

Mrs. Bessie Wilbon  
**Sunday School Lesson**

"Song of the Vineyard"  
 Isaiah 5:1-7 January 8, 1984

**INTRODUCTION**  
 No prophet has spoken more clearly about the grace of God than Isaiah. The evildoers would not cleanse themselves merely by shaping up and cleaning up their act. Cleansing would come through God's mercy. However, even this could be rejected. "If ye be willing and obedient" (1-19) that was the condition.

It is through grace that the transforming power of God is offered, and through faith salvation is wrought, (Ephesians 2:8). This is true for those who accept God's gracious offer. The beneficiary is not the innocent, not one who has merited salvation. Rather, it is the undeserving, the sinner, to whom the grace of God is extended. And the invitation goes out to all: "Come...whosoever will, let him take the water of life freely," (Revelation 22:17).

By this act of grace, this salvation freely given, is not complete unless it results in works of righteousness. "What doth it profit, my brethren, though a man say he hath faith, and have not works? Can faith (only) save him?...faith, if it hath not works, is dead being alone," (James 2:14, 17). Paul makes clear that salvation is not a reward for work done, (Ephesians 2:8-9). Yet he hastens to add, "We are God's handy work created in Christ Jesus to devote ourselves to the good deeds for which God has designed us."

**LESSON BACKGROUND**  
 ..Isaiah is in the forefront of those who recognize the mercy of God. At the same time, no one is more vehement than he in giving warning of what will happen when people despise that mercy. God desires to bless, but those who spurn his grace, mock at repentance, and persist in their own wickedness, cannot do so with impunity. The wrath of God against evil is just as certain as His mercy for the sinner who turns to Him.

"Listen while I sing you this song, a song of my friend and his vineyard: My friend has a vineyard on a very fertile hill. He dug the soil and cleared it of stones; he planted the finest vines. He built a tower to guard them, dug a pit for treading the grapes. He waited for the grapes to ripen, but every grape was sour," (Isaiah 5:1-2).

The identity of the friend is not revealed as yet. For the moment Isaiah leaves his listeners in the dark on this matter. This permits the parable, for such it is, to have greater impact. The one who had planted the vineyard had lavishly provided everything necessary for the production of good fruit. There was every reason why he might anticipate that the vineyard would produce grapes of fine quality. Instead, it brought forth sour grapes, small and harsh flavored. The term used indicates something repulsive. What a disappointment after weeks and months of anticipation. But this was the distressing result of what had started out as a delightful prospect. This was the sad ending of what should have been a beautiful love song.

Isaiah 5:3-4). So now my friend says, "You people who live in Jerusalem and Judah, judge between my vineyard and me. Is there anything I failed to do for it? Then why did it produce sour grapes and not the good grapes I expected?"

Notice the change to first person pronoun "I" - no longer is it "my friend" and "his vineyard," but "I" "me" and "my vineyard." This could have been the first indication to his hearers that Isaiah was, as a prophet, speaking the words of the Lord, and their wonder must have increased. They probably reasoned, "There is some hidden meaning in this parable, and somehow it involves us." "What could have been done more...that I have not done?" The answer has to be "Nothing." He has done everything. The Lord of the vineyard is exonerated of all blame.

It was the Lord who was looking for a good harvest from His vineyard. The audience must have realized as much by this time and may have begun to feel uneasy. Why? Why should the vineyard produce such corrupt fruit? The people stood silent before the prophet. If they grasped the meaning of the parable they realized that to admit that nothing more could have been done condemned them as the ones responsible for the evil fruit.

..Conclusion: What does God desire from His people? In Israel there were some who were sure God would be pleased with them if they performed faithfully the rituals of worship. They were very careful to keep the festivals and to bring the proper animal sacrifices. After all, was this not what Moses has specified? Were they not to bring sin offerings and trespass offerings? By regularly presenting our tithes and offerings, aren't these proofs of our sincerity?

**New Social Security Law Has Some Built-In Surprises**

**Special To The Post**  
 The new Social Security law has some built-in surprises. For the first time since benefits began in 1940, some recipients will be taxed on their benefits. In addition, payroll taxes for workers and their employers will be boosted January 1, 1984, with the greatest increases hitting the self-employed.  
 But Harold H. Shreckengast, Jr. of the Pennsylvania Institute of Certified Public Accountants, says understanding how the new law may affect you can shield you from some of the surprises. Certain

measures taken before January 1 can save you money.  
 The most dramatic aspect of the Social Security Amendment of 1983, which took effect January 1, 1984, is the new formula for determining if your benefits will be taxed and how much that tax will be. Another new twist is that tax exempt interest from such things as municipal bonds will be included in calculating the amount of Social Security benefits that will be taxed.  
 Here's how the new formula works: each individual will have a threshold

income of \$25,000, below which benefits will not be taxed. For married couples filing jointly, the threshold is \$32,000.  
 To calculate easily if you are above or below this threshold, simply add these three easy to get numbers: take the sum of this year's adjusted gross income, add to it half the year and add to that any tax exempt interest you receive.  
 If the resulting amount is less than the \$25,000 or \$32,000 threshold, no additional tax is due. If the resulting amount exceeds the threshold, however,

you will be taxed on half of the Social Security benefits or half the excess amount above the threshold, whichever is less.  
 Here's an example: suppose a 66-year-old retiree is filing an individual tax return for 1984, the first year of the new law. He received a \$12,000 pension, \$3,000 in interest and dividends from stocks and bonds; \$10,000 from tax exempt municipal bonds and \$6,000 from Social Security. His total 1984 income then, which includes only half his Social Security benefits, would total

\$28,000. After subtracting the base amount of \$25,000, he'd have an excess income of \$3,000.  
 To determine his new taxable income, he would add \$1,500 (half the excess above the threshold, which is smaller than half the Social Security benefits) to his original taxable income of \$15,000 - the sum of the \$12,000 pension plus \$3,000 in interest from stocks and bonds. From this income of \$16,500, he would subtract \$2,000 in personal exemption because he is over 65. His 1984 tax bill on \$14,500 would come to

roughly \$1,901. Without the new Social Security law, he would have paid about \$1,601 on a taxable income of \$13,000.  
 Can planning minimize the effects of the new law? CPA's say yes. When possible, it is generally advisable to shift some income out of 1984, before December 31, and move it into 1983. Perhaps you can take a larger-than-usual withdrawal from your retirement account this year and a smaller one next year.

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