
Stewardship

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Q: What does stewardship mean to you?

There are two words that send the average congregation and common churchgoer into fear and panic, from the leadership and pastorate, that fears to offend or drive people away, to the church member who may be too far stretched in time and giving, and cannot give anymore, to the person who does not want to be convicted, lest he be forced to reach for the sacred will of his wallet or the exercise of His call. Yet, these two words are simple, and needed, because the church and the body of Christ could not function without them being proclaimed and exercised: These simple words are Stewardship and Evangelism.

Why such fear? Perhaps they necessitate a response that requires us to get up and do when we would rather sit down and don't. So, a cold shiver goes up the back of our complacency. These two words strike at the very heart and will of plans and ideas that we have set up for ourselves. They strike at our comfort, and the way of life we like and have designed for ourselves. Perhaps they even put us in front of the mirror of duty and requirement, of responsibility and a response to our free gift of grace, which we would rather not give. Then there is the world of complacency, where a Christian will just "pew sit" his way though life in his walk with Christ. A Sunday visit from time to time is more of a greater sacrifice than he can handle. His time is booked with the duty of his own plans and ideas. So when stewardship comes up, he realizes his failings. Guilt rears its ugly head, and calls for the primeval reaction of fight or flight. Thus, we can think we can fight against such requirements and proclaim they are not needed so we do not have to meet them. Or, we can run to another church that has no such requirement, so we can hide our inadequacies. I received my gift of grace, yet I will not send a thank-you, nor will I use it. It is to sit on my shelf for my comfort and insurance only. And, for the most part, God will let us keep it there.

That is the beauty of grace--no strings attached. But, what good is a car if all it does is stay parked? Without care, it will rust, degrade, and be of no value, even with 0 miles on the odometer. Yes, grace is given without strings attached, except for our faith. But, as the book of James proclaims, what good is it? What good is our salvation if it is only good for comfort and security? Of course, there is no greater Comfort or Security than our faith in Christ, so, why should we worry about temporary earthly pleasures, when so much more awaits us?

But, these words of Stewardship, sometimes referred to as tithing or Evangelism, and sometimes said of discipleship, do not need to be scary. Stewardship can be an act of love, and even fun! It can be a response to His

love, which will give us much, much greater comfort than any plans or ideas on our part. Perhaps Christians want to give, but they do not know how. Maybe they just need to be told that all we have is not really ours to begin with. We are just temporary stewards of His treasures, time and talents. With such a view, we may see a pleasure in giving, and see the benefits as they help build the body of Christ.

“The earth is the LORD's, and everything in it, the world, and all who live in it”
(Psalm 24:1)

The word, *stewardship*, simply means to manage someone else's property. For the Christian, as Scripture proclaims everything belongs to God, we manage the property of our Lord. Since everything belongs to Christ, we need to have the attitude and view that our things are His things, our stuff is His stuff, that all we could have now, all we have lost, all we will have, is His, including our very bodies and spiritual gifts. We are mere lessees of the property, money, relationships, talents, time, and even our lives. That means all that we are and all that we have are not really ours to begin with. They belong to God. So, the duty of the Christian is to learn how to become responsible stewards of our Lord's resources entrusted into our care. It means to manage everything to the best of our abilities for His glory (1 Cor. 4:2).

Looking to God and not to Self

Some Christians will have a big problem with what I am trying to get across here. Perhaps their will, pride, and assumptions have clouded their thinking. All we need to do is carefully and honestly examine what God's Word has to say!

Read each of these verses: Proverbs 3:9-10; Romans 12:6; 1 Corinthians 4:1-2; 6:19-20; Ephesians 5:15-16

- What does Paul have to say?
- What does stewardship mean in these verses?

Stewardship is a reflection of our spiritual condition! We should never separate money and finances from our spiritual life. The distinction that the material world is not for the Christian is an old heresy called *Gnosticism*. The material world is God's too, and we are the stewards, the caretakers, of it. So, how we allocate the resources that God places in our care is a prime Christian duty that has no separation from the spiritual depth of Biblical character and maturity. All the areas in our life of work, learning, relationships, spiritual gifts, and resources will come through our obedience or our laziness--to God's glory or to waste.

Try to see it like this: we are on a playground that God owns, building equipment for the furtherance of the kingdom. At the same time, the storms of the devil and our complacency cause a hindrance and breakdown to the work. With spiritual strength we can fend off the devil, but it takes diligence, and a will surrendered to God to build the park and play the game.

- Stewardship honors God with all of the relationships and resources in our life! Thus, we are able to give Him gratitude for what He did for us and recognize His sovereignty, which is His control and ownership of all things. In this way we can honor Him with our worship as well as with our material goods and abilities.
- Stewardship is a priority! We need to take what we have and put it to the right use.
- Stewardship is exercising the gifts He gives, not letting them waste away. We are to find them and put them to use with joy. To do otherwise is a big waste and a travesty.
- Stewardship is being His faithful servant. It is the understanding of who we are in Him and being grateful for that. In addition, it is being willing to put forth the effort to please Him, even though we do not have to.
- Stewardship is recognizing that we belong to Him as a human being in His grace, that the church is not the building, but the body that gathers for worship and leaves for ministry! Those who just dwell in a building end up doing nothing there.
- Stewardship is being wise to the ways of the world, so we do not fall prey to it.

Read Matt. 25:14-30: What is the meaning of unfaithfulness?

- Stewardship is the wise use of our materialistic goods and abilities, as well as with our time. Wasting time, in the eyes of the Puritans, was a sin, and that notion did not originate with them, but with God's Word.
- Stewardship is being neither reckless or hiding from our duty by playing it safe.

Read Psalm 24:1; Acts 20:35; 2 Cor. 9:7; James 1:17: What are the standards for stewardship we are to have?

- Stewardship is recognizing that we, as Christians, as well as everything in creation, belongs to God.

- Stewardship is proportionate to what we are able to give. The poor person's small gift is just as important as the rich person's big gift! Sometimes, we cannot give as much as we would like to, due to economic realities, job loss, business not good, sickness, etc., so, we give honestly and efficiently whatever we can.
- Stewardship is the giving of ourselves and our resources with joy and gratitude for what we have been given. Stewardship is not something that results from a forced obligation or a bad attitude. Giving should always be cheerful! If it is not, then you are not really giving--are you?
- Stewardship is the comfort of knowing that everything comes from God. He gives us our clarity and the vision and character of what to be and do. We can trust in Him, and not in our materialistic goods.

Read Matthew 6: 25-34: How are worry, and the ability to give, tied together?

- What about our time? Do you always live in a rush? If so, does that please God? Does it leave time for important things, such as relationships and ministry?
- What is Righteousness?
- What about the Body and Kingdom of God?
- Stewardship is not worrying, but rather, trusting in Christ.
- Stewardship is not just focusing on our self-interests, but on His interests and on the interests of others as well.
- Stewardship means knowing that God is concerned with us personally--what we go through, deal with, and how we manage what He entrusts to us.
- Stewardship is focusing on God and not on the material things in and of themselves. We are always to view the material world with the perspective of being God's caretaker of it, not of its lust or greed.

Read Ephesians 5:15-21

- Write a list of the priorities in your life. Then, with the above verses in mind, ask yourself, "How do my priorities line up with God's?"
- What can you do to line your up your priorities to be more like God's?
- Stewardship is the attitude of gratitude, being thankful in all things, even when we do not feel gratitude or see it.

- Stewardship sees every purchase as an investment, from food and gas, to houses and cars.

Stewardship is about being in community, working together and complementing one another's gifts, and abilities, and with what we can offer. It is the way we use the gifts He has given us in order to benefit the people in our church and those around us.

Read Rom. 12:3-8; and 1 Pet. 4:10: What are the gifts and abilities you have?

- How are you using them for the Body and the glory of Christ?
- How can you use them for the Body and for Christ's glory?
- Why does our Lord so often cite the use of money as an illustration?
- Stewardship means not making yourself the king when there is only one King. It is not to lift us up, but to lift up the Cross. It is to think soberly of who we are in Christ.
- Stewardship is recognizing our gifts and abilities as well as opportunities, then exercising the responsibility of their care. It is also cooperation with other stewards, to work as a team.
- Stewardship is recognizing the amazing wonder and power of grace that we did not deserve.

Read Hebrews 6:10; 13:16

- When we serve God and when we give, it is never in vain. It is never forgotten by the One Who counts!
- Why would God be pleased when we sacrifice?
- Why do most people, including Christians, hate to sacrifice?
- What can you do to be a person who sacrifices so it pleases God, and one who is mindful of the responsibility to be wise in doing so?
- Stewardship pleases God!
- Stewardship is worshipping God!

Read Proverbs 20:10; 22:7; Luke 12:15; 16: 10-11; Ephesians 4:28; 1 Timothy 6:10

- Why is money important to you?
- Why and how is it important to the Lord?
- Stewardship means not being dishonest, not rationalizing dishonesty for personal or even Kingdom gain. We always need to bow to the covenant we have in Him not to dishonor or deceive.
- Stewardship is not the storing up of treasures for our comfort, for He is our comfort. Nor is it coveting what others have, even if we can rationalize it for Kingdom gain.
- Stewardship is taking care of the small, because it is as important as the big.
- Stewardship is not seeking the easy way out of work, but, rather, working hard.
- Stewardship is not loving and worshiping what we are to care for, while we forsake the One who gave it. It is not the material things that are evil; it is what we do with them that in violation of His character that is evil. Money, in and of itself, is not evil; it is the abuse of it that is.

Read 2 Corinthians 9:6-15: What are the principles of giving cited here?

- Stewardship is not being cheap and skimping so we save a little, while we waste much more.
- Stewardship is the glorification of our Lord and Savior.
- Stewardship recognizes that our giving is a grain of sand to the beach that He gave us.

Read Mark 12: 41-44; Romans 12:10; 1 Corinthians 3:16-17; 6:19-20; 3 John 2:

- What does it mean to you that God considers you His temple?
- With this information in mind, how are you going to respond to Him, and with the time, treasures, and talent in your life?
- How can you take better control and care of your body?
- Stewardship is a sacrifice of our will.
- Stewardship is honoring our relationships and the people around us.
- Stewardship is prospering in our maturity and relationship with Christ.

Read Psalm 50: 14-15; Proverbs 22:9, 28:13; Job 36:11; Isaiah. 48:17; Luke 6:38; Philippians 4:19

- What are God's promises regarding stewardship?
- Spend quality time in surrendered prayer; that is, pray with your will and desires set aside so you can listen to God and His wonderful plan for you!
- Prayerfully decide on how you plan to implement God's desires and call to be a better steward of all the relationships, time, talent, money, and resources in your life!
- Stewardship means knowing that if we obey, God will bless us for it.
- Stewardship means not covering up our sins, but confessing, and repenting.
- Stewardship will allow us to let God be our teacher.
- Stewardship means knowing that we are in community with those around us, so, we should exercise sound judgment and encouragement.
- Stewardship means trusting in our God, who provides for our spiritual and physical needs.
- Stewardship sees tithing as an investment, with eternal values in mind, not a loss of temporary goods.

Read 1 Corinthians 16:1-4; 2 Corinthians 8:8-15

- Christ gave up His position and gave of Himself to save us. The widow gave what she had of herself through sacrifice (Mark 12; 41-44). The size of the gift is relative to what we are able to do. We are never to give what we do not have and expect God to put it back in our account. This is the action of the fool in Proverbs.
- Stewardship does not abuse the giver! You do not need to give beyond your ability to do so! The giver is not to abuse stewardship through false promises or by what he does not have, even if he has good intentions. Nor, should we ever give for the sole purpose that God will bless us! Our giving is a response, not a tool to get!
- Stewardship is a regular, normal, and daily endeavor!

Suggestions to better enable our financial giving:

View your promise to give to God that which is referred to as your *tithe*, like an income tax. Although it is not mandatory, it is a reflection of your character and response to His grace. As the government so nicely swipes away your hard-earned money from the top of your paycheck, consider joyfully setting also the top 10% of your net, or better yet, the gross income, for the Lord's service--before the bills, expenses, and entertainment. Do not include the tithe in your budget. Make your budget on the net assets you have **after** the tithe and taxes. Then, you will have a more realistic budget and keep yourself from getting into debt. That way, it is done and out of the way. Then, carefully decide to whom it should go. The primary responsibility is first to your local church, and second to ministries that are doing the Lord's work. Remember, the people who set aside the first fruits of their resources to God are dedicating themselves to God, and not themselves to themselves.

This will also allow you to give more easily and continually. We will look more at this next month.

Stewardship Part II

Are you giving what's right, or what's left?

2 Corinthians 8-9

Last month, we looked at what God calls us to concerning Stewardship. We learned that everything belongs to Him, and that we are the caretakers of His property. As Christians who take the Bible seriously, we also need to take to heart the seriousness of being a wise steward. Stewardship is an act of worship and gratitude by the Believer, in response to His grace. In so doing, we acknowledge God's power and authority over our lives. This leads us to realization of and response to His love, by caring about what He brings into our lives. This includes everything--our relationships, spiritual gifts, time, material goods, our monies, and even our very being. This act of stewardship is in response to the marvelous gift of His amazing, wondrous Grace given to us. We begin by being thankful, and our thankfulness leads to the care of everything in our lives. Thus, our gratitude for what we have leads us to faithfully take care of the business of life. Gratitude is also worship, and our response to God for first loving us.

In my experiences and observations, I have observed, with sadness, that most people in evangelical circles do not see stewardship as important. A common response to the subject of stewardship is that all we need to have is a good heart, or be sincere in our faith. Our money, and how we manage life is

irrelevant. But, is this true? Is God only concerned with our heart? If so, what does that mean? Well, when you read the Bible, you can see that it has a totally different definition of stewardship than what is popular in the church today!

God is concerned with what is in our hearts, and a good heart has responsible character assigned to it. That is what being a good steward means. This is shown to us by our role in taking care of creation, the testimony of the Law, and the Psalms, to name a few. *Stewardship*, in Hebrew, means “house law and rule.” It means that the person who is hired is to manage the affairs for the owner. This means that the property, resources, money, and provisions are under the steward’s control and responsibility. They belong to God, and are entrusted into our hands. Thus, all dimensions of management are under the word and theme of stewardship! So, all that we do in the affairs of our daily life is under stewardship too! Is God concerned with what is in your heart? Yes, He is, and being a good steward will show that you have a good heart!

Thus, as good stewards, we cannot be wasteful. Being a bad steward was under penalty of death in Biblical times. Fortunately, we are under grace, and Christ’s atonement covers us from God’s wrath when we mess up, but that does not mean we are to be careless. We are not to go around thinking all we need to do is think we are good, just as we cannot think we are good at our job or school, and be late all of the time, or slack off. We have to think carefully about the most prudent way to allocate and manage the gifts and resources He puts in our care! This is in response to what He has given to us--abundant grace and love, and His mercy and care. We must understand that being bad at stewardship is wasting what God has given, and even wastes our lives, and opportunities, too! We are just to have a good heart? If you are not responsible, chances are, no, you do not have a good heart.

Stewardship means we must take care of His world carefully, honestly, diligently, and faithfully in the character as revealed in His Word. It means remembering that God gives us everything, including Himself. So, how do we manage all of this with Biblical precepts and principles? One good way to view stewardship is to see what He gives us as a loan. We are to manage it with the attitude of giving back to God, of honoring Him, just like the Parable of the Talents teaches (Matthew 25:14-30)!

One of the key principles I want to get across to you is the difference in what we have, and what God has. We basically have nothing; we own nothing, we earn nothing, we gain nothing. God is the true owner of all things; He is the One who owns it all. Consider this. When you die, will there be a trailer with all of your stuff following you to the pearly gates? The answer is, no! After all, your eternal reward is far, vastly superior to what you have here. Even if you were Bill Gates, with billions of dollars, and were able to take it all with you, once you got to Heaven, you would not want to even look at it, much less keep it. As it would just be like rotting stinky junk! Would you rather pick a nonworking rusted car

from a junkyard, or have a brand new luxury car? What God has for you is far better than what you would want to take! All you would end up bringing is trash (Deuteronomy 8:18; Psalm 24:1; Haggai 2:8; 1 Corinthians 6:16-20)!

The Egyptians believed that they could take it with them, but if you go to the Museums in Cairo you will see all of their grand stuff still there, here on earth! We have to see life as a training ground for eternity; we are given property, material possessions, gifts, abilities, and most importantly, relationships. It is what we do with these, what we learn from them, and what we impart to others that will become the true treasure. It is not the deed, title or pink slip; it is not the bank statement, or our brokerage account that matters. It is what we do with what is temporarily given to us that is important. That is where the treasure is earned, and learned. God is the owner; we are the managers. Let us use and manage His goods wisely, to prepare us for what is still to come (Psalm 49:16-17; Matthew 16:27; 25:21-23; Luke 19:12-19; 1 Corinthians 6:3; 2 Corinthians 4:16- 5:10; Revelation 20:6).

When we give, we are giving what is not really ours to begin with. It is not ours to keep, nor is it something we would even want to bring with us to eternity. *We give what we cannot keep to gain what we cannot lose!* This is authentic stewardship in action, and the real practicing of our faith. It is the practicing of our faith that is inseparable to the exercise of what we are given. These two combine synergistically to build our maturity, and our standing before our Lord. You cannot build your faith while ignoring your responsibility, just as you cannot build your faith by just focusing on material goods, even if you are doing it faithfully. Material things are not wrong to have when viewed rightly. It is when we think of them as important that is considered stupid in God's eyes (Proverbs 23:5; Matthew 6:19-21; 19:21-30).

What is a Tithe?

Here are some key verses for your consideration: Leviticus 27:30; 27:31-32; Numbers 18: 21-26; Deuteronomy 12:6-17; 14:23-28; 26:12; 2 Chronicles 31:5-12; Nehemiah 10:37-38; Amos 4:4; Malachi 3:8-10.

The term *tithe* that is found in Scripture (*maser / asar*, in the Hebrew and *dekate / dekaivth*, in the Greek), translates into *the tenth*; thus, the notion that one should give ten percent of one's monies to the church comes from the meaning of these words. The Scriptures tell us that God does not want us to do whatever we want or what seems fit. Obviously, that was not working then, just as it does not work today. So, He laid out principles for the running of the new country Israel that would provide care for the priests and those in charge. We, of course, do not live in a theocracy today, unless you live in Iran. The tithe may have been for a different purpose in the Old Testament than for the church today, but we do get key principles from these passages that translate into how best to provide for the church today, and how we can exercise good Biblical stewardship.

Giving a tithe, as history tells us, was a common practice among most, if not all, ancient Near East cultures, such as Babylon, Persia, Egypt, Mesopotamia, Syria, and even as far east as China. For them, it was for a royal tax, and service to their gods. For the Jews, it was a sacramental tax (1 Maccabees 3:49; 10:31; 11:35, an apocryphal book). Abraham was well acquainted with it when he migrated from Ur (Gen. 14:17-20), so he gave honor and tribute to Melchizedek who was a priest of the Most High, and a mystery to us, as we do not know the details of who he was. It is almost certain that Abraham's tithes would also have been recognized as a holy deed (Heb. 7:4).

The giving of a tenth of our goods to the church, what we call "tithing," is a seemingly good concept, or, is it not? First, I need to point out that nowhere in the New Testament does it advocate tithing, and the Old Testament has only two narrative passages on it, along with scores of other texts that most people take out of their *time context*, hence, why there is so much misunderstanding on this topic. (We are never to build doctrine just on narratives—stories—because stories are illustrations and histories of the journeys of our ancestors, such as Abraham and Melchizedek. They do not necessarily represent the character or doctrine we are to follow; sometimes they do and sometimes they do not. If a guy comes up to you and says he is Melchizedek, will you empty out 10% of your savings and hand it over? Or, such as in the case with David and his affair, because David sinned, does that mean it is OK for us to have an affair? It is in the Bible, you know, to have an affair! But, the story/history of that incident is about David's actions, good, and bad. So, be careful how you interpret Scripture; always do it in its context! In the case of tithing, we have to look at the timeline of events too! Hence, a lot of people proclaim crazy and unbiblical doctrines by arguing their viewpoint from passages out of their *time context*, or from silence. However, as we already saw last month, the Bible is clear as it admonishes us to be stewards, especially in the handling of our money, and it gives us a blueprint for action (1 Corinthians 9:7).

What are the Scripture occurrences for the OT tithe?

Personal offerings:

- Abraham paid tithes to Melchizedek, and tithes of a tenth of '*the heap*,' which he took from the kings with whom he fought in battle (Gen. 14:20; Heb. 7:2-6).
- When Jacob made his covenant with God at Bethel, he also made a vow, and gave a tenth of all his property to God (Gen. 28:16-22).
- Samuel warned Israel that the king whom they were demanding from God, would exact tithes of their grain and flocks (1 Sam. 8:10-18).

- Further examples of free-will offerings are found in Gen. 4:1-7; 8:20; Ex. 25:35-36; Deut. 12:6; 16:10-17; 1 Chron. 29:1-17; and Heb. 7:4-10).

Tithe Offerings:

- Mosaic laws instructing the Jews how to provide for the nation and church/Temple Duet. 26:12-15.
 - The First Fruits offering: Ex. 23:16-19; 34:22-26; Lev. 2:12-14; 23:10-20; Num. 18:12; 28:26; Deut. 26:10; 2 Kings 4:42; 2 Chron. 31:5; Neh. 10:35-37; 12:44; 13:31; Prov. 3:9-10
 - The Levites' Tithe for the priests: Lev. 27:30-33; Num. 18:21-29; Deut. 12:6-18; 14:22-29; Neh. 10:38; 18:21; Heb. 7:5
 - Temple Tax: Ex. 30:11-16; Neh. 10:32-39; 2 Chron. 31:11-12; Mal. 3:10; 12:44; 13:5, 12; Matt. 17:24-27
 - Sabbath Tax: Ex. 23:10-11; Deut. 15:1-9
 - The Poor Tithe: Deut. 14:28-29
 - Farmers' Tax: (leaving crops un-harvested for the poor) Lev. 19:9-10; Deut. 24:19-21; Ruth 2.

Principles on Stewardship and Tithing:

- Cultural customs relating to: Neh. 10:37-38; Amos 4:4; Heb. 7:5-9.
- The tithe was also a form of worship and dedication to the Lord: Deut. 26:12f.
- The New Testament Tithe principles: 2 Cor. 8:12-15; Matt. 23:8-10; 23; Luke 18:12; Heb. 7:8-9.
 - The New Testament Stewardship principles: Matt. 6: 19-34; 19:21; Mark 12:41-44; Luke 6:38; 12:15; 33; 16:11-12; 19:1-10; 21:1-4; Rom 12:6; 10; 1 Cor. 4:1-2; 8:8-15; 9:7; 6:19-20; 2 Cor. 9:6-15; Eph. 4:28; Phil. 4:19; 5:15-16; 1 Tim. 6:10; James 1:17; 3 John 2).
 - The example of the early church: Acts 2:43-47; 4:32-5:11; 11:27-30; 20:35; Rom. 15:22-29; 1 Cor. 16:1-4; 2 Cor. 8-9; Phil. 4:14-19; 1 Tim. 6:6-19; Heb. 13:16.

What the Jewish household was required to do:

- The Jewish household was obligated to share ten percent of their income in whatever form that would fulfill the Levites' tithe (Lev. 27:30-32; Deut. 14:22-23; Num. 18:21).
- Every Jewish household was obligated to make a declaration of honesty before the Lord with their giving (Deut 26:13-15). The Temple was the place to which tithes were taken (Deut. 12:5-17).
- A fine of twenty percent had to be paid if they withheld or refused to pay what was required, in the form that was required, such as if they were required to give a sheep and they gave coins instead. Or, an extra tithe, a fifth of the sum, was demanded from those who sold their tithes, such as if you were required to give a sheep, but you sold it to your neighbor, and then refused to use the money to pay for a substitute (Lev. 27:31-33).
- The Levites, in turn, gave a tenth of their share (not all were priests, as some served as government officials and such) to provide for the priests (Num. 18:25-32).

The tithe was gathered once a year, and then an extra tithe was gathered every third year for those in need locally (Deut. 14:22-28). (Controversy exists about this among Hebrew scholars, as some say this only happened when the need for funds increased because of the building and expansion of the Temple.) Then over time, the people in charge would overtax the people, adding extras that were not required by God, but by man's greed (recorded in the Talmud, an ancient Jewish commentary).

- The Jews tithed (paid taxes) to their government, whether Babylonian, Roman or whoever were the invading rulers at the time (again a historical reference). Sometimes, evil kings took over and hoarded the funds for themselves, such as Manasseh. At other times, tithes were withheld (2 Kings 18; Neh. 13:10; Mal. 3:8). Tithes resumed in Hezekiah's reign (2 Chron. 31:5-10) and under Nehemiah (Neh. 13:12).
- Extra sacrificial offerings were sometimes required (2 Sam. 6; 1 Kings 6-8; 12: 25-33; 2 Chron. 31:5-12; Ezek. 45:17; Amos: 7:13; Luke 18:12)
- The payment of an extra governing tithe/tax, as Samuel had warned would happen, and then was practiced (1 Sam. 8:15-17).

By the time of Christ, the Romans and over-eager tax gatherers greatly affected the economic life of the Jews; so, most were unable to tithe to the Temple. However, the laws regarding the tithe were still observed as shown here by Jesus (Matt 23:23; Luke 11:42).

The way it was:

For the most part, it is difficult to give a precise reconstruction of a typical tithe from the OT, since over time the practice changed, from the desert wandering under Moses, to the period of the Judges, then the Kings, the captivities, the different localities of Judea vs. Israel, local governments, and invading governments. In addition, there was abuse by the Pharisees (they were not fair, you see) and other leaders in charge by over-taxing. However, from Scripture, we do know what was required.

First, every year, a Jewish household gave ten percent of all of their goods or produce; this was the "Levite's Tithe." The Levites did not have land as the rest of the twelve tribes did (Joseph's cut was split in two with Ephraim and Manasseh to make twelve). So, the rest of the tribes were called to support them. This was the *tax* to the government in order to run the office of the priesthood. Remember, Israel was a theocracy, a government run by the Church--or in their case, the priests, the Judges, and then the Kings, all of whom were under God. The countless thousands of priests were the teachers, rabbis/pastors, and government officials!

It would be like if today, the Mayor, Governor, Senate, and Congress did not represent the people by vote. Since (the rules are) all spelled out in the Law, they only sought the Will of God by examining the Scriptures. God told them what to do. So the *tithe* was also supporting the running of the government! We do not live in a theocracy today.

Second, the Jewish household would give another ten percent every year for the festivals and the religious sacrifices. (This is what the people were doing by dropping in coins, or bringing animals to the Temple when Jesus was there teaching. Because the leaders abused the system by selling what they were not supposed to, Jesus drove them out with a whip!) Thus, the running of the Temple/church, Sabbaths, holy days, and each one's personal offering to God accounted for ten percent (the percentage, exact amount, and how often this was practiced is a matter of debate).

Third, the Jewish household would pay another ten percent every third year to the poor and the widows locally (again the percentage, exact amount and how often this was practiced is a matter of debate). So, if you were an OT Jew, you definitely would pay ten percent of your income, in whatever form was required to the Levites and/or the local government, to support them and the operation of the priests, Temple, and government. Then you could pay, depending on where you were in history, another ten percent to provide for the Temple, festivals, and such, plus your personal sacrifice for atonement. Then, you might be required to pay another ten percent every third year for the needy.

What does this all mean? Well, if you claim a tithe is just ten percent, you would be wrong, because there were several *tithes* plus freewill offerings! Also, there was the shekel temple tax, and whatever tax was required if they were

occupied by a foreign power (They were occupied by the Romans, but the government was not run by the Romans. This is why Jesus said, *Render to Caesar the things that are Caesar's*; in other words, pay the Romans what they ask for, and render to God the things that are required by God). In addition, if you were a farmer, you were required to leave about ten percent of your crop unharvested, for the poor. Thus, you would have had a square field and only have harvested in a circle, leaving the corners for *gleaning* to the poor. The actual breakdown of the entire tithe load was around 23.3% per year, plus the atonement offerings, to which most Jewish scholars say the total could have been as high as thirty to forty percent plus, including foreign taxes. Again, scholars debate the exact percentage, amount, and how often this was practiced, but you get the picture. It was far in excess of a mere ten percent!

I find it fascinating that the base tax system in the United States is about twenty to thirty percent, and when you add income tax and the various sales taxes, we pay about twenty-five percent! But, this does not include the tithe to God, who says, *Let every man bring whatever he purposes in his heart; let him do it willingly, whatever he wants to give*. In the book of Acts, we find that they kept bringing so much in that they had to say, *Stop, don't bring anymore--that's enough*. So, if we did pay ten percent of our net salary to the church, we would be paying generally the same percentage as the Israelites were called to do. Remember that giving is always a *freewill* offering, coming from what is in our heart. It is an expression of our gratitude, worship, and love to our Lord! So, do whatever you want to do from this perspective. Exercise the good heart you have-- or are supposed to have. But, beware you do not allow your pride and greed to cloud your reasoning and call!

Rejoice in the Lord always. I will say it again: Rejoice! Let your gentleness be evident to all. The Lord is near. Do not be anxious about anything, but in everything, by prayer and petition, with thanksgiving, present your requests to God. And the peace of God, which transcends all understanding, will guard your hearts and your minds in Christ Jesus (Philippians 4:4-7).

Next month we will close this series with a look at if, and what we are called to give today, and some of the common objections to tithing.

Stewardship Part III The Teething of Tithing

Learning What It Means to Give "Cheerfully."

How do you feel when churches, ministries, or even missionaries seek you, asking for funds? Does it give you a toothache? Do you cringe and make the quickest possible exit, or do you see those requests as opportunities to serve? A lot of people run away from stewardship because they do not see it as

God does. This is a reflection of our spiritual condition! We should never separate money and finances from our spiritual life. Yet, so many Christians do, seeking to be cheerful with what they can keep, not with how they can be used. Have you ever thought that the way we give is a prime picture of what is in our hearts and our level of commitment to our Lord? And, when we refuse to give or are very stingy, we are missing key opportunities to serve and be used of God?

If we really want to be mature and growing Christians, we must take the Bible seriously! That means discovering God's character, holiness, fear, and awe, and learning how we can grow further in the depths of the faith. Then, perhaps in realizing what Christ did for us, we can start to take to heart the seriousness of being a wise steward. Stewardship is an act of worship and gratitude by the Believer, in response to His grace. In so doing, we acknowledge God's power and authority over our lives. Then, we respond to others around us with these godly precepts.

Stewardship and tithing are hot subjects today and Christians seem to love to debate them. Unfortunately, most seem to have a skewed idea of what these subjects entail, and only impart their assumptions, not the facts from God's Word. I just read through some Christian message boards about this topic, and what amazed me was how people were arguing back and forth out of total ignorance, from both sides. Some people, saying they were pastors, were getting Greek words totally wrong and passages out of their context. People claiming to be mature Christians were using inappropriate language and tone, putting the other person down and even verbally attacking those who did not share their skewed opinion. Neither group was willing to dig into the text of the Bible to see what it really says; they just wanted to spout off with their preconceived ideas.

As a former academic debater, I know that it is essential to form an argument on facts and logic, and not emotionalism and presumptions. With Scripture, this is fundamental and essential! Nevertheless, these message boards were all filled with assumptions and emotions, no real facts, no word studies, no thought-through doctrinal arguments. It was just, "what I believe" or "what my church does." Oh, how sad this is! The Bible was being used just like a buffet, to pick and choose what would fit their experiences and mindsets, ignoring the rest, and unconcerned to what God's Word really said in its simple, clear, and concise form. The Bible means what it says and says what it means. The key is context--not reading into it what is not there, or taking out what is there.

One clear theme emerged from these message board "discussions." People did not want to take responsibility for what God's Word said, or what stewardship really means in applying it to their wallets. Emotions and personal Will blocked reason and Scripture. Instead of carefully crafted arguments, people mused the Word to force their views so they did not have to give to the church. I was dumfounded, and thought these must be high school or young college students who never read a Bible, but some of them said they were pastors! I do

not know if that is true, due to the immaturity of their language and arguments, but it would seem that the checking of facts and conviction of the truth were definitely absent.

The mature Christian may realize his or her responsibility in stewardship and then struggle in prayer and with family about what to give. He/she will seek God's Word for how he/she can serve Him and the church. A mature Christian should never rationalize that it is good not to follow his/her call, use his/her gifts, refrain from sharing his/her faith, or not to give. As persons saved by grace, we should be overwhelmed with gratitude for what Christ has done for us so we naturally desire to serve Him with all of our heart and means. Yes, you are not forced to do anything, because as His elect, you are saved by your faith alone in what Christ has done alone—period! But, as James tells us, what good is it? What good would you be (James 1:22-25; 2:14-19)?

Once we form a more mature faith, and develop a strong sense of gratitude for the grace flowing in us, what should we do about our stewardship? How can we best respond with the goods given to our care? How much do we keep for ourselves, how much do we give away; how much is for us to play with, and how much goes to the work of the church? There are no concrete answers here; it is a call and a response of our heart and faith. We are given the general parameters from Scripture; it is up to us to figure out how to apply them. Yet, this is hard for most, even me, and the source for most debates. The message board debates are nothing new. This subject is now, and has been very controversial. It has been a bitter debate since the formation of the early church, perhaps because most people like to do things their own way and do not like relinquishing control, especially with their pocketbook. So, we can see all kinds of crazy teachings from every conceivable perspective. But what we do at *Into Thy Word* is see what God's Word says, and go from there.

The current attitude that is hitting the pew is the idea that since God loves a cheerful giver (2 Corinthians 9:7) then you only need to tithe whatever amount you can "cheerfully" part with, whether it be two percent, five percent, ten percent, or none. Some people interpret these thoughts and behaviors to mean if they don't resent the amount they are tithing, and as long as they can feel happy, content, and generous about whatever amount they tithe, then, they can say they are "cheerful" givers. I do not believe that is what God intended at all. Since all that we have comes from Him, we should be cheerful and grateful that He allows us to keep the gross majority of what we are given. We should focus on being cheerful for what He has done for us! So many countries, governments, and agencies require a lot more from us than God does. The fact that He allows us to enjoy such a large part of His blessings should be a great source of happiness to everyone. Yet, so many begrudge Him even the little they are willing to return.

This concept of giving out of our conveniences is directly in opposition to what Scripture says (although nicely convenient!). Our giving "cheerfully" is the

response of our gratitude for what He did for us, not a convenience to our wallets! We may not be mandated to give an exact amount or percentage, since we are under grace and not law as the Puritans argued, but they gave way more than a mere ten percent! So, look at this verse in its context (2 Cor. 9:6-15), especially verse six, and you will see that this popular thinking is wrong! This passage is an illustration from farming (Job. 4:8; Prov. 11:18; 22:8; Hos. 8:7; 10:12). Thus, when you give, your gift will be used as a seed that grows into a crop. The more you give, the more bounty there will be in the Kingdom. Both the seed of the gift and the maturity of the person who gives will grow. This is what Paul calls *sufficiency*, which means to be content in all circumstances. The opposite would be to be *self-sufficient*, and the book of Jeremiah tells us how much God hates that! Thus, we need to strive to see the beauty of giving and be cheerfully motivated. And, by the way, this passage has nothing to do with tithing; it was about giving to the poor!

"Isn't the cheerfulness we feel supposed to come from the opportunity to return this small, required percentage of our blessing to Him rather than from a satisfaction with giving God some fraction of the minimum that he asked us to give?" And the answer everyone to this is...? YEA! (Quotes from a missionary in Asia with whom we work.)

- Being a cheerful giver is about responding to God, not to our conveniences.
- Our giving is a pale comparison to the tremendous gift of grace we have been given (John 3:16)!
- We will end up robbing God when we refuse to give, or give too little. The most important investment we could ever make is in the Kingdom of God (Mal. 3: 8)!
- Remember, it is not just our money; it is our time, treasure, and talent. So, we give our time, gifts, and abilities of commitment and service to our Lord, and to His Church.
- We must be aware that our fallen human depravity will get in the way and rationalize the behaviors that we want to do over the call of the Lord!

2 Corinthians 8:1-15 - A Template Of How the Early Church Gave. (NIV)

- *...Out of the most severe trial, their overflowing joy...*
- *...and their extreme poverty welled up in rich generosity...*
- *...even beyond their ability...*
- *...Entirely on their own...*
- *...privilege of sharing in this service to the saints...*
- *...they gave themselves first to the Lord...*
- *...keeping with God's Will...*

- ...in faith ...excel in this grace of giving...
- ...I am not commanding you...
- ...you through his poverty might become rich...
- ...you were the first not only to give but also to have the desire to do so...
- ...the gift is acceptable according to what one has...
- ...not according to what he does not have...
- ...eager willingness ...the willingness is there...
- ...your plenty will supply what they need...

How did they give? Well, it was not just a mere ten percent, because they gave *abundantly out of deep poverty* (NKJV)! In fact, they may have even given more than they should have! But, they did it because of their love for Christ and knowledge of what He did for them! Their motives were astonishing to other people around them. They need to be our “norm” too. Not that we should give beyond our means, but we should give with a sense of the awe of what Christ did for us. The early church had whole-hearted surrender to Christ, which is the abandonment of our Will to His (Gal. 2:20). *They gave everything*. What do you give, and where does it come from?

A warning: beware of your motives. Do not give because you expect to get! God is not a divine bellhop, and He is not required to give you anything. Yet, He does, out of His love and grace! Some very bad teaching has been sneaking in like a snake its way in our churches and airwaves, called the “Health and Wealth” gospel. It says that if you give your money to the preacher, God will give you ten times more, or whatever amount they come up with. They tell you that “Jesus wants you wealthy,” “Jesus wants you rich,” “Jesus wants you prosperous,” and “God wants you rich!” (Direct quotes from Christian Research Institute by several different preachers!) **This is not the point of the passage in 2 Corinthians!** And furthermore, nowhere in Scripture is this idea found or even alluded to, nor is there even a passage you can twist to say this. It is completely made up! Such teaching is to rationalize the greed and sin of men. This is not the spirit of the Corinthians. They did not even have enough to give what they gave; but they gave anyway, not to get something back, not so they could become wealthy, but because they had given themselves to the Lord, their God, their Savior. We must not allow ourselves to fall prey to greed and the lust of power and money. Our churches are in trouble financially; less than ten percent of the churches tithe any amount over two percent, while others get rich from false promises based on greed and not found in Scripture! Yes, God will usually bless you when you give to Him! I have, in twenty years of pastoral ministry, rarely seen otherwise, but the gift must come from a willing heart, not a “get back, or get rich” attitude. Our riches come from being in Him, not in money or things! Remember, the Lord delivered us from the materialistic attitude and earthy riches for a much greater richness that we could never possibly fathom--that which is to come!

If He does give back to you, it is because of your motive, your heart! Or, He may let the devil give to you, but watch out, because you may have nothing in the

hereafter! Jesus says, *Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap...* (Luke 6:38)

Jesus says to us, “give and it will be given to you.” What is the context? *For with the measure you use, it will be measured to you.* This passage is dealing with hypocrisy! Remember the analogy: as in real estate the most important thing is location, location, and location; as in Scripture and our interpretation of it the most important thing is context, context, and context!

Maybe God will give all of your money back plus ten times. Maybe He wants you in poverty as He lived; maybe He wants you rich. But, in my experience and from Scripture, I have seen Him not only give back to you what you sowed in the first place; I have seen God take care of your needs! We have to learn to trust Him when we give, and He will increase the fruit of our righteousness. So, do you see anywhere in Scripture that God will make you wealthy if you give, or if you ask? **NO!** It says, He will meet your needs, and He will fill your life with Himself, which is a greater richness than any amount of money Bill Gates has! We are to seek righteousness because this is the great wealth!

A Look In Church History

The early church prescribed a tithe for all of its members who were able to pay. They saw ten percent owed to God as the absolute minimum from a person’s total income, the least anyone should be able to do. Even Monks had to pay.

Later on in Church history, it was believed and practiced that one was to live the most modest life possible, sell his possessions, and give to the poor based on the passage in Matthew (Matt. 19:21; Gal. 5:1). They saw tithing as law, but we were not under law. In addition, they believed that since everything belonged to God, we should just give Him everything. By the time of legal Christianity, the ideas of tithing had changed so much that the application of giving ten percent was accepted and practiced in all the provinces and nations that were Christian. By the Eighth Century, the Holy Roman Empire took over and the tithe became the tax to Rome, in addition to any governing tax. In the twelfth century, the Monks got a reprieve, so, not only did they not have to pay tithes, they also were able to receive them (before it became the obligation of families to care for them).

At this time, controversies over what a tithe is, how much the Christian was to give and the Church was to receive, was highly intense. The main opponents to tithing were those who did not want to give versus those who did; between those who wanted the tithe for themselves versus those who did not want their money wasted on corruption. By the Middle Ages, tithes had become as complicated as those in Jesus’ day. With specific regulations, twisted out of

the context of the Scripture and levied on the poor, such as tithes to the church, the priests, vicars, and personal tithes-- were extracted from their produce, for which each category had different regulations (just like our IRS tax code today), different from hay, to corn, to wood, to monies. Then in the pre-reformation, intense conflict arose with tithing; it then escalated during the Reformation. Just a generation after the Reformation, more controversy arose, especially in England where there was a state church. This escalated into the English Civil War. What was the issue and why there was a civil war? A whole county fought over tithing! This was one of the reasons that led the Puritans to flee. The Puritans desired the tithe to be voluntary and not mandatory, just as Scripture prescribes. The state tithe in England lasted up until a few decades ago-- to support the state church!

Consider this. Without faithful giving, we would have no way to finance the spread of the gospel, missions, evangelism, social programs, kids and youth programs, or even the building of the Church. Not just the buildings, but the people, programs, and opportunities to do as our Lord has called us to do would suffer! We could not impact our neighborhoods with His love, or minister to the needs of men. Yet, our neighborhoods are suffering from violence, the breakdown of the family, juvenile delinquency, substance abuse--the list goes on--while most of the neighborhood churches sit, doing little to nothing. There is no vision, no programs, all because of one thing that is missing--no money!

Here is something else to consider. The "smart" economists say that if we removed the nation's income tax system and went to a "flat rate" of ten percent across the board for everything, our US National budget will be plentiful--and balanced! All we would have to do is divide ten percent from the gross national product, compare it to what the IRS gets annually, and what the national debt is. But, we probably will not see this happen due to political jockeying; it is too simple, and it would work. The rich would pay more because they buy more. The poor would pay less, and so forth. It would be a level playing field. The tithe is on the same level playing/paying field, too. It was, when first instituted, and it is still fair today. Everyone is at the same standard; there are no favorites.

Is tithing for today? The answer is no--*as a forced obligation*. The answer is also yes--*if it is a response from the heart*. We are not obligated to give any amount. But, when we have the right mindset, based on the Word of God and a heart that flows with gratitude for what He has done, yes, we will want to give all that we are able to. I believe that in the debates, occurring over the centuries since the early church, and now to the classrooms in seminary, and to the message boards I pursued, money and religion have always gone together. Money and religion have always fought each other in people's pride and inclinations. Just as Jesus' anger with the money changers in the temple and Luther's outrage with the selling indulgences in the pre-Reformation period, to the TV preachers we have today saying, "if you give to me, God will give to you ten times as much," it all comes down to motivation, greed, and the idol of

money. We will bow to money or we will bow to God. The question is what do you truly worship? Where is your motivation? Where is your heart?

And, so the controversy continues, as the presumptions and feelings of men take over sound reasoning and dialog. I call you to search the Scriptures and see for yourself what God requires of you. As for my family and me, we will give all we can with our *time, talents, and treasures* for His glory. What about my opinion of ten percent? I agree with the Puritans and the early church. Give what you can, but not as an obligation; it all belongs to Him for His glory! Ten percent is a good place to start! Good stewardship is where we start! Sometimes you may not be able to give much. When I was in school I could not give most of the time, so I augmented more volunteer time. Today I am a missionary and struggle day to day. God has provided for my family, but not in any kind of abundance or what we call in the US, "discretionary income." So, I volunteer in areas in my church outside of my pastoral responsibilities and give what I can of the treasures the Lord has given me. Even in my poverty, after doing my taxes, I realized I did give just over ten percent, and I do not know how I did! He provided!

(Reference and History from "History of the Christian Church" by Schaff; "A History of Christianity Vol. I & II" by Latourette, "The IVP Bible Background Commentary," by Keener, and "The Oxford Dictionary of the Christian Church")

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