

CAPITOL STUDIES

FEBRUARY 18, 2026 • WEEK 6



LUKE FOR LEGISLATORS SECOND SESSION

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Theme Verse

Luke 19:10

For the Son of Man has come to **seek** and to **save** that which was **lost**.



The Shrewd Manager



STEVEN J. COLE OBSERVES that “The parable of the unrighteous steward causes commentators a lot of grief. They call it the most difficult parable in Luke. Jesus is seemingly praising a scoundrel. But a careful look reveals that Jesus is not praising the man’s crookedness, but rather his shrewdness in using a present opportunity to provide for his inevitable future needs. Jesus calls the man ‘unrighteous’ (16:8), thereby condemning his wrong ways. But He is saying that we can learn a valuable lesson from this pagan scoundrel, who is wiser than many ‘sons of light,’ in that he saw what was coming and he used what had been entrusted to him while he could to prepare for the future. The lesson for us is: **A faithful steward will use his Master’s money shrewdly to provide true riches for eternity.** Jesus is telling us that there is a way you can take it with you, namely, by wisely investing the resources that God has entrusted to you now in things that matter for eternity.”¹

People of this world “are shrewd in dealing with temporal things. They see the possibilities and seize the opportunities. They sacrifice present comforts for future prospects. Sadly, ‘the people of the light’ are often less than shrewd. Unbelievers outpace disciples in their foresight, their ingenuity, and their risk-taking. They study their world, see the opportunities, and seize them, knowing that opportunities missed are usually opportunities lost. Too often, God’s people are lethargic or uncreative or unstrategic in their thinking. We spend money, but do not use it well. Our planning is careless; our strategy is simplistic and naïve.”²

Pastor Arin Hess, *Chaplain, Capitol Studies*



INTRODUCTION

“This chapter emphasizes [this] truth: life is a stewardship, and we must use our God-given opportunities faithfully. One day we must give an account to the Lord of what we have done with all He has given to us, so we had better heed what Jesus says in this chapter about the right and wrong use of wealth.”³

I. FAILURE CONDEMNED

A. Unscrupulous Manager

Luke 16:1

Now [Jesus] 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.”⁴

The manager, or steward, was likely a servant who had grown up in the home. It would have been his job to provide food for the other servants and manage his master’s household for the welfare of many. Perhaps it was one of the other servants who reported the steward’s reckless wastefulness. These possessions were the wealth and property of the rich man. This “squandering” was the type of wasteful living that the younger prodigal son did in the previous chapter (Luke 15:13). The steward was placed in a position of great responsibility, but he was not worthy of his master’s trust because he was unscrupulous. AI combines definitions for unscrupulous: “An unscrupulous person is someone who acts dishonestly, unfairly, or unethically to get what they want, lacking any moral principles or conscience to guide their actions; they disregard laws of right and justice and will do wrong or illegal things without feeling guilty. They are often ruthless, corrupt, and unprincipled, willing to take advantage of others for personal gain.” This pretty much describes the steward.

B. Undependable Manager

Luke 16:2-3

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.”

³The 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.”

It’s possible that the rich man had been away and learned of this corruption upon his arrival back home. He immediately called for the steward and demanded an accounting. Caught in unethical business practices and thievery, the steward quickly assessed his options. Keep in mind that Jesus was not telling this story to condone unethical business practices. The steward was wise (shrewd) in that he knew he would soon lose his position and wanted to be prepared for the future.



II. FORESIGHT COMMENDED

A. Steward's Foresight

Luke 16:4-7

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

"When money was loaned, it was illegal to write a bill stating any interest. So written bills generally showed only one amount, the principal loaned plus the interest and the manager's fees. This amount was often stated in terms of commodities (oil, wheat), rather than money. In this way, it would appear that the law was being followed."⁵

"If this is so, what the steward is probably doing is discounting the face value of the notes by suspending the interest charges. Since these charges are not legal within Jewish law, his master has no ground of action against him. Presumably, the debtors would be suspicious of the reasons but would accept the offer gladly. He... therefore tied... his master's hands effectively, stayed within the bounds of legality, and ingratiated himself with people he wants to remember him kindly."⁵ As Charles Swindoll says, "The unscrupulous manager applied the first rule of politics: Always be generous with other people's money."⁶

B. Sound Foresight

Luke 16:8-9

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. ⁹And 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.

The rich master undoubtedly recognized the shrewdness of his manager. Manager fees would have gone to the manager, so taking them off the bill would not hurt the master. The interest wasn't something the master could complain about since it actually showed his own corruptness. He knew he could be in trouble for adding that to the bills if the manager chose to report him. So, the master praised his manager's shrewdness.

"Since the word shrewd is the key to the story, it is important to consider the meaning carefully. The Greek word means 'to act with foresight,' and is illustrated in Jesus' discourse by the wise man (literally the shrewd man) who built his house upon the rock in anticipation of the coming storm (Matt. 7:24). It also describes the five 'wise' (shrewd) virgins (Matt. 25:1-13), who bring extra oil anticipating future need. This is the dishonest manager's quality: he acts decisively in the present to position himself for the future."⁷





III. FAITHFULNESS COUNSELED

A. In Service

Luke 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.

To understand this statement, we need to go back to verse 8: “The sons of this age are more shrewd in relation to their own kind than the sons of light.” “The parable isn’t really a story about business principles; it’s a story about what’s at the core of a person’s life and deciding which set of rules to play by. According to Jesus, we have two choices: the dominion of evil (inhabited by ‘the sons of this age’) and the kingdom of God (populated by ‘the sons of light.’) Unfortunately, ‘the sons of this age’ live consistently what they believe, while ‘the sons of light’ are wishy-washy about their beliefs. The former play by the rules of the present world order with ruthless abandon, while the ‘sons of light’ switch back and forth.”⁸

B. In Substance

Luke 16:11-12

Therefore, if you have not been faithful in the use of unrighteous wealth, who will entrust the true riches to you? ¹²And if you have not been faithful in the use of that which is another’s, who will give you that which is your own?

“Christian stewardship goes beyond paying God a tithe of our income and then using the remainder as we please. True stewardship means that we thank God for all that we have (Deut. 8:11–18) and use it as He directs. Giving God 10 percent of our income is a good way to begin our faithful stewardship, but we must remember that God should control what we do with the remaining 90 percent as well.

“We are also stewards of our time (Eph. 5:15–17). The phrase ‘redeeming the time’ comes from the business world and means ‘buying up the opportunity.’ Time is eternity, minted into precious minutes and handed to us to use either wisely or carelessly. The main lesson of this narrative is that the steward, as dishonest as he was, used his opportunity wisely and prepared for the future. Life ceased to be ‘enjoyment’ and became ‘investment.’

“Christians are stewards of the gifts and abilities God has given them (1 Peter 4:10), and we must use those gifts and abilities to serve others. The thief says, ‘What’s yours is mine—I’ll take it!’ The selfish man says, ‘What’s mine is mine—I’ll keep it!’ But the Christian must say, ‘What’s mine is a gift from God—I’ll share it!’ We are stewards and we must use our abilities to win the lost, encourage the saints, and meet the needs of hurting people.

“Finally, God’s people are stewards of the Gospel (1 Thes. 2:4). God has committed the treasure of His truth to us (2 Cor. 4:7), and we must guard this treasure (1 Tim. 6:20) and invest it in the lives of others (2 Tim. 2:2).



The enemy wants to rob the church of this treasure (Jude 3–4), and we must be alert and courageous.”⁹

C. In Summary

Luke 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.

“We all serve something or someone. There is no partial discipleship to Jesus, and there is no part-time employment by Mammon (wealth or possessions). We must choose our ultimate loyalty.”¹⁰ Jesus says in 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.” And later in that same chapter: “But seek first His kingdom and His righteousness, and all these things will be added to you” (Matt. 6:33). “The thrust of the message is that our preparation for greater blessings is to use what we have more completely for God’s glory. This includes our gifts, talents, influence and opportunities, as well as our money.”¹¹

CONCLUSION

“Years ago, on the TV game show, ‘Let’s Make a Deal,’ the contestants were told to choose between a prize that was visible to them or another prize that was concealed behind a curtain. Often the visible prize was quite nice—perhaps a new stereo or TV set. The audience would always urge the contestant to go for the prize behind the curtain. But sometimes the unseen prize would turn out to be some impractical gag gift, like 10,000 boxes of toothpicks. The contestant would groan as he realized he just traded a beautiful prize for something useless.

“At other times, however, the prize behind the curtain would be something of far greater value, such as a new car. If the contestant chose the visible prize of a new stereo and forfeited the unseen new car, you could feel with him the awful sense that he made a very foolish decision.

“The difference between that game show and reality is this: God has promised that what is hidden behind the curtain is so much better than what you can see now that there is no comparison, ‘Things which eye has not seen and ear has not heard, and which have not entered the heart of man, all that God has prepared for those who love Him’ (1 Cor. 2:9). The question is, will you believe God and live by faith in His promises? Will you give up temporal riches that you will lose anyway by investing them in His kingdom, with His promise that you will inherit eternal riches that you will never lose? It’s a sure-fire way to get rich—truly rich!

“It’s not that you can give enough to get into heaven. Heaven is God’s gift, freely available through the death of Christ who paid the penalty for the sins of all who will receive Him. If you think that any amount of



good works will get you into heaven, you do not understand the gospel. You can get into heaven only by acknowledging that you are a sinner and trusting in Christ as your Savior from sin and judgment.

“But if you have received God’s gift of eternal life, you must live with God as your Master, not mammon. You need to ask yourself, ‘Am I living as a faithful steward, shrewdly using the resources God has entrusted to me to lay up treasures in heaven? Or, have I slipped into squandering God’s resources for my own purposes, losing sight of the fact that eternity is quickly approaching?’ I urge you to learn the lesson from this scoundrel: Invest your Master’s money in that which will pay eternal dividends.”¹²



Chaplain Arin Hess

FOOTNOTES

1, 12. Steven J. Cole, “Lesson 74: How to Be Truly Rich (Luke 16:1-13),” *Bible.org*.

2, 5, 7, 10. Gary Inrig, *The Parables: Understanding What Jesus Meant*, Discovery House, 1991, pg. 112-118.

3, 9. Warren W. Wiersbe, *The Bible Exposition Commentary*, Victor Books, 1996, Volume 1, pg. 238-239.

4. All Scripture quotations, unless noted, are taken from the *New American Standard Bible*, 1995 Update.

6, 8. Charles R. Swindoll, *Insights on Luke*, Zondervan, 2012, pg. 391-392.

11. Lloyd John Ogilvie, *Autobiography of God: God Revealed in the Parables of Jesus*, Regal Books, 1979, pg. 207.



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WEEKLY BIBLE STUDY

Meeting during the 109th Legislature’s Second Session

SENATORS

6:45 – 7:45 A.M.
Wednesdays

Capitol Office #1004

STAFF

12:00 – 1:00 P.M.
Wednesdays

*NE State Office Building
Morrill Room*