

# 07: STEWARDSHIP/GIVING



## WHO OWNS EVERYTHING?

- *Deuteronomy 16:16 Three times a year all your men must appear before the LORD your God at the place he will choose: at the Feast of Unleavened Bread, the Feast of Weeks and the Feast of Tabernacles. No man should appear before the LORD empty-handed...*
- *1 Chronicles 29:14 But who am I, and who are my people, that we should be able to give as generously as this? Everything comes from you, and we have given you only what comes from your hand.*
- *Exodus 19:5b ...the whole earth is mine...*
- *Job 41:11 Who has a claim against me that I must pay? Everything under heaven belongs to me.*
- *Ecclesiastes 5:19 Moreover, when God gives any man wealth and possessions, and enables him to enjoy them, to accept his lot and be happy in his work--this is a gift of God.*
- *Psalms 50:10 ...for every animal of the forest is mine, and the cattle on a thousand hills.*
- *Haggai 2:8 'The silver is mine and the gold is mine,' declares the LORD Almighty.*
- *Philippians 4:18 I have received full payment and even more; I am amply supplied, now that I have received from Epaphroditus the gifts you sent. They are a fragrant offering, an acceptable sacrifice, pleasing to God.*

## WHAT IS A STEWARD?

- *Romans 1:6 And you also are among those who are called to belong to Jesus Christ.*
- *1 Corinthians 4:7 For who makes you different from anyone else? What do you have that you did not receive? And if you did receive it, why do you boast as though you did not?*

A steward is a person who by God's grace belongs to God. And, because they belong to God they recognize that ultimately everything they are and have belongs to God and has been given to them as a gift. Therefore, they then seek to both enjoy the gifts God has given them as well as invest those gifts in others and the future by distributing them wisely. This includes everything from time, money and skills.

## WHAT IS TITHING?

In the Old Testament, God's people paid no taxes while they were under a theocracy, though they did have to pay taxes when they had kings (I Samuel 17:25; II Kings 23:35; Ezekiel 4:13, 20; Nehemiah 5:4). At the time of Jesus, the combination of state and religious tax was roughly 40% (Sweet).

Jesus also paid His taxes (Matthew 17:24-27, 22:15-22) and Christians are to do likewise (Romans 13:7).

In addition to taxes, God's people in the Old Testament had various other tithes (basically religious obligations) that are listed below:

- 10% Funded the Levite priests' ministry (Numbers 18:21-16, 27:30).
- 10% Paid for the festivals to build community & celebration (Deuteronomy 12:10-11, 12:17-18, 14:22-27)
- 3.3% Helped the poor (Deuteronomy 14:28-29)
- Additional money was given as gleanings for the poor and alien (Leviticus 19:9-10)

Plus, there were occasional additional tithes (i.e. Nehemiah 10:32-33)

**SUMMARY: THE TOTAL MANDATORY OLD TESTAMENT TITHE WAS  
OVER 25% OF GROSS INCOME**

There were also offerings that were not required but to be given above and beyond the tithe out of love for God and particular needs that arose (i.e. Exodus 25:1-2 cf. 36:2-7; Numbers 18:11-13).

Nowhere in the Old Testament is there a punishment for not tithing, so tithing is not technically a law. However, God does speak of consequences for His people who do not help fund His ministry in the world.

- Malachi 3:8-10 says, *“Will a man rob God? Yet you rob me. But you ask, ‘How do we rob you?’ In tithes and offerings. You are under a curse--the whole nation of you--because you are robbing me. Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this,” says the LORD Almighty, “and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it.”*
- Proverbs 11:24 says, *“One man gives freely, yet gains even more; another withholds unduly, but comes to poverty.”*

“While many Christian churches teach the biblical principle of tithing – that is, giving 10% of one’s income to the church – relatively few people follow the practice. One out of every six adults (17%) claims to tithe, but a comparison of the amount that people gave to churches and their household income revealed that just 6% actually donated one-tenth of their income (pre-tax or post-tax) to churches. The level of misreporting among born again Christians was just as prolific: 32% reported tithing, yet only 12% actually did so in 2000,” (Barna). “16% of born-again Christians gave no money to his/her church during 1999,” (Barna). Church members give on an average of 1.6 to 2.5 % of their income (Sweet).

*The Average American loses \$100 per year in change and 23% of church members give less than that(Sweet). The more money a person makes, the less likely he/she is to tithe (Barna).*

## **ANSWERING COMMON QUESTIONS ABOUT TITHING**

### **1. My finances are completely out of order, what should I do?**

First, you should repent to the Lord for any sins that may have caused our situation. Then, you should seek wisdom about how to remedy your situation. To do this you can schedule a meeting with one of Element’s Elders for a referral to someone who can help you organize your finances and get yourself back on track. Element will also host free seminars a few times a year that will help you learn to budget wisely. You can also find some very helpful information at [www.Crown.org](http://www.Crown.org), a Christian ministry committed to helping people grow in financial wisdom. If you check periodically at our website [www.ourelement.org](http://www.ourelement.org) you may find sermons that deal with money management.

### **2. What Should I Do if I Cannot Afford to Tithe?**

You should do what you can and seek to grow in financial wisdom. If your financial situation is strained because of an unusual need (i.e. injury, elderly, single parent etc.) then the church may need to assist you.

- 2 Corinthians 8:1-4 *And now, brothers, we want you to know about the grace that God has given the Macedonian churches. Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the saints.*

### **3. Should Non-Christians Tithe?**

The Bible is clear that non-Christians are welcome in church and are not expected to give any money.

### **4. Should I Tithe Off My Gross or Net Income? Should I Tithe Off All My Income or Only My Salary?**

- Proverbs 3:9 *Honor the LORD with your wealth, with the firstfruits of all your crops...*

### **5. Can I Get A Tax Deduction For Tithing?**

Yes. If you give in a way that we can record (i.e. check, online using a credit card, cash in a marked envelope) then our church bookkeeper will keep accurate totals of your giving. We will send you a receipt letter at the beginning of the year certifying the amount of your total contributions that are tax deductible from the previous calendar year.

## 6. How Can I Tithe At Element?

By check or cash placed in the giving boxes located throughout the church building or mailed in to the office (contact the office if you do not have our mailing address). We also have online debit card contributions available at [www.ourelement.org](http://www.ourelement.org).

## 7. How Much Should I Tithe?

*This matter is between you and Lord.*

- 2 Corinthians 9:6-8 *Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work.*

Our churches goal is to eventually give 10% of its income to fund missions and the planting of other churches around the world.

## FOR FURTHER READING

*Tithing and Budgeting*

Visit [www.Barna.org](http://www.Barna.org), [www.leonardsweet.com](http://www.leonardsweet.com) under “the archives”

There is a wealth of helpful books from Larry Burkett, a good one to begin with on a breadth of financial issues is Money Matters

*Helpful tips on money:*

Visit [www.crown.org](http://www.crown.org), and [www.money.crosswalk.com](http://www.money.crosswalk.com), [www.daveramsey.com](http://www.daveramsey.com)