

Authentic Stewardship Seeks to Give

Jerry Jones made his fortune long before he purchased the Dallas Cowboys. He already had a long list of possessions prior to becoming a common name on the sports pages. However, Jones has been quoted as identifying the football team as his most important possession. The sports franchise has a very special place in the owner's heart.

Even though we may not ever possess as much as a multi-millionaire football team owner, we all have our own possessions. Among these items, a few have a special place in our hearts. Perhaps it is a photo album; a special book; significant papers; or an item that calls up unique memories.

These are the kind of possessions that would tempt us to run into a burning building to rescue. We would experience grief if they were stolen or lost. They may not have a great deal of monetary value but their worth is incalculable.

One of the basic tenants of biblical stewardship is that God owns everything. He owns all the gold and silver in the world: "*The silver is Mine and the gold is Mine, declares the LORD of hosts*" (Haggai 2:8). In fact, God owns everything in the entire universe: "*The earth is the LORD'S, and all it contains, The world, and those who dwell in it*" (Psalm 24:1). Faithful stewardship begins only after we recognize that we are not allowed to act as owners; our role is that of a manager.

However, in spite of the fact that God is the owner of everything, His relationship to the tithe is unique. The words of Leviticus express this unique relationship very clearly – "*A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD*" (Leviticus 27:30).

The Ownership of the Tithe

This passage clearly states that the tithe belongs to the Lord. Although God owns everything, the tithe maintains a unique position with God. The other ninety-percent is placed at our disposal and we have a great deal of flexibility in using this money. It can be used to purchase food and other necessities, provide housing, giving gifts, recreation or entertainment, benevolence, saving, paying taxes, or a myriad of other uses. Yet, when it comes to the tithe, we are not allowed to make decisions.

The tithe is to be returned to the Lord. In fact, it should be given to God with no strings attached. In other words, it should not be designated for specific causes or needs. Since it belongs to God, He should be allowed to determine how it is used. When we want to make a special gift to a building fund, youth ministry, mission project, or any other need, it is made with an offering over and above the tithe.

From the earliest pages of the Old Testament, God has determined that the tithe is His. When we choose to respond to God's goodness and grace with a special offering, we are to do so with the ninety-percent that is placed at our disposal.

Not only does God own the tithe, He has also determined how the tithe is to be used. Scripture specifies three uses for the tithe. First, it is to provide for the religious leaders and activities of God's people.

"I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting." (Numbers 18:21)

When the land was divided among the tribes of Israel, one tribe, the Levites did not receive any acreage. This was not an oversight but the intentional plan of God. The Levites were not expected to be agriculturists; they were to be the priests for the nation.

Therefore, one of the purposes of the tithe was to provide for the needs of these people. Not only did it feed the Levite families but it also provided funds for the religious activity of the people. In other words, the tithe took care of the religious leaders and religious activities of the people of God.

A second purpose of the tithe is to provide for the needs of the poor.

"At the end of every three years, bring all the tithes of that year's produce and store it in your towns, so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands."
(Deuteronomy 14:28-29)

The welfare system of the Old Testament was much more effective than the one implemented by our government.

If there is a poor man among your brothers in any of the towns of the land that the LORD your God is giving you, do not be hardhearted or tightfisted toward your poor brother. Rather be openhanded and freely lend him whatever he needs. (Deuteronomy 15:7-8)

When you are harvesting in your field and you overlook a sheaf, do not go back to get it. Leave it for the alien, the fatherless and the widow, so that the LORD your God may bless you in all the work of your hands. (Deuteronomy 24:19)

God's welfare system provided for the needy and allowed them to maintain their dignity at the same time. Yet, it seems that a portion of the tithe every third year was also to be used to meet the needs of the poor. It served as a supplemental resource, and was not intended to take the place of other giving to the poor.

The final purpose of the tithe was to provide for the fellowship of God's people.

"Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he

will choose as a dwelling for his Name, so that you may learn to revere the LORD your God always.” (Deuteronomy 14:23)

It was used to provide a festival meal for God’s people. They were instructed to gather and eat the tithe in the presence of God. Certainly, this did not mean that the entire tithe was to be consumed at the festival. This would have meant ten percent of the gross national product. Such a meal would have been a enormous waste and an extravagant tribute to gluttony.

God is very concerned that His people enjoy fellowship with one another. He is even willing to pay for the meal out of His own pocket. It is not uncommon to hear people within the church complain if a church hosts a banquet meal for the members. In reality, it is very biblical for the church to provide a meal for God’s people by using the tithes of the people.

As God instituted the tithe, He established these three purposes: to provide for the religious activity of His people; to minister to the needy; and to provide for the fellowship of His people. As we bring our tithes to the church, the purposes have not changed. It is the church that continues to carry out these tasks. God uses the church to provide for the religious activity of His people. He works through the church to minister to the needy. It is also within the church where the fellowship of God’s people occurs.

God owns the tithe and He puts the tithe to work according to His plans and purposes. Those plans are carried out through His church. Therefore, in bringing our tithes to His church, we are giving our tithes to Him.

The Amount of the Tithe

As God’s people, we do not have the option of determining the amount of our tithe. The amount has been predetermined. In fact, God even specifies the formula for calculating the tithe. It may be the earliest algebraic formula ever recorded. The formula is as follows:

$$\text{The Tithe} = .10 \times \text{Everything}$$

The word “tithe” means “one-tenth.” Although we sometimes mistakenly apply the word “tithe” to any offering that we give to God, the word itself never has any other meaning than a tenth. Some of the more modern translations actually use the word “tenth” in place of the word “tithe.” This is certainly an accurate translation of the biblical term.

The use of this term also teaches that we should not attempt to gradually become a tither. In a sincere, but misguided attempt to help people, some have encouraged small increases in giving with the ultimate goal of becoming a “full-tither.” It does make sense and seems to provide a smooth growth process toward obedience.

The only problem with such an approach is that is it not biblical. One of the reasons we want to take a gradual approach to the tithe and change the

amount of the tithe is because of our failure to comprehend the true purpose of the tithe.

God did not establish the practice of the tithe in order to get our money. Some people approach the tithe as if it is some type of contest between them and God to see how much money they can keep and still be blessed. However, the tithe is not God's program for getting into our wallet.

The tithe is an opportunity to allow God to have Lordship over our lives.

*“Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, **so that you may learn to revere the LORD your God always.**” (Deuteronomy 14:23)*

As we bring the tithe, we learn to “revere” the Lord. The word literally means “to fear.” Bringing the tithe provides the important spiritual benefit of learning to fear the Lord.

When we bring only a portion of the tithe we fail to learn reverence for God. Giving less than a tithe is disobedience, which is evidence of a lack of reverence for God. Therefore, we do not give the tithe in order to enhance God's treasury. The tithe is strictly for our benefit. Giving less than the tithe is of no benefit to our spiritual health. Thus, we can comprehend why God commanded His people to “bring the **whole** tithe” (Malachi 3:10).

The second part of the formula is the word “everything.” The tithe is a tenth of everything. Perhaps the most common question asked by those who study the tithe is the issue of tithing on the net or the gross of our income. This question usually reveals a heart that is not right with the Lord. It is an attempt to determine how little God will accept.

Whenever we search for the minimum requirements, it exposes our lack of commitment. At an office building or place of business, there are always employees who work according to the clock. They would not consider working a few minutes past quitting time. Usually, the most productive and best employees do not make decisions according to the time clock. They are willing to do the job without counting minutes. They do not seek to give only the minimum.

When we refuse to give a tenth of everything, we have made tithing a financial issue. God never makes the tithe a matter of money; it is always a spiritual matter. Obedience with the tithe does not require the advice of an accountant; it is a barometer of our reverence for God.

The Uniqueness of the Tithe

The tithe is described as being “... *holy to the Lord.*” The holiness of the tithe describes its uniqueness. Grasping this concept can revolutionize our understanding of the tithe. The word “holy” means “separate.” When something is separated from other things and given to God, it becomes holy. An item is holy because of its relationship to God.

While in the wilderness, God instructed the Israelites to construct a tabernacle. This portable, tent-like structure served as a place of worship and represented God's presence with His people. In the book of Exodus, God gave very specific instructions about how to build the tabernacle.

As you read the list of items needed, it is natural to ask where these wilderness nomads were to find such elaborate material. It would not be easy for these people, subsisting on manna and quail, to construct such an ornate structure. Yet, do not forget that one of the last things the Israelites did prior to leaving Egypt was to plunder the homes of their Egyptian taskmasters.

They built the tabernacle, the special place to worship God, from the pagan goods from Egypt. In other words, there was nothing special or godly about the material used to construct the tabernacle. It was made with pagan stuff.

Once the structure was complete, a special dedication service was held and the tabernacle was consecrated to God. Suddenly, everything about the tabernacle was different. It was not just a tent made out of pagan material. It was a holy place. It was not holy because of its substance but because it now belonged to God.

The entire tabernacle was holy but the inner sanctuary was so holy that it was called the Holy of Holies. The High Priest was allowed to enter this innermost room one time per year, on the Day of Atonement. Just in case something happened, a rope was tied around his ankle to allow him to be dragged from the room. The place was too sacred for anyone else to enter.

The most holy object inside the Holy of Holies was the Ark of the Covenant. It was a small box that contained memorabilia from the wilderness wanderings. It was truly Israel's most holy possession.

On one occasion, after Israel entered the Promised Land, they were doing battle with the Philistines. The fight was not going well and the Philistines were winning decisively (see 1 Samuel 4). The Israelites determined that the reason they were losing was because God had not marched with them. Therefore, in order to lure God into the battle, they decided to take the Ark with them to the battlefield.

Because of their misunderstanding of the ways of God, they not only lost the battle, they also lost the Ark. It was captured by the dreaded Philistines. However, the Philistines soon realized that having Israel's most prized possession created problems. They quickly returned the Ark to the Israelites (see 1 Samuel 5-6).

The Ark remained on the outskirts of the nation, in a place called Kiriath Jearim, for twenty years. When David became king, his plan for consolidating the nation required that the Ark be returned to the city of Jerusalem. David declared a national holiday and made plans for a celebration. A cart, made of the finest wood, was constructed to carry the Ark. Singers, dancers, and musicians were recruited and a parade was organized.

As the Ark was being transported to Jerusalem, the cart struck a rut in the road and began to tip over. One of the priests who was walking alongside the

Ark, instinctively reached out to keep the Ark from falling to the ground. Immediately upon touching the holy box, he fell over dead (see 2 Samuel 6).

The priest did not die because of a heart attack or a sudden illness. He was struck dead by the hand of God. Such a harsh response does not seem to fit our concept of God. There was no trial, no opportunity for explanation, no mercy. The man was killed for a reflex action. The explanation for his death is really very simple. He was struck dead because he dared to touch something that was holy. We are not allowed to touch things that are holy.

This truth helps us understand something about the importance of the tithe. In Leviticus 27:30, we read that the tithe is *“holy to the Lord.”* Once we grasp this concept, it becomes clear why there is no benefit in using the tithe for ourselves.

Sometimes we conclude that we cannot afford to tithe or upon occasion believe that we can use the tithe for another purpose. However, once we truly grasp the truth that the tithe is holy it becomes clear that we have no option other than returning it to God.

Fifteen-year-old Audrey Santo had been comatose for more than a dozen years, since she nearly drowned in a backyard swimming pool. Her family faithfully took care of her but their home was overrun by a series of strange events.

A team of two psychologists and a catholic theologian spent fourteen months investigating claims of miracles surrounding young Audrey. Visitors to her home in Worcester, Massachusetts, claim that statues of Jesus and the Virgin Mary appeared to weep as they inexplicably oozed oil. Wafers that are used to represent the body of Christ turned red as if they are bleeding. Some claim that the girl took on the suffering of others and helped them get rid of their ailments.

As word spread about the apparent miracles, it created quite a stir in the normally quiet neighborhood. At one point, more than eight thousand people attended a special service at the residence.

It is amazing how people respond when they believe that something has been uniquely touched by God. People get caught up in the excitement of chasing after things that they hope have been sanctified by God. The reality is that we all have something within our grasp that is truly holy. It is something that will provide tremendous blessing once we recognize that it has been set apart by God. *“A tithe of everything . . . belongs to the Lord, it is holy to the Lord.”*

Yet, bringing the tithe is only the beginning of authentic giving. When we have a genuine relationship with God, our stewardship will move us far beyond the minimum of a tenth. At that point, we will begin to experience the grace of giving.

I remember the first time I met Billy. I was visiting with the men in the community where I was pastor. We were standing in the local gathering spot, and between talk about the low price of wheat and the lack of rainfall, Billy drove up in an old pickup truck. It was obviously a truck that had assisted on thousands of chores on the farm. What little paint that was left, was a dingy white, and it did very little to cover up the crinkled fender and smashed grill.

Billy was a perfect match for his pickup. He back was bowed from years of hard labor in the farm. His clothes were tattered and worn. The patches, which covered the more used portions of his clothing, were also beginning to show wear. He face was unshaven.

Stories about Billy and money were legendary in our community. Tom, the owner and operator of the farm store where were standing told me that Billy had offered to buy him a cup of coffee and a donut. They walked down the street to the cafe, and Billy promptly ordered two cups of coffee and one donut, cut in half.

The pastor of the other church in town told me that Billy did not come to church very often, but whenever he did, he put a new twenty-dollar bill in the offering plate. From all appearances, it seemed to be a great sacrifice on Billy's part.

However, appearances can be deceiving. Billy was not who he appeared to be. The reality is that he was one of the wealthiest men in the Texas panhandle. They had discovered oil under some property his family had owned for generations and Billy was transformed into a multi-millionaire.

Although there is nothing lavish about a multi-millionaire putting a twenty-dollar bill in the offering plate. Yet, Billy is an example of giving. There is a much better example of giving provided for us by the Apostle Paul that we want to examine very carefully. It is the example of the Macedonian Christians.

Now, brethren, we wish to make known to you the grace of God which has been given in the churches of Macedonia, that in a great ordeal of affliction their abundance of joy and their deep poverty overflowed in the wealth of their liberality. For I testify that according to their ability, and beyond their ability they gave of their own accord, begging us with much entreaty for the favor of participation in the support of the saints, and this, not as we had expected, but they first gave themselves to the Lord and to us by the will of God. Consequently we urged Titus that as he had previously made a beginning, so he would also complete in you this gracious work as well. But just as you abound in everything, in faith and utterance and knowledge and in all earnestness and in the love we inspired in you, see that you abound in this gracious work also. I am not speaking this as a command, but as proving through the earnestness of others the sincerity of your love also. (2 Corinthians 8:1-8)

The Macedonians provide a great example of giving.

It will help if we understand the background of these early Christians. The churches in Macedonia were in the cities of Philippi, Thessalonica, and Berea. When you study the beginning of these churches in the book of Acts, you realize they were born in the midst of persecution. These churches consisted of Christians who were poor and persecuted.

The context of the passage in 2 Corinthians 8 is an offering that Paul is collecting to take to Jerusalem. The Christians in that city are in the midst of persecution and famine. Paul is asking the other churches to help ease their

suffering by taking an offering. From other passages in first and second Corinthians, we can discern that Paul had been assured by the Corinthian congregation that they would have a collection ready when Paul arrived; however, he received word that they had not completed the task.

Therefore, Paul writes words of encouragement to the Corinthian believers to complete the task and gather the offering. In order to encourage them, he tells them about the Macedonians. He holds up these ancient believers as examples of how to give. These Christians are still good examples of giving that we should strive to emulate.

An Example of Giving

The Macedonians provide a tremendous example of how to give. The giving is an example of grace. The word “grace” appears frequently in this passage, the first time is at the very outset in verse one. It is certainly appropriate to refer to this kind of giving as “grace giving.” We usually define grace as God’s unmerited favor toward us. It is God’s favorable attitude toward us in spite of the fact that we are undeserving.

As Christians, we are very aware of the significance of grace. If it were not for grace, there would be no salvation because the gift of the Savior was an act of grace. Yet, it goes much deeper than salvation. We must also realize that if it were not for grace, God would have struck us dead the very first time we sinned. The fact that we even live is grace.

Everything about life is a consequence of God’s grace – the air we breath, the water we drink, the clothes we wear. If it were not for grace, there would be no life. If we are fully aware of this truth, the only appropriate response is to give.

Giving and grace go together because it requires an experience of grace in order to become a giver. Giving is an unnatural act. The natural tendency is to be a getter, not a giver. In order to be transformed from a getter into a giver requires an experience, and understanding of grace. If it is difficult for you to give, you should pray for a better comprehension of grace.

The Macedonian Christians had experienced the grace of God, so they became the example of giving.

A second term that describes the Macedonians is the word “ability.” *“For I testify that according to their ability, and beyond their ability they gave of their own accord. . .”* (2 Corinthians 8:3). As you read the passage, notice what they had. They had a “great ordeal of affliction.” The churches of Macedonia were born in the midst of persecution. It is the Macedonian cities were Paul was stoned, dragged outside the city, and left to die. These Christians knew persecution and suffering.

They also had “deep poverty.” Paul is not talking about people who live in an undersized inner city house. Paul chose the word “deep” to describe their poverty. It is the word that applies to the deepness of the ocean. It would be correct to translate the phrase as “extreme poverty.” They were as poor as any residents today of a third world country.

However, they had something else beside persecution and poverty. They also possessed an “abundance of joy.” It is incomprehensible to imagine people who are poor and persecuted who are also filled with joy. At least, that is the way we think, living in our abundance of stuff. It is a joy that does not come from the material world, but from the presence of God in their lives.

After Paul describes their possession, he then explains how they gave. This description is what makes them exemplary givers.

For I testify that according to their ability, and beyond their ability they gave of their own accord. . . (2 Corinthians 8:3).

What makes them unique givers is that ability did not limit their giving. They had nothing, yet we know about them today because of their giving.

I am somewhat uncomfortable to read about these Christians giving “beyond their ability,” because it is something I have seldom done. Very few times have I actually stepped out on faith and given more than I could afford. Yet, whenever you read the New Testament, this seems to be a common pattern. The widow giving her last two coins, the woman pouring out the cost bottle of perfume on Jesus, even Jesus Himself, giving everything He had.

The reason we get hung up on our ability when it comes to giving is because we make giving a financial issue. We like to make giving decisions based on how much we have in the bank. However, God’s Word never speaks about giving as a financial issue. It is always a spiritual decision. When we make spiritual decisions, financial ability is not a factor. These Macedonians were commended because their ability did not limit their giving.

Their generosity was a result of their commitment. Paul describes it with these words:

. . . begging us with much entreaty for the favor of participation in the support of the saints, and this, not as we had expected, but they first gave themselves to the Lord and to us by the will of God (2 Corinthians 8:4-5).

If you remember the context of Paul’s writing then these words are very clear. He is on one of missionary journeys, perhaps taking an extended stay in one of the Macedonia cities. It seems unlikely that Paul has mentioned the offering he is collecting for the Christians because the Macedonian believers have nothing. They are in the midst of persecution and suffering themselves.

Somehow, they heard about the collection and they went to Paul and begged for the opportunity to participate in the offering. That must have been an amazing sight – people begging to give an offering. Some of our modern day evangelists unite giving and begging but they have it totally backward from these early day Christians.

This attitude of eagerness to give, even when they had very little, surprised Paul. He said, “This was not as we had expected.” He was caught off guard that people who were poor and persecuted would beg for the privilege of giving an offering. Yet, Paul understood. It happened because “they first gave

themselves to the Lord. . .” Once they committed their lives to God, giving an offering was a natural response.

There is an important truth in these words that we need to understand. It means that if God has us, then He also has our money. Consequently, if God does not have our money, then He does not have us. The Macedonians had already resolved the issue of ownership. Since it belonged to God, if He needed it in Jerusalem to help others, then they were free to let it go. The Macedonian Christians are a tremendous example of giving.

The Encouragement to Give

Building on the example of the Macedonians, Paul then turns to the Corinthians, the recipients of his letter, to encourage them to give.

Consequently we urged Titus that as he had previously made a beginning, so he would also complete in you this gracious work as well (2 Corinthians 8:6).

Apparently, the Corinthians had already begun a collection for the Jerusalem needs. However, when you piece together snippets of information from the book of 2 Corinthians, it is clear that they had failed to finish what they had started. So Paul tells them that he is sending Titus, one of his companions, to Corinth to remind them to finish the collection. It was important to complete what their commitment.

He also reminds them of their great spiritual gifts.

But just as you abound in everything, in faith and utterance and knowledge and in all earnestness and in the love we inspired in you, see that you abound in this gracious work also (2 Corinthians 8:7).

However, there is one more spiritual gift that they should seek – the gift of giving. We do not normally seek this gift. Yet, if you have been around someone with the gift of giving then you have been blessed. People with this gift discern opportunities to give. They are always seeks ways to give. Paul’s desire was for the Corinthians to have this spiritual gift.

Finally, Paul reminds the Corinthians that the only way to prove the sincerity of love is to give.

I am not speaking this as a command, but as proving through the earnestness of others the sincerity of your love also (2 Corinthians 8:8).

Without giving, there is no way to determine if love is genuine. By the way, this is a common New Testament theme. When Jesus challenged the man to prove his love for God by giving, he could not do it so he walked away in sadness. The Good Samaritan proved his love for the one who was beaten and left to die by his giving.

One of my favorite stories is about the conversion of Zaccheus (see Luke 19). He is an interesting character who could probably have been a good patient for a psychiatrist. The name Zaccheus means “righteous one.” Our names are usually a strong indicator of our parent’s desires. To name a child “righteous one” exposes very high expectations. Before he met Jesus, Zaccheus had been anything but righteous. It is possible that he had been a severe disappointment to his parents.

Zaccheus had another outstanding feature – he was “small in stature” (see Luke 19:3). This means he was short. I know from experience than when you have a physical feature that is so noticeable that it gets mentioned when you are described, it was probably a cause of ridicule when he was a child. He might have had a difficult time fitting in with his peers because of this difference.

Imagine Zaccheus, a disappointment to his parents and rejected by his peers, wanting to prove himself, to become somebody special. The easiest way to be liked and accepted is to become rich, since everyone loves rich people. So, Zaccheus decided to become wealthy. The problem, however, in Zaccheus’ day the best way to become rich was to take a job as a tax collector, and everyone hated tax collectors. That is who he was when he met Jesus.

One day he heard that Jesus was coming to town. He wanted to see this legendary prophet, but because he was too short to see over the crowd and he knew no one would allow him to squeeze to the front, he had a problem. He decided to climb a tree in hopes of getting a glimpse of Jesus.

I doubt if he climbed a tree in the middle of the road where everyone could see him. That would be extremely embarrassing for the whole town to see a grown man sitting in a tree. He chose a tree to the side of the road, hoping to get high enough to see, but far enough away that he would not be seen. There he sat, waiting for Jesus.

The prophet came walking down the road, surround by the whole city, pushing and clamoring to get closer. As he came into town, he veered away from the middle of the road and walked straight toward Zaccheus’ tree. The closer Jesus came the more nervous the tax collector felt. Then his worst fears were realized. Jesus stood at the foot of his tree and stopped. The whole city was gathered at the foot of the tree. Zaccheus was scrunching up, trying to hide in the leaves, praying that no one would look up.

Not only did Jesus look up, but when He saw the frightened man, He called him by name – “Zaccheus, hurry and come down. . .”(Luke 19:5). At that moment, Zaccheus experienced the grace of God. Whenever the Son of God calls you by name, that is grace.

Zaccheus immediately came down from the tree. His life had been changed. The reason I know his life was changed is because he was no longer a giver, but rather than a getter. Evidence of a changed life is the desire to give. I like to refer to this as grace giving because it provides evidence that we have experienced God’s grace.

Paul concludes his passage about the example of the Macedonians by describing the ultimate example of giving – Jesus.

For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sake He became poor, that you through His poverty might become rich (2 Corinthians 8:9).

Jesus not only taught giving by His words. He demonstrated giving by His actions, especially His ultimate action on the cross. Essentially, Paul says that even though the Macedonians provide a great example to follow, if you want to learn how to give, look at Jesus – naked, bleeding, dying on a cross. He is our example.

An authentic steward, one who lives in relationship with Jesus, will be transformed into a giver by the grace of God.