

1985

## Tithing Is Christian

Elmer L. Towns

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by Elmer Towns

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# Tithing Is Christian

**by Elmer Towns**

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This chapter traces the history of giving money to God in the Old Testament. Special emphasis is placed on children of Israel giving to build the Tabernacle. The principle in this chapter is, "God does not ask His people to give to Him until He provides them with resources."

## **Chapter Two: WHY STOREHOUSE TITHING?**

This chapter traces the development of Storehouse tithing in the Old Testament. The principle in this chapter is "Children of God should give money to God's place where, (1) He promised to meet with His people, (2) the symbols of redemption were celebrated, and (3) God's man ministers to the people." The temple in the Old Testament and the church in the New Testament meet these requirements.

## **Chapter Three: HOW TO GIVE MONEY TO GOD.**

This chapter studies Jesus' teaching on the attitude a person should have in giving money to God. The Lord will make those rich who give by faith.

## **Chapter Four: GIVING MONEY IN THE EARLY CHURCH.**

This chapter examines the way early Christians gave money to God. Proofs are given for storehouse tithing in this age. Finally, practical suggestions are made how a Christian should give money to God.

# “I BELIEVE IN TITHING”

My mother began teaching me to give money to God when I was six years old. The church I attended issued me a box of envelopes (number 75) and each week my mother made sure I put a nickel in each side of the envelope (one side for missions, the other side for church expenses). I probably gave more than the tithe.

My junior Sunday School teacher told a story of a man who got away from God but never stopped sending his offering to the church in his envelope. Later that man came back to God. Because of that story, I reaffirmed my vow to tithe.

I believe in tithing because:

Tithing obeys God . . .

Tithing prospers the church . . .

Tithing provides money to win souls . . .

Tithing causes me to grow in grace . . .

Tithing prospers me financially . . .

Many churches teach and practice Storehouse Tithing. Members are asked to give one-tenth of their income to the Lord. These churches believe it is the obligation of their members to give to God through the local church, and the tithe should not be given elsewhere. These four lessons will discuss storehouse tithing. These lessons answer the following questions:

Chapter One: *Why God wants our money?* Where did tithing begin?

Chapter Two: *Why Storehouse Tithing?* The Lord who owned the gold and silver could have created money, but He asked His people to make gifts. Why does God ask people to give money to Him?

Chapter Three: *How to give money to God.* What should be the attitude of the tither and what should he expect in return for his gift?

Chapter Four: *Giving money in the early church.* What was the practice of the early church in tithing?

This book is designed for stewardship month. These lessons should be taught in Sunday School. Then during the final week every member should be given an opportunity to make a financial commitment to the Lord.

Appreciation is extended to Dr. Gordon Talbot for research and gathering of material for this book. Also, Rev. Bill Monroe and Dr. Truman Dollar read the manuscript and gave me valuable insight from the local church perspective.

This book is dedicated to soul winning and the growth of the local church. Since money is needed to expand the ministry of churches, may God use this manuscript to help Christians see their obligation and opportunity of tithing to the church.

Sincerely yours in Christ,

Elmer L. Towns

Spring 1975

# CHAPTER ONE

## WHY GOD WANTS OUR MONEY?

### *THE FIRST GIFT TO GOD*

The act of giving the substance of our life to God goes back to the beginning of Scripture. From the outset, giving money involved itself with the act of salvation and worship. “Cain brought of the fruit of the ground an offering unto the Lord. And Abel, he also brought of the firstlings of his flock and of the fat thereof. And the Lord had respect unto Abel and to his offering: But unto Cain and to his offering he had not respect” (Gen. 4:3,4). Even in the first act of bringing gifts to God, the following points are seen: (1) “Abel offered unto God a more excellent sacrifice than Cain, by which he obtained witness that he was righteous” (Heb. 11:4). Giving of gifts was tied to salvation. (2) God was not pleased with all of the gifts of man. A man’s gift had to follow the pattern given by God. (3) Gifts must be accompanied by the right attitude.

Other men of God brought gifts unto the Lord notably sacrifice. “Noah offered unto the Lord (Gen. 8:20), as did Abraham” (Gen. 12:7, 13:4). In these days there was no temple to maintain, nor was there a priest who needed a salary for his earthly needs. The gift was usually a lamb that was slain and consumed in the act of sacrifice. As a result, the gifts that were given to God were the object of the moment.

The first occurrence of tithing came when Abraham met Melchizedek; the first mentioned priest of God. As Abraham returned from the victory over Chedorlaomer, Melchizedek, the king of Salem, met him. Later, in the book of Hebrews, Melchizedek is a type of the priesthood of Jesus Christ. Inasmuch as a priest had a ministry to and for individuals, Melchizedek gave Abraham bread and wine. In return for his ministry, Abraham “gave him tithes of all” (Gen. 14:20). Apparently, Abraham gave him one-tenth of all the spoils of battle. It is interesting to note that when the first priest of God appears in the Bible, tithes are collected to support him. Also, tithes were paid at a place that later would be connected with tithes. Melchizedek was king of Salem, a place we know today as Jerusalem.

The next occurrence of tithing comes when Jacob is at Bethel, also a place later approved for collective religious worship. There Jacob saw a symbol of salvation, the ladder which reached to heaven. Jacob, knowing that the presence of God was there, named the place Bethel, the house of God. He vowed that if God would bless him, he would return: “This stone, which I have set for a pillar, shall be God’s house: and of all that thou shalt give me I shall surely give the tenth unto thee” (Gen. 28:22). Jacob realized that any wealth he would accumulate would come from God and that a tenth belonged to Him.

Throughout the book of Genesis, God deals through patriarchs, the great men who led their families. There was no house of God, nor were there priests to minister to the men of God. There was no need for finances to sustain the ministry of God. The patriarchs were the priests of God. They did not need offerings to support themselves, for they made their living through

cattle, crops, and trading. Any gift to God was the animal that was sacrificed as an offering to God.

Even before God's people went into Egypt, God had predicted that they would become a great nation (Gen. 15:12-14). When the descendants of Abraham went into Egypt, they were only 70 souls (Gen. 46:27). In the land of Egypt God's people multiplied abundantly. With their population explosion, Pharaoh made them slaves and took steps to eliminate the male babies (Ex. 1:7,22). God's people suffered under bondage, yet prospered. The story is well known how Moses delivered Israel out of Egypt. After a series of nine devastating plagues was imposed on the Egyptians, they were still unwilling to release the Israelites. The time came for the last crippling blow (Ex. 10:1-10,29). God's people prepared themselves for the last plague, in which all the firstborn died, including men and beasts. As a result, Pharaoh not only released the Israelites; he quickly thrust them out of the country into the Sinai wilderness.

Before the Israelites left Egypt, they were instructed to "borrow" gold, silver, and jewels from their Egyptian neighbors (Ex. 11:1,2). Second, they were to make preparation for celebrating the first Passover. They only had until midnight to accomplish these tasks (Ex. 12:3-13). The borrowing of jewels and raiment by the Israelites becomes the seed-plot for God's people to make gifts: (1) to build the tabernacle, (2) to sustain the ministry of the tabernacle, and (3) to support the priesthood.

Pharaoh must have been furious with Moses and hardened his heart, but the Lord gave Moses and the Israelites favor in the eyes of the Egyptians. The suggestion that they ask their Egyptian neighbors for jewels was unusual but not ridiculous. The Egyptian people would have given anything to get the curse of God off their desolated land, especially after they had lost their firstborn.

***Overdue wages paid – Exodus 121:35-36.*** "And the children of Israel did according to the word of Moses; and they borrowed of the Egyptians jewels of silver, and jewels of gold, and raiment: And the Lord gave the people favor in the sight of the Egyptians, so that they lent unto them such things as they required. And they spoiled the Egyptians."

At midnight the death angel smote the land of Egypt, slaying the firstborn sons and beasts, so that a great cry of mourning went up from every home. Pharaoh hurriedly summoned Moses and Aaron to tell them to leave (Ex. 12:30,31). The Egyptians were terrified that they might all die, so they urged the Israelites to get out of the land (12:33).

If any of the Egyptians were previously reluctant to give the Israelites gifts of gold and silver, they freely gave them after their firstborn were taken. The Egyptians also added raiment. These were not really loans, for they did not expect to see them returned. In effect, the Israelites stripped the Egyptians of their valuables, just as a conquering army might take the spoils of war for itself.

There were three reasons why the "spoiling of the Egyptians" took place. *First*, the prophecy of Genesis 15:14 had to be fulfilled, for God stated Abraham's descendants would come out of a strange land "with great substance." *Second*, the Israelites had worked for the

Egyptians as slaves for many years with no pay. What they took from Egypt might be considered overdue wages for their work. *Third*, the Lord was planning a sanctuary for Himself in the wilderness. The tabernacle would require gold, silver, and fabric for its construction, furnishings, and robes for attendants. Whatever was needed had to be carried into the wilderness of Sinai from Egypt.

By the time the Israelites were asked to make contributions to the Lord, they had many reasons to be grateful to Him. Under the leadership of Moses, they had left the land of Egypt and made their way to the western shore of the Red Sea. Pursued by the armies of Egypt, they feared they would be slain or taken back into slavery, but God allowed them miraculously to walk through the waters on dry land. He then used those same waters to drown the pursuing Egyptians. Their corpses were washed up on the eastern shore, so the Israelites could take their weapons. These were used later in a pitched battle with the Amalekites at Rephidim. After three months of traveling, the Israelites finally reached Mount Sinai (12:3 7-19:2).

God gave His people the Ten Commandments and the Book of the Covenant at Mount Sinai, as well as the order of worship to be followed in the tabernacle after it was built (Chapters 20-24). Now the stage was set for the construction of the sanctuary.

God had providentially provided gold, silver and raiment for His house. In the same way today, God gives men strength, wisdom and ability to work. From that employment comes wages. Then the Lord asks that men give back to God. God providentially prepares for man to make tithes and offerings.

***Willing offerings requested - Exodus 25:1-8.*** “And the Lord spake unto. Moses, saying, 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. And this is the offering which ye shall take of them; gold, and silver, and brass, And blue, and purple, and scarlet, and fine linen, and goats’ hair, And rams’ skins dyed red, and badgers’ skins, and shittim wood, Oil for the light, spices for anointing oil, and for sweet incense, Onyx stones, and stones to be set in the ephod, and in the breastplate. And let them make me a sanctuary; that I may dwell among them.”

Fund-raising is difficult when two factors are absent – lack of resources and reluctance to give. Moses knew that the Israelites had abundant resources, but he had to see if they would give them willingly to the work of the Lord.

Evidently, God did not want anyone to give anything unless he was ready to offer it voluntarily. There was such a reservoir of good will and gratitude because of all God had done for the Israelites that no commandment or enforcement was necessary. At this time, no amount was mentioned; a person could give all he had or just a portion of it.

The question might arise whether or not it was right to use “gifts from the Egyptians” to support God’s work. The same question might be raised about some of the dollars that find their way into our offering plates. Money and material things are neutral in themselves. The uses to which they are put make them moral or immoral. By giving to the Lord the valuables they had

collected from their former taskmasters, the Israelites were sanctifying them. Our earnings from secular sources can be sanctified in the same way.

The offerings requested ranged over a wide assortment of things – gold, silver, brass (bronze), blue cloth, purple cloth, fine-twined linen, goats' hair, red-dyed rams' skins, badgers' skins (probably goatskins, or perhaps skins of dolphins or seals), shittim (or acacia) wood, olive oil for lamps, spices for anointing oil and sweet incense, onyx stones, and jewels to be set in the ephod (square cloak hanging down from the high priest's shoulders) and the breastplate, which had twelve jewels in it, one for each tribe of Israel.

No one Israelite had all or even most of these items. There was a cooperative effort. Many could do what a few could not do. Our churches today are built by the same principle. Many can bind together to support a missionary family, where no one person could do it.

***Proposed sanctuary mentioned - Exodus 25:8-9.*** “And let them make me a sanctuary; that I may dwell among them. According to all that I shew thee, after the pattern of the tabernacle, and the pattern of all the instruments thereof, even so shall ye make it.”

The Lord revealed the reason why He wanted the various offerings. A huge tent was to be constructed and positioned in the center of the camp wherever the Israelites traveled. God would dwell in that tent in a special way and meet with His people.

We generally refer to the tent as a tabernacle, which comes from the Latin Vulgate word *tabernaculum*. In his address to the Sanhedrin, Stephen referred to it as “the church in the wilderness” (Acts 7:38). The Greek word *ecclesia*, which was translated as “church” in New Testament times, only meant “a people.” Since the church is the body of Christ (Eph. 1:22,23), Israel was not technically a church; the church came into being with Christ. The tabernacle was the visible symbol of the “called-out people,” even as the temple and the local church were later to be such symbols.

A detailed description of the construction of the tabernacle and its furnishings is given in Exodus 25 to 27. There is symbolic significance in the brazen altar and laver in the courtyard, the golden candlestick and table of shewbread in the holy place, and the altar of incense associated with the Holy of Holies and the ark of the covenant placed in the Holy of Holies, along with two huge golden cherubims overshadowing the inner sanctuary. Christ was prefigured in all of these things.

God told Moses that everything would have to be constructed according to a pre-planned pattern of the tabernacle. God gave Moses the pattern of all the instruments. The Lord was definitely the Architect of this sanctuary, and the Israelites were the contractors. As the Lord dwelt in each work, He could also be called the Contractor. “Except the Lord build the house, they labour in vain that build it” (Ps. 127: 1).

As time went by, the Israelites set aside Aaron and his sons to serve as priests. They wore the garments that were donated. Skilled workers, filled with the Spirit of God, were assigned to their special construction tasks. After a discouraging episode involving worship of a golden calf,

followed by disciplinary action on the part of Moses, the people of Israel prepared to move northward toward the Promised Land. The tabernacle would be a constant reminder of God's presence among them. Therefore the time was ripe to construct the tent where God would dwell.

***Talented men recruited - Exodus 36:1-3.*** “Then wrought Bezaleel and Aholiab, and every wise hearted man, in whom the Lord put wisdom and understanding to know how to work all manner of work for the service of the sanctuary, according to all that the Lord had commanded. And Moses called Bezaleel and Aholiab, and every wise hearted man, in whose heart the Lord had put wisdom, even every one whose heart stirred him up to come unto the work to do it: And they received of Moses all the offering, which the children of Israel had brought for the work of the service of the sanctuary, to make it withal. And they brought yet unto him free offerings every morning.”

Bezaleel, from the tribe of Judah, and Aholiab, from the tribe of Dan headed up the work crew. God had given these men talents to construct the tabernacle and its furnishings, as well as the garments to be worn by the priests. God selected these men (Ex. 31:1-6). However, they were not called to their tasks until after Israel's sordid flirtation with idolatry was over.

God wanted men who were not only talented but also purified to work on His house and all that pertained to it. We may not always be able to find Christian contractors to construct our church buildings, but it would be wonderful if we could. An unbelieving contractor and his men might take pride in their work, and do a good job, but it would be better if they saw the spiritual significance of what they were doing and did it as unto the Lord. Whenever people help in the construction of their church, they not only help save the Lord's money, but they also invest themselves in the project.

Construction cannot go ahead unless there is an adequate supply of materials. This was no problem in Israel's case. As Moses received daily gifts from the people, he turned them over to the artisans, and they put them to good use. We might wonder what motivated the people to give freewill offerings each morning. They were probably moved by devotion to God, appreciation for His blessings, or as acts of contrition for sins committed.

The offering came in each morning (Ex. 36:3). As there was a need, the people gave their possessions. When a church doesn't have money today, it is probably because the people do not see the need. God's people usually give when there is need of space for the growing crowd, or another bus to reach lost children. If the church is winning souls and growing in its total ministry, then the people see the need and give their money. As the Israelites gave daily, our people today give weekly.

***Generous offerings restrained - Exodus 36:4- 7.*** “And all the wise men, that wrought all the work of the sanctuary, came every man from his work which they made; And they spake unto Moses saying, The people bring much more than enough for the service of the work, which the Lord commanded to make. And Moses gave commandment, and they caused it to be proclaimed throughout the camp, saying, “Let neither man nor woman make any more work for the offering of the sanctuary. So the people were restrained from bringing. For the stuff they had was sufficient for all the work to make it, and too much.”

Moses now faced a problem every spiritual leader would no doubt like to have. The skilled artisans came to him and said that the people were bringing more materials than they could use. Moses drew up an announcement and sent it out to be proclaimed to the entire camp; stating that no one should bring any more offerings for the time being. The people had to be restrained from giving, perhaps one of the few times in history when such action had to be taken.

The fact that the skilled artisans were men of the highest moral character is indicated by their refusal to appropriate any of the valuables passing into their hands. Their tasks were sacred, and they would not stoop to embezzlement. Like their future counterparts, the deacons chosen by the church in Jerusalem, they were men of God entrusted with temporal things and accountable to God for their stewardship (Acts 6:1-7). People will give with confidence when they know the pastor and deacons will carefully spend the money that comes to the church.

Construction of the tabernacle began six months after the exodus from Egypt. We are told that on the first day of the first month of the second year the tabernacle was raised up (Ex. 40:17). It took six months to finish. “Then a cloud covered the tent of the congregation, and the glory of the Lord filled the tabernacle. And Moses was not able to enter into the tent of the congregation, because the cloud abode thereon, and the glory of the Lord filled the tabernacle. And when the cloud was taken up from over the tabernacle, the children of Israel went onward in all their journeys: But if the cloud were not taken up, then they journeyed not till the day that it was taken up” (Ex. 40:34-37).

This is God’s final approval in the project. His presence filled the house. Today God’s Spirit doesn’t dwell in a building but in living temples (I Cor. 6:19,20). God dwells in the heart of everyone who receives Him in faith. Then when we yield ourselves to Him, his spirit fills us (Eph. 5:19). This is God’s approval; He fills us with His Spirit when we give ourselves to Him.

Thus we see that the Book of Exodus began with the Israelites suffering cruel bondage under Egyptian overlords, and ended with them moving as free men and women northward toward Canaan, led by Shekinah glory of God resting in and over their house of worship, the huge portable tabernacle. Today’s lesson reveals God’s people triumphing over what seemed to be insurmountable odds. God had proved Himself gracious, merciful, and all-powerful in their behalf.

***Update.*** Some might wonder what the experience of the ancient Israelites has to say to us today as far as giving to a local church is concerned. Here are some suggestions to consider:

(1) *Bondage destroys life.* The Israelites were working themselves into destruction while enslaved in Egypt. Today, sinners work hard to satisfy enslaving habits, yet they get nowhere. They have no future blessing for which to hope. They have the pleasure of sin but no joy and peace. Satan is no kinder to his friends than he is to his enemies. The unsaved is bound for the lake of fire, the same destiny that awaits Satan (Rev. 20:10-15). A man can give himself to Christ and have new life (John 3:36). He will not go to hell, but to heaven.

(2) *God never asks for contributions but what He first supplies resources.* God chose an unusual way to make sure the Israelites would have gifts to contribute toward the construction of

the tabernacle and its furnishings by allowing them to “spoil the Egyptians.” He can use routine or special ways to make sure we have something to give toward God’s work. One of the things which makes life interesting is to see how God provides resources to use in His work in His church today.

Dr. Greg Dixon was asked if he would do anything differently; if he could change the way he built the Indianapolis Baptist Temple (attendance 3,500).

“I’d lean harder on my people to give more money than they did,” was Dixon’s reply.

At first a person might think Dixon was selfish or mercenary. He quickly adds, “I’ve seen many of my men get rich by giving to God.”

Dixon went on to explain that a bricklayer got saved and quit running to taverns, beer-drinking and wasting his money. This man tithed. With salvation came self-discipline and purpose in life. The bricklayer came to Dixon and asked him to pray about going into the contracting business. God blessed the endeavor and the bricklayer gave the double tithe.

“God made it possible for this man to give thousands because he was faithful to give the small tithe when he got saved,” Dixon commented. The wise pastor continued, “I’d push my men to give more money to God because no one can out-give God.”

*(3) The first project on God’s priority list for His people’s welfare is an assembly house.* As the nation of Israel literally set up camp with the tabernacle right in the center, so the Lord expects believers today to make the local church the center of their lives. Here they find a place for instruction, worship, fellowship, and service. The church is the meeting place with God, and it deserves the best we can build.

Many Baptist churches have been started in warehouses, public schools, fire halls, movie houses and storefront buildings. God has worked miracles and changed lives in these temporary places. Their first buildings have many times been simply concrete-block structures. God has been glorified in the hundreds who have been saved in these preaching-houses. But there comes a time when a permanent church building should be constructed which will glorify God and be a testimony to all the community. Just as the Tabernacle represented the best that Israel could give, so our church building should represent the best the members can give.

*(4) God wants His people to give willingly toward the support of His work.* No one had to be forced to give, for everyone gave willingly. A heart motivated by love and gratitude doesn’t require artificial gimmicks or high-pressure campaigns to ensure giving. Each of us should count his blessings and then give accordingly. God does not want His work supported by cake sales, raffles, car washes, or bingo parties. People should give out of gratitude.

*(5) Giving involves more than just money or material things.* The skilled workmen gave of their time and talents for the construction of the tabernacle and its furnishings. Today we can give of our time, talents, and treasures for the ministry of the local church and its programs. God keeps the record books, and He knows what contributions we make. We may be surprised the judgment seat of Christ when the rewards are given out.

Giving to the Lord's work was much simpler for the ancient Israelites out in the wilderness than it is for God's people today. They had one depository into which they could put their contributions. All funds went to the tabernacle and its programs. Today we have innumerable extra-church agencies clamoring for our contributions. Some of these are civic and community charitable organizations. Christians should give according to their community obligations, but never rob God to do so. A gift of charity does not fulfill the obligation to give to God's house.

Some Christian organizations make requests for finances by direct mail, radio or television. These may be good, but God had only one place in both Old and New Testament to give money (see next lesson). It is usually best to give to these organizations through your church. First, you don't know the integrity of inter-denominational organizations but your pastor and church board will have the knowledge of their ministry. Second, giving through your local church will strengthen the congregations' ministry. Third, an independent organization does not have a responsibility to its members, as does a church. Your local church can request some accountability from inter-denominations agencies for any money sent. Finally, the Lord's will in giving is better known in the multitude of counselor (Prov. 11: 14). Many an individual Christian has given a sacrificial gift to an independent organization only late to find out the gift was not properly used. If a Christian gives through his local church, he can give with confidence, knowing that those elected to a place spiritual rulership will give good guidance in giving.

The temptation is to subtract a portion from what normally goes to the local church and parcel it out to other agencies. If this is done, the local church suffers.

History has taught us that man-made organizations come and go, but the divine-human organism known as the church is indestructible, just as Jesus promised (Matt. 16:18). The church must have the support of its people. Let its needs first be supplied, and if there is a surplus to contribute elsewhere, let the recipients be selected by the church's collective leadership.

We, as individuals, may be naive and easily misled as to the worthiness of certain organizations and send contributions to those, which do not deserve them. However, when we discuss it with other believers in the local church and get a general consensus of where contributions can do the most good, we protect the Lord's money against exploitation.

## ***CONCLUSION***

Giving to God goes back to the beginning of time. As long as God has revealed Himself to man, the response has been a gift to God. Giving to God is no different today than in the past. God wants our life first, then the product of our hands. But He never asks us to give what He doesn't first provide.

# CHAPTER TWO

## WHY STOREHOUSE TITHING?

The belief and practice of storehouse tithing by Baptists has generally been rejected by Christians not involved in local church ministry. Those who believe in storehouse tithing have been accused of legalism, idolatry (worshipping the church) and fanaticism.

The doctrine of “tithing” means a believer gives one-tenth of his income to the Lord. Many do not agree with this practice. The doctrine of “storehouse tithing” means the tithes are given to the local church.

Baptists have some of the largest churches (84 out of the 100 largest Sunday Schools are Baptist). Baptists build great auditoriums, purchase buses, support missionaries, print books, preach the gospel over radio and TV and in general, their churches are growing, especially those which are true to the Word of God. All this takes money. Storehouse tithing is God’s common-sense way of growth. Every man gives according to his ability, and together enough money is raised to carry on the ministry. Every man gives to the church, God’s institution on earth, and together enough money is gathered to preach the gospel.

This chapter traces the biblical doctrine of storehouse tithing from its beginning through the New Testament. The principle of “God’s place” is introduced in Deuteronomy 12:1-32. Throughout the Old Testament God had a place for (1) celebrating the symbols of redemption, the sacrificial offerings: (2) a central assembly where God met with people, and (3) a location where the tithes and offerings were given. This principle continues in the New Testament. The church is God’s place for (1) celebrating the symbol of redemption baptism and the Lord’s table, (2) the central place where Christians assemble (church means “assembly”) and (3) the place where the people bring their tithes and offerings.

## DESIGNATING A PLACE

We know that God’s presence and His Holy Spirit are everywhere (Ps. 139:7-12). However, His presence is centralized in certain places such as on the throne. The first centralized presence of God on earth was in the tabernacle constructed by Moses and the ancient Israelites in the wilderness of Sinai (Ex. 40:34-38). Because of this, centralization of worship became very important to the people of Israel. Individual and family worship had their place in the scheme of things, but these could not be substituted for centralized worship in God’s house.

“These are the statutes and judgments, which he shall observe to do in the land, which the Lord God of thy fathers giveth thee to possess it, all the days that ye live upon the earth. Ye shall utterly destroy all the places, wherein the nations which he shall possess served their gods, upon the high mountains, and upon the hills, and under every green tree: And he shall overthrow their altars, and break their pillars, and burn their groves with fire; and he shall hew down the graven images of their gods, and destroy the names of them out of that place. Ye shall not do so unto the Lord your God” (Deut. 12:1-4).

God had not intended for the Israelites to leave the idolatrous influences of Egypt only to be bogged down by the idolatrous influences of Canaan. That's why He gave specific instructions that the heathen places of worship in Canaan be completely destroyed as the land was conquered. God didn't want His people worshipping at these places. In those primitive times there were no pagan temples in Palestine. Certain locations were set aside as sacred. These were often designated areas on mountain or hill tops, on artificial mounds, or in groves of trees. Piles of turf or of stones were used for altars on which sacrifices were offered. Before the sculpture was used to fashion statues, idols were pillars of colored stones. When a man worshipped in one of these places he was accused of doing what was right in his own eyes (Deut. 12:1-3,8).

**Importance of a special place - Deuteronomy 12:5-14.** "But unto the place which the Lord your God shall choose out of all your tribes to put his name there, even unto his habitation shall ye seek, and thither thou shalt come: And thither ye shall bring your burnt-offerings, and your sacrifices, and your tithes, and heave-offerings of your hand, and your vows, and your freewill-offerings, and the firstlings of Your herds and of your flocks: And there ye shall eat before the Lord your God, and ye shall rejoice in all that ye put Your hand unto, ye and your households, wherein the Lord thy God hath blessed thee. Ye shall not do after all the things that we do here this day, every man whatsoever is right in his own eyes. For ye are not as yet come to the rest and to the inheritance, which the Lord your God giveth you. But when ye go over Jordan, and dwell in the land which the Lord your God giveth you to inherit, and when he giveth You rest from all your enemies round about, so that ye dwell in safety; Then there shall be a place which the Lord your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you; your burnt-offerings, and you sacrifices, your tithes, and the heave-offerings of you hand; and all your choice vows which ye vow unto the Lord: And ye shall rejoice before the Lord your God ye, and your sons, and your daughters, and your menservants, and your maidservants, and the Levite that is within your gates; forasmuch as he hath no part nor inheritance with you. Take heed to thyself that thou offer not thy burnt-offerings in every place that thou seest: But in the place which the Lord shall choose it one of thy tribes, there thou shalt offer thy burnt-offerings, and there thou shalt do all that I command thee."

God made it very clear to the Israelites that three things were tied to a special place of worship.

**1. *The place for celebrating the symbols of redemption.*** An Israelite could not make his sacrifice any place, this was the custom of heathen religion. "Take heed to thyself that thou offer not thy burnt-offering in every place that thou seest" (Deut. 12:13). This was equivalent to a man determining how and where he would serve God, which is a man-made religion. God wanted obedience to His commands, and this command involved a specific place of worship. The command was, "unto the place which the Lord your God shall choose . . . thither ye shall bring your burnt-offerings" (Deut. 12:5,6). Those who disobeyed and sacrificed elsewhere were warned, "Ye shall not do after all the things that we do here this day, every man whatsoever is right in his own eyes" (Deut. 12:8).

The sacrifices were symbolic of Christ the lamb of God that would take away the sin of the world (John 1:29). The sacrifices could never atone for sin. They were symbols. Today we

do not observe the symbols of killing animals to picture redemption. Our symbols are baptism and the Lord's table. Both are pictures of Christ's sacrifice. These we call "ordinances" – baptism and the Lord's table – belong to the church. Just as the Israelite had to sacrifice in the specified place, so today the ordinances must be observed in the specified place, the church. A man should not observe the Lord's table at a family meal nor should he baptize a new convert in his swimming pool. These are church ordinances; baptism symbolizes the identification of a believer with Christ's body, the church. It is the doorway to church membership. The Lord's table is communion with Christ and fellowship with other believers in the church.

**2. *The place for the people to assemble with God.*** The Israelite was instructed to come to God's place. "But unto the place which the Lord your God shall choose out of all your tribes to put his name there, even unto his habitation shall ye seek, and thither thou shalt come" (Deut. 12:5). The Israelites were to assemble in God's place to worship Him. God promised to meet with people at specific places, "there shall be a place which the Lord your God shall choose to cause his name to dwell there" (Deut. 12:11). God did not appear at every location. The church is an assembly of "called-out ones." This is not saying that the church existed in the Old Testament. However, the principle of "God's place" transcends dispensations. Under both law and grace God saw the need of a central assembly. When the people assemble themselves, there is mutual fellowship, mutual support and combined strength. When God's people assemble themselves together they can correct false doctrine or practice, while at the same time they strengthen individuals and give cohesiveness to the whole.

The authority of the Old Testament place was the presence of God. "The glory of the Lord filled the Tabernacle" (Ex. 40:34). The church also has unique presence of Christ. He is everywhere but uniquely dwells in a New Testament church. The church is called a candlestick (Rev. 1:12,20; 2:1,5). When a church fell into sin it was in danger of losing candlestick out of his place" (Rev. 2:5). Christ is Light of the World (John 8:12), and He uniquely dwells in a church. He is the candlestick. In both the Old New Testament, God meets with His people in His special place. Christ's presence in the church is its authority. He indwells every believer (Gal. 2:20) and church is gathered to carry out His commission (Matt. 28:19,20). Therefore, we bring our tithes and offerings to the place (the church) where God meets with people.

The church is an assembly of baptized believer, whom Christ dwells, which exists under the authority of the Word of God, organized for evangelism, teach fellowship, worship and to exercise the ordinances. Gifted men who have been called of God give leadership to this ministry. Therefore, money is needed to supply their needs and pay for the expenses incurred in their ministry. Since God commanded His people to bring their tithes to "His place" in the Old Testament, we should continue God's pattern in the New Testament God realized the necessity of corporate worship He commanded, "Ye shall utterly destroy all the places wherein the nations which ye shall possess served their gods" (Deut. 12:2). An Israelite could not choose where to assemble and worship God. When men choose where to worship God, when to sacrifice and what to offer they had a man-made religion. God warned His people of these pitfalls in the Old Testament. The principle carries over into the New Testament. Today we live in a generation of man-made religious organizations. Some have Christian truth mixed into their programs; others are completely false. God's plan is to assemble on the Lord's day (I Cor. 16:2, Heb. 10:25), to study the Word of God (Acts 2:42), pray (v. 42), and celebrate the ordinances (Acts 2:41,46).

Christians should examine carefully radio and TV preachers, as well as literature that comes into their home. Some are man-made religions. The principle, *any preacher or organization not associated with a local church must prove his ministry before he deserves any support*. Do not immediately respond to interdenominational ministries, even if they come in the name of the Lord. God's program is the church.

**3. *The place of offerings.*** When God designated a special place (Deut. 12), He also designated that offerings be brought to that place. "There shall be a place which the Lord your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you, your burnt-offerings, and your sacrifices, your tithes, and the heave-offerings of your hand" (Deut. 12:1-11). People were told not to eat their tithe corn at home (Deut. 12:17). They were commanded to bring their tithes and offerings; (1) to worship God, (2) to support the Levites; (3) to provide for the maintenance of God's house, and (4) to prosper individually (Deut. 12:22).

In the Old Testament the Israelite had to pay his tithe at the tabernacle (later the temple) to remain in fellowship with God. This was one of the conditions of the law. Under grace some want to throw out the tithe. They have missed God's plan to carry on His work. God wants His people to continue bringing their tithe to God's place (the church). However, a Christian cannot give money to get in fellowship with God. Christians give money because they have been saved and have been made partakers of His grace. Because we are God's children we give Him tithes and offerings. Just as God required a portion in the Old Testament, so He requires the same portion in the age of grace.

The specific location for the tabernacle was not mentioned by Moses in Deuteronomy 12 before the Israelites entered Canaan. This prevented the Canaanites from learning about it and taking special measures to defend that location. It prevented the Israelites from quarreling about the site among themselves. We know the tabernacle was set up at Shiloh (Josh. 18: 1), although it was moved temporarily to such places as Shechem (Josh. 24:25-26) and Mizpeh (Judg. 21:1-2). Shiloh was the special site for God's house until God withdrew His presence from it and made it desolate (Ps. 78:60). God's next place was Jerusalem. Here the Israelites were to (1) make their sacrifices, (2) bring their offerings; and (3) assemble for feast, worship and fellowship (Deut. 16:16). Jeremiah later warned the Jews in Jerusalem that because of sin God would withdraw His presence from the temple and make Jerusalem desolate, just as had been done in Shiloh (Jer. 7:12-14). His prophecy came true in 587 B.C. under Babylonian conquest.

***Centrality of God's altar - Deuteronomy 26:1-4.*** "And it shall be, when thou art come in unto the land which the Lord thy God giveth thee for an inheritance, and possessest it, and dwellest therein; That thou shalt take of the first of all the fruit of the earth which thou shalt bring of thy land that the Lord thy God giveth thee, and shalt put it in a basket, and shalt go unto the place which the Lord thy God shall choose to place his name there. And thou shalt go unto the priest that shall be in those days, and say unto him, I profess this day unto the Lord thy God, that I am come unto the country which the Lord sware unto our fathers for to give us. And the priest shall take the basket out of thine hand, and set it down before the altar of the Lord thy God."

As Moses advanced in age, and the time for the Israelites to invade Canaan came closer, he reminded them of God's instructions concerning settlement of the land. He foresaw the days when they would till the soil and feed their flocks in the land of promise. He wanted them to be sure to give God an offering of the firstfruits of their harvests.

They were told that in that day they were to take a basket of the firstfruits to the specified place God would choose for His name, give it to the priest, and he would set it before the altar of the Lord. This basket was only a token gift of the firstfruits, of course. Tithing regulations were given in Deuteronomy 14:22-29, and it was stipulated that those coming from a distance could convert harvests of grain, wine, and oil into money. This money could be given at the festivals to support the Levites.

The tithing of harvests and herds was the last subject covered in the book of Leviticus. Moses said that one-tenth of the harvest was to be given to God as payment for the use of the land, for God was Owner of the land. The crop was tithed as a thank-offering to God for His blessing upon the crops. Domestic animals were passed through a small enclosure, while a person with a rod would dip it in ochre and mark every tenth beast passing before him, and these would be given to the Lord (Lev. 27:30-34).

Numbers 18:24-32 explains that the Israelites were to give their tithes to the Levites, and then the Levites were to take a tithe of these offerings and give this to the priests. Since there were more Levites than priests, this provided the priests with enough to meet their needs. Nothing is said about the priests giving, perhaps because they were at the end of the line in the giving procedure. It is interesting that King Hezekiah made three reforms after discovering the law of God in the temple: (1) re-establishment of the Passover Feast, (2) destruction of idols, and (3) reinstatement of the priests and Levites and a call for tithes and offerings to sustain them (II Chron. 29-31).

Tithing for the Levites is similar to our giving tithes in the church today. The minister receives a salary from the tithes and offerings. He is to live from the gifts of God's people because he is set aside to do God's work.

## **THE STOREHOUSE**

Although the Mosaic law remained in effect for fifteen centuries, from the time of Moses to the time of Christ's death at Calvary, the Jews often ignored it, defied it, or buried it beneath man-made traditions. When their spiritual life was low, their giving fell off, and when they were spiritually revived, their giving rose again.

Time and again the Lord sent prophets to call people back to God and to obey His law. The traumatic experience of the Babylonian captivity cured the Jews of idolatry, but some of their other sins reasserted themselves afterward. Malachi was a post-exilic prophet to the restored remnant of Jews in Palestine, probably in a time of confusion when Nehemiah was absent.

***Backsliding indicated – Malachi 3:7.*** “Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the Lord of hosts. But ye said, Wherein shall we return?”

In leading up to a rebuke for not contributing of their resources to the Lord, Malachi leveled a charge of backsliding against the Jews of his day. He accused them of living the same way their fathers had done prior to the Babylonian captivity. They had failed to obey the commandments concerning stewardship requirements (giving money). Only because God was longsuffering had they escaped the punishment they deserved.

The Lord invited His backslidden children to return to Him, with the promise that He would meet them halfway. It was an offer of reconciliation and of renewed fellowship. However, they replied that they were unaware of offending God. As usual, disobedience and formalism had led to insensitivity toward the Lord. God had to spell out the specific sin for them: they had robbed God.

***Charge explained – Malachi 3:8.*** “Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.”

The verb “rob” here literally meant “to cover” and thus to defraud or steal. The question was asked as to how a man could rob God, and the answer was that a man could keep back from God what rightfully belonged to Him. Specifically, reference was made to tithes and offerings, although time, talents, and other things might also have been mentioned.

Tithes included the following: (1) a tenth of what remained after the firstfruits were paid, which went to the Levites for their support - Lev. 27:30-33; (2) a second tenth paid for food needed for themselves and the Levites when celebrating religious festivals at the tabernacle – Deut. 12:18; and (3) a third tenth every third year for the support of Levites, strangers, orphans, and widows – Deut. 14:28-29.

Offerings of the firstfruits could vary, but they were not to be less than one-sixtieth of the corn, wine, and oil (Deut. 18:4; Neh. 13:10-12). Under this category would also come the half-shekel sanctuary tax for each person, which God called “a ransom for his soul” to protect him against the plague (Ex. 30:11-13).

We noted before that the Levites were supposed to give the priests one-tenth of the tithes they received from the people (Num. 18:26). According to Josephus, the priests had gotten into the habit of appropriating all the tithe for themselves. This robbed God of the services of the Levites, who were driven away from God’s house by destitution. The corruption of the priesthood continued through the next four centuries, no doubt contributing to the prophetic blackout God imposed on Israel, and presenting many problems to Christ when He came. There was much significance in His words as recorded in Mark 10:45: “For even the Son of man came not to be ministered unto, but to minister, and to give his life a ransom for many.” This was in sharp contrast to the self-serving priests of His day.

***Curse suffered – Malachi 3:9.*** “Ye are cursed with a curse: for ye have robbed me, even this whole nation.”

The “curse” with which the Jews were cursed was a withdrawal of divine blessings, as intimated in Malachi 2:2. People cannot strike bargains with God, but it is axiomatic that those who give to God are blessed in return, and those who don’t are deprived of His blessings. God will not honor the miserly attitude, which stands behind the miserly contribution a person gives.

Evidently the failure to contribute to God was so widespread that the Lord laid a general charge against the whole nation. Since there is always a remnant of the faithful in every generation, no doubt there were a few who tried to measure up to His requirements, but the vast majority did not.

We have already referred to the reforms made by King Hezekiah in this chapter. Now let’s take a closer look at what happened when the people responded well to his instructions to give tithes and offerings to the Lord’s work. As the contributions began to pile up in heaps in the temple courtyard, Hezekiah asked the priests and Levites about them. Azariah, the chief priest, replied, “Since the people began to bring the offerings into the house of the Lord, we have had enough to eat, and have left plenty: for the Lord hath blessed his people; and that which is left is this great store. Then Hezekiah commanded to prepare chambers in the house of the Lord; and they prepared them, And brought in the offerings and the tithes and the dedicated things faithfully” (II Chron. 31:10-12). A warehouse or storehouse was built to keep the food that was given to God at the Temple. From the storehouse the priest and Levites were given supplies. Hence, when a person brought offerings to the Temple, he was storehouse tithing. Other references to the treasure house may be found in I Chronicles 26:20 and Nehemiah 10:39, 13:5, and 13:12.

***Storehouse tithing - Malachi 3:10a.*** “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.”,

The Lord was very explicit when He said, “Bring ye all the tithes into the storehouse, that there may be meat in mine house.” In calling for the whole tithe due Him, the Lord was implying that the Jews had only partially conformed to the regulation about bringing in their contributions. They had found ways to avoid full disclosure of their worth to men, but God knew exactly what was due Him. They had found ways to hold back some of their tithe, but they did not deceive God.

No matter how they tried to rationalize their behavior, the Jews who failed to bring their tithes and offerings to the designated place at the designated time were guilty of disobedience to God. Those who did all that was expected of them could feel confident they had obeyed the Lord and were in fellowship with Him.

***Divine blessing – Malachi 3:10b.*** “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.”

King Solomon had said, “Honour the Lord with thy substance, and with the firstfruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine” (Prov. 3:9-10). The Lord gave a parallel promise in Malachi 3: 10b – “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.”

This is a general promise of blessing to God’s faithful stewards. God delighted in having His people put Him to the test. The verb for “pour out” suggests the emptying of a vessel. We know this could not imply that heaven will be emptied of its treasures, but it does suggest that God will not hold back the blessings available to His children. The idea of superabundance and perpetual blessing is here.

Too often we think that when we give to God, we will receive financial returns. However, God has the option of rewarding those who give money in any one of a number of ways. Solomon wrote, “He that hath pity upon the poor lendeth unto the Lord; and that which he hath given will he pay him again” (Prov. 19:17). Solomon also wrote, “Cast thy bread upon the waters: for thou shalt find it after many days” (Eccles. 11: 1). A person may give money, materials, love, sympathy, comfort, or various other intangible things. What he gets back is determined by the Lord, but it will be a blessing to Him.

The Christian should be warned not to give with the prospect of getting a financial return on his investment. Giving to God is not like purchasing bonds. The Christian gives with no thought of getting money back. He gives because he loves God and wants to obey him. Those who give with a selfish motive of return will probably not get it.

***Divine protection - Malachi 3:11-12.*** “And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts. And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts.”

God promised faithful stewards protection of their crops from all influences, which would seek to destroy them. The “devourer” mentioned here may have been a collective term to refer to locusts which would eat up crops in the fields, vineyards, or groves and to mildew which would rot them. By stretching the imagination, the “devourer” might be personified as Satan.

It is interesting that demons from the bottomless pit are called “locusts” and their king is called Abbadon (Hebrew) or Apollyon (Greek), which means “Destroyer” (Rev. 9:1-11). Whether the Jews saw the “devourer” as locusts or as Satan, it was comforting for them to know God would protect their crops.

The evaluation heathen people attached to the name of Jehovah was conditioned to a large extent on how well the Jewish people fared. When they were walking in a fellowship with

the Lord, so that He could make them prosperous, the nations around them gave their God the credit. In this way, the Jews brought glory to the name of Jehovah.

Today, God protects in up-to-date ways. God protects the jobs of those who tithe. Dr. G. B. Vick recently testified that during the recession of 1974-75, the offerings at Temple Baptist Church, Detroit, didn't go down but up. Almost none of the church members lost their jobs in Detroit, a city that was hit hard by auto lay-offs. The majority of the church members are tithers.

***Update.*** Looking back over the texts covered in this chapter, certain things stand out prominently which can be applied in our day.

(1) God has a special place for His children to bring their tithes and offerings. In the wilderness the Israelites brought them to the tabernacle. In the land of Canaan they also brought them to Shiloh or to Jerusalem. Their crops and animals could be converted into cash and used to contribute at God's place. That was the place where the altar of God stood, where the people assembled, and where God commanded the gifts to be brought. Today the designated place is the local church, if we follow through on the pattern laid down for taking contributions to the tabernacle and later to the temple.

(2) What was once a voluntary custom of contributing tithes and offerings to the Lord, became a mandatory requirement under the Mosaic law. Christians give the tithe because they are saved under grace. The pattern of giving ten percent and more was laid down in ancient times as a guideline. There were punishments imposed on those who failed to comply, and blessings bestowed on those who obeyed. This guideline of ten percent continues in the church age.

No matter what period we study in the history of God's dealings with people, we discover that their willingness to make contributions to His work depended upon their relationship to Him. If they walked in close fellowship with Him, they supported His work gladly. If they were out of fellowship with Him, they held back.

God is not destitute if we fail to give money to Him, but we are spiritually destitute if we have no desire to give money to Him. The local church cannot survive and prosper, unless we support it as we should. Local churches cannot be established on home and foreign mission fields, unless we support our church's involvement in missionary work as we should. Let's all tithe our income so we will obey God and help build the work of the church in carrying out the Great Commission.

# CHAPTER THREE

## HOW TO GIVE MONEY TO GOD

Jesus Christ came into the world to introduce the church age. “The law was given by Moses, but grace and truth came by Jesus Christ.” (John 1: 17). Legalism had weighed men down but Jesus broke the curse of the law in His death (Col. 2:14). Since the tithe was a part of the law, men listened carefully to the words of Christ asking, “What is now required in offerings and tithes?” Was the obligation of giving money done away by Christ? If a man was still required to give money, why? How much? When? and Where?

Today’s lesson examines the Sermon on the Mount to determine how a man gives money to God. The Levites and priests were hypocrites. They would ultimately crucify Christ, revealing their empty religion. Since they could not lead people to God, their worship was sterile. When they received money from the masses there was little benefit to those who brought tithes and offerings. Giving money had become a burden to the people. What they gave was for the wrong motives.

As Jesus moved out into His ministry, He found stiff opposition from the religious establishment of the day. The chief priests, scribes, and Pharisees were particularly irritated by His popularity with the common people. He posed a threat to their stranglehold on religious affairs. Jesus especially threatened their financial income. The priests had become so attached to wealth that they had virtually no sympathy for the spiritual and temporal poverty of the common people.

In Jesus’ famous Sermon on the Mount, He sought to convince His listeners of the need for change. The key verse appears to be Matthew 5:20 “For I say unto you, That except your righteousness shall exceed the righteousness of the scribes and Pharisees, ye shall in no case enter into the kingdom of heaven.” The “righteousness” of the Pharisees was, of course, only a self-righteousness, which was worthless in God’s sight. Jesus offered the righteousness of God to all who would repent and accept the Son of God.

Jesus denounced, the religious leaders for their hypocrisy in almsgiving, prayer, and fasting, and now He proceeded to deal with the subject of how to handle money.

### I. TITHING AS AN INVESTMENT

Tithing is good business. When you tithe you go into business with God. He becomes your partner. It isn’t 50-50 or even 90-10. God owns all in your life and you are allowed to give ten percent back to Him. God promises to “pour you out a blessing, that there shall not be room enough to receive it” (Mal. 3:10). The money we give to God is not lost. We will see it again. God will return our investment here on this earth and in heaven.

***Earthly treasures – Matthew 6:19.*** “Lay not up for yourselves treasures upon earth, where moth and rust doth corrupt, and where thieves break through and steal: “

Jesus warned men against laying up treasures on earth. He said such literal treasures could be ruined by moths or rust (actually something eating away, such as a worm) or be stolen by thieves who break in. The wording indicates that costly raiment was considered a form of treasure, just as gold, silver, or gems were.

Job was a wealthy man, but he had the right attitude regarding earthly treasures. He said, “Naked came I out of my mother’s womb, and naked shall I return thither: the Lord gave, and the Lord hath taken away; blessed be the name of the Lord” (Job 1:21). The “womb” to which he was to return was, of course, the earth from which man originally came. The Apostle Paul agreed with Job, saying, “We brought nothing into this world, and it is certain we can carry nothing out. And having food and raiment let us be therewith content” (I Tim. 6:7-8).

In this first section Jesus is teaching the valuelessness of money in relationship to God. Money in and of itself means nothing. If a man puts his trust in money, it will perish with death.

***Heavenly treasures – Matthew 6:20.*** “But lay up for yourselves treasures in heaven, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal:”

Jesus added a new and important dimension to the concept of laying up treasures when He said wealth could be sent ahead and accumulated in heaven. No miraculous accumulation of material riches was in mind. Christians can use their money to accomplish spiritual good, and God then credits it to the believer’s account. God cannot forget a Christian who invests his money to support missionaries, build churches, broadcast the gospel or provide services where the lost are saved. At the judgment seat of Christ, following the rapture of the saints, rewards will be issued to those who have served God and Christ out of hearts of love (I Cor. 3:11-15; 4:5; II Cor. 5: 10).

Many have become wealthy by tithing. The story of J. C. Penney and R. G. LeToumeau is well known. God blessed these tithing men. The Scripture promise, “Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again” (Luke 6:38).

When William Owen received the Lord in 1965, he was in debt and thought of filing for bankruptcy. He stated “It seems when I took one step forward I would slip back two.” When his pastor Dr. Jerry Falwell, Thomas Road Baptist Church, Lynchburg, Virginia, encouraged him to tithe he thought it was a good idea when he could afford it. Owen was a self-employed businessman running a backhoe. Work was slack and bills were mounting. He promised “I will give God one-tenth of all I get this week.” The next morning the phone rang, it was a \$400 job. He was tempted to pay needed bills, but gave \$40 to God. Another call came in for work, this time a \$360 job. One-tenth went to God. Eventually, Owen had to purchase another machine to take care of the work. Owens rented two more machines and that year tithed more than his total income the previous year.

Some have questioned the motive of tithing with a view of getting more money. They say this is lust. Remember, money is neutral. There is nothing inherently evil about money itself, and yet there are many people who misquote I Timothy 6: 10. Money is not evil. The *love* of money is a spring of all kinds of evil. The lust of money is evil. God returns to those who give in faith, not those who give selfishly. People want the pleasures and satisfaction that money brings. Jesus taught a man to “seek ye first the kingdom of God and His righteousness and all these things will be added unto you” (Matt. 6:33).

In another place Paul equated covetousness with idolatry (Col. 3:5). In other words, devotion to anything other than God is classified as idolatry and must be condemned.

## II. GIVE FROM YOUR HEART

Some people have a difficult time giving money, because money is our life. They hold tenaciously to what they have. But we are taught to give happily, “For God loveth a cheerful giver (II Cor. 9:7). The greek word *cheerful* means happy or is transliterated *hilarious*. We ought to play happy music in the church when the offering is received. Sometimes the offertory sounds like a funeral dirge.

***Heart attitude – Matthew 6:21-24.*** “For where your treasure is, there will your heart be also. The light of the body is the eye: if therefore thine eye be single, thy whole body shall be full of light. But if thine eye be evil, thy whole body shall be full of darkness. If therefore the light that is in thee be darkness, how great is that darkness! No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other. Ye cannot serve God and mammon.”

Some preachers will not ask for money, quoting the old adage “touch a man’s heart and you will touch his pocketbook.” This is the opposite of what Jesus taught. A man will put his heart where he puts his money. If an unspiritual man tithes (puts his money in the church), that man will eventually grow in grace and put his heart in the Lord’s Work. His spiritual growth is not automatic because he gives money. But he will grow when he gives himself including his time, talent to go with his treasure.

Money is life. The dollars in our wallet represent the time we invest at the office or shop. The paycheck is an exchange for giving ourselves to our job. That money we get represents our life. Therefore, we give part of our life when we drop some money in the offering plate.

A businessman usually stopped by a convenience store on his way to church each Sunday to get a large bill changed. The cashier knowing the man would only drop a dollar bill in the offering remarked, “I hope you enjoy the sermon.” His attitude was the opposite of a small fellow who wrote a happy birthday card to his dad, “I LUV YOU.” Then he added the birthday gift was in his overcoat pocket. The father found a green sucker there. With love the boy added and I didn’t lick it.”

In the Old Testament, the tithe recognized all the land and possessions belong to God. Therefore, when we tithe we recognize all our life belongs to God. Anything less than the tithe is

a tip and the God of the universe deserves more than a “Thanks.” He deserves the tithe, which recognizes we belong to Him.

Jesus went right to the core of the matter of giving, for the way a man handles money is how a man evaluates life and how he charts the course of his life. His childhood fantasies, his education, his vocation, his social contacts, his hobbies, and practically every aspect of his life is influenced by his attitude toward money.

The lamp of the body is the eye, for light enters through it. The lamp is used in a figurative sense here to indicate that anyone who has single-minded determination to serve the Lord will experience a diffusion of spiritual light throughout his whole being, while someone with double vision (earthward and heavenward) will experience spiritual darkness.

Christ’s conclusion was that no man can serve two masters at the same time, for loyalty has an exclusive quality to it which cannot be denied. Money must never be our master. Christ must be our master and He possesses all we have. He lets us keep nine-tenths. Either an individual must devote himself to God or he will devote himself to the “god” of money residing in his heart.

In Matthew 23:23 we find Jesus denouncing hypocritical religious leaders of His time for making small things important, while failing to take care of major matters. However, note that He considered tithing so important that a man was to give one-tenth of his garden seasonings. “Woe unto you, scribes and Pharisees, hypocrites! for 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.” Note, Jesus reinforced tithing. He noted of tithing, “Ye ought to have done” (v. 23).

Tithing is mentioned only three times in the New Testament. The first is Matthew 23:23 and its parallel reference, Luke 11:42. The second is in Luke 18:12, where we read that the proud Pharisee in the temple bragged how he gave tithes of all he possessed. The third is Hebrews 7:5-10, where Abraham paid tithes to Melchizedek, and, in a figurative sense, Levi paid tithes to Abraham, for he was a descendant of Abraham. We will consider later how the obligation of tithing was carried over into giving in the age of grace following Calvary.

In the parable of the talents, recorded in Matthew 25:14-30, Jesus made it clear to His disciples that when God gives resources to His children, He expects them to be invested for a profit. The man who hid his talent in the earth and received no returns was sternly judged and punished. This passage speaks primarily of money and secondarily of a Christian’s obligation. Note the reference, “He that had received one went and digged in the earth, and hid his Lord’s *money* (v. 18, emphasis mine). His failure to serve his master revealed spiritual bankruptcy. Solomon said, “Keep thy heart with all diligence; for out of it are the issues of life” (Prov. 4:23). That certainly applies to the use of money just as much as it does anything else.

### III. GIVE MONEY BY FAITH

Jesus was aware that people often hoarded money and material things because they feared a depression or bankruptcy. Therefore, as Jesus continued His Sermon on the Mount, He sought to set their minds at ease regarding the future provision of things necessary to sustain life on this earth. With faith we should place our tithe in the offering plate, because we know God will provide our future needs.

***Daily needs supplied – Matthew 6:25-29.*** “Therefore I say unto you, Take no thought for your life, what ye shall eat, or what ye shall drink; nor yet for your body, what ye shall put on. Is not the life more than meat, and the body than raiment? Behold the fowls of the air: for they sow not, neither do they reap, nor gather into barns; yet your heavenly Father feedeth them. Are ye not much better than they? Which of you by taking thought can add one cubit unto his stature? And why take ye thought for raiment? Consider the lilies of the field, how they grow; they toil not, neither do they spin: And yet I say unto you, That even Solomon in all his glory was not arrayed like one of these.”

When Jesus said to “take no thought” for life or what is needed to sustain it, He was not teaching people to be lazy or careless. He was teaching Christians not to be overly anxious about such things as food, drink, and clothing. The Apostle Paul meant the same thing in saying believers should “be careful for nothing.” Paul taught that whatever concerns Christians should be taken to God in prayer, so they might have peace in their hearts (Phi. 4:6-7). Paul thanked the Philippian church for sending a contribution to him, but he said he had learned how to be content whether well supplied or destitute, for Christ gave him all he needed to serve Him well (Phil. 4:10-13)

In stating that life is more than meat and the body is more than raiment, Jesus was pointing out the fact that God who provided life would provide the food to sustain it. God who provided a body would provide the clothes to keep it covered and protected from cold. In other words, the greater miracle of life presupposes the smaller miracle of provision.

Jesus turned to nature to illustrate this principle. God created birds, which do not sow, reap, nor store up grain, and yet they daily find enough to sustain them (v. 26). This requires considerable provision, for many birds eat their own weight in food every day. Men are certainly considered far more important in God’s eyes than birds, so the conclusion was that He would take care of them as well. At the same time Jesus taught the value of work. He noted men were not as the birds. Men, of course, must sow, reap, and store up harvests as He directs, in order to claim this promise. Even in this lesson on faith, Jesus implies work. How can we reconcile these? Faith involves our *attitude* while work is an *action*. A man cannot have the right attitude in trusting God to supply money when he is not willing to work.

Jesus said that anxiety cannot add a cubit (eighteen inches) to a person’s height (v. 27). So we interpret this to mean another step along the path of life, and, therefore, an extension of life. In either case, only God could add height of stature or length of days to an individual, so worrying was useless. One had to learn to place his trust in the Lord and leave such things to His wisdom.

***Daily faith required – Matthew 6:30.*** “Wherefore, if God so clothe the grass of the field, which to day is, and tomorrow is cast into the oven, shall he not much more clothe you, O ye of little faith?”

In discussing the matter of raiment, Jesus said that the lilies of the field did not too as men in the flax fields, nor did they spin as women planning to weave at home. However, even Solomon in all his glory was not clothed as beautifully as one lily. These flowers were cut right along with the grass of the field and then cast into the oven for fuel. If God gave this much attention to them, even though they lasted but a short time, surely He would provide the clothes people needed.

The problem with many is their lack of faith in God. The exercise of faith should be so continuous that it becomes a way of life, but there are many hindrances to faith. Financial difficulties hit us right where we live on a day-to-day basis. As with all other kinds of trials, we need to see in them the opportunity for God to teach us endurance and develop in us strength of character, but our faith tends to waver and prevent Him from blessing us (Jas. 1:2-8).

All four Gospel writers record the miracle of Jesus feeding approximately five thousand people with five small loaves and two fish (Matt. 14:15-21; Mark 6:35-44; Luke 9:10-17; John 6:1-14). His ability to feed many with little when it is given to Him has been proved innumerable times. Circumstances may be different today, but Christ is the same (Heb. 13:8). God is able to supply all our needs (Phi. 4:19). Our faith is the key, which opens the door of His supply.

***God’s prior knowledge – Matthew 6:31-32.*** “Therefore take no thought, saying, ‘What shall we eat? or, What shall we drink? or, Wherewithal shall we be clothed?’ (For after all these things do the Gentiles seek:) for your heavenly Father knoweth that ye have need of all these things.”

Matthew 6:31 is a repetition of the first part of Matthew 6:25, but Jesus injected a new thought by saying Gentiles strive for earthly rewards, probably because this was all they could have hope of obtaining. On the other hand, children of God had hope of heavenly rewards. Their life on earth is a temporary preparation for life in eternity.

In addition, Jesus mentioned their heavenly Father had prior knowledge of all their needs. He implied it was foolish for believers to worry about food, drink, and raiment. God already knew their needs and would supply them. Believers were to make something else their primary goal, putting material things in a secondary position.

## **IV. GIVE TO GOD NOT MEN**

Often small children think they are giving their offering to the preacher; they forget that their nickels and quarters are given to God. We need to remind ourselves continually that our money is given to God who owns the universe. Yet He has allowed us to promote His work

through our gifts. So the money we put in the offering plate may end up paying the salary of a man of God, but we never give to man, we give to God.

Before I began pastoring, I worked without salary as song leader in a small country church. An elderly widow gave me \$20 for my college tuition. I was naive and overly sensitive. Her gift flustered me, I was making more at my part-time job than she received through social security. I returned the \$20 in an envelope only to get “put in my place.”

“Young man, you didn’t ask for that gift, God told me to give it to you.” Her rebuke was tempered with love. She advised me to receive all gifts humbly and not to look to the giver, but to look to God who supplies needs. Then she continued, “I didn’t give that money to you, I gave it to God. He then told me the best use would be investing it in a preacher boy.”

Her gift was given with a different attitude than the bank-teller who saw the bank president holding the offering plate at the front of the church. During the offertory prayer, the teller exchanged the dollar bill in his hand for a ten-dollar bill, which he noticeably placed in the plate. He gave his money to man, not God.

***Believers’ motivation – Matthew 6:33-34.*** “But seek ye first the kingdom of God, and his righteousness; and all these things shall be added unto you. Take therefore no thought for the morrow: for the morrow shall take thought for the things of itself. Sufficient unto the day is the evil thereof.”

With single-minded determination, believers were told to devote themselves to God’s work, with the assurance that their material things would be provided. No anxiety concerning tomorrow was to be felt, because God who takes care of today also will take care of tomorrow. To anticipate the financial bills of tomorrow is only to make them due today.

The best people could do while living under the law was to try to obey the commandments of God, thus displaying their faith in Him. The law could not bring righteousness or salvation to anyone. However, those who lived by faith under the law were reserved for salvation after Christ died at Calvary (Rom. 3:24-28). Those who have lived by faith in Christ during the age of grace have had righteousness imparted to them by God (II Cor. 5:21). They build up the work of God on earth by allowing the Holy Spirit to live in them and work through them. Thus, it is Christ in believers who makes them effective in witnessing and training converts (Col. 1:27-29).

The text used for this lesson (Matt. 6:19-34) is interesting in that it is in the New Testament, yet it describes behavior expected of people living under law rather than grace. However, the principles of this passage transcend all dispensations. They apply to us today. Christ Himself was obedient to the Mosaic law while He ministered, for He came not to destroy it but to fulfill it (Matt. 5: 17). The text actually said nothing about giving to the temple; you might wonder why. This was a transition period. The Temple in Jerusalem would be destroyed in A.D. 70, but by that time the prediction made by Jesus to the woman at the well of Sychar

would have come true: “Woman, believe me, the hour cometh, when ye shall neither in this mountain, nor yet at Jerusalem, worship the Father” (John 4:21).

Jesus lifted giving to a lofty plane by saying it was “laying up treasures, in heaven.” Giving had more than a monetary meaning, for acts of obedience amounted to “laying up treasures in heaven.” Jesus showed the importance of having the right attitude regarding money. He sought to free people from worry about material things and persuade them to exercise faith in God to supply all their needs. He made building the work of God the predominant goal in life. He thus set the stage for the growth of local churches, where souls would be saved, God would be worshipped, believers would be trained, and contributions would support the program of the Great Commission at home and around the world.

***Update.*** In summarizing today’s lesson, we should keep the following points in mind:

(1) Earthly treasures are for time, while heavenly treasures are for eternity. We come into this world with nothing, and we, go out the same way, except for treasures sent on, ahead. Money given to God, motivated by love, is put to our account in heaven and will produce rewards upon our arrival there. It is obvious where our priorities ought to lie.

(2) One of the big reasons people hesitate to give generously to the Lord’s work is that they are afraid they may become short of funds for daily living expenses. Jesus made it clear that such fear is groundless, for God created men and will not abandon His children. Such fear is grounded in unbelief. Anxiety and faith are mutually exclusive, and Christians committed to a life of faith should trust God to supply their daily needs.

(3) The main goal of believers should be to promote the kingdom of God and righteousness among men. The Lord is honor-bound to provide all they need, if they obey Him in this matter. Such promotion demands contributions of money, materials, time, talents, prayer, and many other things. Without such contributions, the church cannot do its work.

(4) Giving should make us happy. When we lament the size of our gift or its regularity, our heart is not right. If we give by faith, we know that God will use our money, hence, this knowledge should enrich us. With the “eye of faith” we can give cheerfully.

(5) This lesson has emphasized four ways to give money to God. First we are investing our money in heaven. The old proverb is still applicable, “A man can’t outgive God.” Second, we give from our heart. All we have belongs to God and He dwells in our heart (Eph. 3:17), therefore, we should give cheerfully and obediently. Third, we give money to God by faith. As we give tithes, He provides, as we give money away, He provides the needs of the day. Every time we place money in the offering plate, we demonstrate to the world that we trust God to supply our needs. Finally, we give to God, not to man. At a recent missions conference only half of the pledges were received that were made in an open meeting, when men stood to the floor to pledge \$100. They gave for the sake of the audience, not God.

“If ye then be risen with Christ, seek those things which are above, where Christ sitteth on the right hand of God. Set your affection on things above, not on things on the earth. For ye are

dead, and your life is hid with Christ in God. When Christ, who is our life, shall appear, then shall ye also appear with Him in glory” (Col. 3:1-4).

# CHAPTER FOUR

## GIVING MONEY IN THE EARLY CHURCH

Jesus Christ was crucified, buried, and raised from the grave, and a new era in God's dealing with men began. The Great Commission was given to go and disciple all the world, baptize the converts and teach them to obey the Words of Christ (Matt. 28:19-20). The promise of empowerment by the Holy Spirit was given (Acts 1:8). The descent of the Holy Spirit to fill believers took place on the Day of Pentecost, and the church, which was already in existence, had its public manifestation upon a wave of enthusiastic witnessing (Acts 2:1-4). On that same day about three thousand souls were swept into the church through baptism (Acts 2:41). Christ was building His church, and there was no power which could prevail against it (Matt. 16:18). The spiritual power of the gospel needed money to support its spread. This lesson deals with how the early church got money for its expansion.

***General contributions – Acts 2:41-45.*** “Then they that gladly received his word were baptized: and the same day there were added unto them about three thousand Souls. And they continued steadfastly in the apostles’ doctrine and fellowship, and in breaking of bread, and in prayers. And fear came upon every soul: and many wonders and signs were done by the apostles. And all that believed were together, and had all things common; And sold their possessions and goods, and parted them to all men, as every man had need.”

### THE EARLY CHURCH AN EXAMPLE IN GIVING

The growth of the early church in Jerusalem is thrilling. The believers gave themselves fully to association with the apostles in the areas of instruction, fellowship, communion, and prayer. A new love for God characterized all they did, and God honored them with miraculous wonders and signs (Acts 2:42-43).

The generosity of the early church is of particular interest for our study on giving money to God. Those who had possessions, land, and movable goods sold them and put the proceeds into a common treasury. Expenditures were paid out of the treasury.

This cannot be used as a proof-text for establishment of a socialistic or communistic system. Those who were saved at Pentecost had come to Jerusalem from every corner of the Roman Empire (Acts 2:5,9-11). Jews were required to present themselves before God at Jerusalem for the feast of Pentecost (Deut. 16:16). After their salvation and encounter with the power of the Holy Spirit, these new Christians were reluctant to return home. They wanted to enjoy the new blessing of God. Homes, food, and basic necessities were shared. Everything was shared on a voluntary basis. Force was not applied either by vote of the majority (socialism) or by decree of an authoritarian majority (communism). Nowhere in the New Testament do we find other believers instructed to imitate the societal pattern of the Jerusalem church.

At the same time these saved Jews stopped their temple obligations. They had followed these rituals all their life. We might think they went through a traumatic experience when they

ceased offering the animal sacrifices, paying tithes to the Levites and worshipping in the beautiful surroundings. But this is not the case.

They loved Christ, fellowshiped in teaching, and shared the thrill of being filled by the Holy Spirit for service (Acts 2:4; 4:31). There was no comparison. The old was gone; they were new creatures in Jesus Christ (II Cor. 5:17).

Believers shared everything because of an overwhelming desire to get the gospel out. Normal routines were set aside in favor of concentrated attention on evangelism, training and fellowship. Occupations were abandoned for the time being, funds were provided by pooling resources. No doubt the believers went back to a more normal way of life, after the situation stabilized.

***Additional contributions – Acts 4:32-35.*** “And the multitude of them that believed were of one heart and of one soul: neither said any of them that ought of the things which he possessed was his own; but they had all things common. And with great power gave the apostles witness of the resurrection of the Lord Jesus: and great grace was upon them all. Neither was there any among them that lacked: for as many as were possessors of lands or houses sold them, and brought the prices of the things that were sold, And laid them down at the apostles’ feet: and distribution was made unto every man according as he had need.”

The happiness and enthusiasm of the early Christians was contagious. Believers had favor with the population of the city, and every day new converts were added to the church (Acts 2:45). Before long the number of men alone grew to about five thousand (Acts 4:4). Opposition from the Sanhedrin (Jewish Council) began. Peter and John were imprisoned overnight and then commanded by religious leaders the next day to stop preaching about Jesus. The Council released them without punishment, because they feared the common people, who glorified God for the healing of the lame man at the gate of the Temple (Acts 4:1-22).

The church prayed asking God for boldness to continue proclaiming the gospel. The Holy Spirit came to shake the place where they were assembled and fill the disciples with power anew, so that they boldly witnessed for Christ (Acts 4:23 -31).

In Acts 4:32-35 we see a repetition of Acts 2:44-45. Unified in heart and soul, and filled with love for one another, the believers’ continued to give sacrificially to the church. They rejoiced as the apostles preached Christ’s resurrection. God’s grace rested upon them. New converts caught the vision of what could be done, so they followed the example of others already in the church and sold their properties and houses, also contributing money to the church treasury. The apostles distributed to every person according to his need. Later, the deacons took over this function in the church (Acts 6:1-7).

There may be times when unusual circumstances stimulate unusual contributions to God’s work. In such cases, the individuals involved will act on a voluntary basis. Pressure to give to special projects is born of the Holy Spirit when the need of the hour arises. There is no substitute for the working of the Holy Spirit within a believer’s heart. Real love can do what fund-raising schemes cannot accomplish.

Someone said, “God is not as much interested in what a person gives as what he has left after giving.” Of course this is over and above the tithe. Some people could give nine-tenths and still have more to live on than others who give one-tenth. Christ observed the widow casting her last two mites into the temple treasury box. He knew her faith in God exceeded the rich who cast in large sums but had much left over. He held her up as an example. (Luke 21:1-4).

## **TITHING TO THE CHURCH IN THE AGE OF GRACE**

Some criticize storehouse tithing, claiming it was a requirement in the Old Testament but not in our age of the Holy Spirit.

**1. *Tithing began with a Gentile.*** The first mention of tithing in the Scripture is when Abraham paid tithes to Melchizedek (a non-Jew). Since we live in the dispensation where God works among the Gentiles (Acts 10), we should learn from the law of first reference that God intended tithing for this age. In the law of first reference, the primary message of a truth is embryonically found in its first mention in Scripture.

**2. *Tithing originated before the age of law.*** Law came by Moses (John 1:17), yet before Moses was born, Jacob promised to pay the tithe, “all that thou shalt give me I will surely give the tenth unto thee (Gen. 28:22). This was not an idle promise, for God blessed Jacob (Abraham’s grandson) with abundant physical riches. The tithe is eternal, existing before the law. Since the tithe was operative before Moses, he included it in the law; therefore, we can only assume it continues when the law was fulfilled. It has been argued, believers under grace would not want to give less than their counter-parts gave under law.

**3. *The early church gave more than the tithe.*** When Christians no longer gave to the temple, they brought their money to the church. Twice the Scripture records they gave all their possessions (Acts 2:44, 4:34), this included more than the obligation of the tither (10%) in the Old Testament. Most who argue against tithing want to do less, whereas the early church did more.

**4. *The argument from silence continues the tithe.*** The early church was mostly made up of saved Jews. They had been taught to tithe since childhood. This had been God’s plan to support His work and God was evidently now working in Jerusalem. These Jews did not need instruction in tithing, it was their way of life, and they continued to give it plus much more.

Jesus did not destroy the meaning of the law, He only put to death the curse of the law (Col. 2:14). The law reflected the nature of God and God has a reason behind each law, these reasons were not destroyed but fulfilled. “Think, not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfill” (Matt. 5:17). The tithe was included in the law to support the work of God. It is only natural for God to continue this pattern to support His work in other dispensations. If tithing were to cease there would have been a specific prohibition, but the opposite is evident. God’s people continued to give.

Some argue that the command to tithe is not repeated in the New Testament epistles. Neither is the doctrine of the virgin birth repeated. There was no need to repeat it in the epistles for the early church, everyone accepted the doctrine of the virgin birth. Its account in the gospels

is proof enough. Therefore, the account of tithing in the gospels should be proof enough (Matt. 23:23).

### ***5. The principle of “God’s place” for worship requires storehouse tithing.***

God has always had a central place for corporate worship, even though there are illustrations of man worshipping God at many varied places and circumstances. In the Old Testament, the Tabernacle was God’s place for centralized worship. There was a caution about worshipping other than at God’s designated place (Deut. 12:2-4,8). In Deuteronomy 12:1-32, we saw three characteristics.

First, the people were to assemble at the place where God would meet with them (Deut. 12:1). This place was the tabernacle; later it was the temple. Second, God’s place was located where the symbols of redemption were celebrated. In the Old Testament these symbols were the blood sacrifices and the furniture of the tabernacle. Thirdly, the people were commanded to come to God’s place where they would find God’s man (Deut. 12:19).

The church is God’s place. It is the only place for assembly mentioned in the New Testament. The characteristics of God’s place in the Old Testament are present in the New Testament Church. First, the people assembled where God met with them (Matt. 18:20, Acts 4:31, Heb. 10:25). The church is a candlestick (Rev. 1:20, 2:1,5), and the candle is a symbol of Jesus the Light of the World (John 8:12) in the midst of the church. Second, today’s symbols of redemption are baptism and the Lord’s Table. These are local church ordinances. Finally, the people are to gather to the place where God’s man is ministering. God calls His servants (John 15:16), and gives them gifts (Rom. 12:3-8), then gives these gifted men to the church (Eph. 4:7-13).

In the Old Testament, the people were commanded to bring their gifts to God’s place (Deut. 12:13-17) which is the storehouse (Mal. 4:10). In the New Testament, the people are commanded to give to the storehouse “Upon the first day of the week let everyone of you lay by him in *store*, as God hath prospered him that there be no gatherings when I come” (I Cor. 16:1-2, emphasis mine). The similar word “store” is used in both Old and New Testaments, hence storehouse tithing.

Money or offerings were never given to individuals in the New Testament money was given to the churches. It was taken up on Sunday at the church (I Cor. 16:1). Money was sent to the elders at Jerusalem (Acts 11:29-30). This was similar to laying it at the apostles feet (Acts 4:37).

Where should tithes and offerings of believers go? Logic alone would suggest that people contribute to the local church where they are fed spiritually. A local church is God’s plan of evangelism. It is the only organization He established. Just as God did not allow giving to other places than the one He designated in the Old Testament, God wants gifts to go to His organization in the New Testament. Programs, which reach beyond the local church, can be supported by funds channeled through the local church.

Remember the principle established in earlier lessons. (1) Organizations, radio preachers and interdenominational agencies that are responsible only to themselves, may not be a wise investment. (2) These organizations must earn our respect and prove their ministry before we give them our money. (3) Our tithes belong to the local church; we have no right to tamper with what belongs to God. (4) We give with the assurance that it is God's will when we give to the local church. The sum total of godly counsel in a church will determine the best use of God's money. In the Old Testament an Israelite was cautioned not to give money to places other than designated by God. It amounted to doing what was right in one's own eyes. If a person gives money to deserving extra-church agencies and bypasses the local church, that is something for which that person is directly accountable to the Lord.

Storehouse tithing is giving to one's local church. Some people do not agree with expenditure of funds by their local church, so they contribute elsewhere. In such situations it would seem best that they find a local church where they can wholeheartedly make their contributions in good conscience.

Storehouse tithing is not a Catholic doctrine nor is it a denominational command. It is not a selfish desire on the part of the church. Storehouse tithing is God's principle for His church.

## **INDIVIDUAL EXAMPLES OF GIVING**

We have noted in Acts 2:44-45 and 4:32-35 that a general practice in the early church was for believers to sell and give sacrificially to the church in Jerusalem. Now let's consider specific cases, both good and bad. We will study the good example set by Barnabas first and then the poor example set by Ananias and Sapphira.

***Barnabas the Giver – Acts 4:36-37*** “And Joses, who by the apostles was surnamed Barnabas (which is, being interpreted, The son of consolation) a Levite, and; of the country of Cyprus, Having land, sold it, and brought the money and laid it at the apostles' feet.”

Barnabas was the name the apostles gave a man named Joseph (Joses), a Levite from the island of Cyprus who became an early convert to Christ. He evidently had a sensitive nature, for the name Barnabas means “son of consolation.”

We don't know where the land owned by Barnabas was located, in Cyprus or Palestine, but he sold it and laid the money at the feet of the apostles. The Levites as a tribe, had no inheritance in Israel. Most scholars agree that Barnabas, the Levite, owned property illegally. That is, he broke the Mosaic law in owning land (Deut. 18:1,2). We don't know how he secured the land, but as a Christian he was probably convicted of breaking the Old Testament law, so he sold all and gave it to God.

The story of Barnabas' gift to the church is included here because of his ministry later in various parts of the Mediterranean world, as if to support the fact that God uses those who willingly contribute to His cause. Another suggestion: He was mentioned to sharply contrast with Ananias and Sapphira, whose greed and death were a warning to the church.

We have seen how Barnabas set a good example by selling property and giving the money to the apostles in the early church in Jerusalem. Now, by contrast, we shall see how a married couple set a bad example by deceitful giving to the church and paid a high price for their deception.

***Attempts to deceive – Acts 5:1-10.*** “But a certain man named Ananias, with Sapphira his wife, sold a possession. And kept back part of the price, his wife also being privy to it, and brought a certain part, and laid it at the apostles’ feet. But Peter said, Ananias, why hath Satan filled thine heart to lie to the Holy Ghost, and to keep back part of the price of the land? Whiles it remained, was it not thine own? and after it was sold, was it not in thine own power? why hast thou conceived this thing in thine heart? thou hast not lied unto men, but unto God. And Ananias hearing these words fell down, and gave up the ghost: and great fear came on all them that heard these things. And the young men arose, wound him up, and carried him out, and buried him. And it was about the space of three hours after, when his wife, not knowing what was done, came in. And Peter answered unto her, Tell me whether ye sold the land for so much? And she said, Yea, for so much. Then Peter said unto her, How is it that ye have agreed together to tempt the Spirit of the Lord? Behold, the feet of them which have buried thy husband are at the door, and shall carry thee out. Then fell she down straightway at his feet, and yielded up the ghost: and the young men came in, and found her dead, and, carrying her forth, buried her by her husband.”

Ananias and Sapphira evidently were born-again believers in the early church. However, they schemed together to sell a piece of property and give a certain portion of the proceeds to the church, yet deceive the apostles to think it represented the whole price. Their sin was not in agreeing to give only part of the money to the church, but in trying to deceive the Holy Spirit and the apostles.

Ananias went first to the apostles, was rebuked by Peter for his attempt to deceive, and then was stricken dead by God and carried out to be buried immediately. About three hours later, Sapphira came to the apostles with an identical story. She suffered the identical results.

The premature deaths of Ananias and Sapphira indicate that they had sinned a “sin unto death” (I John 5:16). This was indeed drastic punishment on God’s part and must be evaluated in the light of the crucial time when the event took place. The infant church was extremely vulnerable to sin within its own ranks. There were many new converts. Unbelievers were watching the development of the early church with keen interest. Ananias and Sapphira clearly were punished in a drastic manner to warn others not to repeat their sin.

***Influence of punishment – Acts 5:11.*** “And great fear came upon all the church, and upon as many as heard these things.”

The action God took in this case seems to have had the desired effect. Members of the church were awed with fear. Everyone outside the church who heard of the incident was affected in the same way. The incident appears to have purified the church and helped it maintain its testimony to the world.

Today God does not apparently take such harsh action with believers who seek to deceive Him regarding their giving. But that does not mean they avoid punishment. Only God and the deceiver know of the spiritual impoverishment they suffer because of their selfishness.

**Update.** The following reasons summarize the past four lessons. They tell us why we should tithe.

An evangelist was preaching on tithing, he paused, walked to the communion table and took a dollar bill from the plate and stuffed it in his coat pocket. He began preaching again. A small boy stared at the evangelist in unbelief.

“What’s the matter?” the evangelist interrupted his message to ask the boy.

“You took that money!” the young voice replied.

“Whose money is it?” the evangelist continued his line of questioning.

“That’s God’s money, not yours,” the bold voice from the little boy had the attention of every ear in the auditorium.

The evangelist pointed to the congregation. “Everyone of you steal from God just like I did when you don’t tithe.” He went on to repeat, “Will a man rob God? Yet ye have robbed me . . . Bring me all the tithes into the storehouse” (Mal. 3:8,10).

**1. *Because the tithe is God’s.*** If we don’t tithe, we rob God. Yet every Sunday when the offering plate is passed we witness one of the most serious robberies in our cities. Our newspapers don’t carry the story and no one files a complaint at the police station. Yet we rob God because, “the tithe is the Lord’s” (Lev. 27:30). We give God what is His when we tithe.

**2. *Because God commands us to tithe.*** We are commanded to bring the tithe into the storehouse (Mal. 3:10). Those who don’t are disobedient. Even though a man tries to obey God in the other parts of his life, he brings leanness to his growth if he is not faithful in all areas.

**3. *Because tithing is an act of love.*** We measure our love to Christ by the obedience of our tithe, “He that hath my commandments and keepeth them, he it is that loveth me” (John 14:21). But our love goes beyond Christ it extends to our church and our pastor. Paul asks for those in Corinth to prove their love to him. “Therefore, as ye abound in every thing, in faith, and utterance, and knowledge, and in all diligence, and in your love to us, see that ye abound in this grace also (the grace of giving). I speak not by commandment, but by occasion of the forwardness of others, and to prove the sincerity of your love” (II Cor. 8:7,8).

**4. *Because tithing recognizes God’s ownership of our lives.*** The tithe was described as the firstfruits, meaning a person gave to God the first to be harvested. The book of Proverbs commands “Honor the Lord with thy substance, and with the firstfruits of all thine increase” (3:9). If we put God first in our lives, He will honor us (Matt. 6:33). We can tell others that we belong to God, but our deceitful heart can lead us astray (Jer. 17:9). However, we

demonstrate our dedication when we tithe. We give Him the firstfruits because He is first in our lives.

**5. *Because tithing is good business.*** When you tithe for the right reasons, you have gone into business with God. When you invest one-tenth of your income with God, He promises “to open the windows of heaven and pour you out a blessing that there shall not be room enough to receive it (Mal. 3:10). God will not be any man’s debtor, he will keep His promise. Recently, the newspaper reported a man suing a church to regain the tithe he had given. He claimed he gave the tithe but hadn’t received the return he expected. The suit claimed he had not been compensated. The very fact of the suit proved the man gave the tithe with the wrong motives. No wonder he was destitute.

**6. *Because tithing will keep us from the lust of money.*** Those who don’t tithe, not only are disobedient, they demonstrate a greater love of money than of God. “For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows” (I Tim. 6:10). But those who will weekly deposit their tithe in God’s bank reveal their faith in God to take care of all their needs.

**7. *Because tithing helps the church carry out the great commission.*** The church is commanded to go into all the world and preach to every person, baptizing the converts and teaching the commands of Christ. This involves money to print tracts, purchase radio time, build buildings, pay preachers and carry out the countless other expenses associated with the ministry. A tithing church can pay its bills and expand its outreach. A tithing church will not have to beg for money and plan gimmicks to raise its budget. A church of tithers will have willing workers, “Where your treasure is, there will your heart be also” (Matt. 6:21). Because a church of tithers will have the hearts of its people to carry out the great commission.



Dr. Elmer Towns loves growing New Testament churches. His best selling book, “The 10 Largest Sunday Schools,” motivated many pastors to aggressive soul-winning and church-building. Several of his other volumes describe growing churches.

With growing numbers comes the burden of purchasing more buses, enlarging the buildings and expanding the staff. Dr. Towns has written this book to help churches finance their growth . . . God’s way. “I don’t think a church needs gimmicks or car washes to raise money,” notes Towns. “If every member tithed, Our churches could get the Great Commission fulfilled in our neighborhoods.” *Tithing Is Christian* is dedicated to be used in adult Sunday School classes to teach members their responsibility to tithe.

Dr. Towns was President of Winnipeg Bible College, Canada, co-founder of Liberty University, Virginia, and is presently the Dean of the School of Religion at Liberty University, Virginia. In awarding him an honorary doctor’s degree, Dr. G. B. Vick stated, “No man has influenced Sunday Schools greater in the past twenty years than Elmer Towns.”

# Tithing Is Christian

**BY ELMER TOWNS**

Originator and Writer                      Elmer Towns

Design and Coordination                  Larry Gilbert

Contributing Editor                        Bob King

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## **PRINTING SAMPLES**

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Letterhead

Special offering envelope

#10 envelope

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Banquet invitation

Banquet reply card  
Memo  
"Thank you" note  
Misc. "Be creative"

## CASSETTES

Three audiocassette tapes are offered with this campaign and can be purchased by calling: 1-804-582-2169. Cost per set is \$6.00 plus \$4.00 S+H.

### TAPE #1

Introduction

### TAPE #2

- A. Lesson 1: Why God Wants Our Money.
- B. Lesson 2: Why Storehouse Tithing?

### TAPE #3

- A. Lesson 3: How to Give Money to God.
- B. Lesson 4: Giving Money in the Early Church.

Cassettes to accompany this resource can be purchased by calling 1-804-582-2169, Fax 1-804-582-2575 or emailing [eltowns@liberty.edu](mailto:eltowns@liberty.edu). Tapes are \$2.00 each plus \$4.00 S+H. (3 TAPES ARE AVAILABLE).

# INTRODUCTION

Dear Friends:



The *Tithing Is Christian* program will do great things for your church! This campaign is designed to help every person in your church obey the Lord with his or her money. God challenges us to “Prove me now.” When Christians and churches obey God they prosper.

From the very beginning you must be positive. This is not a fund-raising scheme . . . begging . . . nor gimmicks. *Tithing Is Christian* is an enterprise to educate every person to God’s requirement. When people give money properly, God will bless them and your church. Foreign missions will prosper. Souls will be won to Christ. Buildings will be built and families helped.

This is a four-week campaign. For one month your church will teach and preach money. Posters will remind people to tithe. Everywhere they look will be tracts, letters, and streamers, reminding them *Tithing Is Christian*. The spiritual basis for giving money to God and Scriptural explanations for tithing are detailed in the book, *Tithing Is Christian*.

“Why a campaign?” some ask. The answer is simple. If God expects his people to do something, God requires his ministers to help his people do it. Therefore, we organize evangelistic campaigns to help people reach the lost. In the same vein we organize Bible memory programs, Sunday School attendance campaigns and other organized programs to help church members obey God.

Now dedicate yourself to the task of the *Tithing Is Christian* campaign. Surrender your desires and confess your sins. Pray and ask God to help you in attitude and action. Then read the section in this Program Manual outlining your duties. You are part of a great team and when everyone does his or her job, the church prospers.

Even though the campaign lasts four weeks, it begins earlier (see calendar). Other church members are appointed to positions. One committee will prepare a budget goal called *This We Propose*. Also a report *This We Are Able* will show the tithing potential of your church.

This campaign is aimed at total saturation of your church. Sunday School lessons on tithing will be taught to all departments. The pastor will preach messages on stewardship. Laymen will give testimonies in the services on the blessings God has given them because they tithe. Letters will be sent to each member.

Everything is aimed toward a great climax at a stewardship banquet during the third week. The banquet is exciting and uplifting as people rejoice in the blessings of God.

Faith promises will be received that evening, and the promises will be posted on a tally board as they are received. If 50% of the needed faith-promises are received that evening, the banquet will be a success. Those not at the banquet will be contacted the following week with a goal of victory On Over The Top day, the final Sunday of the campaign.

The hidden blessing of this approach is that a church determines its financial needs for the coming year, educates its people and commits everyone according to his or her ability. Most people will give what they promise. Then the minister doesn't have to plead weekly for money. The whole church can get on with the task of soul winning and teaching! The church offering then becomes a worship experience.

Sincerely Yours in Christ,

Elmer L. Towns

# OVERVIEW

The program is conveniently divided into four main sections with an introduction.

The introduction gives a general overview of the entire stewardship program and provides motivation for its implementation.

Section one titled “Planning” tells how to lay out the entire Tithing Is Christian campaign. It provides a description of each individual’s and committee’s duties and then chronologically arranges those duties on a campaign calendar. Additionally, samples are provided for the needed forms, charts and letters.

As the title implies, the “Lessons” section contains Sunday School lesson outlines, and lesson handout masters which can also be used for transparencies, for each of the four weeks of the campaign.

Printing samples are contained in the third section. The sample copy is provided to help give you ideas for adding professionalism, credibility, and personalization to your program. Some items can be copied on your church copy machine without changes, while some require type to be set in order to personalize them. In some cases you can cut the heading from a church letterhead or envelope and paste it over the suggested location on the artwork. You may choose to send some things to your local printer. Please remember that the artwork is a suggestion and you can adapt them for your personal needs.

The “Cassettes” section consists of three cassette tapes done by the author Elmer Towns. The first cassette is a motivational cassette, which stresses the importance of the stewardship campaign. On the other two tapes, Dr. Towns has actually taught each of the four Sunday School Lessons.

*Tithing Is Christian* is a tried and proven program. It is designed to enable the people of your church to see their full potential in terms of tithing and motivate them to make the realization of that full potential a reality.

# START WITH PLANNING

The secret behind the success of any program lies in the efficiency of planning. This was never more true than in the *Tithing Is Christian* campaign. Read this guide and plan accordingly. Don't try substituting or shortcuts. This program is planned to work if followed carefully.

## TEN WEEKS BEFORE FIRST SUNDAY

### *Approval*

Call your church board or council together, explaining in detail the *Tithing Is Christian* stewardship campaign. Obtain their enthusiastic support.

### *Order Materials*

Careful planning will help you to know exactly what is necessary in the way of materials. This will keep you from under-ordering or over-ordering.

### *Plan Schedule*

Check stewardship calendar and determine starting date and ending date. This should be planned so that the campaign will be completely finished in one month. Use a month in the fall or January, especially if promises are to be made for the calendar year, January 1 to December 31.

The program can actually work any season of the year, e.g. October to September, coinciding with the Sunday School year.

Furthermore, your stewardship campaign should be an annual affair, just the same as the Vacation Bible School and Christmas activities.

## SIX TO EIGHT WEEKS BEFORE FIRST SUNDAY

1. Check all campaign materials and acquaint yourself with the program and duties of each person.

2. Choose committee chairmen. You will, of course, choose people who are knowledgeable and talented in the particular activities of the committee they head.

You will need to choose the following chairmen:

Budget Committee

Campaign Secretary

Office Help Committee

Publicity Committee

Banquet Committee

Telephone Reservation Committee

Children's Party Committee

Sunday School Lesson Chairman Follow Through Committee

It is better to use chairmen who already tithe. However, choose the most efficient person. Pray that the excitement generated by the program will cause the non-tither to start giving the Lord's tithe.

These committee chairmen form the steering committee. They should meet every week to report on their activities, starting three or four weeks before the campaign begins and continuing throughout the campaign.

## **FOUR WEEKS BEFORE FIRST SUNDAY**

### ***Office Forms***

Since you will need to prepare the various forms and lists (see P. 15) for the office work to be done efficiently, work should be started on these immediately. Good records will greatly facilitate the preparation of this material.

### ***Reports***

Check with those preparing the budget to see how work is moving along on these reports. This must be done according to the schedule laid out in the section outlining duties of the Budget Committee.

### ***Printing***

Some like to get a contract price with a reputable printer for the entire emphasis. In choosing a printer, there are two things of paramount importance-

1. It must be first-quality work.
2. The materials **MUST** be ready on time. Failure to have these materials ready when needed wrecks the program. The key to this, of course, usually lies in getting the materials to him in plenty of time.

While this will be handled largely by the Publicity Committee, it should be done in cooperation with the Pastor, General Chairman and Office Secretary.

The following items should be printed:

1. Three Stewardship letters to be sent each week during the campaign. Use topics from the *Tithing Is Christian* book for ideas in the letters. Letters can also reflect each Sunday's Sermon topic.

2. Stewardship Banquet Invitations.
3. Reply Cards, sent with the Invitations.
4. An explanatory letter from the Pastor, to be sent out to those not at the Stewardship Banquet.
5. A Budget-Menu folder, to be placed by each plate at the Stewardship Banquet. (Make certain the congregation has adopted the budget first.) This will be printed on a pre-printed folder available for this purpose.

In addition to the budget, this folder will contain the banquet menu and program, as well as information relative to the past giving, the potential giving and the future plans of the church. Urge everyone to read this folder carefully, as well as take it home for careful study. It also makes a wonderful souvenir of the banquet.

### ***Start Talking***

It is time to begin talking about the *Tithing Is Christian* campaign to the congregation. Let them begin to expect something to happen. Above all, start praying for the program, both in private and in the public services.

## **ONE WEEK BEFORE FIRST SUNDAY**

### ***Present Budget***

On Wednesday night, present the proposed budget to the entire congregation. Allow ample time for discussion, encouraging any and all questions, comments or suggestions. This can mean the acceptance of the program or the rejection by the congregation.

Some have chosen to have these copies distributed ahead of time in order to provide time for sufficient study and intelligent discussion. Educate the people concerning God's way to raise the money to pay for the campaign.

### ***Place for Stewardship Banquet***

The location of the Stewardship Banquet should be known by this time. This is the inspiration climax of the emphasis, so no chances can be taken for failures regarding the banquet or its location, food or service.

*Tithing Is Christian* posters, plus others that can be prepared and originated by the Publicity Committee, should be placed throughout the church facilities, with a large banner going up in the main auditorium. These will give the campaign spirit.

This concludes the intensive preparation period preceding the campaign itself. Do not try to eliminate any steps, for each one has been carefully planned and plays an important function. It has been proven many times that with careful preparation and prayer this can be a thrilling, exciting program and ALWAYS SUCCESSFUL!

# UTILIZE PROGRAM MATERIALS

The following program materials are available and should be utilized throughout your campaign. Proper use of materials will enhance the effectiveness of your efforts.

1. ***Program Manual.*** This step-by-step workbook helps you organize your campaign from beginning to end. Each committee chairman should have access to a copy.
2. ***Poster.*** The attractive program poster will help you publicize the campaign. Use posters throughout your church and Sunday school to create interest among your members. Be sure to use several at the Banquet.
3. ***Tithing Is Christian.*** Use this inspirational book in Sunday school classes to teach members their responsibility to tithe.
4. ***Faith-Promise commitment card.*** Use these cards at the Stewardship Banquet for members to make their commitment.
5. ***Bulletin and bulletin Insert.*** Use the special Sunday bulletin and insert to emphasize the *Tithing Is Christian* theme throughout the program. Back pages are blank for your own message.
6. ***Lesson plans.*** These aid teachers in their presentation and discussion of the material in the *Tithing Is Christian* book to Sunday school classes. Each teacher should receive a copy.
7. ***Time, Talent & Resources bulletin Insert.*** This is a valuable insert to help members make personal decisions about their commitments. Insert in Sunday bulletins or mail to members prior to the Stewardship Banquet.
8. ***Tithing Placemats.*** Use attractive tithing placemats at your Loyalty Banquet and throughout the year.
9. Additional materials for the program, such as forms, letters, publicity releases, banquet programs, etc. can be easily prepared by committees as needed. Complete suggestions and instructions are given later in this Manual.

# PASTOR'S DUTIES

The Pastor oversees the entire program and serves as an ex officio member of all committees. He must give guidance and suggestions for the program. In order to do this it is imperative that he be well acquainted with the program, its materials and the progress of each committee. He will be the one to:

## ***INFORM THE CONGREGATION***

At least ten weeks before the campaign actually begins, he will want to tell of the forthcoming *Tithing Is Christian* campaign in the church. Without trying to explain the entire program, he will begin to prepare the hearts of the people.

NOTE: Magnify the spiritual benefits. Many churches have found this campaign as blessed a revival as an evangelistic campaign.

## ***CHOOSE STEERING COMMITTEE***

Six to eight weeks before the kick-off, the pastor will choose a General Chairman. This must be a person of unimpeachable character and influence, as well as a person who can command action from others.

Then, in cooperation with the General Chairman, he chooses the chairmen of the various committees.

All the committee chairmen will form the Steering Committee. For maximum efficiency, the Steering Committee must meet every week, beginning at least four weeks ahead of the *Tithing Is Christian* campaign. At every meeting (chaired by the General Chairman), each member of the Steering Committee should give a progress report from his committee.

## ***ASSIST WITH PUBLICITY***

The pastor will work closely with the Publicity Committee in designing all poster, articles and printed materials. This should be done two weeks ahead of the campaign.

## ***PLAN THE STEWARDSHIP BANQUET***

In planning the banquet, you should realize that this is the high point of the entire campaign. Therefore, it must be planned and promoted in the finest taste, so that every person attending the church or Sunday School will be present. Plan long and efficiently for this affair,

## ***OTHER HIGH POINTS OF CAMPAIGN***

***Stewardship Campaign Sermons.*** Every sermon should be on a high spiritual level, mentioning the *Tithing Is Christian* campaign and the blessing of faithfulness whenever the Holy Spirit prompts throughout the campaign.

At least once, and possibly twice, the Pastor should preach on stewardship during the emphasis.

***Plan Tithing Is Christian Day.*** On the third Sunday of the campaign, the Pastor will want to challenge every person to give the Lord His tithe. Challenge those who do not usually tithe to do so this once. Through this unified effort in behalf of the cause of Christ, you and the church will be gratified and challenged relative to the church's potential. Use *Tithing Is Christian* envelopes and leaflets, as well as announcements and the campaign bulletins, to promote this day.

Much thought should be given to local circumstances before setting things into action for *Tithing Is Christian Day*. You may possibly want to change this to a Sunday other than the third one, if you feel such a change would insure better cooperation or better results. Usually the first Sunday of the month is the best time for a financial drive. Whatever day you choose, emphasize it, and it will be a real demonstration of just how much can be done, if everyone cooperates.

### ***AFTER THE CAMPAIGN***

The Pastor and the Steering Committee will want to re-appraise the entire program, in order to determine its effectiveness and means of improving it next year.

### ***THE MOST IMPORTANT WORK OF ALL***

Pray pray pray for the best-laid plans and the finest materials fall short, unless the Holy Spirit becomes the ultimate director of the program. Pray and urge others to pray for the program in every service and every prayer meeting, Sunday School class and family devotions. Pray, pray, pray for the voice of the Holy Spirit to be heard by all.

# **DUTIES OF THE GENERAL CHAIRMAN**

The General Chairman is responsible to see that each Committee Chairman performs the specific duties assigned him and his committee. For this reason, he will need to familiarize himself with the work of each committee and keep constant contact with them. This can be done through personal contact or through called Steering Committee meetings, either preceding the Sunday evening service or following the mid-week evening service.

## ***PRE-PLANNING***

Long before the organization is set up, the General Chairman and Pastor will meet together for prayer, familiarization with the program and the selection of personnel. Much thought and prayer should go into the choice of the personnel.

After selection of the Committee Chairmen, they should be contacted personally, to secure their cooperation. A meeting should be called approximately six to eight weeks before the program begins, with all chairmen present. Here they will be acquainted with the entire program. Each should be instructed to use the next week praying and planning for the members of their respective committees. A week later, finalize all committees.

## ***FOUR WEEKS BEFORE CAMPAIGN***

The General Chairman should inquire, to see that the Office Help Committee has set up the stewardship office Planning and records and is preparing the printing layout.

“This We Are Able” report should be finished now.

## ***TWO WEEKS BEFORE CAMPAIGN***

“This We Propose” should be complete The General Chairman should meet with the Sunday School Superintendent, Department Superintendents and Pastor, to set weekly goals for each class and department and for the entire stewardship program. The total goal will, of course, be the same as the proposed budget. Everything is figured on a weekly basis.

## ***ONE WEEK BEFORE CAMPAIGN***

Step up talk about the campaign, announcing *Tithing Is Christian Day*. This is the day when everyone is urged to participate in a concerted effort to show what the weekly church income would be if all members tithed. This is not just another special offering; it goes as a regular budget offering. If properly planned and announced, this day will be a great inspiration for all.

On Wednesday night before the beginning Sunday, distribute copies of the budget to everyone in the midweek service. The budget can then be voted on in the following midweek service.

## ***SUMMARY OF DUTIES***

The General Chairman is the official spokesman for the campaign and the “spark plug”, to see that each Committee Chairman understands and carries out his duty. This doesn’t mean that he does the work of any one committee but is held responsible by the church to see that it is done

He will assist in:

- ❖ planning the Stewardship Banquet;
- ❖ preparing the training of the Follow-through Committee;
- ❖ seeing that everyone has sufficient materials.

***REMEMBER*** . . . Good leadership, good planning and good results go together. Simply work the program one item at a time, one day at a time. This means no one is overworked, and the results will follow.

Plan a good follow-through program, and make a report to the church. Arrange for callers to contact members who did not pledge. Send a Thank-You to those who did.

After the program is completed, call the Steering Committee together, to evaluate the program and ways in which it can be improved next year.

# **DUTIES OF THE BUDGET COMMITTEE**

The Budget Committee plans the budget for the following year, as well as fills in “This is the Record” and “This We Are Able” reports. In all likelihood, different parts of this committee will work on each of these.

The biggest job of this committee is the budget planning. This will likely need the treasurer, as well as heads of various departments of the church.

After the proposed budget is set up, the total figure should be divided by 52, and this will give the weekly goal toward which the program drives.

Don't be hesitant to increase the budget substantially. Limited vision must be overcome!

## ***THE REPORTS***

The first report is “This We Are Able.” It shows what the potential of the church is, if everyone gives the Lord His tithe. This should be completed four weeks before the first Sunday. To arrive at this report, multiply the number of families in the church by the average income in your area and then divide by ten.

Finally, the “This We Propose” report, which is the budget goal, is completed two weeks before the campaign. This is broken down in weekly goals, which will further be broken down into departmental goals, each of which will then be broken down into goals for each class. Please remember that there is a difference between a budget goal and an operating budget. This difference should be recognized from the beginning.

On Wednesday before the campaign, the budget goal will be presented to the church for any questions or discussion. If the members see what is proposed and their suggestions are invited, they will feel freer to support the program. There will be no voting, however, until the following Wednesday.

## ***FIRST WEDNESDAY***

During the first Wednesday, all the church will vote on the acceptance of the budget, which they have had opportunity to study. There should be no necessity for long discussion, since everyone has acquainted themselves with the budget before this time, though questions should be answered, if they arise.

Once the budget is adopted, it can be printed for distribution on the budget folders for the Stewardship Banquet. You will also want to run it in the stewardship bulletin.

## ***AFTER THE CAMPAIGN***

Following the campaign, the Budget Committee will need to adjust the budget to match the pledging of the church. Take into consideration, however, that some did not promise, so add their usual giving before making this adjustment. This can be done on the basis of past records.

The true measure of success is not only achieving the budget goal, but showing a substantial increase over the previous year's pledging, which will also show the increase in the number pledging and the growth of the church.

# DUTIES OF THE CAMPAIGN SECRETARY

The Campaign Secretary is responsible for compiling all records and forms used in the campaign. The church secretary would be the logical person for this job because of her familiarity with names, addresses, telephone numbers, etc. If there is no church secretary, select a person who is fairly familiar with the congregation and also familiar with office procedures to serve as the Campaign Secretary.

The Campaign Secretary should make certain all the letters and dinner invitations are delivered from the printer a day or two ahead of time scheduled for the Office Help Committee to prepare them for mailing.

## ***FOUR TO SIX WEEKS BEFORE FIRST SUNDAY***

There are nine office records and lists to be completed by the Campaign Secretary.

1. ***Master Card File.*** The Secretary will want to compile the Master Card File first. She will take information from this file for all other lists and forms. Use 3 x 5 or 4 x 6 blank cards. Make a card for every individual in the church and Sunday School (except the babies in the Nursery or Cradle Roll Department; however, you will naturally want to include the teachers in these departments).

Type the individual's name, address, telephone number and the department and class in which he is enrolled. After you have made certain that you have included every person in the church and Sunday School, arrange the cards in alphabetical order (the head of the family first, with the family members following). Now, number each one consecutively (in the upper, right-hand corner), beginning with the number one.

If you find you have omitted someone or gained new members after the file is completed, simply place these cards at the end of the file and give them the next number. Do not re-arrange the cards alphabetically, once they have been numbered.

2. ***Mailing List.*** The Master Card File is a file on every individual, while the mailing list will be by families. Every family in the Master Card File is now placed on the mailing list. This list will be used in all five mailings – the three stewardship letters, dinner invitations and pledge cards. In cases where only a child or the children of a family attend, you will want to address the mail to the child, in care of the parents, making certain the parents feel welcome, as well as their child.

3. ***Goals – Classes and Departments.*** The Secretary types the stewardship goals form, listing each department and class. She will get the information for this form from the Budget Committee. (Primary age and under are listed by the whole department only, not by individual classes.)

4. ***Reservation Sheets for Telephone Committee.*** The names of the church families should be typed on plain sheets of 8 1/2 by 11" paper. Type only ten families per sheet, leaving

ample space for any notations the Telephone Committee may wish to make as they phone (i.e. how many will be at the dinner, the children's party, etc.). You will secure the family names and telephone numbers from the Master Card File. Families with no telephone may be listed on a separate sheet for one of the Telephone Committee to call on personally.

5. ***Promise Cards.*** Individual pledge cards are prepared in duplicate (a file card and a mail-out card) for every member of the Sunday School and church, using the Master Card File again as guide. Do not prepare "Mr. and Mrs." or "family" pledge cards. Let giving be an individual privilege and act of worship for every member of the church and Sunday School family. The Campaign Secretary fills in the name, address, class, etc. on each individual's card. The original copy is kept in alphabetical (numerical) order, while the carbon cards are filed according to classes and departments, as listed on the tally boards.

6. ***Tally Sheets.*** Using the original copy of the pledge card, type the name, address-and card number of each individual onto the Tally Sheet. The sheets may be numbered, to help keep them in alphabetical order. These sheets will be used by the Tally Committee.

7. ***Letter From the Pastor.*** Copy the explanatory letter from the pastor, if you are not having it printed by a local printer.

8. ***Pledge Day Departmental Total Cards.*** These forms will be used by the Tally Committee on Pledge Day. You will type the cards for the classes and departments, just as they are listed on the tally boards. For the Junior Department and above, make a card for each individual class. For Primary and below (including the General Officers) make a card for each department. Be sure to number each card consecutively, beginning with the General Officers, then Nursery, Beginners and so on. This will enable the Tally Committee to tell at a glance if all the total cards are in on Pledge Day. (Type these in triplicate.)

9. ***Pledge Day Report.*** (Prepared on Pledge Day) The Secretary types the stewardship goals and pledges form, listing each department and class. This form will be the same as the goals form prepared in #3 above, except that it will now reflect the pledges from each class and department, as well as the goals. The headings and goals columns should be pre-typed on a stencil, to save time on Pledge Day.

Once you have finished compiling all of your files, be sure to revise them regularly, to keep them up to date.

# DUTIES OF THE OFFICE HELP COMMITTEE

The Campaign Secretary will contact several ladies, retired persons or men on shift work, to help with stuffing, sealing, addressing and stamping the envelopes for the five mailings. She will set a definite hour and day for them to assist her. This group will serve as the Office Help Committee. When they arrive on the appointed day(s), the Campaign Secretary will supervise their work.

An assembly line, using long tables, will simplify the task of stuffing the envelopes. You may wish to have the envelopes addressed prior to this day. Then, have one person insert the papers another the tracts, another seal the envelopes and so on. You would want to work in several small groups of three or four, depending on how many were helping the dinner invitations will be more personal (and more attractive) if addressed by hand with pen and ink.

## ONE WEEK BEFORE FIRST SUNDAY

The Campaign Secretary will call a meeting of her Office Help Committee and explain carefully what they are to do during the campaign.

### **WEEK I**

**Monday:** The Office Help Committee will prepare and mail the first issue of the stewardship letter.

**Tuesday:** The Office Help Committee will assist in mailing the Stewardship Banquet invitations. You will want to send these by first class mail. Remember: to give them a personal touch, address them with pen and ink.

### **WEEK II**

**Monday:** Mail stewardship lesson leaflets and a letter of explanation to all Sunday School teachers and superintendents. (The Lesson Chairman will provide the lesson leaflets.) Mail stewardship letter #2.

Some may choose to include the *Tithing Is Christian Day* envelopes with this mailing. In this event, the same number will need to be included in each envelope, due to postal regulations requiring all units in a bulk mailing to be the same.

Others may choose to distribute the *Tithing Is Christian Day* envelopes on Sunday 11 of the campaign, thus making a more equitable distribution.

### **WEEK III**

**Monday:** The Office Help Committee mails stewardship letter #3.

**Tuesday:** The pledge cards will be mailed today. This is the most important letter of the campaign. Each letter will include the families' individual pledge cards, a budget folder and the explanatory letter from the Pastor. The letter will explain that the following Sunday is Pledge

Day, and the cards are to be completed and returned then. Urge those who are unable to attend to mail their cards, bring them by the office or send them with a friend.

# DUTIES OF THE PUBLICITY COMMITTEE

On the shoulders of this committee falls a great portion of the responsibility for the success of the campaign, for they will be the ones to tell the story to the congregation and general public.

## ***PRINTING***

The success of the stewardship campaign can be increased tremendously by the proper use of good printing. For this reason, only first-quality printing should be used. This will include:

1. ***Stewardship letters*** (# 1, 2, 3), to be mailed to the entire church each week
2. ***Bulletin Inserts*** (four), which will be placed in the church bulletin each Sunday.
3. ***Posters***, which will be made and placed in prominent areas around the church.

Don't use all of the posters the first week, however.

Streamers and slogans are valuable, too, using such themes as:

- ❖ "The tithe is the Lord's."
- ❖ "Every member tithing . . ."
- ❖ "Growth through biblical stewardship"

A large sign, used in the auditorium and at the Stewardship Banquet, is very effective. It could use such copy as "Let's go over our budget of \$\_\_\_\_\_ per week."

In most cases, it will pay to have a professional sign shop make these. They will inspire giving amounting to many times their cost.

4. ***Tally Boards***. This is a large poster that displays the amount of money received. This should show "total goal" and "amount received to date." The tally board will be placed before the entire group at the Stewardship Banquet and before the congregation on "Over The Top Sunday."

5. ***Tracts***. These are "Tithing is Christian" tracts. These should be obtained to send with the stewardship letter each week. Other tracts on tithing are available.

6. ***Articles & news releases***. These should be prepared to keep members and others in the community informed about the activities & accomplishments of the campaign. Human interest stories, testimonials, progress reports are all worth sharing.

## ***FILMS***

The Publicity Committee will find the use of stewardship films and filmstrips very effective, when used in youth meetings, men's and women's groups or on Wednesday nights of the campaign.

## ***STEWARDSHIP BANQUET***

The Publicity Committee should get a copy of the pledges received and enter the information on the Tally Board. This will be placed before the entire congregation so that all may see the results.

# **DUTIES OF THE BANQUET COMMITTEE**

The Stewardship Banquet Committee chooses the banquet hall and the cooks (or caterer) plans the menu and decorates the hall and tables. They do not cook, serve or wash the dishes.

## ***START EARLY***

Since the Stewardship Banquet is the climactic event of the entire campaign, much of the publicity and timing will be planned around it. For this reason, the time and place should be chosen at least six weeks ahead of time.

## ***WHERE SHOULD IT BE HELD?***

Inasmuch as most churches cannot handle the crowd that should be at the Stewardship Banquet, it is best to seek a hall or dining room outside the church, such as a hotel, recreation center, drill floor of an armory, or hall or a local gymnasium. The time spent in finding the right place will be well repaid in the excitement created by a nice place, for often the novelty created by going to a new place will attract many who are on the fringe of the church family.

## ***WHO SHOULD PREPARE THE DINNER?***

It should be prepared by some group outside the church, such as a caterer, PTA group, women's club or by an experienced lady who can serve large groups. In order to be meaningful, it must be served attractively and efficiently. Make firm agreements regarding prices, milk for children and time of serving.

If you do not use a restaurant or caterer who furnishes waitresses, you will often find girls' clubs or organizations willing to do this for a very nominal fee.

Save time by:

- Placing salad and dessert on table ahead of banquet time;
- Serving coffee at the beginning, then placing coffee pots on the tables;
- Not trying to clear tables until the entire banquet is over.

## ***DECORATIONS***

Use the very finest table service possible, with rented linens, if necessary.

The Committee will decorate the tables the morning of the dinner. Often the theme of the campaign can be used in the decorations.

A large "center of interest" decoration piece in the hall adds greatly to the atmosphere, as do the large posters, banners, tally boards and streamers which have been used as decorations at the church.

Place a "Budget-Menu" folder at each plate. The tables should be arranged in long, parallel rows, with the speaker's table counter-lengthwise at the front.

Each Committee Chairman and his family will be placed at the speaker's table. Place cards are not usually practical for large dinners such as this, except at the speaker's table.

# **DUTIES OF THE TELEPHONE COMMITTEE**

This Committee is the key to having a record attendance at the Stewardship Banquet and the Children's Party. There will need to be enough on this committee so that each one will call ten or fifteen families about their attendance at the banquet.

Approximately two weeks before the *Tithing Is Christian* campaign, the telephone team should be chosen. In a large church, it will be necessary to have assistant chairmen, under whom callers will serve. In smaller churches, there will need to be approximately ten callers per hundred families. The names of the church families should be typed on sheets (ten per sheet). The Campaign Secretary will do this.

On Thursday night of the first week, the Committee Chairman will call together all callers (and assistant chairmen). At this session, the callers will be instructed on how to call effectively. There should be a demonstration phone call acted out, explaining that the mailing invitations have been sent and that in the effort to enlist everyone, a personal follow-up call is being made.

In this session, every effort should be made to develop the right attitude and spirit in the callers.

## ***WHO TO USE AS CALLERS***

1. Use no one who will not be attending the dinner, regardless of the reason.
2. Use persons with kind, pleasant voices who have great tact in dealing with others.
3. Use persons who will not talk too much.

## ***WHAT SHOULD THEY SAY?***

Each caller should graciously explain:

- Who he or she is
- The reason for calling – explaining the time and place for the dinner,
- That there is provision made in the church nurseries for all children up to 8 years of age;
- That all members of the family are invited, whether they attend the church or not.  
(Remember the most reluctant need to be there more than anyone else does.)

## ***WHEN TO CALL***

On Tuesday of the second week, callers should begin to call their lists of ten families each.

If a family has already returned a card promising to attend, simply thank them and tell them you are calling to confirm the number attending.

For those who have failed to return the card, answer their questions, assuring them that there will be no charge.

Someone should visit all members who have no phones, to encourage them to attend, as well.

### ***FINAL TALLY***

On Monday of Week III, all calls should be finalized, visits made and lists of names returned. There should be a final count made, with the Stewardship Banquet Committee being notified of how many will be at the dinner. The Children's Party Committee should also be notified, relative to how many will attend the Children's Party.

Be sure to check all reservation lists against the cards returned, so there will be no duplication.

# **DUTIES OF THE CHILDREN'S PARTY COMMITTEE**

In order to make the Stewardship Banquet as carefree as possible for all the church, provision will be made for a Children's Party. This will be held at the church, beginning thirty minutes before the time set for the Stewardship Banquet. This will be for all children through eight years of age.

The Nursery Department will be open to care for all children three years of age and under and the party planned for those over three.

The Children's Party Committee is not expected to conduct the party or care for the nurseries. They will only arrange for the leadership and plan the party activities.

## ***PARTY PERSONNEL***

Since all members and friends of the church will be at the Stewardship Banquet, workers to lead the party will need to come from outside the church fellowship. Volunteer workers from a neighboring church often do well. Many have exchanged workers for the Children's Parties. However, it is usually advisable to secure one local worker to be present who is well acquainted with the facilities and the buildings, as well as the children.

## ***LENGTH OF THE PARTY***

As previously mentioned, the party will begin thirty minutes before the announced time of the Stewardship Banquet, and it should last until thirty minutes after the banquet concludes. Adjustments may be made, however, depending on the amount of time needed for travel. Check with the Pastor or General Committee Chairman on the anticipated length of the Stewardship Banquet.

## ***MEAL/REFRESHMENTS***

Children love hamburgers, French fries and soft drinks. Arrange to secure food for the children at a local carryout restaurant. Some churches have the parents send a sack lunch along with the children. However, most parents look forward to an evening out, and would rather not bother with preparing a meal at home or a sack lunch

## ***SUGGESTIONS FOR THE PARTY***

One can often find films that will entertain children at a local book or Bible store or school, travel films at oil companies or travel agencies. Many of these can be borrowed without charge. Handwork, games and stories will add to the activities. There are many books on how to plan and lead an exciting children's party.

Advertise the party well throughout the Sunday School.

A map of the nursery and area where the party is held can be very helpful to strangers leading the party. Show them the locations of restrooms, telephone, water fountains, etc. Be

sure to leave a telephone number where the parents can be contacted by telephone, as well as the street address of the banquet hall.

# DUTIES OF THE SUNDAY SCHOOL LESSON CHAIRMAN

## *FUNCTION*

This is an individual, not a committee. His primary responsibility is to enlist every teacher's cooperation in teaching the four stewardship lessons. He will also handle the distribution of the lessons. These lessons, of course, will be used in the junior Department and older

It is best if this person will teach the lesson to the Sunday School teachers on Wednesday night. Use the lesson plan and book *Tithing Is Christian*. Get the teachers excited about the lesson so they can get their pupils excited about tithing.

## *DISTRIBUTION OF LESSONS*

The Lesson Chairman will want to see that a lesson leaflet is mailed to the teachers on Monday of Week 1. There should also be a letter enclosed, explaining the plan to have each class study the enclosed lesson on each Sunday. The letter will further explain that every teacher and superintendent is required to be present prior to the mid-week service of this week, in order to study the lesson together. (This study time should probably be announced to the teachers and superintendents ahead of time, so they can plan to attend.)

It is the responsibility of the Lesson Chairman to teach the lesson to the Sunday School staff.

In the event that there is a teacher who does not tithe, and, consequently, could not honestly teach the lesson, he or she should be replaced for the Sundays of the campaign.

It is important that each staff member of the Sunday School be present for this mid-week study session, in order to understand the purpose for the special lessons. Without this, there may be some who would teach the lessons in an apologetic fashion or not teach them at all.

Make certain that every teacher understands that he or she is the key to the success of the campaign in his or her class.

## *CLASS GOALS*

The Lesson Chairman should assist the Publicity Committee in posting all class and department goals. By this means, he has ample opportunity to explain the goals and emphasize the importance of the stewardship Sunday School lessons.

Emphasize to all teachers that they are the keys to success. They should:

- ❖ Lead by example in giving and pledging
- ❖ Teach special lessons

- ❖ Make certain everyone is present for class during the campaign
- ❖ Emphasize the class goal – or the department goals, if a department superintendent
- ❖ Distribute lesson leaflets to each person on Sunday

If the teachers and superintendents are enthusiastic, they set the pace for victory in each class.

# **DUTIES OF THE FOLLOW THROUGH COMMITTEE**

This committee handles two important tasks after the campaign is finished:

- 1) Follow up on those who did not pledge
- 2) Follow up on those who made a commitment

## ***FOR THOSE WHO DID NOT PLEDGE***

Arrange for callers to contact those members who did not pledge. No pressure should be placed on these people. In a friendly way simply determine the reason and try to answer any questions and objections. Your patience and understanding may overcome the person's original hesitation.

## ***FOR THOSE WHO MADE A COMMITMENT***

Sending brief thank you notes to those who made a faithful commitment is a fine way to show appreciation. People will enjoy knowing that their commitment is recognized and meaningful. The notes can be very brief – it's the acknowledgement of their effort that counts. Notes should be hand-written if possible.

You may also want to send out a reminder several months after the campaign. This should not ask for any money – the responsibility for that lies between the individual and God. Instead, remind the person what good will be done and how Christ's work will be carried on through the commitment. A note of congratulations is a good way to help keep responsibility in mind.

# HOW TO PLAN THE STEWARDSHIP BANQUET

The Pastor and the General Chairman will plan the Stewardship Banquet together. They should realize the significance of this banquet, remembering that:

- ❖ All over nine years of age will be present
- ❖ It is a wonderful opportunity to win friends to the church and gain their understanding of the church program,
- ❖ It is not a pressure program for money
- ❖ It aims to provide: (1) warm fellowship; (2) information, (3) inspiration, (4) action.

With these thoughts in mind, choose a sincere master of ceremonies – not a loud-talking backslapper and not too sober a person, either.

## ***A TYPICAL PROGRAM***

- ❖ Pre-dinner organ music (The organ can be borrowed or reasonably rented from a local organ company)
- ❖ Invocation by Pastor
- ❖ The dinner served
- ❖ A song by the entire group
- ❖ Introduction of Steering Committee Chairmen (These should be at the head table, with their families, if possible.)
- ❖ Reference to Budget Folders
- ❖ Brief tithing testimony
- ❖ Special music
- ❖ Stewardship message
- ❖ Distribute the faith-promise cards
- ❖ Time for completion of cards
- ❖ Collect Cards
- ❖ Tally Board
- ❖ Benediction

In all likelihood, there will be many new friends at this banquet.

Have greeters spotted around as the guests arrive, to make each one feel at ease. Lapel cards with names are a good way to break the ice and get strangers acquainted.

The organist should begin playing a quarter hour before starting time, using bright, cheery music. At starting time, the music director will have everyone stand and sing. Announce that everyone may begin eating as soon as they are served.

Immediately following the invocation, the waitresses (or caterer) should begin to serve the first plates. Careful planning and organization will assure everyone being served in a minimum of time.

The music director may lead the group in some informal singing, even before everyone has finished eating. Don't rush the people, however.

When introducing the Campaign Committee Chairmen, have each one remain standing until all have been introduced, and then have the group applaud only once.

In making reference to the Budget Folders and Tally Boards (which should be displayed where all may see them), you will remind your audience that the budget was approved by the congregation and should be taken home in order to be studied more closely.

The three-minute tithing testimony should be by one who can speak with enthusiasm for giving the Lord His tithe. He may use topics such as "Why I Tithe," "What Started Us Tithing," or "How We Have Proven God Through Tithing."

This should be followed by a good special musical number, which is easily heard by all and has great meaning.

Now, present the special message. It should offer a strong reason for giving the tithe and pledging it in advance. The speaker should be uplifting and enthusiastic. As a rule, he should not speak over twenty minutes.

After the message, distribute the faith-promise cards. Point out everyone should give the tithe. Help them figure it as 10 % of their salary. Challenge people to give an offering over and above the tithe. As Pastor, you might want to indicate what you will give over and above your tithe.

Give the people time to fill out the cards. Have the ushers take up the cards. Have secretaries at a table with adding machines. As the cards are gathered, run the total of the pledges. Post on the Tally Board or use an overhead projector. Usually the total goal for the church is not reached at this time. Usually 50% is raised at the Banquet. Have that as a goal. The plate offering and other members not at the banquet will make up the goal for the year.

# TITHING IS CHRISTIAN STEWARDSHIP CALENDAR

## *Ten Weeks Before*

1. Approve the program
2. Order materials immediately
3. Plan schedule of campaign
4. Tell congregation about upcoming program

## *Six-Eight Weeks Before*

Check all materials

Get acquainted with program

Choose General chairman

Choose committee chairmen

Hold meeting of committee chairmen and give each a manual

Prepare "This Is The Record"

## *Four Weeks Before*

Prepare necessary forms

Inform congregation of plans and begin building expectancy

Begin preparing printing layouts

Prepare "This We Are Able"

Start Steering Committee meetings

## *Two Weeks Before*

Steering committee meeting

Finalize all committees

Distribute *Tithing Is Christian* books and lesson plans to Sunday School Teachers

## *One Week Before*

Distribute proposed budget (Wed. Night)

Post banner, goals and posters

Announce *Tithing Is Christian Day*

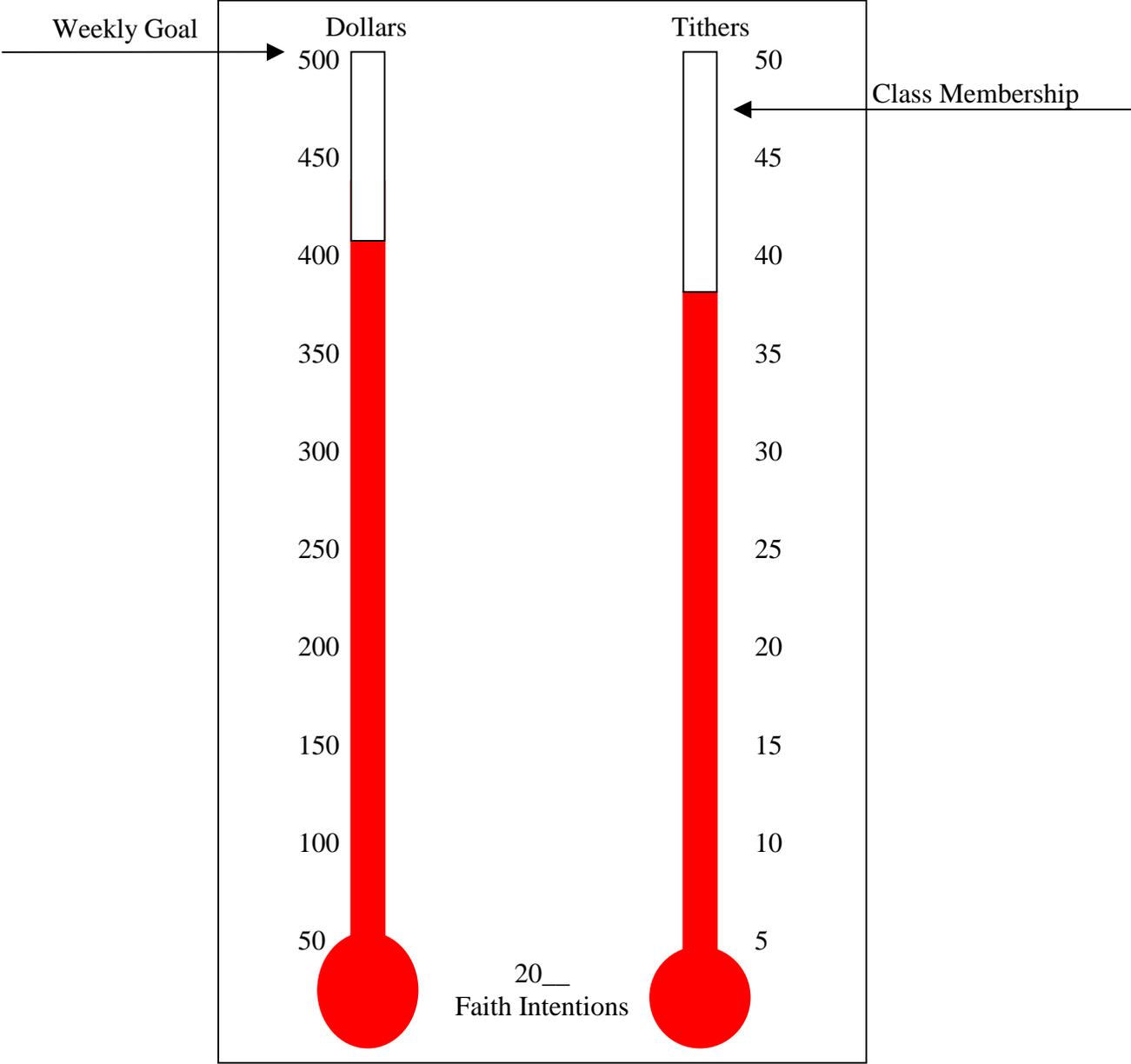
Steering Committee meeting





# ADULT BIBLE CLASS STEWARDSHIP GOAL

Sample: Sunday School Bible Class Stewardship Goal Poster



Yearly Class Goal \$ 00,000.00

# PROMISE SUNDAY REPORT

Sample: Depending on the size and organizational structure of your church, this form may need to be smaller or larger.

Class or Department Name	Persons involved	Record	Goal	Faith Intention Promises
Class 1				
Class 2				
Class 3				
Class 4				
Class 5				
Class 6				
Class 7				
Class 8				
Class 9				
Class 10				
Class 11				
Primary Department				
Beginner Department				
Nursery department				
Total Sunday School				
Church Members Not in Sunday School				
Non-Church Members				
Grand Totals				

# DEPARTMENT STEWARDSHIP GOALS POSTER

DEPARTMENT NAME _____												
OUR WEEKLY DEPARTMENT GOAL 											\$ _____ . _____	
PARTICIPANTS	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%	Partici pants Goal	Dollars Goal
CLASS NAME											46	1106
CLASS NAME											37	987
CLASS NAME											26	621
CLASS NAME											51	385
CLASS NAME											115	1406
CLASS NAME											43	870
SUNDAY TOTAL SCHOOL											1406	
MEMBERS NOT IN SS												
TOTAL CH MEMBERS												

# STEWARDSHIP GOALS

Sample: depending on the size and organizational structure of your church, this form may need to be smaller or larger.

<b>Stewardship Goals</b>			
Class or Department Name	Participation		
	Persons Involved	Record	Goal
Class 1			
Class 2			
Class 3			
Class 4			
Class 5			
Class 6			
Class 7			
Class 8			
Class 9			
Class 10			
Class 11			
Primary Department			
Beginner Department			
Nursery Department			
Total Sunday School			
Church Members Not In Sunday School			
Non-Church Members			
<b>Grand Total</b>			

# BUDGET GOAL

**YOUR CHURCH NAME GOES HERE**

- I. UPKEEP AND MAINTENANCE.....\$
  - A.....
  - B.....
- II. PROMOTION AND ANVERTISING.....\$
  - A.....
  - B.....
- III. CHURCH FELLOWSHIP .....\$
  - A.....
  - B.....
- IV CHRISTIAN EDUCATION .....\$
  - A.....
  - B.....
- V. MISSIONS & BENEVOLENCE .....\$
  - A.....
  - B.....
- VI. OFFICE & GENERAL EXPENSE.....\$
  - A.....
  - B.....
- VII. MUSIC DEPARTMENT.....\$
  - A.....
  - B.....
- VIII. DIVISION OF MINISTRY .....\$
  - A.....
  - B.....
- IX. CAPTIAL ACCOUNTS .....\$
  - A.....
  - B.....
- Total
- GRAND TOTAL .....\$

## TALLY SHEET

Sample

Name	Address	Card #	Pledge
Mr. James Adams	000 Victoria Ave.	0001	\$000.00
Mrs. Gloria Adams	“	0002	\$000.00
James Adams Jr.	“	0003	\$000.00

Jill Adams	“	0004	\$000.00
Mr. Tom Amos	000 Tammy Lane	0005	\$000.00

# STEWARDSHIP LETTER # 1

(To be mailed on Monday of the first week of the campaign)

Date 00,200?

Dear Jim and Sue, (Dear Member or Dear Friend is acceptable, but the letters will be more personal if the Office Help Committee inserts individual names in each letter. The result will be well worth the added effort.)

As you probably know, this past Sunday officially began the *Tithing Is Christian* stewardship campaign. This will be a very special and blessed month in the life of our church. The entire month will be filled with special services and events leading up to the climax, which will be the stewardship banquet, children's party and Promise Sunday. It is my prayer that the emphasis of this month will prove to be a real blessing for every family in the church.

This month of special emphasis will provide you with two things. One, it will provide Biblically sound, motivational and stimulating instruction in the area of Christian stewardship. Two, it will provide an overview of the emphases and goals for the coming church year. Therefore, it is important that every church member be encouraged in every way possible to attend all the services as well as the stewardship banquet.

Later this week you will be receiving a personal invitation to the stewardship banquet. The event will feature a delicious catered dinner, an outstanding program and an opportunity to praise God and show our appreciation for His allowing us to serve as His stewards. Childcare will be provided in a well planned and well-staffed children's party, which will be held at the church. Please fill out your invitation reply card and return it to the church as soon as possible so those planning the meal and seating can make adequate arrangements to accommodate everyone.

Let's pray together and work together for a great victory in our *Tithing Is Christian* campaign.

Sincerely in Christ,

John Doe

Pastor

## STEWARDSHIP LETTER #2

(To be mailed on Monday of the second week of the campaign)

Date 00, 200?

Dear Jim and Sue, (Dear Member or Dear Friend is acceptable, but the letters will be more personal if the Office Help Committee inserts individual names in each letter. The result will be well worth the added effort.)

It doesn't seem possible, but yesterday was the second Sunday of our *Tithing Is Christian* campaign. We are already past the halfway point on our way to Promise Sunday, and the excitement is building. The church is a beehive of activity getting everything in order for the stewardship banquet, which is only a week away.

I am excited as I think of what we are learning together in the *Tithing Is Christian* Sunday School lesson series. The testimonies of the blessedness of faithfulness in stewardship and tithing have been thrilling. And I am trusting God to give each of us a renewed desire to do His will in this important area of our Christian lives.

This coming Sunday is *Tithing Is Christian* Sunday, a day designed to show each of us what the God-given potential of our church really is. Everyone, whether they have ever tithed or not, is being encouraged to give the tithe this Sunday. If you are a tither, continue tithing. If you are not presently a tither, let God begin teaching you the blessedness of tithing this Sunday. Through a faithful united effort we can see what the real weekly potential of our church is.

Let's pray together and work together for a great victory on *Tithing Is Christian* Sunday.

Sincerely in Christ,

John Doe

Pastor

# STEWARDSHIP LETTER #3

(To be mailed on Monday of the third week of the campaign)

Date 00, 200?

Dear Jim and Sue, (Dear Member or Dear Friend is acceptable, but the letters will be more personal if the Office Help Committee inserts individual names in each letter. The result will be well worth the added effort.)

These past Sundays have provided some of our greatest services. There is an air of expectation as we anticipate what God will do through our *Tithing Is Christian* campaign.

*Tithing Is Christian* Sunday is now past tense, and, thanks to the faithfulness of God's people, it was a beaming success. I would like to express my personal gratitude to every person who tithed and many who gave above the tithe to bring about this tremendous success.

This coming weekend will be the climax of our *Tithing Is Christian* campaign. The activities begin with the children's party and stewardship banquet on Friday evening and continue through faith promise day on Sunday. The children's party will begin at 0:00 P.M., and the banquet will start thirty minutes later at 0:00 P.M.

The time has come to give expression to that which we have learned throughout the campaign. Moreover it is required in stewards that a man be found faithful.

Let's pray together and work together to glorify God through our faithful stewardship.

Sincerely in Christ,

John Doe

Pastor

# LETTER TO THE UNCOMMITTED

(To be mailed out on Monday after Promise Sunday)

Date 00, 200?

Dear Jim and Sue, (Dear Member or Dear Friend is acceptable, but the letters will be more personal if the Office Help Committee inserts individual names in each letter. The result will be well worth the added effort.)

The *Tithing Is Christian* campaign is almost over now, and God has made it a time of real blessing. The commitments made at the stewardship banquet and on Promise Sunday brought the total to % of the total budget goal, and it is expected that the remainder will come in on Over The Top Sunday this coming Sunday.

If you have not yet made your commitment to the Christian principle of tithing, let me encourage you to do so this Sunday. Let's pray together and work together to make this a real Victory Sunday for the glory of God.

Sincerely in Christ,

John Doe

Pastor

P.S. If you have any questions about the *Tithing Is Christian* campaign or the principle of tithing in general, please feel free to give me a call or make an appointment to come by the church office. I will be more than happy to try and answer any questions you may have.

# LETTER OF EXPLANATION

(To be mailed out along with the faith promise cards on Tuesday of the third week of the campaign.)

Date 00, 200?

Dear Jim and Sue, (Dear Member or Dear Friend is acceptable, but the letters will be more personal if the Office Help Committee inserts individual names in each letter. The result will be well worth the added effort.)

As I stated in my letter earlier this week, the time has come to give expression to that which we have learned throughout the *Tithing Is Christian* campaign. The stewardship banquet, set for Friday evening, and Promise Sunday, which is this coming Sunday, will be our opportunities to make a commitment to the Christian principle of tithing for the coming year.

Since giving is an individual privilege and act of worship, a personal faith promise card has been provided for each member of your family. Filling out the promise card is not a contract with the church but rather a faith commitment between the individual and God. The total of all commitments will allow the Budget Committee to adjust the budget to the projected faith expectations of the church, but no bills or duns will be sent.

Your promise cards may be returned to the church in any one of three ways. One, you may bring them to the stewardship banquet on Friday evening. (This is, of course, the preferred method.) Two, you may bring them to church on Promise Sunday. Three, if you will be unable to attend either of those times, you may mail the cards back to the church office, bring them by the church or send them with a friend.

Once again, let's pray together and work together to glorify and please God through our faithful stewardship.

Sincerely in Christ,

John Doe

Pastor

# THANK YOU LETTER

(To be mailed on Monday after “Over The Top Day.”)

Date 00, 200?

Dear Jim,

This past month has been one of tremendous blessing . . .

The *Tithing Is Christian* campaign has proven to be a great success, and that could not have been so without your faithful commitment.

I realize your commitment was not made to me or even to the church but to God. But I can't help feeling a sense of pride and excitement at your exercise of faith and good stewardship.

I just wanted to extend a personal word of thanks for your commitment and more especially for allowing me to be your pastor.

In Sincere Appreciation,

John Doe

Pastor

# TITHING IS CHRISTIAN

This section contains lesson outlines for Chapter 3 and 4. Also contained in this section are the handouts, which can also be used as lesson transparencies for all Chapters. These lessons come from the corresponding chapters in the *Tithing Is Christian* textbook.

# CHAPTER ONE

## WHY GOD WANTS OUR MONEY

### I. INTRODUCTION

### II. DISCUSSION

#### A. The First Gifts To God

1. Men brought offerings
2. Abraham gave tithes (Gen. 14:20)
3. Jacob promised the tithe (Gen. 28:22)

#### B. Preparation For Giving To God (Ex. 11:1-2; 12:35-36)

1. “Borrowing” jewels suggested (Ex. 11:1-2)
2. Overdue wages paid (Ex. 12:35-36)

#### C. Calling For Contributions (Ex. 35:1-9)

1. Willing offerings suggested (Ex. 35:1-7)
2. Proposed sanctuary mentioned (Ex. 35:8-9)

#### D. Restraining The Givers (Ex. 36:1-7)

1. Talented men recruited (Ex. 36:1-3)
2. Generous offerings restrained (Ex. 36:4-7)

#### E. Approval Of The Project (Ex. 40:34-37)

### III. CONCLUSION

# CHAPTER TWO

## WHY STOREHOUSE TITHING?

### I. INTRODUCTION

- A. Worship Should Be Reflected In Giving
- B. God Told The Israelites To Bring Tithes And Offerings To His House

### II. DISCUSSION

- A. Designating A Place (Deut. 12:5-14; 26:1-4)
  - 1. Importance of a special place (Deut. 12:5-14)
  - 2. Qualification to determine God's place (Deut. 12:6, 11-12)
  - 3. Centrality of God's altar (Deut. 26:1-4)
- B. The Storehouse (Mal. 3:7-9)
  - 1. Backsliding indicated (Mal. 3:7)
  - 2. Charge explained (Mal. 3:8)
  - 3. Curse suffered (Mal. 3:9)
- C. Blessing The Givers (Mal. 3:10-12)
  - 1. Storehouse tithing (Mal. 3:10a)
  - 2. Divine blessing (Mal. 3:10b)
  - 3. Divine protection (Mal. 3:11-12)

### III. CONCLUSION

# CHAPTER THREE: HOW TO GIVE MONEY TO GOD

(Teacher's Lesson Outline)

## IV. INTRODUCTION

- A. We brought nothing into this world and we can carry nothing out. (I Tim. 6:7)
- B. However, there is a way we can “lay up treasures in heaven.” (Matt. 6:20)

## V. DISCUSSION

- A. Tithing as an investment (Matt. 6:19-20)
  - 1. Earthly treasures (Matt. 6:19)
    - a) Jesus said believers ought not to “lay up treasures on earth.”
    - b) Jesus said earthly treasures could be taken away from their owners.
  - 2. Heavenly treasures (Matt. 6:20)
    - a) Jesus said believers should “lay up treasures in heaven.”
    - b) Jesus said Heavenly treasures cannot be taken away from their owners.
- B. Give from your heart (Matt. 6:21-24; 25:14-30)
  - 1. Heart attitude (Matt. 6:21-24)
    - a) Jesus said that where a person's treasure is, there would be his heart's devotion.
    - b) Jesus said that men couldn't devote themselves to God and at the same time to the “god” of wealth.
  - 2. Invest resources (Matt. 25:14-30)
- C. Give money by faith (Matt. 6:25-32)
  - 1. Daily needs supplied (Matt. 6:25-29)
    - a) Jesus said that God who gave life to the body will make sure life is sustained by food and drink and the body covered with clothing.
    - b) Jesus said that God's care of birds and flowers indicates He will certainly care for people.

2. Daily faith required (Matt. 6:30)

- a) Jesus said that God's bestowal of blessing on temporary flowers would be matched by His blessings on the eternal souls of men.
- b) Jesus said that faith is needed if God's blessings are to be expected.

3. God's prior knowledge (Matt. 6:31-32)

- a) Jesus said unbelievers worry about daily needs because they do not trust in the heavenly Father.
- b) Jesus said believers should be aware of the fact that their heavenly Father knows about their needs, implying that He will supply them.

D. Give to God, not men (Matt. 5:17; 6:33-34)

1. Believers motivation (Matt. 6:33-34)

- a) Jesus said the primary goal of believers should be to promote God's kingdom and the righteousness associated with it.
- b) Jesus said believers should let each day take care of itself, for worrying about tomorrow is a useless burden to bear today.

2. Principles apply today (Matt. 5:17)

## VI. CONCLUSION

- A. Earthly treasures are for time, while heavenly treasures are for eternity.
- B. People who are afraid to give generously to the Lord's work because of fear that they may not have enough for daily living expenses should believe that God is going to care for their daily needs.
- C. The main goal of believers should be to promote the kingdom of God and righteousness among men.
- D. Giving should make us happy.
- E. Set your affection on things above, not on things of earth.

# CHAPTER THREE

## HOW TO GIVE MONEY TO GOD

### VII. INTRODUCTION

- A. We Brought Nothing Into This World And We Carry Nothing Out (I Tim. 6:7)
- B. We Can, However, Lay Up Treasures In Heaven (Matt. 6:20)

### VIII. DISCUSSION

#### A. Tithing As An Investment (Matt. 6:19-20)

- 1. Earthly treasures (Matt. 6:19)
- 2. Heavenly treasures (Matt. 6:20)

#### B. Give From Your Heart (Matt. 6:21-24; 25:14-30)

- 1. Heart attitude (Matt. 6:21-24)
- 2. Investment resources (Matt. 25:14-30)

#### C. Give Money By Faith (Matt. 25:25-32)

- 1. Daily needs supplied (Matt. 25:25-29)
- 2. Daily faith required (Matt. 25:30)
- 3. God's prior knowledge (Matt. 25:31-32)

#### D. Give To God, Not Man (Matt. 5:17; 6:33-34)

- 1. Believers' motivation (Matt. 6:33-34)
- 2. Principles apply today (Matt. 5:17)

### IX. CONCLUSION

# CHAPTER FOUR

## GIVING MONEY IN THE EARLY CHURCH

(Teacher's Lesson Outline)

### X. INTRODUCTION

- A. Giving has a direct bearing on the lives of believers for good or ill.
- B. The book of Acts tells of contrasting contributors to the early church.

### XI. DISCUSSION

#### A. Giving their resources (Acts 2:41-45; 4:32-35)

##### 1. General contributions (Acts 2:41-45)

- a) Believers in the early church in Jerusalem shared everything.
- b) Believers in the early church in Jerusalem sold their possessions and deposited the proceeds in a common treasury.

##### 2. The early church an example of giving

##### 3. Additional contributions (4:32-35)

- a) Believers in the early church in Jerusalem laid aside normal routines so they could devote themselves to evangelism and education.
- b) Believers in the early church in Jerusalem set an example of pooling resources for the work of the church.

#### B. Tithing is required of the church in the age of grace.

- 1. Tithing began with a gentile.
- 2. Tithing originated before the age of law.
- 3. The early church gave more than the tithe.
- 4. The argument from silence continues the tithe.
- 5. The principle of "God's place" for worship requires storehouse tithing.

#### C. Individual examples of giving (Acts 4:36-37; 5:1-11)

- 1. Barnabas the giver (Acts 4:36-37)

- a) Barnabas sold a piece of property and gave the proceeds to the church.
- b) This action by Barnabas was probably recorded to either introduce Barnabas, who had a noteworthy career in Christian service, or to show the contrast between his giving and that of Ananias and Sapphira.

2. Attempts to deceive (Acts 5: 1-10)

- a) Both Ananias and Sapphira, at separate times, tried to deceive the apostles into thinking the full price of the property sold was being given to the church.
- b) Ananias and Sapphira paid for their sin by premature death, a harsh but necessary punishment in both cases, due to the vulnerability of the early church and its testimony.

3. Influence of punishment (Acts 5: 11)

- a) Great fear came upon the members of the Jerusalem Church when Ananias and Sapphira were stricken dead.
- b) Great fear came upon outsiders when they saw the importance God attached to purity in the early church.

## XII. CONCLUSION

Every Christian should bring his tithe to the church.

- A. Because the tithe is God's
- B. Because God commands us to tithe
- C. Because tithing is an act of love
- D. Because tithing recognizes God's ownership of our lives
- E. Because tithing is good business
- F. Because tithing will keep us from the lust of money
- G. Because tithing helps the church carry out the great commission.

# **CHAPTER FOUR**

## **GIVING MONEY IN THE EARLY CHURCH**

### **XIII. INTRODUCTION**

- A. Giving Has Direct Bearing On Believers' Lives
- B. Acts Tells Of Givers In The Early Church

### **XIV. DISCUSSION**

- A. Giving Their Resources (Acts 2:41-45; 4:32-35)
  - 1. General contributors (Acts 2:41-45)
  - 2. Early Church an example of giving
  - 3. Additional contributions (Acts 4:32-35)
- B. Tithing Is Required Of The Church
- C. Individual Examples Of Giving (Acts 4:36-37;5:1-11)
  - 1. Barnabas the giver (Acts 4:36-37)
  - 2. Attempts to deceive (Acts 5:1-10)
  - 3. Influence of punishment (Acts 5:11)

### **XV. CONCLUSION**

## HOW TO USE THIS SECTION

The following pages are samples of printer's "slicks," "glossies" or "mats" depending on the part of the country you live in. In actuality they are "camera ready copy." These samples have been provided to help you give your *Tithing Is Christian* campaign an increased degree of professionalism and credibility while reducing your printing costs.

Some of the promotional materials may be produced on your church copy machine or computer without changes while others must have type set for them. Typesetting in this quantity is very inexpensive. In some cases you may cut the heading from a letterhead or envelope and paste it over the suggested location on the samples.

Please remember that these materials are samples of what you can do for your campaign. You may change these materials to fit your needs.