

Stewardship of our Financial Resources

What we do with our money matters. God calls us to be faithful stewards of our resources. When blessed with financial resources in a world of need, we have an opportunity to make a difference through our generous giving.

Calculated Tithing in the Old Testament

Financial giving is a part of whole-life stewardship—offering our money, time, and talent in the service of God. Giving is a way of returning a portion to God, Owner and Giver of all. “God owns this planet and all its riches” (Ps 24:1).²³⁴

In Abram’s giving of “one-tenth” to priest Melchizedek (long before the commanded tithe), we observe a practice in the Ancient Near East of giving a tenth as a token of respect or in response to blessing (Gn 14:19–20). After God’s people settled in the promised land, first fruits offerings were tithes given to (1) recall God’s provision, (2) respond with thanksgiving, and (3) support human need.

The Hebrew Bible included three tithes:

- > Festival tithe (Dt 12:5–19, 14:22–29, 26:1–15),
- > Levite tithe (Lv 27:30–32; Nm 18:21–32), and
- > Welfare tithe (Dt 14:28–29).

Whether these were separately practiced each year is unclear. In that economy, tithing called for giving

a tenth of one’s first fruits, grain, or animals—whatever represented the first one-tenth (10 percent) of one’s income.

Tithing was based on God’s acts in the exodus, God’s gift of the land, and God’s provision of abundance (Dt 26:5–11). Giving was an occasion of “right remembering” that God, more than our skill, is ultimately the source of our abundance (Dt 8:1, 7–18). After offerings were given as an act of worship, they were used to (1) support Levites as religious servants, (2) assist the needs of aliens, orphans, and widows, and (3) provide for congregational festivals and facilities (Dt 14:22–29, 26:12–13). Beyond offerings, almsgiving was the other main means for serving need, making justice, and loving others (Is 1:12–17, 58:1–7; Amos 2:6–8, 5:10, 12; Tobit 4:7–11).

Originally, one-tenth was to be given, but proportional and generous giving was eventually invited (Dt 15:4–15, 16:10; Mal 3:8–10; Tobit 4:7–11; Sirach 35:6–12). As a transition from the Old to the New Testament, this appeal appears in the Apocrypha: *“Be generous when you worship the Lord, and do not stint the first fruits of your hands. With every gift show a cheerful face*

and dedicate your tithe with gladness. Give to the Most High as He has given to you, and as generously as you can afford" (Sirach 35:10–12).

From Calculated Tithing to Generous Giving in the New Testament

Critical of stingy tithing, Jesus called for giving that led to compassion and justice (Mt 23:23; Lk 10:29–37). While Jesus affirmed almsgiving (Mt 6:1–4), he called for sacrificial giving (Mk 12:41–44; Lk 18:18–25) and said, "It is more blessed to give than to receive" (Acts 20:35). But this is difficult when money has a hold on us or we are anxious about having enough. This may be why Jesus speaks more about money than any other issue in the Bible. Jesus calls us to trust in God for our needs, to not be anxious about tomorrow (Mt 6:25–33), and to freely share with others rather than clinging to what we have (Mt 19:16–26).

In early Christian communities described in Acts 4:32–5:11 and 2 Corinthians 8–9, we observe loving reciprocity through the exchange of resources. On some occasions we give out of our abundance, and on other occasions we receive based on our need. It all depends on our life circumstances. Either way, the sharing and receiving of resources expresses the generosity of love.

Paul's appeal for a contribution to the Jerusalem church reveals the "ministry" of giving money when we have resources to share to assist with the needs of others. Second Corinthians 8–9 has seven points for the ministry of giving:

- > The *source* of giving (8:1, 9; 9:14–15): the "grace of God"—revealed in the "generous act" of Jesus Christ.
- > The *measure* of giving (8:2–3; 9:6): "generosity/generous" (occurs 8 times), giving according to and even beyond our means; sowing "bountifully."
- > The *spirit* of giving (8:4; 9:7): "begging . . . earnestly" to share in this "ministry"; giving "not reluctantly or under compulsion" but "as a cheerful giver."
- > The *motive* for giving (8:8, 24): "love" over command; give not because it's our duty but because it's our delight, not because we have to but we want to.
- > The *aim* of giving (8:13–14): "fair balance" between your abundance and their need, and that their abundance may be for your need.
- > The *faith* in giving (9:8–10): trust that "God . . . [provides] . . . in abundance, so that by always having enough . . . you may share abundantly in every good work."
- > The *fruits* of giving (9:11–13): this "ministry" will (1) supply the needs of people, (2) enrich you, and (3) glorify God.

Imagine . . . trusting in God to provide what we need and giving like early followers of Jesus. Giving what is right, not what is left. Giving motivated by love, overflowing in generosity. Giving earnestly and cheerfully. Giving so there can be fair balance between one person's abundance and another's need. Giving that supplies others and reflects the very nature of God!

--Steve Thomas