

### **Jesus: Our Tax Attorney**

A man took his seat in the theater, but he was too far from the stage. He whispered to the usher, "This play is a mystery, and I really like mysteries, if you could get me close to the front so I can catch all of the dialogue I'll give you a handsome tip." So, the usher moved him into the second row, and the man quietly handed him a quarter. The usher looks at his tip for a second... and then leaned over and whispered in the man's ear: "The butler did it." There's something about this joke that makes us say: "alright." The usher may have been ripped off but he got his revenge in a cunning, clever... one might even say shrewd way.

We live in a world that often understands and appreciates shrewdness and cunning in others. In fact, many movies and plays have clever plot twists where their heroes or heroines do some shrewd thing to thwart evil – and the audience applauds. Shrewdness is considered a valuable skill. Here in Luke 16 we have a parable where Jesus tells us about a shrewd manager... and something inside of us seems to rebel. How can we be impressed by a cunning, dishonest manager who basically rips off his employer and then ends up being commended for his actions?

This is an unusual text, really, for, on the surface at least, it is a biblical story glorifying a scoundrel. After all, he has been a lazy, do-nothing steward, an accountant who has terribly neglected his master's business, so that it has cost the master a great deal of money. His master finally gets wind of what is going on, and decides to fire him. "Turn in your books," he says, "you're finished with me." The lazy fellow is shocked. He is too old to find another job, and, besides, if word gets around that he was fired for being an inadequate steward, he doesn't stand much chance of finding employment anyway. So he gets busy trying to keep the job he has. What he does is, by our standards, the most reprehensible part of the story. He goes out among all his master's debtors—people who owe him oil and wheat—and strikes a quick bargain with

each of them in which they are to pay off the debts at discount rates. The man who owes 100 jugs of oil is let off at 50, and the man who owes 100 bushels of wheat is let off at 80, and so on. Thus the steward makes instant friends of all the debtors, so that they praise him to his master. The master knows he is a rascal, but for some reason he is commended.

We all realize that the money the manager was negotiating with wasn't really his money. It was his master's money he was using, not his own. Jesus wanted to make the point that it is never our own money we are dealing with; it is always God's money. It is always "the master's money." That's why the man in the story is a manager, a person who looks after someone else's property. We are all managers, in Jesus' theology. The earth is the Lord's, and the fullness thereof, and we are only the caretakers, no matter how much or how little we have.

Who are the characters in this story? Are we the manager entrusted with God's precious gifts? Are we the rich man who has so much and still hoards? Or are we the debtors whose bill has been significantly reduced? Is Jesus the manager who extravagantly shares God's grace with the world? This parable has been so difficult to interpret that commentators on this Gospel cannot agree how to interpret it.

The New Interpreters Bible does a nice job of describing the manager's action in the three possible scenarios and assessing the likelihood of each. Option 1) the manager continues to be irresponsible in dealing with the debtors because he has the attitude "Forget this stupid job--I'm out of here anyway." Option 2) the manager excuses the interest that the master added to each sale. Thereby the manager was dishonest to the master but faithful to God's law which says that we should not charge interest as legislated in Deut 23:19-20. Option 3) the manager forgives his share of the profits and waves his commission. Thus, the manager gains favor with debtors while not losing more with the master.

But, I think there's another possibility here. I believe when Jesus told the story of the dishonest steward he had somebody special in mind. "The Pharisees, who loved money, heard

all this and were sneering at Jesus.” (Luke 16:14). Why were the Pharisees sneering? Jesus said it was because they "loved money." Initially the Pharisees would have loved this story. This "dishonest manager" was their kind of man - a survivalist. He was the type of man who would do whatever was necessary to survive, to get ahead. Jesus sets up the Pharisees with this parable... and then He reels them in.

Like in last Sunday's reading the message of God's concern for the poor and needy continues today. In the psalm appointed for today, God is the helper of the needy and poor. In the Old Testament reading for Amos, Amos warns those in power not to hurt the poor and needy. God will not tolerate unjust actions, oppression, or social injustice; God will punish such bad business practices.

To tell the truth we are the dishonest manager, found irresponsible in our task. One of our greatest fears is realized through this parable, being called out by the boss. No hard-working person with any amount of pride wants to be found irresponsible or dishonest. But we are all corrupted, all irresponsible, and dishonest--it is our age-old sinful rebellion. One thing that strikes fear in all of us is receiving a letter from the IRS that says you are going to be audited. No, not an audit! We fear being found irresponsible or dishonest. Yet how much more should we fear God's audit?

God knows our budgets, what we put in the collect plate, what we give to our unemployed neighbor, our widowed colleague, or our homeless friend. God knows! And ironically everything we have is not ours but God's in the first place. So what can we do? Ask for forgiveness. Jesus takes over and makes sure that we pass God's audit because of what he did for us on the cross. Jesus acts as our tax attorney. When God looks at us He looks at us through Jesus, and as a result everything is OK. When you think about it that's truly amazing. But then God's love is truly amazing. Amen.