



The Faithful Steward

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A Biblical Model of Giving

“Every man shall give as he is able, according to the blessing of the Lord your God which He has given you.” Deut. 16:17

“Upon the first [day] of the week let every one of you lay by him in store, as [God] hath prospered him, that there be no gatherings when I come.” I Corinthians 16:2

“An offering to God is an act of worship expressed in love and gratitude. It is the only way that love for God is expressed in a tangible way. Songs won’t adequately do it. Prayers won’t suffice. Love and gratitude must be expressed in a self-sacrificing effort. And this can only be demonstrated by giving” (M.E.Rees, *I Work for God*, p.6-2). An offering is an expression of love and gratitude to our Creator for all the things He has done in our lives.

“The Lord does not need our offerings. We cannot enrich Him by our gifts, yet God permits us to show our appreciation of His mercies by our self-sacrificing efforts to extend the same to others. This is the only way in which it is possible for us to manifest our gratitude and love to God. He has provided no other” (Counsels on Stewardship, p. 18,19).

Freewill offerings are different than tithe. The Bible specifically states that we are to return 10% to the Lord from our “increase” or earnings. Love offerings are a gratuitous gift—something above and beyond tithing. Moses reminds us of that fact in Deuteronomy 16:17: “Every man shall give as he is able, according to the blessing of the Lord your God which He has given you.” Paul, when he was writing to the Corinthian church about helping others in need, stated: “Upon the first [day] of the week let every one

of you lay by him in store, as [God] hath prospered him, that there be no gatherings when I come.” Note the strong language recorded in the book of Malachi: “Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.” The word “rob” is the Hebrew word “qaba”. It is a rare word in the Old Testament, which means “to take forcibly”. It also has the meaning “to circumvent”, “to overreach” and “assail insidiously” (Keil-Delitzsch, Commentary on The Old Testament, Vol. 10, p. 463). The root word is where the name “Jacob” was formed or translated.



What is tithe used for? What are offerings used for? I pray that this outline will help you.

Tithe is to be used for:

1. Ministers and Bible instructors (Ev. 492).
2. Bible teachers in our educational institutions (6T, 215).
3. Ministers and physicians (MM, 245).
4. Retired gospel workers (MR, Vol. 1, 89).

“Voluntary offerings and the tithe constitute the revenue of the Lord’s work.” (Ellen G. White, *Acts of the Apostles*, p. 74)

Offerings are to be used for:

1. The care of the poor, the sick and the aged (3MR, 218; CS, 103).
2. The education of needy students (1MR 99, 193, 194).
3. Operating and other expenses of our schools (9T 248-250).

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4. Literature evangelist work (9T 248-250).

5. Expenses of a local church (CS 103; 9T 248; 1MR 191).

6. Church buildings or buildings for institutional needs (such as schools, hospitals and publishing houses) (1MR 185,191).

7. Missionary work in new places (E.G. White Letter 103, April 7, 1905; 7MR 139).

8. Charity and hospitality (PP 530).

9. Other benevolent purposes (Ed. 44).

The Bible and Spirit of Prophecy are clear on what the tithe and offerings are to be used for. Let us not confuse its purpose. From a Biblical perspective, the tithe is to be used for gospel ministry. Voluntary offerings are to be used for maintaining and sustaining the local church and its mission.

I would like to outline a Biblical model of giving:

1. God should be first as we return our tithe. The Lord requires 10% of our increase or income.

$$\text{Tithe} \\ 10\%$$

2. The Lord had commanded that an additional 10% offering be raised for the benefit of the poor,—a tithe, in addition to, and entirely distinct from, that given every year for the service of God. (see RH, March 11, 1884 par. 3)

$$\text{Tithe Offerings} \\ 10\% + 10\% \\ = 20\%$$

3. In the book of Deuteronomy 26:12-14, we find the following principle: (1) First, tithe was for the Levites and the sustaining of the

priesthood. (2) The second tithe (offering) was for the poor. (3) A third tithe of 10% was given by the children of Israel for all the feasts they had. Basically, the children of Israel gave 30% of their increase or income to sustain the Lord's work.

$$\text{Tithe Offerings Feasts} \\ 10\% + 10\% + 10\% \\ = 30\%$$



4. Besides 1/3 of the Israelite's money, the Lord asked His people to help with the building of the temple and sanctuary. "A conscientious few made returns to God of about one third of all their income for the benefit of religious interests



and for the poor. These exactions were not from a particular class of the people, but from all, the requirement being proportioned according to the amount possessed. Besides all these systematic and regular donations, there were special objects calling for freewill offerings, such as the tabernacle built in the wilderness and the temple erected

at Jerusalem. These drafts were made by God upon the people for their own good, as well as to sustain His service" (4T 467, 468).

$$\text{Tithe Offerings Feasts Temple} \\ 10\% + 10\% + 10\% + \text{Building} \\ \text{Expense} \\ = 30\% +$$

5. We have three Biblical examples where individuals gave all or God required all of their possessions. **1. The Early Church** (Acts 2:45) "sold (all) their possessions and goods, and parted them to all [men], as every man had need." **2. The Widow** (Luke 21:1-4) "but she of her penury hath cast in all the living that she had." **3. The Rich Young**

Ruler (Luke 18:18-22; Mat. 19:16-21) Jesus said, "sell all that thou hast, and distribute unto the poor, and thou shalt have treasure in heaven: and come, follow me."

$$\text{Give ALL to the LORD} \\ 100\%$$

"The work of the gospel, as it widens, requires greater provision to sustain it than was called for anciently; and this makes the law of tithes and offerings of even more urgent necessity now than under the Hebrew economy." (PP 528.4)

God has outlined a Biblical perspective on giving. Where am I in this diagram? Am I being faithful in fulfilling my duty to God? If God required me to give all to carry forward His mission to the world, would I step out in faith? How does your giving compare to the Biblical model? If you haven't already, would you like to start proving the Lord by stepping out in faith and giving an additional 10% for your local and world church? How about 20%? Maybe 30%? 