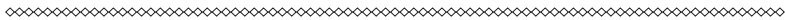


## SEVENTH-DAY ADVENTISTS BELIEVE . . .



### *Stewardship*

**We are God's stewards, entrusted by Him with time and opportunities, abilities and possessions, and the blessings of the earth and its resources. We are responsible to Him for their proper use. We acknowledge God's ownership by faithful service to Him and our fellowmen and by returning tithes and giving offerings for the proclamation of His gospel and the support and growth of His church. Stewardship is a privilege given to us by God for nurture in love and the victory over selfishness and covetousness. The steward rejoices in the blessings that come to others as a result of his faithfulness. (Gen. 1:26-28; 2:15; 1 Chron. 29:14; Hag. 1:3-11; Mal. 3:8-12; 1 Cor. 9:9-14; Matt. 23:23; 2 Cor. 8:1-15; Rom. 15:26, 27.)**

MORE THAN ANYTHING ELSE, living a Christian life means surrender—a giving up of ourselves and an accepting of Christ. As we see how Jesus surrendered and gave Himself up for us, we cry out, “What can I do for you?”

Then, just when we think we have made a full commitment, a full surrender, something happens that demonstrates how shallow our commitment is. As we discover new areas of our lives to turn over to God, our commitment grows. Then, ever so gently, He brings to our attention an-

other area where self needs to surrender. So life goes on through a series of Christian recommitments that go deeper and deeper into our very selves, our lifestyles, how we act and react.

When we give all that we are and have to God, to whom it all belongs anyway (1 Cor. 3:21-4:2), He accepts it but then puts us back in charge of it, making us stewards, or caretakers, of everything that we “possess.” Then our tendency to live comfortable, selfish lives is broken by our realization that our Lord was naked, imprisoned, and a stranger. And His enduring “Go ye therefore, and teach all nations” makes the church’s activities—sharing, teaching, preaching, baptizing—more precious to us. Because of Him we seek to be faithful stewards.

### **What Is Stewardship?**

“Do you not know that your body is the temple of the Holy Spirit...and you are not your own? For you were bought at a price; therefore glorify God in your body and in your spirit, which are God’s” (1 Cor. 6:19, 20). At high cost we were purchased, redeemed. We belong to God. But such was mere *reclaiming*, for He made us; we have belonged to Him from the beginning because “In the beginning God created...” (Gen. 1:1). The Scriptures clearly state that “the earth is the Lord’s, and all its fullness, the world and those who dwell therein” (Ps. 24:1).

At Creation God shared His possessions with humanity, and He continues to be the true owner of the world, its inhabitants, and its goods (Ps. 24:1). At the cross He reclaimed as His own that which man had surrendered to Satan at the Fall (1 Cor. 6:19, 20). He has now appointed His people to serve as stewards of His possessions.

A steward is a person “entrusted with the management of the household or estate of another.” Stewardship is “the position, duties, or service of a steward.”<sup>1</sup>

To the Christian, stewardship means “man’s responsibility for, and use of, everything entrusted to him by God—life, physical being, time, talents and abilities, material possessions, opportunities to be of service to others, and his knowledge of the truth.”<sup>2</sup> Christians serve as managers over God’s possessions and view life as a divine opportunity “to learn to be faithful stewards, thereby qualifying for the higher stewardship of eternal things in the future life.”<sup>3</sup>

In its larger dimensions, then, stewardship “involves the wise and unselfish use of life.”<sup>4</sup>

### **Ways to Acknowledge God’s Ownership**

Life can be divided into four basic areas, each a gift from God. He gave us a body, abilities, time, and material possessions. In addition, we must care for the world around us, over which we were given dominion.

***Stewardship of the Body.*** God's people are stewards of themselves. We are to love God with all our heart, and with all our soul, and with all our strength, and with all our mind (Luke 10:27).

Christians are privileged to develop their physical and mental powers to the best of their ability and opportunities. In so doing they bring honor to God and can prove a greater blessing to their fellow beings (see chapter 22).

***Stewardship of Abilities.*** Each person has special aptitudes. One may be talented in the musical realm; another in manual trades such as sewing or auto mechanics. Some may make friends easily and mingle well with others, while others may naturally tend toward more solitary pursuits.

Every talent can be used to glorify either the one who possesses it or its original Bestower. A person can diligently perfect a talent for God's glory—or for personal selfishness.

We ought to cultivate the gifts the Holy Spirit gives each of us in order to multiply these gifts (Matt. 25). Good stewards use their gifts liberally in order to bring fuller benefit to their master.

***Stewardship of Time.*** As faithful stewards, we glorify God by a wise use of time. "Whatever you do, work at it with all your heart, as working for the Lord, not for men, since you know that you will receive an inheritance from the Lord as a reward. It is the Lord Christ you are serving" (Col. 3:23, 24, NIV).

The Bible admonishes us not to behave "as fools but as wise, redeeming the time, because the days are evil" (Eph. 5:15, 16). Like Jesus, we must be about our Father's business (Luke 2:49). Because time is God's gift, each moment is precious. It is given to form character for eternal life. Faithful stewardship of our time means using it to get to know our Lord, to help our fellowmen, and to share the gospel.

When, at Creation, God gave time to us, He reserved the seventh-day Sabbath as holy time for communion with Him. But six days were provided for the human family to engage in useful employment.

***Stewardship of Material Possessions.*** God gave our first parents the responsibility of subduing the earth, governing the animal kingdom, and caring for the Garden of Eden (Gen. 1:28; 2:15). All this was theirs not only to enjoy but to manage.

One restriction was placed on them. They were not to eat of the Tree of the Knowledge of Good and Evil. This tree provided a constant reminder that God was the owner and final authority over the earth. Respecting this restriction, the first pair demonstrated their faith in and loyalty to Him.

After the Fall, God could no longer test through the Tree of Knowledge.

But humanity still needed a constant reminder that God is the source of every good and perfect gift (James 1:17) and that it is He who provides us with the power to get wealth (Deut. 8:18). To remind us that He is the source of every blessing, God instituted a system of tithes and offerings.

This system eventually provided the financial means for supporting the priesthood of the Israelite temple. Seventh-day Adventists have adopted the Levitical model as a sound, biblical method for financing a worldwide outreach of the gospel. God has ordained that sharing the good news is to be dependent on the efforts and offerings of His people. He calls them to become unselfish co-laborers with Him by giving tithes and offerings to Him.

**1. Tithes.** As one seventh of our time (the Sabbath) belongs to God, so does one tenth of all material things we acquire. Scripture tells us that the tithe is “holy to the Lord,” symbolizing God’s ownership of everything (Lev. 27:30, 32). It is to be returned to Him as His own.

The tithing system is beautiful in its simplicity. Its equity is revealed in its proportional claim on the rich and on the poor. In proportion as God has given us the use of His property, so we are to return to Him a tithe.

When God calls for the tithe (Mal. 3:10), He makes no appeal to gratitude or generosity. Although gratitude should be a part of all our expressions to God, we tithe because God has commanded it. The tithe belongs to the Lord, and He requests that we return it to Him.

**a. Examples of tithing.** Tithing is an accepted practice throughout Scripture. Abraham gave Melchizedek, the priest of God Most High, “a tithe of all” (Gen. 14:20). By doing so, he acknowledged Melchizedek’s divine priesthood and showed that he was well acquainted with this sacred institution. This casual reference to tithing indicates that it was already an established custom at that early date.

Evidently, Jacob also understood the tithing requirement. As an exile and fugitive, he vowed to the Lord, “Of all that You give me I will surely give a tenth to You” (Gen. 28:22). And after the Exodus, when Israel was established as a nation, God reaffirmed the law of tithing as a divine institution on which Israel’s prosperity depended (Lev. 27:30-32; Num. 18:24, 26, 28; Deut. 12:6, 11, 17).

Far from abrogating this institution, the New Testament assumes its validity. Jesus approved of tithing and condemned those who violate its spirit (Matt. 23:23). While the ceremonial laws regulating the sacrificial offerings symbolizing Christ’s atoning sacrifice ended at His death, the tithing law did not.

Because Abraham is the father of all believers, he is the model for tithe paying for Christians. As Abraham paid tithe to Melchizedek, the

priest of the Most High God, so New Testament believers give tithe to Christ, our High Priest according to the order of Melchizedek (Heb. 5:9, 10; 7:1-22).<sup>5</sup>

**b. Use of tithes.** Tithes are sacred and are to be used for sacred purposes only. The Lord commanded, “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....The entire tithe of the herd and flock...will be holy to the Lord” (Lev. 27:30-32, NIV). “Bring all the tithes into the storehouse,” He said, “that there may be food in My house” (Mal. 3:10).

In Israel the tithe was used exclusively for the Levites, who, having received no tribal allotment, were to use all their time in fostering Israel’s worship, ministering at the sanctuary, and instructing the people in the law of the Lord (Num. 18:21, 24).

After the Crucifixion, when the divinely directed role of the Levitical priesthood ended, tithes were still to be used to support the ministry of God’s church. Paul illustrated the principle underlying this by drawing a parallel between the Levitical service and the newly established gospel ministry. He stated, “If we have sown spiritual seed among you, is it too much if we reap a material harvest from you? If others have this right of support from you, shouldn’t we have it all the more?...Don’t you know that those who work in the temple get their food from the temple, and those who serve at the altar share in what is offered on the altar? In the same way the Lord has commanded that those who preach the gospel should receive their living from the gospel” (1 Cor. 9:11-14, NIV).

Church members, then, willingly bring their tithes to the “storehouse, that there may be food in My house” (Mal. 3:10)—in other words, so that there are enough funds in God’s church to provide a living for its ministry and to carry forward the outreach of the gospel.<sup>6,7</sup>

**2. Offerings.** Grateful Christians cannot limit their contributions to the church to tithe. In Israel, the tabernacle, and later, the Temple, were built from “free will offerings”—offerings given from willing hearts (Ex. 36:2-7; cf. 1 Chron. 29:14). And special offerings covered the maintenance expenses of these places of worship (Ex.30:12-16; 2 Kings 12:4, 5; 2 Chron. 24:4-13; Neh. 10:32, 33). The Israelites probably contributed as much as one fourth to one third of their income to religious and charitable purposes. Did such heavy contributions lead to poverty? On the contrary, God promised to bless them in their faithfulness (Mal. 3:10-12).<sup>8</sup>

Today too, the Lord calls for liberal giving as He has prospered us. Offerings are needed to build, maintain, and operate churches and to set up medical missionary work, demonstrating the practical significance of the gospel.

Should we give as much as did the Israelites, or are their patterns of giving no longer applicable? In the New Testament Christ laid down the principle of true stewardship—that our gifts to God should be in proportion to the light and privileges we have enjoyed. He said, “For everyone to whom much is given, from him much will be required; and to whom much has been committed, of him they will ask more” (Luke 12:48). When Christ sent His followers on a mission, He said, “Freely you have received, freely give” (Matt. 10:8). This principle applies to the sharing of our financial blessings as well.

Nowhere does the New Testament repeal or relax this system. As we compare our privileges and blessings with those of the Israelites, we see that in Jesus our share has clearly been greater. Our gratitude will find a corresponding expression through a greater liberality so that the gospel of salvation can be extended to others.<sup>9</sup> The more widely the gospel is proclaimed, the greater support it needs.

**3. *The remaining principle.*** The principle of stewardship applies to what we retain as well as to what we give. While the tithe is the basic test of our stewardship of our temporal material possessions,<sup>10</sup> the use we make of the remaining principal tests us as well.

Our use of material goods reveals how much we love God and our neighbors. Money can be a power for good: in our hands it can provide food for the hungry, drink for the thirsty, and clothing for the naked (Matt. 25:34-40). From God’s perspective money has value mainly as it is used to provide the necessities of life, to bless others, and to support His work.

**4. *Unfaithfulness in tithe and offerings.*** Generally speaking, people are ignorant of and neglect the divine principles of stewardship. Even among Christians few acknowledge their role as stewards. God’s response to Israel’s unfaithfulness gives a clear insight into how He regards this matter. When they used the tithes and offerings for their own benefit, He warned that it amounted to theft (Mal. 3:8) and attributed their lack of prosperity to their fiscal unfaithfulness: “You are cursed with a curse, for you have robbed Me, even this whole nation” (Mal. 3:9).

The Lord revealed His patience, love, and mercy by prefacing His warning with an offer of grace: “Return to Me, and I will return to you” (Mal. 3:7). He offered them abundant blessing and challenged them to test His faithfulness. “Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this,” says the Lord Almighty, “and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it. I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit,”

says the Lord Almighty. “Then all the nations will call you blessed, for yours will be a delightful land,” says the Lord Almighty” (Mal. 3:10-12, NIV).

***Stewardship of the Earth.*** Modern science has made Earth one vast laboratory for research and experimentation. Such research yields many benefits, but the industrial revolution has also resulted in air, water, and land pollution. Technology, in some instances, has manipulated nature rather than managing it wisely.

We are stewards of this world and should do everything to maintain life on all levels by keeping the ecological balance intact. In His coming advent, Christ will “destroy those who destroy the earth” (Rev. 11:18). From this perspective Christian stewards are responsible not only for their own possessions but for the world around them.

## Christ as Steward

Proper stewardship is selflessness—complete self-giving to God and service to humanity. Because of His love for us Christ endured the cruelty of the cross, the even deeper pain of rejection by His own, and abysmal God-forsakenness. In comparison to this gift, what could we ever give? His was a gift, not of what He had—even though He had everything—but of Himself. Such is stewardship. To gaze on that greatest gift is to be drawn out of ourselves—to become like Him. It will move us to become the caring church, caring for both those within the communion of believers and those without. Since Christ died for the world, stewardship, in its broadest sense, is for the world.

## The Blessings of Stewardship

God has placed us in the role of stewards for our benefit, not for His.

***A Personal Blessing.*** One reason God asks us continually to consecrate to Him our entire life—time, abilities, body, and material possessions—is to encourage our own spiritual growth and character development. As we are kept aware of God’s ownership of everything and the ceaseless love He bestows on us, our love and gratitude are nurtured.

Faithful stewardship also assists us in gaining victory over covetousness and selfishness. Covetousness, one of man’s greatest enemies, is condemned in the Decalogue. Jesus also warned of it: “Take heed and beware of covetousness, for one’s life does not consist in the abundance of the things he possesses” (Luke 12:15). Our giving on a regular basis helps root out covetousness and selfishness from our lives.

Stewardship leads to the development of habits of economy and efficiency. Having “crucified the flesh with its passions and desires” (Gal. 5:24), we will use nothing for selfish gratification. “When the principles of

stewardship are given mastery in the life, the soul is illuminated, the purpose is fixed, social pleasures are pruned of unwholesome features, the business life is conducted under the sway of the golden rule, and soul winning becomes the passion. Such are the bountiful blessings of God's provisions in a life of faith and faithfulness."<sup>11</sup>

A deep satisfaction and joy comes from the assurance that on everything invested for the salvation of those for whom He died, the Master inscribes, "Inasmuch as you did it to one of the least of these My brethren, you did it to Me" (Matt. 25:40). "There is nothing too precious for us to give to Jesus. If we return to Him the talents of means which He has entrusted to our keeping, He will give more into our hands. Every effort we make for Christ will be rewarded by Him, and every duty we perform in His name will minister to our own happiness."<sup>12</sup>

***A Blessing to Others.*** True stewards bless all whom they contact. They execute Paul's stewardship injunction, "Command them to do good, to be rich in good deeds, and to be generous and willing to share. In this way they will lay up treasure for themselves as a firm foundation for the coming age, so that they may take hold of the life that is truly life" (1 Tim. 6:18, 19, NIV).

Stewardship involves service to others and being willing to share anything God has graciously bestowed that might benefit another. This means that "no longer do we consider that life consists of how much money we have, the titles we possess, the important people we know, the house and neighborhood we live in, and the position and influence we think we possess."<sup>13</sup> Real life is knowing God, developing loving and generous attributes like His, and giving what we can, according as He has prospered us. To really give in Christ's spirit is to really live.

***A Blessing to the Church.*** The adoption of the biblical plan of stewardship is indispensable for the church. The continual participation of its members in giving is like exercise—it results in a strong church body, involved in sharing the blessings Christ has bestowed on it and ready to respond to whatever needs there are in God's cause. The church will have adequate funds to support the ministry, to expand God's kingdom in its immediate vicinity, and to extend it to the remote places of the earth. It will willingly make time, talents, and means available to God in love and gratitude for His blessings.

In view of Christ's assurance that He will return when the gospel of the kingdom has been proclaimed as "a witness to all the nations" (Matt. 24:14), all are invited to be stewards and co-workers with Him. Thus the church's witness will be a powerful blessing to the world, and its faithful stewards will be made glad as they see the blessings of the gospel extended to others.



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**References**

1. *Webster's New Universal Unabridged Dictionary*, 2<sup>nd</sup> ed., 1979, p. 1786.
2. *SDA Encyclopedia*, rev. ed., p. 1425.
3. *Ibid.*
4. Paul G. Smith, *Managing God's Goods* (Nashville: Southern Pub. Assn., 1973), p. 21.
5. See C. G. Tuland, "Tithing in the New Testament," *Ministry*, October 1961, p. 12.
6. E.g., in Exodus 27:20 the Lord gave special instructions that olive oil was to be provided for the lamps. Supplying the oil for the place of worship so that it could function properly was a continual obligation—but this operating expense did not come from the tithe. See also White, *Counsels on Stewardship* (Washington, D.C.: Review and Herald, 1940), pp. 102, 103. She says that Bible teachers in church-operated schools should be paid from the tithe (*Ibid.*, p. 103), but that it must not be used for other "school purposes," student loans, or for supporting canvassers and colporteurs (White, *Testimonies*, vol. 9, pp. 248, 249; White, *Selected Messages*, book 2, p. 209). These phases of God's work are to be supported from the offerings.
7. T. H. Jemison made some very practical suggestions on how to calculate tithes. He wrote, "Tithe on salary is easy to figure. Ordinarily there are no 'business expenses'—that is, actual expenses in producing the income—to be deducted. Ten percent of the salary is tithe...."

"Tithing business income has some variations from tithing a salary. A wholesale or retail merchant will deduct the expenses necessary to conduct his business before figuring the tithe. This includes the cost of hired help, heat, light, insurance, rent or property taxes, and similar items. These deductions do not, of course, include any of his personal or family living expenses.

"The farmer deducts his costs—wages, fertilizer, repairs, interest, taxes, and the like. However, the farmer should consider in his income farm produce used by the family, as this reduces family living costs and serves as income.

"Comparable procedures can be followed by the manufacturer, the investor, or the professional man. The accurate accounting that is necessary these days in all businesses makes it easy to compute the tithe on the increase, or profit, from the business. Some businessmen include their tithe calculation in their regular bookkeeping system.

"Sometimes a woman whose husband is not a tithepayer finds it difficult to know how to relate herself to tithe paying. In some cases she can pay tithe on the money given her for household expenses. In other instances this has been forbidden. In such cases she may be able to tithe only what extra money she may earn or receive as a gift. 'For if there be first a willing mind, it is accepted according to that a man hath, and not according to that he hath

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not' 2 Corinthians 8:12" (*Christian Beliefs*, p. 267).

8. Some Bible students believe that Israel contributed at least two tithes (some think three) in addition to various offerings. Regarding the first tithe the Lord had said, "I have given the children of Levi all the tithe in Israel as an inheritance in return for the work which they perform" (Num. 18:21). But as to the second tithe, He said, "You shall eat before the Lord your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstlings of your herds and your flocks, that you may learn to fear the Lord your God always" (Deut. 14:23). For two years out of three, the Israelites were to bring this tithe, or its equivalent in money, to the sanctuary. There, it would be used to celebrate the religious festivals and also to provide for the Levites, strangers, fatherless, and widows. Every third year the Israelites were to use the second tithe at home to entertain the Levites, strangers, fatherless, and widows. So the second tithe was used for charity and hospitality (Deut. 14:27-29; 26:12). See White, *Patriarchs and Prophets*, p. 530; "Tithe," *SDA Bible Dictionary*, rev. ed., p. 1127.
9. Cf. White, *Testimonies*, vol. 3, p. 392.
10. From a biblical perspective possession is not ownership. Our attitude toward tithing indicates whether we acknowledge that we are only managers or whether we pretend to be owners.
11. Froom, "Stewardship in Its Larger Aspects," *Ministry*, June 1960, p. 20.
12. White, *Testimonies*, vol. 4, p. 19.
13. P. G. Smith, p. 72.