

## Financial Stewardship

David Flatt

In the Beginning, God created man and woman. United in the bond of marriage, God entrusted His good creation into the hands of His image-bearers. Adam and Eve were given stewardship of the earth. They were to use God's creation for their sustenance and to His glory (Gen. 1:27-30).

Today, we continue to be the stewards of God's world. Stewardship of creation is a broad subject. The responsibility we have truly is overwhelming. Yet, when we narrow our focus a bit, we can learn how to become wise stewards of our blessings.

While rarely discussed, our stewardship of God's creation involves managing our resources. Over time, we acquire wealth. We gain incomes, property, and various material possessions. Such acquisitions come through legitimate business, investing, and gifts and or inheritances. As we receive such blessings from God, how are we to use them?

As Christians, we are to be charitable givers to the local church and to those in need (1 Cor. 16:1-3; 2 Cor. 9:5-7; Gal. 6:10). Those who are blessed with wealth are to share their abundance with others (1 Tim. 6:17-19). Before noticing our responsibilities regarding giving, consider how the Law of Moses required Israel to give of their means.

### Tithing & the Law of Moses

The Law of Moses established various regulations about income. While most are aware that Israel was required to tithe, most may not realize the full extent of these laws. The word "tithe" means "tenth." Most think this means Israel was required to give 10% of their income to the Lord. In reality, the law required much more than this. Also, a tithe was not considered a gift. A tithe was a tax. Israel had no choice in paying a tenth. Consider the following passages.

#### Leviticus 27:30-33

*Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the LORD's; it is holy to the LORD. If a man wishes to redeem some of his tithe, he shall add a fifth to it. And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman's staff, shall be holy to the LORD. One shall not differentiate between good or bad, neither shall he make a substitute for it; and if he does substitute for it, then both it and the substitute shall be holy; it shall not be redeemed.*

This law required 10% of the first fruits of the land to be given to the Lord. If the farmer needed to "redeem" part of the tax, he could for a monetary price. For example, to redeem 10% of the first fruits for himself, he could pay 12% in cash.

Regarding shepherds, they had to give 10% of their herd to the Lord. While they were not required to give the best, they could not give the worst of their herd either. Instead, they

were to randomly count their herd. They were to give every tenth animal counted as a tithe to the Lord.

### **Deuteronomy 12:5-6**

*But you shall seek the place that the LORD your God will choose out of all your tribes to put his name and make his habitation there. There you shall go, and there you shall bring your burnt offerings and your sacrifices, your tithes and the contribution that you present, your vow offerings, your freewill offerings, and the firstborn of your herd and of your flock. And there you shall eat before the LORD your God, and you shall rejoice, you and your households, in all that you undertake, in which the LORD your God has blessed you.*

A tithe was not a voluntary offering. A tithe was a 10% tax taken off the top of one's income. However, there were additional tithes Israel was required to pay. There were tithes to support a jubilee festival, as well as tithes to care for widows and orphans. This was a 1/3 tithe collected every three years (Deut. 14). The tithe of first fruits and these other tithes averaged to about 23% of one's annual income. But, that's not all.

As the passage in Deuteronomy 12 indicates, there were other types of payments made. There were freewill offerings. These were made voluntarily and in addition to the required tithes. This meant that an Israelite would give a required, minimum 23% of his income to the Lord. Then, he could give more through freewill offerings. There were no restrictions on freewill offerings. A freewill offering would be a sign of devotion and gratitude to God.

### **Numbers 18:21, 26**

*To the Levites I have given every tithe in Israel for an inheritance, in return for their service that they do, their service in the tent of meeting... Moreover, you shall speak and say to the Levites, 'When you take from the people of Israel the tithe that I have given you from them for your inheritance, then you shall present a contribution from it to the LORD, a tithe of the tithe.*

This passage describes how some of the tithes were used. Unlike the other tribes of Israel, the Levites were not given a land inheritance. For the rest of Israel, they used the land to provide for themselves. Without property, the Levites could not provide for themselves in the same way as the other tribes. Therefore, God provided for the Levites through the tithing of the other tribes. Then, the Levites were required to pay a tithe of what they were given.

### **What's the Point?**

Of course, in Christ, we are not required to obey the Law of Moses. We are not required to tithe our income. However, the Law of Moses foreshadowed good things that would come through the Messiah (Heb. 10:1). So, what can be learned regarding our financial giving to the local church on the first day of the week (1 Cor. 16:1-3)?

Our giving is a freewill offering. There are no specific limits regarding the amount we give. In Christ, the attitude of the heart is what is emphasized. We are to cheerfully give with thoughtful generosity.

Contributing to the collection of the saints on the first day of the week is how we demonstrate our devotion to God and share in the work of the local church (2 Cor. 8:1-5). Our giving reflects our priorities. Most importantly, our giving reflects our hearts.

### **Conclusion**

The global pandemic has brought unquestionable hardships to our lives. However, the crisis has also created an opportunity to reevaluate our worship. We have had to reassess the purpose for various acts of worship: the collection being one of these.

The collection of the saints is not something which should be done carelessly. Giving this offering when we come together reinforces our unity through shared sacrifice. Also, participating in this act should cause us to think about the good work which will be able to be accomplished through our gifts.

*So I thought it necessary to urge the brothers to go on ahead to you and arrange in advance for the gift you have promised, so that it may be ready as a willing gift, not as an exaction. The point is this: whoever sows sparingly will also reap sparingly, and whoever sows bountifully will also reap bountifully. Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.*

### **2 Corinthians 9:5-7**