

the Pharisees, “Give alms of such things as ye have” (Luke 11:41).

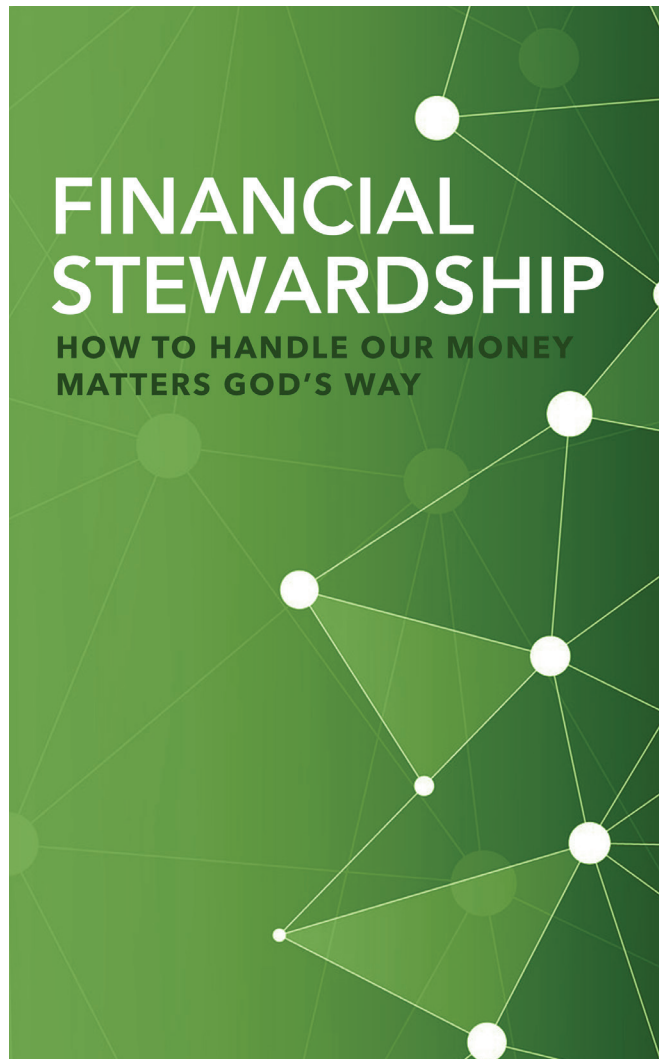
The Bible does not indicate how much God’s people should give in offerings. However, Paul admonished those in the Early Church to give generously from the heart, each one “as God hath prospered him” (1 Corinthians 16:2), advising that “he which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully” (2 Corinthians 9:6). This was true of the early Christians who gave of their substance to God and enjoyed gladness, singleness of heart, and favor with all the people (see Acts 2:46-47).

Our giving is not meant to be a joyless “have to,” but a joyful privilege. It will be just that when we handle our money matters God’s way.

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When you take a couple of dollars from your wallet to pay for a random purchase, do you think about financial stewardship? Does it cross your mind when you pay for groceries? Not likely. But what about when you fill out an application for a student loan or a mortgage?

Whether we are making a small or large purchase, God considers financial stewardship of vital importance. It might surprise us to learn that it is a dominant subject in the Bible. Over 450 separate Biblical passages concern the proper handling of financial issues. Sixteen of Jesus’ thirty-eight parables mention the use of money or possessions. God gave us these Scriptures about money matters, because our attitude toward money matters!

Armed with so many Scriptures on the management of resources, it is our responsibility to identify godly principles concerning finance and apply them to our lives. Here are a few to consider.

WE ARE SIMPLY STEWARDS

In Psalm 24:1-2, we learn that everything in this world was created by God and therefore, belongs to Him: “The earth is the Lord’s, and the fulness thereof; the world, and they that dwell therein. For he hath founded it upon the seas, and established it upon the floods.”

The fullness of the earth encompasses all its resources, and “they that dwell” in the world includes us. Therefore, all of our material resources, as well as every aspect of our lives, are owned by God and under His control; we are simply His stewards.

Jesus used the concept of stewardship in several parables. In the parable of the talents, He likened the Kingdom of Heaven to “a man travelling into a far country, who called his own servants, and delivered unto them his goods” (Matthew 25:14). He said that when the master returned, each servant was either rewarded or punished according to how well he had managed what had been entrusted to him. The message conveyed is that we are stewards, and will one day be called to give an account to God for the way we have lived, including how our resources were utilized.

The word *steward* can be defined as “manager, supervisor, or overseer.” In Bible times, the position of a steward was one of great responsibility. This can be seen in the life of Joseph who first served Potiphar, then the prison keeper, and finally Pharaoh. In Genesis 39:6, we read that Potiphar “left all that he had in Joseph’s hand; and he knew not ought he had, save the bread which he did eat.” Later, the prison keeper “committed to Joseph’s hand all the prisoners that were in

the prison,” and he “looked not to any thing that was under his hand” (Genesis 39:22-23). And Pharaoh, in making Joseph his steward, said, “Thou shalt be over my house, and according unto thy word shall all my people be ruled: only in the throne will I be greater than thou” (Genesis 41:40).

With such responsibility, an important quality in a steward is faithfulness. Jesus emphasized this in the parable of the unjust steward saying, “If therefore ye have not been faithful in the unrighteous mammon [wealth], who will commit to your trust the true riches?” (Luke 16:11). The word *faithful* in this verse comes from the Greek word *pistos*, which means “reliable and trustworthy.” As God’s stewards, these qualities should be foremost in guiding our management of resources.

THE TITHE IS THE LORD’S

One of the basic principles of Christian money management is the paying of tithes. This Biblical doctrine is the practice of returning to God a portion of what has been received from Him. Tithing was first mentioned in Scripture in Genesis 14 where the patriarch Abram, after recovering the stolen goods of Sodom and Gomorrah, paid “tithes of all” (verse 20) to Melchizedek, “the priest of the most high God” (verse 18).

Nearly three hundred years later, God gave the Law to the Children of Israel, and tithing was part of the divine instructions. Leviticus 27:30 states, “And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD’s.”

The word *tithe* comes from the Hebrew word *ma’aser*, which means “a tenth part,” and the word *increase* comes from the Hebrew *těbuw’ah*, meaning “produce, product, or revenue.” Therefore, to tithe is to return a tenth of one’s revenue to God. Examples of revenue are wages from a job, profit from a business, and gain from the resale of purchased items such as a house. That Abram paid “tithes of all” to Melchizedek before disbursing the recovered goods, is one indication that God’s portion is to be based on the full gain, before anything else (such as taxes) is taken out.

The purpose for the tithe was to support the work of God by providing for His house and the workers who maintained it. This was explained in Numbers 18:21: “And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.” In today’s setting, the tithe should go to support the church where one worships.

Jesus sanctioned the giving of tithes in the New Testament era. When speaking to the

scribes and Pharisees, He said, “Ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone” (Matthew 23:23). By saying, “these ought ye to have done,” He indicated that tithing is expected of God’s people.

The importance of paying tithes was stressed in Malachi 3 where God asked, “Will a man rob God? Yet ye have robbed me . . . in tithes and offerings.” He warned that there is a consequence for those who neglect the practice: “Ye are cursed with a curse: for ye have robbed me.” However, He is ready to bless those who obey: “Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it” (Malachi 3:8-10). When we tithe as commanded, we have the double blessing of pleasing God and helping to further His message.

OFFERINGS YIELD BLESSINGS

In addition to the tithe, the Israelites were commanded in Deuteronomy 16:10-11 to appear before the Lord three times each year with “a tribute of a freewill offering of thine

hand.” This was to be given “according as the LORD thy God hath blessed thee” for the poor, including “the Levite that is within thy gates, and the stranger, and the fatherless, and the widow, that are among you.” The people were encouraged to do this, that “the LORD thy God may bless thee in all the work of thine hand which thou doest” (Deuteronomy 14:29).

Freewill offerings were also collected for building and maintaining God’s house. In preparation for the construction of the Tabernacle, the Lord told Moses, “Speak unto the children of Israel, that they bring me an offering: of every man that giveth it willingly with his heart ye shall take my offering” (Exodus 25:2). As with the tithe, there was a blessing for those who gave offerings and a consequence for those who did not. In Haggai 1:9 we read, “Ye looked for much, and, lo, it came to little. . . . Why? saith the LORD of hosts. Because of mine house that is waste, and ye run every man unto his own house.”

The theme of freewill offerings, which are often called “alms” in Scripture, was restated in the New Testament. In the Sermon on the Mount, Jesus taught, “But when thou doest alms, let not thy left hand know what thy right hand doeth” (Matthew 6:3). By saying *when* instead of *if*, He implied that the giving of offerings was a common practice. He also instructed