

Section: Walking With Jesus
Category: Christian Lifestyle
Action Item: Stewardship



The Stewardship of Money – Part 3

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FREEWILL RESPONSE: OFFERINGS

A. Difference Between Tithes and Offerings

- Tithes are *returned* (it is not ours) but offerings are *given*
- You have not therefore started giving to God, once you have returned your tithe. Giving only starts after tithe has been apportioned.
- Tithes are 10%, offerings are freewill (i.e. you choose how much you want to give)
- Tithes are used *directly* for the advancement of the gospel; offerings have a variety of uses. They support programmes and initiatives like church repairs, caring for the poor, television and radio broadcasts, camps, water & lights, etc.

B. Offerings in the Old Testament¹

- Worship and offerings are practically inseparable in the Old Testament.
- Different types of offerings mentioned in the Old Testament. They expressed certain concepts:

- **Sacrificial Expiatory Offerings**

- Their only function was to point to God as the only One who could expiate [atone for] sin.
- This provides a theological platform for human giving. Human giving is to model itself after divine giving. If we are expected to bring an offering to Him it is because He Himself gave an offering on our behalf.



- **Burnt Offerings (Lev. 1:3-17)**

- The whole sacrificial victim was burnt on the altar (Leviticus 1:9). Scholars have detected in this sacrifice a ritual expression of the willingness of the worshipers to commit or reconsecrate their whole lives to God. He, as their Lord, had a total claim on them, and this offering was a symbolic act of complete self- surrender to Him.²

- **Peace Offerings (Lev. 3:1-17)**

- Most of the flesh of the sacrificial victim was given back to the worshiper to eat in the company of the family and friends (Lev. 7:11-21) and thus facilitate collective worship
- The offering was presented after experiencing deliverance from some danger. It was in essence an expression of gratitude to the covenant God.

- **The Meal Offering**

- The fact that it was a *grain* offering may suggest that the fruits of the land were recognised to be the result of the blessings of the Lord.³
- The Israelites were required to bring to the Lord the first fruits of the land (Lev. 23:9-11; Num. 18:12-13; Deut. 18:4; 26:1-11).
 - ❖ This offering was essentially a thanksgiving offering given to the Lord for the support of the priesthood (Deut. 18:3-5).⁴
 - ❖ The fact that it was called the first fruits suggests that it was the very best of the harvest (Num. 18:12; Ex. 23:19). It also indicates that God

was first in the life of the worshiper.

- ❖ The Israelites did not give from the surplus.⁵ Before they began to enjoy the harvest they separated the first fruits for the Lord (Lev. 23:14).⁶
- ❖ This offering was a recognition of the fact that the fertility of the land was in the hands of the Lord and that He was “the source of the bounty”⁷ and the owner of the land (Deut. 26:10).⁸
- ❖ The Israelites joyfully celebrated God's faithfulness manifested in the gift of the land and in the blessing of the harvest (Lev. 23:11).⁹ Bringing this offering to the temple was an extremely joyful occasion (Deut. 26:11). This was a collective experience of joy in which the people, the Levites, and the aliens dwelling among them were involved in celebrating the fact that God *gave* them all those goods.

○ **Special Offerings**

- Examples of special offerings are:
 - For the building of the tabernacle (Ex. 25:2; 35:5).
 - Whenever the temple needed repairs, an offering was collected from the people for that purpose (see 2 Chron. 24:6, 9, 10)
 - During the dedication of the altar and the sanctuary (Num. 7).
 - When Israelites made a pilgrimage to Jerusalem to celebrate the feasts of Unleavened Bread, Weeks, and Tabernacles (Deut. 16:16).
 - It is interesting to notice that the special offerings we have just mentioned, as well as the other offerings, were required or requested by God, and yet they were to be freewill expressions of joy and gratitude. It seems as if God used the system of offerings to teach the Israelites how to express joy, gratitude, and many other feelings of devotion to Him.

C. Offerings in the New Testament

1. Jesus and Offerings

• Offerings and Worship

- When Christ was born, the magi brought gifts to Jesus (Matt. 2:1-11).
- In this passage, the costly gift/offering is associated with the concepts of worship, homage, and submission. Such gifts are tangible expressions of those feelings and attitudes. Through their offerings the magi were recognising the greatness and superiority of this great King of Israel.

• Offerings and Commitment to the Lord

- It is not the amount given but the level of one's commitment to the Lord that makes the offering acceptable before Him (Luke 21:1-4). The widow's giving was based on a faith in which her gratitude and love for God prevailed. It came from the depths of her being. For the rich, giving had no deep meaning, it was a shallow experience, a formality in which faith in God was inactive.

2. Paul and Offerings

a. Paul's Reluctance to Accept Offerings

- Paul renounced his right to the financial support of his ministry by church members. (2 Thessalonians 3:9) for 3 reasons:
 - He wanted to set an example for those who were unwilling to work to earn their living.¹⁰
 - To demonstrate that there was no greed in him (1 Thess. 2:6-9; cf. Acts 20:33-35).¹¹
 - At times Paul felt that accepting money could become a stumbling block in the way of the gospel, i.e. he did not want to give the impression that he was taking advantage of the church (see 2 Cor. 11:9; 12:14-18).¹²
- However, Paul was aware of the fact that he had a right to the financial support of the church (2 Thess. 3:9; 1 Thess. 2:6; 1 Cor. 9:1-18)
- His refusal to accept offerings was not a rejection of the biblical practice supported by the Lord. He was simply trying to protect the integrity of his apostolic ministry.

b. Paul as the Recipient of Offerings

- Not all Gentile churches accepted Paul's decision to labour in the proclamation of the gospel without receiving payment. In spite of his reluctance, the churches in Macedonia supported him while he was at Corinth (2 Cor. 11:9). It is in Phil. 4:10-19 that Paul analyses the impact and meaning of the generosity of the Macedonians.
 - First, the offering from Macedonia was an expression of concern or interest in Paul as a preacher of the gospel (Phil. 4:10). They cared for Paul in thought and action, and the offering was the proof of this deep concern.¹³ This would suggest that an offering ought to be the expression of a serious concern and interest in the well-being of the church and in the fulfillment of its mission.
 - Second, through this offering the Macedonians participated in Paul's afflictions (Phil. 4:14) and made it their own. Offerings become and create a bond of sympathy and love among believers.
 - Third, the offering of the Macedonians was credited to their account (Philippians 4:17). It is significant to notice that for Paul the value of this offering was based in the benefit it contained for the Macedonians themselves.¹⁴
 - Fourth, the gift of the Macedonians to Paul was an acceptable gift to the Lord (Phil. 4:18). The true recipient of this offering is God, not Paul. It not only unites them to Paul but also serves to strengthen their relationship with God (cf. Matt. 10:40-42).
 - Fifth, the offering of the Macedonians witness to the fact that God supplies the needs of the giver (Phil. 4:19). Those who give offerings are not overly concerned with their own needs because God's love is powerful enough to sustain them.

c. **Paul and the Collection of a Special Offering for the Church in Jerusalem** (Rom. 15:25-28; 1 Cor. 16:1-4; and 2 Cor. 8, 9):

i. **Motivation for Giving**

- **God's gift of grace.** In 2 Cor. 8:1 Paul points the Corinthians to the grace of God given to the churches of Macedonia which moved them to contribute to the collection. This could be interpreted to mean that God's grace worked in them creating a disposition to give,¹⁵ or that God's saving grace reached those churches as a gift through the proclamation of the gospel. In this last case the fact that God gave His Son as an act of grace for the salvation of the Macedonians motivated the giving.¹⁶ But both ideas are correct in the context.
- **Christ's example.** In 2 Cor. 8:9 Christ's willingness to give everything up for the church was a sublime revelation of love which should motivate the Corinthians to give an offering for the poor in Jerusalem.¹⁷
- **God's blessings.** Paul reminds the Corinthians that God's abounding grace can provide for them what they need in order to enable them to give (2 Cor. 9:8-11). Notice that the divine giving originates in God's grace and is not a reaction on God's part to the offering of the Corinthians; God is not paying them back.¹⁸

ii. **Planned Giving**

Contributing to the collection was not to be an accidental act but a well-planned one. Paul mentions at least three important elements in the organisation of the offering.

- **Based on one's income.** Paul says they should give "according to your means" (2 Cor. 8:11). This is obviously a personal and private matter.
- **Set apart at home.** The idea of is suggested in 1 Cor. 16:2: "On the first day of every week each one of you should set aside a sum of money. . ." The phrase "each one of you" could be translated literally "each one of you for himself," and suggests something done privately at home. Setting the offering apart was a family matter.¹⁹
- **Given to appointed instruments.** An accidental mismanagement of the offerings would damage Paul's reputation as a spiritual leader. Therefore, he sent Titus, his apostolic delegate, accompanied by two brothers who were well respected in the churches, to Corinth to collect the offerings (2 Cor. 8:17-23; 9:3).

iii. **Attitude Toward Giving**

- **Giving is a privilege.** Apparently Paul did not ask the Macedonians to participate in the collection because they were poor. Yet, to Paul's surprise they begged and insisted on "the *privilege* of sharing in the service to the saints" (2 Cor. 8:4).
- **Giving willingly.** The Macedonians gave their offerings "entirely on their own" (2 Cor. 8:3). Giving should be a free decision of the heart (2 Cor. 9:7).
- **Giving generously.** God's *abundant* blessings should move the Christian to give generously (2 Cor. 9:11, 13).

- **Giving and self-giving.** Paul was impressed by the unexpected involvement of the Macedonians in the collection and credited their unselfish disposition to the fact that “they gave themselves first to the Lord and then to us” (2 Cor. 8:5). Every offering is, in a sense, the offering of the individual in consecration to God and in service to His church (“us”). Hence, an offering is the embodiment of a disposition of the heart, of our willingness to surrender and consecrate our lives to the Lord.

iv. Purpose of the Collection

- The first and most obvious purpose of the collection was to supply the material needs of the church in Jerusalem (Rom. 15:26; 2 Cor. 9:12). But this was not a simple act of social benevolence. Paul refers to it as “a service” the context of 2 Cor. 9:12 indicates that it is being used by Paul in a religious sense, meaning “service, worship.” The offering given to supply the needs of the church in Jerusalem was an act of worship to the Lord.²⁰
- The second purpose of the collection was to strengthen the unity of the church and to give expression to it in an objective way. It was “a tangible expression of the unity of Jews and Gentiles.”²¹
- The third purpose of the collection was to promote financial equality (2 Cor. 8:13-15). By sharing their blessings, the believers work with God in the creation of financial equality in the church.
- The fourth purpose of the collection was to express Christian love. Participating in the collection was a test of the sincerity of the Corinthians' love (2 Cor. 8:8; cf. vs. 24).
- The fifth purpose of the collection was to praise God. Paul said that the offering “is overflowing in many expressions of thanks to God” (2 Cor. 9:12).²² Because it would bless the believers in Jerusalem, the offering would provide a reason to praise God (vs. 13). The ultimate purpose of every offering should be to glorify God because through our offerings we confess that He is the one who provided the means and created the willingness in the human heart to give. Generosity will result in acts of thanksgiving to God (vs. 11).

D. What is an Acceptable Offering?

- Is an expression of our self-offering to God. In our gifts we should be giving ourselves to God, renewing our commitment to Him. It is a token of a life wholly surrendered to the Lord.



Lord.

- It is a testimony to the fact that God is first in the life of the believer. Because He has been recognised as Lord, the best and most costly gift is brought to Him based on the person's resources.
- It is an expression of faith in God's providential care for us. This offering comes from a heart that trusts in a personal God who provides for our needs as He sees them.
- It is the embodiment of the worshiper's gratitude, thanksgiving, joy, and love. These are all responses to the experience of God's redemptive

and providential love.

- It is a freewill offering. An offering is not to be brought to the Lord under compulsion or reluctantly, but voluntarily. The fact that the Lord expects and requires us to give offerings should not lead us to conclude that this is another burden for the believer. God wants us to experience the joy of giving which enriches our lives.
- It reflects our commitment to the message and mission of the church. Since we believe that God is using His church to proclaim the gospel and to prepare the world for the Second Coming of Christ, we should be willing to put our financial resources to the service of God's plan for humanity.
- Although spontaneous, it is at the same time systematic. We are expected to plan our giving based on our income. The amount to be given is to be set aside at home, with the family, and then brought to our church and given to the Lord. This protects us from giving that is based on emotional motivation.

Food for Thought

“We make a living through what we get; we make a life through what we give.” - Winston Churchill

Example of How a Tithe Envelope is to be Completed

Name: W. Volmink
 Address 9 Burma Rd. Mayville
 Congregation Mayville Church
 Tel: 468 1557 Date: 9 May 2009

GOD'S TITHE

A. GOD'S TITHE	1000	00
FREEWILL OFFERINGS		
B. OPTIONS 1: OFFERINGS GIVEN AS A LUMP SUM		
C. OPTIONS 2: OFFERINGS If you prefer to make your own distribution, use the following section:		
Local Church	300	00
Local Conference	120	00
Union Conference	60	00
World Mission	120	00
D. SPECIAL PROJECTS Specified:.....		
TOTAL ENCLOSED AB /D or AC/D	1600	00

COMBINED OFFERING PLAN

The Combined Offering System enables you to prayerfully plan your giving, fully aware that God requires a full tithe - a test of your recognition of His ownership; and freewill offerings as an expression of your love and gratitude to God and your commitment to participate in the mission of His church. You have a choice to either give your offerings as a lump sum, or to make your own distribution.

GOD'S TITHE -

To support the gospel ministry of the world church. "Bring the whole tithe into the storehouse, that there may be food in My house" (Malachi 3:10, NIV).

COMBINED OFFERINGS GIVEN AS A LUMP SUM

The allocation of your offerings (excluding tithe) will be made by your Church treasurer, using these percentages:
 Local Church 50%; Local Conference 20%;
 Union Conference 10%; World Mission 20%;

These funds will be used for:

Local Church

To support the mission and ministry of your local church.

Local Conference

To support the needs of your local conference, such as evangelism, construction of churches and Christian education.

Union Conference

To support Union institutions and for resource development.

World Mission

The purpose is to support the worldwide mission of the Seventh day Adventist Church.

Special Projects

These may be selected special projects you wish to support. These are given in addition to the regular offerings.

Food for Thought

“I have held many things in my hands and I have lost them all. But whatever I have placed in God’s hands, that I still possess” - Martin Luther

Prepared by Shandrell Penniken

¹ The sections, 'Offerings in the Old Testament' and 'Offerings in the New Testament' are summarised from the document by Angel Rodriguez called 'Stewardship Roots: Toward a Theology of Stewardship, Tithe & Offerings' (Silver Spring: Dept of Church Ministries, General Conference, 1993)

² See John E. Hartley, *Leviticus* (Dallas, TX: Word, 1992), p 24; and A. Noordtjij, *Leviticus* (Grand Rapids, MI: Zondervan, 1982) pp. 30, 31.

³ Hartley, *Leviticus*, p 30, after noting that the portion of this offering burnt on the altar is called 'a memorial,' suggests that the term 'conveys the idea that the person who makes this offering is remembering God's grace in giving him his daily food.'

⁴ See Richard O. Rigsby, 'First Fruits,' in *Anchor Bible Dictionary*, vol. 2, edited by David N. Freedman (New York: Doubleday, 1992), p. 797.

⁵ Ronald B Allen, 'Numbers,' in *The Expositor's Bible Commentary*, vol. 2, edited by Frank E. Gaebelein (Grand Rapids, MI: Zondervan, 1990), writes, 'Here is where we tend to fall down. Often we find ourselves giving out of our surplus. When there is no surplus, we are not giving to the Lord. Others find that when they give to God of the first of their best, then they wind up with a surplus they had not even anticipated' (p. 853).

⁶ An offering of the first portion of the dough is mentioned in Numbers 15:18-21.

⁷ Baruch A. Levine, *Numbers 1-20* (New York: Doubleday, 1993), p 446.

⁸ Noordtjij, *Leviticus*, p 233.

⁹ See Peter C. Craigie, *The Book of Deuteronomy* (Grand Rapids, MI: Eerdmans, 1976), p. 320.

¹⁰ Ernest Best, *The First and Second Epistles to the Thessalonians* (New York: Harper and Row, 1972), wrote: 'In Thessalonica his [Paul's] point is simply that if he who as a missionary had the right to maintenance had worked for his living why should not the Thessalonians who have no similar right. The example, of course, is not his renunciation but his manual work. . .' (p. 337).

¹¹ See David J. Williams, *1 and 2 Thessalonians* (Peabody, MA: Hendrickson, 1992), p. 39. He writes, 'It may have been common knowledge that Paul received gifts from Philippi. This may have led some to conclude that he had come to Thessalonica hoping for some more of the same (cf. Phil 4:15f). . . . He calls God to witness . . . that greed plays no part in their missionary service.'

¹² J. M. Evert, 'Financial Support,' in *Dictionary of Paul and His Letters*, edited by Gerald F. Hawthorne and Ralph Martin (Downers Grove, IL: InterVarsity Press, 1993), p. 296 discusses several reasons for Paul's refusal

¹³ See Georg Bertram, 'Phr'n,' *TDNT* vol 9, p 233.

¹⁴ See F. F. Bruce, *Philippians* (Peabody, MA: Hendrickson, 1983), p. 154.

¹⁵ See Victor P. Furnish, *2 Corinthians* (New York: Doubleday, 1984), pp. 399, 413.

¹⁶ See Hans Dieter Betz, *2 Corinthians 8-9* (Philadelphia: Fortress, 1985), p. 42.

¹⁷ *Ibid*, *2 Corinthians*, (Philadelphia: Fortress, 1985), p. 61.

¹⁸ Victor Furnish, *2 Corinthians* (New York: Doubleday, 1984), p. 447.

¹⁹ William F. Orr and James A. Walther, *1 Corinthians* (New York: Doubleday, 1976), p 356, suggested that the offering was proportional and substantial and that putting it aside was done as a family.

²⁰ See H. Balz, 'Leitourgía,' *EDNT* vol. 2, pp. 34, 49.

²¹ J. M. Evert, "Financial Support," in *Dictionary of Paul and His Letters*, edited by Gerald F. Hawthorne and Ralph Martin (Downers Grove, IL: InterVarsity Press, 1993), p. 299

²² Ralph P. Martin, *2 Corinthians* (Waco, TX: Word, 1986), p. 293