of our income and then doing as we please with the rest. When John Calvin died, Pope Pius IV said of him, 'The strength of that heretic came from the fact that money was nothing to him'.⁷² That's not a bad testimony coming, as it did, from an enemy! Would that it could always be said of me.

The questions which face me at the practical level are simple: 'What is my investment strategy? How much am I willing to invest in heaven's eternal riches?' Or to express it in a slightly different way, 'How much currency do I want to convert?'

(iii) Serving one Master, v. 13.

Verse 13. Jesus concluded His message by sounding a loud and solemn warning. He drew attention to the danger that the very same riches which, according to verse 9, can be a very *good servant*, can equally be a very *bad master*.

You can serve God *with* mammon, our Lord insisted, but you cannot serve God *and* mammon! You can make use of *mammon for God* and His service; but, alas, you can also serve mammon as an end in itself – in effect, making a *god of mammon!*⁷³ For, as the apostle Paul observed, ‘covetousness ... is idolatry’.⁷⁴

As far then as the earthly goods and wealth now at my disposal are concerned, one key issue for me is whether *I* possess *them* or whether *they* possess *me*. I have been put in trust *with* them; I am not to put my trust *in* them.⁷⁵

And I note the two very different words our Lord used here when speaking of service. Translated literally, He said, ‘No *household servant* can serve as a *slave* two lords’. It would have been possible, of course, for a man to be a domestic servant to two masters (working part of his time for each),⁷⁶ but he could not be the absolute property of two masters, which is implied by ‘serving as a slave’.⁷⁷ He would, necessarily, love one more than the other, or he would, at the least, be more devoted to (‘hold fast to’) the one more than the other.⁷⁸ And we can no more serve two masters than we can walk in two directions at the same time.

The Pharisees’ reaction, v. 14.

Verse 14. It is clear that Jesus’ teaching touched the Pharisees on a raw nerve, and ‘they derided Him’ – ‘they turned up their noses at’ Him, literally.⁷⁹ They sneered at Him, ridiculing His teaching that His followers should be compassionate and generous with their wealth. But this is hardly surprising for these men were, Luke notes, ‘lovers of money’.⁸⁰

At the beginning of chapter 15, it was the Pharisees who had criticised the Saviour because they thought Him too lax.⁸¹ Now they poured scorn on His teaching because they thought it too harsh and demanding.

Alas, the Pharisees utterly failed to use their money to make friends of the poor and disadvantaged. And in His next parable our Lord depicts them as a rich man who, following death, was tormented in the flame of Hades.⁸² This ‘rich man’ of the parable wasn’t accused by our Lord of robbing or mistreating the poor man Lazarus, nor even of driving him away from his ornamental gate. The ‘rich man’ stands condemned simply on account of his indifference and neglect.

Much as we might like to, we cannot evade the force of our Lord’s teaching. He has entrusted some of us with considerable wealth. May He give each of us the wisdom and the will to make the right and proper use of that wealth.

Notes

¹ 'There is little question that the parable of the unjust steward in Luke 16. 1-13 is one of the most difficult of all Jesus' parables to interpret', D. J. IRELAND, *Westminster Theological Journal*, volume 51, page 293.

² Luke 15. 1.

³ Luke 19. 8.

⁴ On the basis of the words 'He spoke this parable to them', Luke 15. 3, some have regarded the three stories of Luke 15 as forming a single parable. But the similar construction in chapter 5 verses 36-39 suggests that each of the stories should be viewed as separate parables.

⁵ It was the complaint and criticism of the Pharisees (together with the scribes) which occasioned our Lord's telling the stories in chapter 15. And there are no prizes for guessing which Jewish sect had sat for the portrait of the 'older son' that closed the story of 'the Prodigal Son, Luke 15. 25-32!

⁶ I. HOWARD MARSHALL, 'The Gospel of Luke' in *The New International Greek Testament Commentary*, page 617.

⁷ Gen. 39. 5.

⁸ See Gen. 39. 3, 5.

⁹ See W. E. VINE, *Expository Dictionary of New Testament Words*, article 'Accusation, accuse', B. Verbs, 1. *diaballō*, and I. HOWARD MARSHALL, *ibid.* The verb (διαβάλλω) occurs nowhere else in the Greek New Testament. It is, however, found twice in the Greek Old Testament (Dan. 3. 8 and 6. 24) with the meaning 'to accuse', in both cases with obvious malice and hostile intent. But the subsequent actions of the steward and his master, together perhaps with our Lord's description of the steward as 'unjust', indicate that, unlike the accusations in Daniel 3 and 6, the accusations against the steward were well-founded.

¹⁰ This is the word used to describe how 'the sheep of the flock' would be 'scattered', Matt. 26. 31, quoted from Zech. 13. 7.

¹¹ 'It is no past scattering, but a present, which is laid to his charge', R. C. TRENCH, *Notes on the Parables*, pages 430-431.

¹² See W. E. VINE, *ibid.*, articles (i) 'Call', A. Verbs, 8, and (ii) 'Cry', B. Verbs, 7 ... both articles dealing with the word used in Luke 16 verse 2; viz. Φωνέω.

¹³ 'This is ... the expostulation of indignant surprise', R. C. TRENCH, *ibid.*, page 432.

¹⁴ The Rich Fool, Luke 12. 17, and the Unjust Judge, Luke 18. 4; cf. 'the Pharisee ... spoke *within himself*', Luke 7. 39 literal translation. Note also the Prodigal Son's extended soliloquy, Luke 15. 17-19.

¹⁵ Luke 12. 17; 20. 13.

¹⁶ Luke 12. 18.

¹⁷ Luke 20. 13.

¹⁸ Luke 15. 13.

¹⁹ In the ancient world, digging was regarded as particularly strenuous, and the thought expressed by the steward had become proverbial. (See W. F. ARNT and F. W. GINGRICH, *A Greek-English Lexicon of the New Testament and Other Early Christian Literature*, article σκάπτω.) For example, in his comedy 'The Birds', ARISTOPHENES (a Greek playwright of the 5th century BCE) put into the mouth of Sycophant the words 'What can I do? I never learned to dig', when responding to the comment of Pisthetairos, 'You're a strong young lad'. (Lines 1430-1432.)

²⁰ Ecclesiasticus (otherwise known as 'The Wisdom of Sirach'), an apocryphal work of the second century B.C. counsels, 'My son, lead not a beggar's life; for better it is to die than to beg', Ecclus. 40. 28.

²¹ Although a different word (ἐπαίτέω) is used in verse 3 to that translated 'beggar' in verse 20 (πτωχός).

²² 'I know' is in the aorist tense and the steward's words can therefore be rendered, 'I knew ('I found out a moment ago') what I can do'.

²³ Compare the three servants upon whom Jesus focused in His so-called 'Parable of the Pounds', whose use of their 'pounds' (*minas*) was clearly meant to be representative of all ten servants to whom *minas* had been entrusted, Luke 19. 12-24.

²⁴ See A. EDERSHEIM, 'The Life and Times of Jesus the Messiah', Book IV, chapter XVIII, pages 269-273.

²⁵ Ezra 7. 22.

²⁶ CRAIG S. KREENER, 'The IVP Bible Background Commentary: New Testament', on Luke 16. 6-7.

²⁷ 'The bath is able to contain seventy-two sextarii', FLAVIUS JOSEPHUS, *Antiquities of the Jews*, Book VIII, Chapter II, paragraph 9.

²⁸ T. W. MANSON, 'The sayings of Jesus', pages 291-292; I. HOWARD MARSHALL, *ibid.*, page 618.

²⁹ JOACHIM JEREMIAS, 'The Parables of Jesus', page 181.

³⁰ I. HOWARD MARSHALL, *ibid.*, page 619.

³¹ 'The percentages of debt forgiven differ, but roughly the same amount of money is forgiven in each of the sample transactions (about 500 denarii)', CRAIG S. KREENER, *ibid.*.

³² The case for this interpretation is argued at length by J. D. M. DERRETT in 'Law in the New Testament', pages 48-77. Compare Exod. 22. 25; Lev. 25. 35-37; Deut. 15. 7-8; 23. 20-21; Ps. 15. 5.

³³ Proposed by J. A. FINDLAY, 'Luke', in the Abingdon Bible Commentary, page 1049.

³⁴ Proposed by M. D. GIBSON, 'On the Parable of the Unjust Steward', Expository Times, volume 14 (1902-3), page 334.

³⁵ The word 'κύριος' is translated 'lord/Lord' in 673 of its 687 occurrences in the New King James Version of the New Testament.

³⁶ The Saviour later used this word again (five times) to refer to the 'master' of a 'steward', Luke 12. 42-47. See too its use in Luke 12 verses 36-37. Whereas it is true that on one occasion the expression 'then the Lord said ('eipen de o kuriov akousate')' does refer to the Lord Jesus rather than a character in the parable He had just told (in Luke 18 verse 6), an almost identical Greek expression ('kai eipen o kuriov') occurs in another parable, where 'the master/lord' undoubtedly refers to a character in the parable, Luke 14. 23. The case is very different in Luke 18 verse 6, where there is no 'master' in the preceding parable (that of the Unjust Judge) and therefore no room for possible misunderstanding; the words 'Then the Lord said' clearly being there a reference to the Saviour's own words.

³⁷ Luke 16. 3, 5 (twice).

³⁸ The verb translated 'commended' (epainew) is found only five other times in the New Testament, Rom. 15. 9 (being a quotation from 2 Sam. 22. 50); 1 Cor. 11. 2, 17, 22 (twice). It is, however, the intensive form of a word (ainew) which occurs a further nine times. Both words mean 'to praise'.

³⁹ Other 'unsavoury' characters feature prominently in our Lord's parables; for example, the neighbour who doesn't want to be bothered at night, Luke 11. 7-8, the unjust judge, Luke 18. 2-5, and the man who pockets the treasure which should have belonged to someone else by buying his field, Matt. 13. 44. Compare also the apostle Peter's commendation of Sarah's subjection to Abraham, which Peter based on an Old Testament passage that also exposed her unbelief, 1 Pet. 3. 6 with Gen. 18. 11-12.

⁴⁰ See http://en.wikipedia.org/wiki/Thomas_Blood

⁴¹ T. W. MANSON, '*The Sayings of Jesus*', page 292.

⁴² The steward 'had wit enough to see that his future prospects depend on his present exertions', J. MOFFATT, *Dictionary of Christ and the Gospels*, article 'Mammon'.

⁴³ To be 'a son of' is a Hebrew idiom meaning 'to share the characteristics of'; note its use in Matt. 13. 38; Mark 3. 17; Acts 4. 36; Eph. 2. 2.

⁴⁴ Compare Luke 20. 34.

⁴⁵ See John 12. 36; 1 Thess. 5. 5.

⁴⁶ Ps. 17. 14.

⁴⁷ Compare '*make to yourselves purses that will not grow old, an unfailing treasure in the heavens*', Luke 12. 33 literal translation.

⁴⁸ DAVID GOODING, '*According to Luke*', page 273.

⁴⁹ Luke 12. 18.

⁵⁰ Luke 16. 19.

⁵¹ Luke's has much to say about the responsibility of believers to the poor and needy. See, for example, Luke 3. 11; 6. 30-35; 11. 41; 12. 33-34; 14. 12-14; 18. 22.

⁵² See F. HAUCK, *Theological Dictionary of the New Testament*, volume IV, pages 388-389.

⁵³ F. HAUCK, *ibid.*, page 390.

⁵⁴ 1 Tim. 6. 7; cf. Job 1. 21a.

⁵⁵ 'Luke not infrequently employs the third person plural of an active instead of a passive verb, and that even where there is no question of action', J. N. DARBY, *Collected Writings*, volume 13, page 174. See, for example, Luke 6. 38, 44 (twice); 14. 35, and, especially Luke 12. 20, where 'This night your soul will be required of you' reads literally, 'This night they shall require your soul of you'.

For a similar usage in John's gospel, see C. K. BARRETT, '*The Gospel according to St. John*' on John 15. 6 and John 20. 2.

⁵⁶ Those who have engaged in such unnecessary speculation have come up with a vast array of guesses, ranging from the angels, God and good works to the beneficiaries of the generous giving of those they are then thought to welcome into heaven.

⁵⁷ Contrary to A. PLUMMER, '*The Gospel according to S. Luke*', page 386.

⁵⁸ Prov. 19. 17 ESV; cf. 1 Tim. 6. 17-19.

⁵⁹ Extracted from Jim Elliot's journal entry for 28 October 1949. The actual entry is reproduced at <http://www2.wheaton.edu/bgc/archives/faq/20.htm>.

⁶⁰ Philip Henry was born on 24 August 1631 and died on 24 June 1696.

⁶¹ Quoted from '*The Life of Mr. Philip Henry*', included in '*The Miscellaneous Works of the Rev. Matthew Henry*', published by Joseph Ogle Robinson in 1833, page 35. (Available online at Google Books.)

⁶² Quoted by THOMAS WATSON in '*The Beautitudes*' (under the heading 'A discourse of mercifulness') – available online at http://www.iclnet.org/pub/resources/text/ipb-e/epl-10/web/watson-beatitudes.html#_Toc411063745.

⁶³ 1 Tim. 6. 18-19.

⁶⁴ Compare Matt. 25. 21, 23; Luke 19. 17.

⁶⁵ DAVID GOODING, 'According to Luke', page 274.

⁶⁶ Quoted from JOSIAH GILBERT HOLLAND, 'The Life of Abraham Lincoln', published 1866, chapter 3 – available online at [http://en.wikisource.org/wiki/The_Life_of_Abraham_Lincoln_\(Holland\)](http://en.wikisource.org/wiki/The_Life_of_Abraham_Lincoln_(Holland))

⁶⁷ See the notes above on verse 8a.

⁶⁸ Aramaic was the predominant language in Palestine in the first century A.D. Indeed, Aramaic was so common that the reading of the Hebrew Scripture in the synagogue was accompanied by translation into Aramaic. In addition to such strong circumstantial evidence, we find direct evidence that Jesus spoke Aramaic as his primary language from the Gospel of Mark in particular. Note those occasions where Mark quotes and translates Aramaic expressions: Mark 5. 41; 7. 11, 34; 14. 36; 15. 34.

⁶⁹ The play on the words 'trustworthy' and 'entrust' is intentional, and reflects the Aramaic words our Lord most likely used. Compare, 'To those who have not taken good care of a deposit entrusted to them nobody would thereafter entrust any of his own property', Dio Chrysostom, Discourse 31, paragraph 65 ...
http://penelope.uchicago.edu/Thayer/E/Roman/Texts/Dio_Chrysostom/Discourses/31*.html

⁷⁰ Acts 5. 4.

⁷¹ 1 Chr. 29. 14.

⁷² THEA VAN HALSEMA, 'This was John Calvin', pages 164-165.

⁷³ Compare, 'covetousness, which is idolatry', Col. 3. 5.

⁷⁴ Col. 3. 5.

⁷⁵ See 1 Tim. 6. 17. Indeed, it is 'most likely' that the word 'mammon' which Jesus used was derived from the Aramaic word meaning 'that in which one trusts', F. HAUCK, *ibid.*, page 388.

⁷⁶ Apparently this situation often did exist. In the context of the Passover, the TALMUD laid down: 'A servant belonging to two masters must not eat of the sacrifice of both masters', *Tractate Pesachim*, 8. 1.

⁷⁷ See K. H. RENGSTORF, *Theological Dictionary of the New Testament*, volume II, pages 270-271.

⁷⁸ 'As the second clause is less strong than the first, the "or" may be understood in the sense of "or at least"', A. PLUMMER, 'The Gospel according to S. Luke', page 387.

⁷⁹ The verb is in the imperfect tense, which has the idea of continued action in the past. That is, 'they kept on turning their noses up at Him'. The word occurs only once again in the New Testament, of the Jewish rulers who 'turned up their noses' at our Lord on the cross, Luke 23. 35. (It is the word used in the Greek Old Testament for the ridicule directed at the Saviour on the cross by those around, Ps. 22. 7.)

⁸⁰ This particular word occurs only once again in the entire New Testament, 1 Tim. 3. 2. The noun occurs only in 1 Tim. 6. 10, 'the love of money is a root of all kinds of evil'.

⁸¹ Luke 15. 1-2.

⁸² Luke 16. 19-31.