April 26th, 2011

Luke and Work

Theology of Work Project

Aaron Kuecker

Follow this and additional works at: https://digitalcommons.spu.edu/tow_project

Part of the Biblical Studies Commons, Business Law, Public Responsibility, and Ethics Commons, Practical Theology Commons, and the Taxation Commons

Recommended Citation


This Article is brought to you for free and open access by the Work and Faith at Digital Commons @ SPU. It has been accepted for inclusion in Theology of Work Project by an authorized administrator of Digital Commons @ SPU.
Luke and Work

Introduction to Luke

The Gospel of Luke proclaims Jesus as the king who is coming into the world. Appointed by God, his rule will put right everything that has gone wrong following the rebellion and fall of humanity that began with Adam and Eve. At present, much of the world is governed by rebels against God’s authority. Yet this world is God’s kingdom nonetheless, and the stuff of daily life — including work — is the stuff of God’s kingdom. God cares very deeply about the governance, productivity, justice, and culture of his world.

Jesus is both the king and model for all those who hold lesser authority. Although Christians are familiar with referring to Jesus as “king,” somehow for many of us this title has come to seem primarily religious, rather than referring to an actual kingdom. We say that Jesus is the king, but we often mean that he is the king of the priests. We think of him as the founder of a religion, but Luke demonstrates that he is the re-founder of a realm — the kingdom of God on earth. When Jesus is personally present, even Satan and his minions acknowledge his rule (e.g., Luke 8:32) and his power is unchallengeable. After he returns, temporarily, to heaven, his model shows the citizens of his kingdom how to exercise authority and power in his stead.

Jesus’ leadership extends to every aspect of life, including work. It is no surprise then, that Luke’s Gospel has wide application to work. Luke pays deep attention to work-related topics such as wealth and power, economics, government, conflict, leadership, productivity and provision, and investment, as we will discuss. We will proceed roughly in the order of Luke’s text, although occasionally taking passages out of order so we can consider them in a unit with other passages sharing the same theme. We will not attempt to discuss the passages that contribute little to an understanding of work, workers, and workplaces. It may prove surprising how much of Luke’s Gospel turns out to be related to work.

The Kingdom of God Shows Up at Work (Luke 1-5)
God at Work (Luke 1, 2 and 4)

ZECHARIAH’S SURPRISING DAY AT WORK (LUKE 1:8-25)

Luke’s Gospel begins in a workplace. This continues Yahweh’s long history of appearing in workplaces (e.g., Genesis 2:19-20; Exodus 3:1-5). Zechariah is visited by the angel Gabriel on the most important workday of his life — the day he was chosen to minister in the holy place of the Jerusalem temple (Luke 1:8). While we may not be accustomed to thinking of the temple as a place of labor, the priests and Levites there were engaged in butchery (the sacrificial animals did not kill themselves), cooking, janitorial work, accounting, and a wide variety of other activities. The temple was not simply a religious center, but the center of Jewish economic and social life. Zechariah is impacted deeply by his encounter with the Lord — he is unable to speak until he has given witness to the truth of God’s word.

THE GOOD SHEPHERD APPEARS AMONG THE SHEPHERDS (LUKE 2:8-20)

Create Work Where There is None (Click to watch)
Albert Black of On Target Supplies & Logistics says he’s watched God “break into the midst” of his work, as the shepherds did long ago. God wants people to have jobs, so Albert started a business in his boyhood neighborhood where unemployment was high. Just like the shepherds in the fields, Albert’s people do work that serves people, in Albert’s case delivering whatever people need whenever they need it.

The next workplace encounter takes place a few miles down the road from the temple. A group of shepherds watching their flocks by night are visited by an angelic host announcing the birth of Jesus (Luke 2:9). Shepherds were generally regarded as disreputable, and others looked down on them. But God looks down on them with favor. Like Zechariah the priest, the shepherds have their workday interrupted by God in a surprising way. Luke describes a reality in which an encounter with the Lord is not reserved for Sundays, retreats, or mission trips. Instead, each moment appears as a moment of potential in which God can reveal himself. The daily grind may serve to dull our spiritual senses, like the people of Lot’s generation whose routines of “eating and drinking, buying and selling, planting and building” blinded them to the coming judgment on their city (Luke 17:28-30).[1] But God is able to break into the midst of everyday life with his goodness and glory.

JESUS’ JOB DESCRIPTION: KING (LUKE 1:26-56, 4:14-22)

If it seems strange for God to announce his plan to save the world in the midst of two workplaces, it might seem even stranger that he introduces Jesus with a job description. But he does, when the angel Gabriel tells Mary she is to give birth to a son. “He will be great and will be called the Son of the Most High. The Lord God will give to him the throne of his ancestor David, and he will reign over the house
of Jacob forever; and of his kingdom there will be no end” (Luke 1:32-33).

While we may be unaccustomed to thinking of “king of Israel” as Jesus’ job, it is definitely his work according to Luke’s Gospel. Details of his work as king are given: performing mighty deeds, scattering the proud, bringing down rulers from their thrones, lifting up the humble, filling the empty with good things, sending the rich away empty, helping Israel, and showing mercy to Abraham’s descendants (Luke 1:51-55). These famous verses, often called the Magnificat, portray Jesus as a king exercising economic, political, and perhaps even military power. Unlike the corrupt kings of the fallen world, he employs his power to benefit his most vulnerable subjects. He does not curry favor with the powerful and well-connected in order to shore up his dynasty. He does not oppress his people or tax them to support luxurious habits. He establishes a properly governed realm where the land yields good things for all people, safety for God’s people, and mercy to those who repent of evil. He is the king that Israel never had.

Later, Jesus confirms this job description when he applies Isaiah 61:1-2 to himself. “The Spirit of the Lord is upon me, because he has anointed me to bring good news to the poor. He has sent me to proclaim release to the captives and recovery of sight to the blind, to let the oppressed go free, to proclaim the year of the Lord’s favor” (Luke 4:18-19). These are political and governmental tasks. Thus, in Luke at least, Jesus’ occupation is more closely related to present-day political work than it is to today’s pastoral or religious professions. Jesus is highly respectful of the priests and their special role in God’s order, but he does not primarily identify himself as one of them (Luke 5:14; 17:14).

The tasks Jesus claims for himself benefit people in need. Unlike the rulers of the fallen world, he rules on behalf of the poor, the prisoners, the blind, the oppressed, and those who have fallen into debt (whose lands are returned to them during the year of the Lord’s favor; see Leviticus 25:8-13). His concern is not only for people in desperate need. He cares for people in every station and condition, as we will see. But his concern for the poor, the suffering, and the powerless distinguishes him starkly from the rulers he has come to displace.

Jesus Calls People at Work (Luke 5:1-11; 27-32)

Twice Jesus goes to people’s workplaces to call them to follow him. The first is when Jesus gets some fishermen to interrupt their work and let him use their boat as a podium. Then he gives them some excellent fishing tips and suddenly calls them to become his first disciples (Luke 5:1-11). The second is when he calls Levi, who is at his work of collecting taxes (Luke 5:27-32). These people are called to follow Jesus by leaving their professions. We tend to think of them as full-time church workers, but full-time “ambassadors” (2 Corinthians 5:20) would be a more accurate description. Although these individuals are called to a particular kind of work in Jesus’ kingdom, Luke isn’t saying that some
callings (e.g., preaching) are higher than others (e.g., fishing). Some of Jesus’ followers—like Peter, John, and Levi—follow Jesus by leaving their current employment (Luke 5:11). We will soon meet others—such as Mary and Martha (Luke 10:38-41), another tax collector named Zacchaeus (Luke 19:1-10) and a Roman military officer (Luke 1-10)—who follow Jesus by living transformed lives in their present occupations. In one case (Luke 8:26-39), Jesus commands a person not to leave his home and travel around with him.

Those who travel with Jesus apparently cease wage-earning work and depend on donations for provision (Luke 9:1-6; 10:1-24). But this is not a sign that the highest form of discipleship is to leave our jobs. It is a specific call to these individuals and a reminder that all our provision is from God, even if he typically provides for us through conventional employment. There are many models for following Christ in our various occupations.

For more about Jesus’ calling of the disciples, see “Mark 1:16-20” in Mark and Work and “Matthew 3-4” in Matthew and Work at www.theologyofwork.org. For more about calling in general, see the article Vocation Overview at www.theologyofwork.org.

Besides appearing in workplaces, Jesus also sets many of his parables in workplaces, including the parables of the new patches/wineskins (Luke 5:36-39), the wise and foolish builders (Luke 6:46-49), the sower (Luke 8:4-15), the watchful servants (Luke 12:35-41), the wicked servant (Luke 12:42-47), the mustard seed (Luke 13:18-19), the yeast (Luke 13:20-21), the lost sheep (Luke 15:1-7), the lost coin (Luke 15:8-10), the prodigal son (Luke 15:11-32), and the wicked tenants (Luke 20:9-19). Workplaces are where Jesus turns when he wants to say, “The kingdom of God is like….” These passages are not generally meant to teach about the workplaces in which they are set, although sometimes they do provide a bit of workplace guidance. Rather, Jesus uses familiar aspects of workplaces primarily to make points about God’s kingdom that transcend the parables’ particular settings. This suggests that ordinary work has great significance and value in Jesus’ eyes. Otherwise it would make no sense to illustrate God’s kingdom in workplace terms.

John the Baptist Teaches Workplace Ethics (Luke 3:8-14)

Much of Luke consists of Jesus’ teaching. As it happens, the first teaching in Luke is directly about work, although it comes from John the Baptist rather than Jesus. John exhorts his audience to “bear fruits worthy of repentance” (Luke 3:8) lest they face judgment. When they ask specifically, “What should we do?” (Luke 3:10, 12, 14), John gives economic, not religious, responses. First, he tells those who have an abundance of possessions (two tunics or ample food) to share with those who have nothing (Luke 3:10). He then gives instructions to tax collectors and soldiers, relating directly to their work. Tax collectors should collect only what they are required to, rather than padding the tax bill and
pocketing the difference. Soldiers should not use their power to extort money and accuse people falsely. They should be content with their pay (Luke 3:13-14).

When John tells the tax collectors, “Don’t collect any more than you are required to” (Luke 3:13), he was speaking radical words to a profession marked by entrenched, systemic injustice. Taxes throughout Palestine were gathered through a system of “tax farming” in which governors and other high-level officials outsourced the right to collect taxes in their jurisdictions.[3] In order to win a contract, a prospective tax collector would have to agree to give the official a certain amount over and above the actual Roman tax. Likewise, the tax collectors’ own profits were the amounts they charged over and above what they passed up to the governmental officials. Since the people had no way to know what the actual Roman tax was, they had to pay whatever the tax collector assessed them. It would have been hard to resist the temptation for self-enrichment, and almost impossible to win bids without offering fat profits to the governmental officials.

Notice that John does not offer them the option to stop being tax collectors. The situation is similar for those Luke calls “soldiers.” These are probably not disciplined Roman soldiers but employees of Herod, who at that time ruled Galilee as a client king for Rome. Herod’s soldiers could (and did) use their authority to intimidate, extort, and secure self-gain. John’s instruction to these workers is to bring justice to a system deeply marked by injustice. We should not underestimate how difficult that would have been. Holding citizenship in God’s kingdom while living under the rule of kings of the fallen world can be dangerous and difficult.

**Jesus is Tempted to Abandon Serving God (Luke 4:1-13)**

Just before Jesus begins his work as king, Satan tempts him to abandon his allegiance to God. Jesus goes to the wilderness, where he fasts for forty days (Luke 4:2). Then he faces the same temptations the people of Israel faced in the wilderness of Sinai. (The answers Jesus gives to Satan are all quotes from Deuteronomy 6-8, which tells the story of Israel in the wilderness.) First, he is tempted to trust in his own power to satisfy his needs, rather than trusting in God’s provision (Luke 4:1-3; Deuteronomy 8:3, 17-20). “If you are the Son of God, command this stone to become a loaf of bread” (Luke 4:3). Second, he is tempted to switch his allegiance to someone (Satan) who flatters him with shortcuts to power and glory (Luke 4:5-8; Deuteronomy 6:13; 7:1-26). “If you, then, will worship me, it will all be yours.” Third, he is tempted to question whether God really is with him, and therefore to try forcing God’s hand in desperation (Luke 4:9-12; Deuteronomy 6:16-25). “If you are the Son of God, throw yourself down from here” (the temple). Unlike Israel, Jesus resists these temptations by relying on God’s word. He is the man that the people of Israel — like Adam and Eve before them — were meant to be, but never were.
As parallels to the temptations of Israel in Deuteronomy 6-8, these temptations are not unique to Jesus. He experiences them much as we all do. “For we do not have a high priest who is unable to sympathize with our weaknesses, but we have one who in every respect has been tested as we are, yet without sin” (Hebrews 4:15). Like Israel, and like Jesus, we can expect to be tempted as well, in work as in all of life.

The temptation to work solely to meet our own needs is very high at work. Work is intended to meet our needs (2 Thessalonians 3:10), but not only to meet our needs. Our work is meant to serve others also. Unlike Jesus, we do not have the option of self-service by means of miracles. But we can be tempted to work just enough for the paycheck, to quit when things get difficult, to shirk our share of the load, or to ignore the burden our poor work habits force others to carry. The temptation to take shortcuts is also high at work.

The temptation to question God’s presence and power in our work may be the greatest of these temptations. Jesus was tempted to test God by forcing his hand. We do the same thing when we become lazy or foolish and expect God to take care of us. Occasionally this happens when someone decides God has called him or her to some profession or position, and then sits around waiting for God to make it happen. But we are probably more likely to be tempted by giving up on God’s presence and power in our work. We may think our work means nothing to God, or that God only cares about our church life, or that we cannot pray for God’s help for the day-to-day activities of work. Jesus expected God to participate in his work every day, but he did not demand that God do the work for him.

The entire episode begins with God’s Spirit leading Jesus into the wilderness to fast for forty days. Then, as now, fasting and going on a retreat was a way to draw close to God before embarking on a major life change. Jesus was about to begin his work as king, and he wanted to receive God’s power, wisdom, and presence before he started. This was successful. When Satan tempted Jesus, he had spent forty days in God’s spirit. He was fully prepared to resist. Yet, his fast also made the temptation more visceral. “He was famished” (Luke 4:2). Temptation often comes upon us far sooner than we expect, even at the beginning of our working lives. We may be tempted to enroll in a get-rich-quick scheme, instead of starting at the bottom of the ladder in a genuinely productive profession. We may come face to face with our own weaknesses for the first time, and be tempted to compensate by cheating or bullying or deception. We may think we can’t get the job we want with the skills we have, so we are tempted to misrepresent ourselves or fabricate qualifications. We may take a lucrative but unfulfilling position “just for a few years, until I’m settled,” in the fantasy that we will later do something more in line with our calling.

Preparation is the key to victory over temptation. Temptations usually come without warning. You may be ordered to submit a false report. You may be offered confidential information today that will be public knowledge tomorrow. An unlocked door may offer a sudden opportunity to take something that isn’t yours. The pressure to join in gossiping about a co-worker may arise suddenly during lunch break.
The best preparation is to imagine possible scenarios in advance and, in prayer, plan how to respond to them, perhaps even write them down along with the responses you commit to God. Another protection is to have a group of people who know you intimately, whom you can call on short notice to discuss your temptation. If you can let them know before you act, they may help you through the temptation. Jesus, being in communion with his Father in the power of the Holy Spirit, faced his temptations with the support of his peer community — if we may so describe the Trinity.

Our temptations are not identical to Jesus’, even if they have broad similarities. We all have our own temptations, large and small, depending on who we are, our circumstances, and the nature of our work. None of us is the Son of God, yet how we respond to temptation has life-changing consequences. Imagine the consequences if Jesus had turned aside from his calling as God’s king and had spent his life creating luxuries for himself, or doing the bidding of the master of evil, or lying around waiting for the Father to do his work for him.

Healing in Luke

In Jesus’ day, as now, the work of healing and health was essential. Jesus heals people in thirteen episodes in the Gospel of Luke: 4:31-37; 4:38-44; 5:12-16; 5:17-26; 7:1-10; 7:11-17; 7:21; 8:26-39; 8:40-56; 9:37-45; 13:10-17; 17:11-19; and 18:35-43. By doing so, he brings wellness to suffering people, as he announced he would do when he took on the mantle of king. In addition, the healings are actualizations of the coming kingdom of God, in which there will be no sickness (Revelation 21:4). God not only commands people to work for others’ benefit, he empowers people to do so. God’s power is not restricted to Jesus himself, for in two passages, Jesus empowers his followers to heal people (Luke 9:1-6, 10:9). Yet all the healings depend on God’s power. Theologian Jürgen Moltmann sums this up beautifully. "Jesus’ healings are not supernatural miracles in a natural world. They are the only truly ‘natural’ thing in a world that is unnatural, demonized, and wounded."[4] They are a tangible sign that God is putting the world back to right.

The healings reported in the Gospels are generally miraculous. But Christians’ non-miraculous efforts to restore human bodies can also be seen as extensions of Jesus’ life-giving ministry. It would be a mistake not to notice how important healing is to the redemptive work of God’s kingdom. This work is performed daily by doctors, nurses, technologists, claims processors, hospital parking lot attendants, and countless others whose work makes healing possible. Luke himself was a physician (Colossians 4:14), and we can imagine his particular interest in healing. However, it would be a mistake to infer that the healing professions are inherently higher callings than other professions.

The Sabbath is an essential part of the biblical understanding of work, and Jesus teaches about the Sabbath in the Gospel of Luke. Work and rest are not opposing forces, but elements of a rhythm that make good work and true recreation possible. Ideally, that rhythm meets people’s needs for provision and health, but in a fallen world, there are times when it does not.


In Luke 6:1-5, it is the Sabbath, and Jesus and his disciples are hungry. They pluck heads of grain in a field, rub them in their hands, and eat the kernels. Some Pharisees complain that this constitutes threshing and is therefore working on the Sabbath. Jesus responds that David and his companions also broke the sacred rules when they were hungry, entering the house of God and eating the consecrated bread that only priests were allowed to eat. We might imagine that the connection between these two episodes is hunger. When you are hungry it is permissible to work to feed yourself, even if it means working on the Sabbath. But Jesus draws a somewhat different conclusion. “The Son of Man is Lord of the Sabbath” (Luke 6:5). This suggests that keeping the Sabbath is grounded in understanding God’s heart, rather than developing increasingly detailed rules and exceptions.

Set free on the Sabbath (Luke 13:10-17)

Other healings Jesus performs on the Sabbath are described in Luke 6:9 and 14:5. Nonetheless, it would be hard to piece together a theology of the Sabbath from only the events in Luke. But we can observe that Jesus anchors his understanding of the Sabbath in the needs of people. Human needs come before keeping the Sabbath, even though keeping the Sabbath is one of the Ten Commandments. Yet by meeting human needs on the Sabbath, the commandment is fulfilled, not abolished. The healing of the crippled woman on the Sabbath provides a particularly rich example of this. “There are six days on which work ought to be done,” the indignant synagogue ruler chides the crowd. “Come on those days and be cured and not on the Sabbath day” (Luke 13:14). Jesus’ reply begins with the law. If people water their animals on the Sabbath, as was lawful, “ought not this woman, a daughter of Abraham whom Satan kept bound for eighteen long years, be set free from this bondage on the Sabbath day?” (Luke 13:16).

Additional discussions of the Sabbath — in some cases with a differing perspective — can be found under “Mark 1:21-45” and “Mark 2:23-3:6” in Mark and Work, and in the article *Rest and Work (CONTENT NOT YET AVAILABLE) at www.theologyofwork.org.

The Ethics of Conflict (Luke 6:27-36; 17:3-4)

Do Good to Those Who Hate You (Luke 6:27-36)
All workplaces experience conflict. In Luke 6:27-36, Jesus addresses situations of conflict. "Love your enemies, do good to those who hate you, bless those who curse you, pray for those who abuse you" (Luke 6:27-28). Luke leaves no doubt that this is a teaching for the economic world, for he specifically relates it to lending money. “Lend [to your enemies], expecting nothing in return” (Luke 6:35). This doesn’t seem like a viable commercial lending strategy, but perhaps we can understand it at a more abstract level. Christians must not use their power to crush people with whom they are in conflict. Instead, they must actively work for their good. This can apply to the workplace at two levels.

At the individual level, it means that we must work for the good of those with whom we are in conflict. This does not mean avoiding conflict or withdrawing from competition. But it does mean, for example, that if you are competing with a co-worker for promotion, you must help your co-worker/opponent do their work as well as they can, while trying to do yours even better.

At the corporate level, it means not crushing your competition, suppliers or customers, especially with unfair or unproductive actions such as frivolous lawsuits, monopolization, false rumors, stock manipulation, and the like. Every occupation has its own circumstances, and it would be foolish to draw a one-size-fits-all application from this passage in Luke. Competing hard in business via intentional fraud might be different from competing hard in basketball via an intentional foul. Therefore, an essential element of believers’ participation in an occupation is to try to work out what the proper modes of conflict and competition are in light of Jesus’ teaching.

Rebuke - Repent - Forgive (Luke 17:3-4)

Later, Jesus again addresses interpersonal conflict. “If your brother sins, rebuke him, and if he repents, forgive him” (Luke 17:3, NIV). We shouldn’t take this as family therapy only, because Jesus applies the term “brother” to all those who follow him (Mark 3:35). It is good organizational behavior to confront people directly and to restore good relationships when the conflict is resolved. But the next verse breaks the bounds of common sense. “If the same person sins against you seven times a day and turns back to you seven times and says, ‘I repent,’ you must forgive” (Luke 17:4). In fact, Jesus not only commands forgiveness, but the absence of judgment in the first place. “Do not judge, and you will not be judged; do not condemn, and you will not be condemned” (Luke 6:37). “Why do you see the speck of sawdust in your neighbor’s eye, but do not notice the log in your own eye?” (Luke 6:41).

Would it be wise to be so nonjudgmental at work? Isn’t sound judgment a requirement for good organizational governance and performance? Perhaps Jesus is talking about giving up not good judgment but judgmentalism and condemnation—the hypocritical attitude that the problems around us are entirely someone else’s fault. Perhaps Jesus doesn’t so much mean “Ignore repeated moral lapses or incompetence,” so much as, “Ask yourself how your actions may have contributed to the problem.” Perhaps he doesn’t mean, “Don’t assess others’ performance,” so much as, “Figure out what you can do
to help those around you succeed. “Perhaps Jesus’ point is not leniency but mercy. “Do to others as you would have them do to you” (Luke 6:31).


Throughout Luke, Jesus teaches that living in God’s kingdom means looking to God, rather than human effort, as the ultimate source of the things we need for life. Our labor is not optional, but neither is it absolute. Our labor is always a participation in the grace of God’s provision.

Jesus Feeds Five Thousand (Luke 9:10-17)

Jesus demonstrates this in actions before he teaches it in words. In the feeding of the five thousand (Luke 9:10-17), God, in the person of Jesus, takes responsibility for meeting the crowd’s need for food. He does it because they are hungry. Exactly how Jesus works this miracle is not stated. He makes use of ordinary food — the five loaves of bread and two fish — and by God’s power, a little bit of food becomes enough to feed so many people. Some of Jesus’ disciples (the fisherman) were in the food service profession and others (e.g., Levi the tax collector) were in civil service. He employs their accustomed labor, as they organize the crowd and serve the bread and fish. Jesus incorporates, rather than replaces, the ordinary human means of providing food, and the results are miraculously successful. Human work is capable of doing good or doing harm. When we do as Jesus directs, our work is good. As we so often see in the Gospel of Luke, God brings miraculous results out of ordinary work—in this case, the work of providing the necessities of life.


Later, Jesus teaches about God’s provision. “I tell you, do not worry about your life, what you will eat; or about your body, what you will wear....Can any of you by worrying add a single hour to your span of life? If then you are not able to do so small a thing as that, why do you worry about the rest?” (Luke 12:22-31). Jesus offers this as plain common sense. Since worrying cannot add so much as an hour to your life, why worry? Jesus doesn’t say not to work, only not to worry about whether your work will provide enough to meet your needs.

Dispel Worry by Helping Others Succeed (Click to watch)

God gave Joe Kreutz, CEO of County Commerce Bank, relationships that made him feel secure enough to run his bank to help the community, customers and employees succeed, rather than worrying about himself.

In an economy of plenty, this is excellent advice. Many of us are driven by worry to labor in jobs we
don’t like, keeping hours that detract from our enjoyment of life, neglecting the needs of others around us. To us, the goal doesn’t seem like “more” money but rather “enough” money, enough to feel secure. Yet seldom do we actually feel secure, no matter how much more money we make. In fact, it’s often true that the more successful we are at bringing in more money, the less secure we feel because we now have more to lose. It’s almost as if we would be better off if we had something genuine to worry about, as do the poor (“Blessed are you who are hungry now, for you will be filled,” Luke 6:21). To break out of this rut, Jesus says to “strive for [God’s] kingdom, and these things will be given to you as well” (Luke 12:31). Why? Because if your ultimate goal is God’s kingdom, then you have the assurance that your ultimate goal will be met. And feeling that assurance, you can recognize that the money you make actually is enough, that God is providing for your needs. To earn a million dollars and be afraid you may lose it is like being a million dollars in debt. To earn a thousand dollars and to know that you will ultimately be fine is like getting a thousand dollar gift.

But what if you don’t have a thousand dollars? About a third of the world’s population subsists on less than a thousand dollars a year.[5] These people may have enough to live on today, but face the threat of hunger or worse at any moment, whether or not they are believers. It is difficult to reconcile the hard fact of poverty and starvation with God’s promise of provision. Jesus is not ignorant of this situation. “Sell your possessions and give to the poor,” he says (Luke 12:33, NIV), for he knows that some people are desperately poor. That’s why we must give to them. Perhaps if all Jesus’ followers used our work and wealth to alleviate and prevent poverty, we would become the means of God’s provision for the desperately poor. But since Christians have not done so, we will not pretend to speak here on behalf of people who are so poor that their provision is doubtful. Instead, let us ask whether our own provision is presently in doubt. Is our worry in proportion to any genuine danger of lacking what we really need? Are the things we worry about genuine needs? Are the things we worry about for ourselves remotely comparable to the things the desperately poor need that we do nothing to provide for them? If not, then anything but Jesus’ advice not to worry about the necessities of life would be foolhardy.


THE PARABLE OF THE SHREWD MANAGER (LUKE 16:1-13)

The key to security about the things we need is not anxious earning and saving, but trustworthy service and spending. If God can trust us to spend our money to meet the needs of others, then the money we ourselves need will also be provided. This is the point of the parable of the dishonest manager. In it, a manager squanders his master’s property and, as a result, is notified he will be fired. He uses his last days on the job to defraud his master further, but there is a strange twist to how he does it. He does not try to steal from his master. Perhaps he knows it will be impossible to take anything with him when he leaves the estate. Instead, he fraudulently reduces the debts of his masters’ debtors, hoping that they
will reciprocate the favor and provide for him when he is unemployed.

Like the dishonest manager, we cannot take anything with us when we depart this life. Even during this life our savings can be destroyed by hyperinflation, market crashes, theft, confiscation, lawsuits, war, and natural disaster. Therefore, building up large savings offers no real security. Instead, we should spend our wealth to provide for other people, and depend on them to do the same for us when the need arises. “Make friends for yourselves by means of dishonest wealth, so that when it is gone, they may welcome you into the eternal homes” (Luke 16:9, NRSV footnote b). By providing for his master’s debtors, the dishonest steward is creating friendships. Mutual fraud is probably not the best way to build relationships. But apparently it is better than not building relationships at all. Building relationships is far more effective for gaining security than building wealth is. The word eternal signifies that good relationships help us in times of trouble in this life, and they will also endure into eternal life.

An extreme example of this principle occurs whenever war, terror, or disaster destroys the economic fabric of society. In a refugee camp, a prison, or a hyperinflated economy, the wealth you formerly may have had cannot procure even a crust of bread. But if you have provided for others, you may find them providing for you in your most difficult hour. Note that the people the dishonest manager helps are not wealthy people. They are debtors. The dishonest manager is not depending on their riches but on the relationship of mutual dependence has built with them.

Yet Jesus is not saying to depend on the fickle sentiments of people you may have helped over the years. The story turns quickly from the debtors to the master in the story (Luke 16:8), and Jesus endorses the master’s maxim, “Whoever is faithful in a very little is faithful also in much” (Luke 16:10). This points to God as the guarantor that using money for relationships will lead to lasting security. When you build good relationships with other people, you come to have a good relationship with God. Jesus does not say which matters more to God, the generosity to the poor or the good relationships with people. Perhaps it is both. “If then you have not been faithful with the dishonest wealth, who will entrust to you the true riches?” (Luke 16:11). True riches are good relationships with people founded on our mutual adoption as God’s children, and a good relationship with God is realized in generosity to the poor. Good relationships produce good fruit, which gives us greater ability to build good relationships and be generous to others. If God can trust you to be generous with a little bit of money and use it build good relationships, he will be able to entrust you with greater resources.

This suggests that if you do not have enough savings to feel secure, the answer is not trying to save more. Instead, spend the little you have on generosity or hospitality. Other people's responses to your generosity and hospitality may bring you more security than saving more money would. Needless to say, this should be done wisely, in ways that truly benefit others, and not merely to assuage your conscience or flatter people targeted as future benefactors. In any case, your ultimate security is in God’s
generosity and hospitality.

ECHoES OF THE PRODIGAL SON (LUKE 15:11-32)

This may be surprising financial advice: Don’t save, but spend what you have to draw closer to other people. Notice, however, that it comes immediately after the story of the prodigal son (Luke 15:11-32). In that story, the younger son wastes his entire fortune, while the older son saves his money so frugally that he can’t even entertain his closest friends (Luke 16:29). The younger son’s profligacy leads to ruin. Yet his squandering of the wealth leads him to turn to his father in utter dependence. The father’s joy over having him back washes away any negative feelings he has about the son costing him half a fortune. By contrast, the older son’s firm grasp on what’s left of the family’s wealth turns him away from a close relationship with his father.

In the stories of both the dishonest manager and the prodigal son, Jesus does not say that wealth is inherently bad. Rather, he says that the proper use of wealth is to spend it, preferably on God’s purposes—but if not that, then on things that will increase our dependence on God.

Wealth in Luke

The last two passages move from the topic of provision to the topic of wealth. Although Jesus has nothing against wealth, he views wealth with suspicion. Market economies are predicated upon the generation, exchange and accumulation of privately owned wealth. This reality is so deeply embedded in many societies that the pursuit and accumulation of personal wealth has become, for many, an end in itself. But, as we have seen, Jesus does not see the accumulation of wealth as a proper end in itself. Just as one’s work (modeled upon the life of Jesus) must exhibit a profound concern for others and an unwillingness to use work-related power or authority only for self-gain, so also wealth must be used with a deep concern for neighbors. While Luke’s second volume, Acts (see Acts and Work at www.theologyofwork.org), has more wealth-related material, his Gospel also poses significant challenges to dominant assumptions about wealth.


Jesus’ first problem with wealth is that it tends to displace God in the lives of wealthy people. “For where your treasure is, there your heart will be also” (Luke 12:34). Jesus wants people to recognize that their lives are defined not by what they have, but by God’s love for them and his call upon their
lives. Luke expects us — and the work we do — to be fundamentally transformed by our encounters with Jesus.

But having wealth seems to make us stubbornly resistant to any transformation of life. It affords us the means to maintain the status quo, to become independent, to do things our own way. True, or eternal, life is a life of relationship with God (and other people), and wealth that displaces God leads ultimately to eternal death. As Jesus said, “What does it profit them if they gain the whole world, but lose or forfeit themselves?” (Luke 9:25). The wealthy may be lured away from life with God by their own wealth, a fate that the poor escape. “Blessed are you who are poor, for yours is the kingdom of God,” says Jesus (Luke 6:20). This is not a promise of future reward, but a statement of present reality. The poor have no wealth to stand in the way of loving God. But “woe to you who are full now, for you will be hungry” (Luke 6:25). “Be hungry” seems a bit of an understatement for “miss eternal life by putting God outside your orbit of interest,” but that is clearly the implication. Yet perhaps there is hope even for the wretchedly rich.

THE PARABLE OF THE RICH FOOL (LUKE 12:13-21)

The parable of the rich fool (Luke 12:13-21) takes up this theme dramatically. “The land of a rich man produced abundantly,” too much to fit in the man’s barns. “What shall I do?” he worries, and he decides to tear down his barns and build bigger ones. He is among those who believe that more wealth will lead to less worry about money. But before he discovers how empty his worrisome wealth is, he meets an even starker fate: death. As he prepares to die, God’s mocking question is a double-edged sword, “The things you have prepared, whose will they be?” (Luke 12:20). One edge is the answer, “not yours,” for the wealth he counted upon to satisfy him for many years will pass instantly to someone else. The other edge cuts even deeper, and it is the answer, “yours.” You—the rich fool—will indeed get what you have prepared for yourself, a life after death without God, true death indeed. His wealth has prevented him from the need to develop a relationship with God, exhibited by his failure to even think of using his bumper crop to provide for those in need. “So it is with those who store up treasures for themselves but are not rich toward God” (Luke 12:21).

Friendship with God is seen here in economic terms. God’s friends who are rich provide for God’s friends who are poor. The rich fool’s problem is that he hoards things for himself, not producing jobs or prosperity for others. This means both that he loves wealth instead of God, and that he is not generous toward the poor. We can imagine a rich person who truly loves God and holds wealth lightly, one who gives liberally to the needy, or better yet, invests money in producing genuine goods and services, employs a growing workforce, and treats people with justice and fairness in their work. In fact, we can find many such people in the Bible (for example, Joseph of Arimathea, Luke 23:50) and in the world around us. Such people are blessed both in life and afterwards. Yet we do not want to remove the sting of the parable: if it is possible to grow (economically and otherwise) with grace, it is also possible to
grow only with greed; the final accounting is with God.

THE RICH RULER (LUKE 18:18-30)

Jesus’ encounter with the rich ruler (Luke 18:18-30) points to the possibility of redemption from the grip of wealth. This man has not let his riches entirely displace his desire for God. He begins by asking Jesus, “Good teacher, what must I do to inherit eternal life?” In answer, Jesus summarizes the Ten Commandments. “I have kept all these since my youth,” replies the ruler (Luke 18:21), and Jesus accepts him at his word. Yet even so, Jesus sees the corrupting influence that wealth is working on the man. So he offers him a way to end wealth’s pernicious influence. “Sell all that you own and distribute the money to the poor, and you will have treasure in heaven; then come, follow me” (Luke 18:22). Anyone whose deepest desire is for God surely would leap at the invitation to daily, personal intimacy with God’s Son. But it is too late for the rich ruler — his love of wealth already exceeds his love for God. “He became sad, for he was very rich” (Luke 18:23). Jesus recognizes the symptoms and says, “How hard it is for those who have wealth to enter the kingdom of God! Indeed it is easier for a camel to go through the eye of a needle than for someone who is a rich man to enter the kingdom of God” (Luke 18:24-25).

By contrast, the poor often show amazing generosity. The poor widow is able to give away everything she has for the love of God (Luke 21:1-4). This is no summary judgment by God against wealthy people, but an observation of the heavy grip of wealth’s seductive power. The people standing near Jesus and the ruler also recognize the problem and despair over whether anyone can resist the lure of wealth, though they themselves have given away everything to follow Jesus (Luke 18:28). Jesus, however, does not despair, for “what is impossible for mortals is possible for God” (Luke 18:27). God himself is the source of strength for the desire to love God more than wealth.

Perhaps wealth’s most insidious effect is that it can prevent us from desiring a better future. If you are wealthy, things are good as they are now. Change becomes a threat rather than an opportunity. In the case of the rich ruler, this blinds him to the possibility that life with Jesus could be incomparably wonderful. Jesus offers the rich ruler a new sense of identity and security. If he could only imagine how that would more than make up for the loss of his wealth, perhaps he could have accepted Jesus’ invitation. The punch line comes when the disciples speak of all they’ve given up and Jesus promises them the overflowing riches of belonging to the kingdom of God. Even in this age, Jesus says, they will receive “very much more” in both resources and relationships, and in the coming age, eternal life (Luke 18:29-30). This is what the rich ruler is tragically missing out on. He can see only what he will lose, not what he will gain.

The story of the rich ruler is further discussed under “Mark 10:17-31” in Mark and Work at www.theologyofwork.org.
Concern for the Poor (Luke 6:17-26; 16:19-31)

The well-being of the rich is not Jesus’ only concern with regard to wealth. He also cares about the well-being of the poor. “Sell your possessions,” he says “and give alms [to the poor]. Make purses for yourselves that do not wear out, an unfailing treasure in heaven, where no thief comes near and no moth destroys” (Luke 12:33). If the hoarding of wealth is harming the rich, how much more is it harming the poor?

God’s persistent concern for the poor and powerless is inherent in the Magnificat (Luke 1:46-56) and the Sermon on the Plain (Luke 6:17-26), and indeed throughout Luke’s Gospel. But Jesus brings it to a point in the parable of Lazarus and the rich man (Luke 16:19-31). This rich man dresses in grand clothes and lives in luxury, while he does nothing to help relieve Lazarus, who is dying of hunger and disease. Lazarus dies, but so, of course, does the rich man, which reminds us that wealth has no great power after all. The angels carry Lazarus to heaven, apparently for no reason other than his poverty (Luke 16:22), unless perhaps for a love of God that was never displaced by wealth. The rich man goes to Hades (or “hell” as the NIV translates it), apparently for no reason other than his wealth (Luke 16:23), unless perhaps for a love of wealth that drove out any room for God or other people. The implication is strong that the rich man’s duty was to care for Lazarus’ needs when he was able (Luke 16:25). Perhaps by so doing, he could have found room again in himself for a right relationship with God and avoided his miserable end. Further, like many of the rich, he cared for his family, wanting to warn them of the judgment to come, but his care for God’s wider family as revealed in the law and prophets was sadly lacking, and not even one returning from the dead could remedy that.


This suggests that God’s secret weapon is generosity. If by God’s power you can be generous, wealth begins to lose its grip on you. We have already seen how deeply generosity worked in the heart of the poor widow. It is much harder for the rich to be generous, but Jesus teaches how generosity might be possible for them too. One crucial path to generosity is to give to people who are too poor to pay you back.
Jesus said also to the one who had invited him, “When you give a luncheon or dinner, do not invite your friends or your brothers or relatives or your rich neighbors in case they may invite you in return, and you would be repaid. But when you give a banquet, invite the poor, the crippled, the lame, and the blind. And you will be blessed, because they cannot repay you, for you will be repaid at the resurrection of the righteous.” (Luke 14:12-14)

Generosity that earns favors in return is not generosity but favor-buying. Real generosity is giving when no payback is possible, and this is what is rewarded in eternity. Of course, the reward in heaven could be taken as a kind of delayed gratification rather than true generosity: you give because you expect to be paid back at the resurrection, rather than during earthly life. This seems like a wiser sort of favor-buying, but favor-buying nonetheless. Jesus’ words do not rule out interpreting generosity as eternal favor-buying, but there is a deeper, more satisfying interpretation. True generosity — the kind that doesn’t expect to be paid back in this life or the next — breaks wealth’s God-displacing grip. When you give away money, money releases its grip on you, but only if you put the money permanently beyond your reach. This is a psychological reality, as well as a material and spiritual one. Generosity allows room for God to be your God again, and this leads to the true reward of the resurrection — eternal life with God.

Mary and Martha (Luke 10:38-42)

The story of Martha and Mary (Luke 10:38-42) also puts generosity in the context of love for God. Martha works to prepare dinner, while Mary sits and listens to Jesus. Martha asks Jesus to rebuke her sister for not helping, but instead Jesus commends Mary. Regrettably, this story has often suffered from dubious interpretations, with Martha becoming the poster child for all that is wrong with the life of busyness and distraction, or what the Medieval Church called the active or working life of Martha, which was permitted but inferior to the perfect life of contemplation or the monastery. But the story must be read against the backdrop of Luke’s Gospel as a whole, where the work of hospitality (a vital form of generosity in the ancient Near East) is one of the chief signs of the in-breaking of God’s kingdom.[6]

Mary and Martha are not enemies but sisters. Two sisters squabbling about household duties cannot reasonably be construed as a battle of incompatible modes of life. Martha’s generous service is not minimized by Jesus, but her worries show that her service needs to be grounded in Mary’s kind of love.
for him. Together, the sisters embody the truth that generosity and love of God are intertwined realities. Martha performs the kind of generosity Jesus commends in Luke 14:12-14, for he is someone who cannot pay her back in kind. By sitting at Jesus’ feet, Mary shows that all our service ought to be grounded in a lively personal relationship with him. Following Christ means becoming like Martha and Mary. Be generous and love God. These are mutually reinforcing, as is the two sisters’ relationship with each other.

The Road to Emmaus (Luke 24:13-35)

The episode on the road to Emmaus is a fitting example of generosity for all Jesus’ followers. At first it seems to take Jesus’ death almost too lightly, or are we wrong to see something humorous in the two disciples instructing Jesus in the latest news? “Are you the only stranger in Jerusalem who does not know the things that have taken place there in these days?” they ask (Luke 24:18). One can almost imagine Cleopas adding, “Where have you been?” Jesus takes it in stride and lets them talk, but then turns the tide and makes them listen. Gradually, the light begins to dawn on them that perhaps the women’s story of the Messiah’s miraculous resurrection is not as crazy as they initially thought.

If this were all there was to the story, we might learn nothing more than that we are often “foolish… and… slow of heart to believe” (Luke 24:25) all that God has written. But the disciples do one thing right in this story — something so apparently insignificant it would be easy to miss. They offer hospitality to Jesus. “Stay with us, because it is almost evening and the day is now nearly over” (Luke 24:29). Jesus blesses this small act of generosity with the revelation of his presence. In the breaking of the bread they at last recognize him (Luke 24:32). When we offer hospitality, God uses it not only as a means of serving those in need of refreshment, but also as an invitation for us to experience Jesus’ presence ourselves.

Investing in Jesus’ Work (Luke 8:3; 10:7)

The parable of the shrewd manager (Luke 16:1-13) teaches the importance of using money wisely. Luke provides examples in the persons of those who invest their money in Jesus’ work: Mary Magdalene, Joanna, and Susanna are named alongside the twelve disciples because of their financial support for Jesus’ work. It is surprising how prominently women figure in this list, because few women in the ancient world possessed wealth. Yet “these women were helping to support them out of their own means” (Luke 8:3, NIV). Later, when Jesus sends out evangelists, he tells them to depend on the generosity of the people among whom they serve, “for the laborer deserves to be paid” (Luke 10:7).
What may seem surprising is that these two somewhat off-hand comments are all that Luke says about giving to what we would now recognize as the church. Compared to the unceasing concern Jesus shows for giving to the poor, he doesn’t make much of giving to the church. Nowhere, for instance, does he interpret the Old Testament tithe as belonging to the church. This is not to say that Jesus sets generosity to the poor against generosity to the church. Instead, it is a matter of emphasis. We should note that giving money is not the only means of generosity. People also participate in God’s redemptive work by creatively employing their skills, passions, relationships, and prayers.

Power and Leadership in Luke

As king, Jesus is the leader of God’s realm. He employs his power in many ways recorded in the Gospel of Luke. Yet Christians are often reluctant to exercise leadership or power, as if the two were inherently evil. Jesus teaches otherwise. Christians are called to lead and to exercise power, but unlike the powers of the fallen world, they are to use it for God’s purposes rather than for their own self-interest.


In the parable of the persistent widow (Luke 18:1-8), a poor, powerless person (the widow) persists in nagging a corrupt, powerful person (the judge) to do justice for her. The parable assumes John the Baptist’s teaching that holding a position of power and leadership obligates you to work justly, especially on behalf of the poor and weak. But Jesus focuses the parable on a different point, that we are “to pray always and to not lose heart” (Luke 18:1). He identifies the hearers — us — with the woman, and the prayed-to person — God — with the corrupt judge, a strange combination. Assuming that Jesus doesn’t mean that God is corrupt, the point must be that if persistence pays off with a corrupt human of limited power, how much more will it pay off with a just God of infinite power.

The purpose of the parable is to encourage Christians to persevere in their faith against all odds. But it also has two applications for those who work in positions of leadership. First, the juxtaposition of a corrupt judge with a just God implies that God’s will is at work even in a corrupt world. The judge’s job is to do justice, and by God, he will do justice by the time the widow is finished with him. Elsewhere, the Bible teaches that the civil authorities serve by God’s authorization, whether they acknowledge it or not (John 19:11; Romans 13:1; 1 Peter 2:13). So there is hope that even in the midst of systemic
injustice, justice may be done. A Christian leader’s job is to work toward that hope at all times. We cannot right every wrong in the world in our lifetimes. But we must never give up hope, and never stop working for the greater good[7] in the midst of the imperfect systems where our work occurs. Legislators, for example, seldom have a choice of voting for a good bill versus a bad bill. Usually the best they can do is to vote for bills that do more good than bad. But they must continually look for opportunities to bring bills to a vote that do even less harm and even more good.

The second point is that only God can bring about justice in a corrupt world. That is why we must pray and not give up in our work. God can bring miraculous justice in a corrupt world, just as God can bring miraculous healing in a sick world. Suddenly, the Berlin wall opens, the apartheid regime crumbles, peace breaks out. In the parable of the persistent widow, God does not intervene. The widow’s persistence alone leads the judge to act justly. But Jesus indicates that God is the unseen actor. “Will not God grant justice for his chosen ones who cry to him day and night?” (Luke 18:7).


The parable of the ten minas (“pounds” in the NRSV translation) is set in the workplace of high finance. A rich — and soon to be powerful — nobleman goes on an extended trip to be crowned king. Most of his people hate him and send word ahead that they oppose this coronation (Luke 19:14). In his absence, he assigns three of his servants to invest his money. Two of them take the risk of investing their master’s money. They earn handsome returns. A third servant is afraid to take the risk, so he puts the money in a safe place. It earns no return. When the master returns, he has become king of the whole territory. He rewards the two servants who made money for him, promoting them to high positions of their own. He punishes the servant who kept the money safe but unproductive. Then he commands that all who opposed him be killed in his presence.

Jesus tells this parable immediately before going to Jerusalem, where he is to be crowned king (“Blessed is the king who comes in the name of the Lord,” Luke 19:38) but soon is rejected by his people. This identifies Jesus with the nobleman in the parable, and the crowd shouting “Crucify him!” (Luke 23:21) with the people in the parable who oppose the nobleman’s coronation. By this we know that the people have profoundly misjudged their soon-to-be king, except for the two servants who work diligently in his absence. The parable, in this context, warns us that we must decide if Jesus is indeed God’s appointed king and be prepared to abide the consequences of our decision either to serve him or oppose him.[8]

This parable makes explicit that citizens of God’s kingdom are responsible to work toward God’s goals and purposes. In this parable, the king tells his servants directly what he expects them to do, namely, to invest his money. This specific calling or command makes it clear that preaching, healing, and
evangelism (the apostles’ callings) are not the only things God calls people to do. Of course, not everyone in God’s kingdom is called to be an investor, either. In this parable, only three of the country’s residents are called to be investors. The point is that acknowledging Jesus as king requires working toward his purposes in whatever field of work you do.

Seen in this light, the parable suggests if we choose to accept Jesus as king, we must expect to lead risky lives. The servants who invested the master’s money faced the risk of being attacked by those around them who rejected the master’s authority. And they faced the risk of disappointing their master by making investments that might lose money. Even their success exposes them to risk. Now that they have tasted success and been promoted, they risk becoming greedy or power-mad. They face the risk that their next investments — which will involve much greater sums — will fail and expose them to much more severe consequences. In Anglo-American business (and sports) practice, CEOs (and head coaches) are routinely fired for mediocre results, whereas those in lower-level positions are fired only for exceptionally poor performance. Neither failure nor success is safe in this parable, or in today’s workplace. It is tempting to duck for cover and search for a safe way of accommodating to the system while waiting for things to get better. But ducking for cover is the one action Jesus condemns in the parable. The servant who tries to avoid risk is singled out as unfaithful. We are not told what would have happened if the other two servants had lost money on their investments, but the implication is that all investments made in faithful service to God are pleasing to him, whether or not they achieve their intended payoff.

For a discussion of the highly similar parable of the talents see “Matthew 25:14-30” in Matthew and Work at www.theologyofwork.org.

Humble service (Luke 14:7-11, 22:24-30)

Jesus declares that leadership requires humble service to others, as we see in three additional passages. In the first (Luke 9:46-50), Jesus’ disciples begin arguing who will be the greatest. Jesus replies that the greatest is the one who welcomes a child in his name. “The least among all of you is the greatest.” Notice that the model is not the child, but the person who welcomes a child. Serving those whom everyone else considers not worth their time is what makes a leader great.

The second passage (Luke 14:7-11) is Jesus’ response to the social posturing he sees at a banquet. Not only is it a waste of time, Jesus says, it’s actually counterproductive. “All who exalt themselves will be humbled, and those who humble themselves will be exalted.” As applied to leadership, this means that if you try to take credit for everything, people will want to stop following you, or get distracted from their work by trying to make you look bad. But if you give credit to others, people will want to follow you and that will lead to true recognition.
The third passage (Luke 22:24-30) returns to the question of who is the greatest among the disciples. This time Jesus makes himself the model of leadership through service. “I am among you as one who serves.” In all three stories, the concepts of service and humility are tied together. Effective leadership requires service — or is — service. Service requires acting as if you are less important than you think you are.

See *Leadership (CONTENT NOT YET AVAILABLE) at www.theologyofwork.org for more on this subject.

Taxing Issues (Luke 19:1-10; 20:20-26)

All along, Luke has identified Jesus as the one who is bringing God’s rule to earth. In chapter 19, the people of Jerusalem finally recognize him as a king. As he rides into town on a colt, crowds line the road and sing his praises. “Blessed is the king who comes in the name of the Lord! Peace in heaven and glory in the highest heaven!” (Luke 19:38). As we know, God’s kingdom encompasses all of life, and the issues Jesus chooses to discuss immediately before and after his entry to Jerusalem touch on taxes and investments.

Zacchaeus, the Tax Collector (Luke 19:1-10)

As he passes through Jericho on his way to Jerusalem, Jesus comes upon a tax collector named Zacchaeus, who is sitting in a tree to get a better view of Jesus. “Zacchaeus, hurry and come down; for I must stay at your house today,” Jesus says (Luke 19:5). The encounter with Jesus profoundly changes the way Zacchaeus works. Like all tax collectors in Roman client states, Zacchaeus made his money from overcharging people on their taxes. Although this was what we might now call “industry standard practice,” it depended on deceit, intimidation, and corruption. Once Zacchaeus comes into the kingdom of God, he can no longer work this way. “Zacchaeus stood there and said to the Lord, ‘Look, half of my possessions, Lord, I will give to the poor; and if I have defrauded anyone of anything, I will pay back four times as much’” (Luke 19:8). Exactly how — or whether — he will continue to make a living, he doesn’t say, for it is beside the point. As a citizen of God’s kingdom, he cannot engage in business practices contrary to God’s ways.

Render Unto God What is God’s (Luke 20:20-26)

After Jesus is welcomed as king in Jerusalem, there is a passage in Luke that has often been used wrongly to separate the world of work from the kingdom of God: Jesus’ saying about taxes. The teachers of the law and the chief priests try to “trap him by what he said, so as to hand him over to the jurisdiction and authority of the governor” (Luke 20:20). They ask him whether it is lawful to pay taxes to Caesar. In response, he asks them to show him a coin, and immediately they produce a denarius. He
asks whose portrait is on it and they reply, “Caesar’s.” Jesus says, “Then give to Caesar what is Caesar’s, and to God what is God’s” (Luke 20:25, NIV).

This reply has sometimes been interpreted as separating the material from the spiritual, the political from the religious, and the earthly and from the heavenly realms. In church (God’s realm), we must be honest and generous, and look after the good of our brothers and sisters. At work (Caesar’s realm), we must shade the truth, be driven by worry about money, and look out for ourselves above all. But this misunderstanding the sharp irony in Jesus’ reply. When he says, “Give to Caesar what is Caesar’s,” he is not sanctioning a separation of the material from the spiritual. The premise that Caesar’s world and God’s world do not overlap makes no sense in light of what Jesus has been saying throughout the Gospel of Luke. What is God’s? Everything! Jesus’ coming into the world as king is God’s claim that the entire world is God’s. Whatever may belong to Caesar also belongs to God. The world of taxes, government, production, distribution, and every other kind of work is the world that God’s kingdom is breaking into. Christians are called to engage that world, not to drop out of it. This passage is the opposite of a justification of separating the work world from the Christian world. Give to Caesar what is Caesar’s (taxes) and to God what is God’s (everything, taxes included). For a more thorough discussion of this incident, see the section on “Matthew 17:24-27 and 22:15-22” in Matthew and Work at www.theologyofwork.org.


Jesus’ work climaxes in his willing self-sacrifice on the cross, as with his last gasp he breathes out trust in God, “Father, into your hands I commend my spirit” (Luke 23:46). By Jesus’ self-sacrifice and by the Father’s mighty deed of resurrection, Jesus passes fully into the position of eternal king foretold at his birth. “The Lord God will give to him the throne of his ancestor David. He will reign over the house of Jacob forever” (Luke 1:32-33). This is truly God’s beloved Son, faithful unto death as he works on behalf of all who have fallen into the poverty of sin and death, in need of a redemption we cannot provide ourselves. In this light, we see that Jesus’ care for the poor and powerless is both an end in itself and a sign of his love for everyone who will follow him. We are all poor and powerless in the face of our sin and the world’s brokenness. In his resurrection we find ourselves transformed in every aspect of life, as we are caught up in this extravagant love of God.

Conclusion to Luke

The Gospel of Luke is the story of the emergence of the kingdom of God on earth in the person of Jesus Christ. As the true king of the world, Christ is both the ruler to whom we owe our allegiance and the model for how we are to exercise whatever authority we are given in life.
As our ruler, he gives us one great commandment in two parts. “You shall love the Lord your God with all your heart, and with all your soul, and with all your strength, and with all your mind; and your neighbor as yourself.... Do this and you will live” (Luke 10:27-28). In one sense, this commandment is nothing new. It is simply a summary of the Law of Moses. What is new is that the kingdom based on this law has been inaugurated by God’s incarnation in the person of Jesus. It was God’s intent from the beginning that humanity should live in this kingdom. But from the time of Adam and Eve’s sin onward, people have lived instead in the kingdom of darkness and evil. Jesus has come to reclaim the earth as God’s kingdom and to create a community of God’s people who live under his rule, even while the kingdom of darkness retains much of its sway. The essential response of those who come to citizenship in Christ’s kingdom is that they live all of their lives — including work — in pursuit of the purposes and according to the ways of his kingdom.

As our model, Jesus teaches us these purposes and ways. He calls us to work at tasks such as healing, proclamation, justice, power, leadership, productivity and provision, investment, government, generosity, and hospitality. He sends God’s spirit to give us everything we need to fulfill our specific callings. He promises to provide for us. He commands us to provide for others, and thereby suggests that his provision for us will generally come in the form of other people working on our behalf. He warns us of the trap of seeking self-sufficiency through wealth, and he teaches us that the best way to avoid the trap is to use our wealth in furtherance of relationships with God and with other people. When conflicts arise in our relationships, he teaches us how to resolve them so they lead to justice and reconciliation. Above all, he teaches that citizenship in God’s kingdom means working as a servant of God and of people. His self-sacrifice on the cross serves as the ultimate model of servant leadership. His resurrection to the throne of God’s kingdom confirms and establishes forever the active love of our neighbor as the way of eternal life.

ENDNOTES

[1] Note the men in the parable who refuse the invitation to the wedding banquet because they need to look at their recently purchased field (Luke 14:18) and oxen (Luke 14:19). Rather than being open to find God in their work, they use work as a means to avoid God.

[2] Even those books that call Christ the “head of the church” — that is, Ephesians (4:15, 5:23) and Colossians (1:18) — also speak of him as the “head over everything” (Ephesians 1:22, NIV) and the “head over every ruler and authority” (Colossians 2:10). Christ is the chief of state, the head of all things — or will be, when the redemption of the world is complete — of which the church is a special subset.
John Nolland, Luke 1-9:20 (Dallas: Word Books, 1989), 150, “Tax collectors had to work in a social context whose very structures were defined by graft and corruption. The honest tax collector would face problems akin to those faced today by a businessman seeking to operate without graft in relation to the bureaucracies of certain countries.” Robert H. Stein, Luke (Nashville: Broadman, 1992), 134, “The soldiers probably were not Romans but Jews whom Herod Antipas employed (cf. Josephus, Antiquities 18.5.1 [18.113]) perhaps to assist tax collectors in their duties. Soldiers were...not required to resign [by Jesus] but to avoid the sins of their professions, i.e., violent intimidation (‘extort’), robbing by false accusation, and dissatisfaction with wages (or perhaps ‘rations”).”


Peter Greer & Phil Smith, The Poor Will be Glad (Grand Rapids: Zondervan, 2009), 29.


The use of the term “greater good” implies that the consequences of our actions are important in Christian ethics. This mode of ethical thinking, called “consequentialism,” may be unfamiliar to those who are used to thinking of the Bible only in terms of ethical rules. However, the Bible makes use of all three modes of ethical reasoning that have been identified over the centuries: rules, consequences and virtues. By no means does this make the Bible “relativistic” or “utilitarian,” to name two ethical systems that truly are foreign to biblical thinking. This topic is discussed in detail in the article Ethics at Work at www.theologyofwork.org.