

# THE THEOLOGY OF STEWARDSHIP: New Testament Stewardship

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*Faithfully Giving a Firstfruits Portion of Your Income for the Work of Christ's Church*

## Introduction

When we speak about stewardship, we often say that it deals with how we use our time, talents and treasure in respect to God's Church. And that is true as far as it goes. But catchy phrases usually don't make good theology. When Lutherans think about stewardship, we should think in Lutheran, biblical categories: Law and Gospel, vocation and sanctification.

## Law and Gospel

The foundation of understanding the Bible and its teachings is the distinction between God's Law and God's Gospel. The Law of God is the way He wants us to live, His commandments, principles, injunctions or whatever else you want to call them. As such, the Law of God always "Shows Our Sin" (SOS) because we can never perfectly keep God's Law. The Gospel is the Good News that though we can never earn God's favor with our works, merit or worthiness, God has provided salvation for us free of charge in the incarnation, life, death and resurrection of Jesus Christ. As such, the Gospel of God always "Shows Our Savior" (SOS).

So for example, the Ten Commandments are Law — they show us how sinful we are. But they also serve two other functions. For unbelievers, the Law helps curb outward sin. If there is a law against stealing and a strong punishment for it, then there will be less stealing. For believers in Christ, the Law also serves as a guide to how to live a life of thanksgiving for the wonderful gift of eternal life in Christ Jesus.

The following information from God's Word about the stewardship of our finances is Law in this third sense. In the New Testament, God has given us believers in Christ certain commands about how to use our finances for the work of the Church. This is our guide for how to respond to God in thanksgiving for His gifts to us. But even this Law will always accuse us and show us our sin. So as you read through this information, if you are convicted that you have not been faithful with your finances in thought, word or deed, then know that this is God's Law at work. He is calling you to repentance. So repent and trust in the Lord Jesus who died for all sins — including our sins of greed and miserliness. You are forgiven in Christ and as the forgiven child of God, you can lead a new and more faithful life in the power of Christ's Gospel.

## Stewardship and Vocation

Christian stewardship begins with the understanding that all we have is God's and that "we brought nothing into the world, and we cannot take anything out of the world" (1 Tim. 6:7). Since all we have is God's, we should use it for His purposes. God's purpose for us in our lives is expressed in the various vocations, or callings, that we have.

A great treasure of the Lutheran Reformation is the rediscovery of the holy callings given to each Christian. In Luther's day, it was taught that the surest way to enter heaven was to leave the world and join a monastery. But Luther saw this as actually running away from the holy callings (in Latin: vocations) that God has given us to play in the home, the church and society at-large. Each one of these vocations makes a claim upon us. Luther laid out the biblical commands for our various vocations in the Table of Duties in the Small Catechism, and specifically the command for all Christians when it comes to stewardship:

### What the Hearers Owe Their Pastors

The Lord has commanded that those who preach the gospel should receive their living from the gospel. 1 Cor. 9:14

Anyone who receives instruction in the word must share all good things with his instructor. Do not be deceived: God cannot be mocked. A man reaps what he sows. Gal. 6:6-7

Our vocation as a Christian and as a member of a particular Christian congregation where we receive the Word of God and His Sacraments makes a claim on us — on our presence on Sunday morning and on our support for the work of the Gospel. Likewise, our callings in the home make a claim on us — again for presence and support. For example, a father uses his income to feed, clothe and protect his children; a mother must be present with her children to actually be a mother to them. In society at-large, our vocations are varied, but they all boil down to being a good neighbor no matter where we are: we work, we have friends, we visit the local bar, we help those in need. In each place, we are to love our neighbor as we love ourselves. That means being a faithful friend and worker, a kind and generous neighbor, and so on. Once again, this role places a claim on our presence and our support.

As the Post-Communion Collect has it, we hope to grow in "faith toward [God] and in fervent love toward one another." This growth

in the Christian life is called sanctification. Our sanctification is never perfect in this life, but that is all the more reason why we must actually strive to live a faithful (toward God) and loving (toward our neighbor) Christian life. Thinking about sanctification through the lens of vocation makes this a much more concrete task. My sanctification is not “trying to get more holy,” it’s trying to get to church more often and be more supportive of the ministry. It’s making time to actually raise my children and plan for their future by making sacrifices now. It’s allowing room in my life to give alms to my needy neighbor and being present for my neighbor in times of need.

## Tithing in the Old Testament

The word “tithing” comes from the Old English word for “tenth.” To tithe means to give one-tenth of one’s income, or 10 percent. In the Old Testament, God commanded that the Israelites tithe for the support of the temple, its priests and Levites, and the sacrifices:

“Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the LORD’s; it is holy to the LORD” (Lev. 27:30).

“To the Levites I have given every tithe in Israel for an inheritance, in return for their service that they do, their service in the tent of meeting” (Num. 18:21).

Everyone in Israel was to tithe, even the Levites whose income came from the tithes of the other Israelites:

“And the LORD spoke to Moses, saying, ‘Moreover, you shall speak and say to the Levites, “When you take from the people of Israel the tithe that I have given you from them for your inheritance, then you shall present a contribution from it to the LORD, a tithe of the tithe”’ (Num. 18:25–26).

Thus, tithing was a part of the Old Testament law for Israel (along with the entire law for the nation, including the dietary laws, which stated that one should not eat pork, shellfish, etc.). As such, God promised to bless Israel’s faithfulness to this and all other Old Testament laws:

“Bring the full tithe into the storehouse, that there may be food in my house. And thereby put me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need” (Mal. 3:10).

## False Teachings on Tithing

Too often many Christians now make a jump from the Old Testament law to our current situation under the New Testament. These folks say that

1. tithing is still a command of God upon us who share in the New Testament, and
2. if you do tithe, God will bless you financially, and if you don’t tithe, God will punish you financially.

Both of these statements are in error in subtle yet significant ways.

First, the tithing commanded by God in the Old Testament applied to the state of affairs before the founding of the New Testament with the coming of our Lord Jesus Christ. Just as Christians today are not under any obligation to circumcise their sons or to abstain from pork and shellfish, so the Old Testament laws regarding tithing do not apply *directly* to today’s Christians. St. Paul writes, “Therefore let no one pass judgment on you in questions of food and drink, or with regard to a festival or a new moon or a Sabbath. These are a shadow of the things to come, but the substance belongs to Christ” (Col. 2:16–17). Christ is the fulfillment and, therefore, the end of the Old Testament law.

Second, Christ tells us that our life in this world will be difficult. We are to take up our cross and follow Him. To say that God will necessarily bless us financially if we tithe or do any other good work is to make God beholden to us and to deny the cross of Christ. All things being equal, of course, a life lived in accordance with God’s commands is more blessed than a life lived in disobedience. If we are faithful, God will bless us — but we must realize that God will bless us in the shade of the cross. Johann Gerhard put it this way:

In the same way along with the eternal promises in the New Testament there are also given corporal and temporal promises which must be understood with the exception of the cross. “There is no one who has left house or brothers or sisters or mother or father or children or lands for My sake and for the Gospel, who will not receive a hundredfold now in this time, houses and brothers and sisters and mothers and children and lands, with persecutions, and in the age to come eternal life” (Mark 10:29–30). “Godliness holds promise for the present life and also for the life to come” (1 Tim. 4:8). “He that would love life and see good days, let him keep his tongue from evil and his lips from speaking guile” (1 Peter 3:10). “Now who is there to harm you if you are zealous for what is right?” (verse 13).

(*Theological Commonplaces: Law & Gospel*, forthcoming from CPH)

## New Testament Stewardship

So, where does that leave us today with how we are to support God’s work in the Church? To find these principles, we need to look to the New Testament and how we are told to fulfill the law of love in regard to financing the Church.

St. Paul says the following to the Corinthian Christians:

“On the first day of every week, each of you is to put something aside and store it up, as he may prosper” (1 Cor. 16:2).

“The point is this: whoever sows sparingly will also reap sparingly, and whoever sows bountifully will also reap bountifully. Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to make all grace abound to you, so that having all sufficiency in all things at all times, you may abound in every good work” (2 Cor. 9:6–8).

So, in the New Testament we are to give:

1. **Voluntarily and cheerfully.** Giving must be done voluntarily, not under compulsion, and cheerfully, not grudgingly.
2. **Our firstfruits.** Giving should be from the firstfruits of our labor. Our giving is what we do on the first day of the week before our other expenses come due.
3. **Proportionally.** Giving is to be proportional, “as he may prosper.” Giving is not to be an arbitrarily set dollar amount each week, but rather it is to be in accordance with how one has prospered each week. Thus, each of us should determine to set aside a certain proportion (percentage) of our income for the Church each week. We’ll get back to what that percentage should be later.
4. **Faithfully.** We do have the promise that God will give us what we need for this body and life. Therefore, we should give in faith, trusting that God will provide for all our needs, though not necessarily our wants!

So, in the New Testament proportional giving also is commanded. We are to give each week in accordance with how we have prospered. What size should this proportion be? The New Testament does not lay down any set number. We saw that in the Old Testament the percentage was set down at 10 percent, a tithe. If God set this number down for His people of old, this seems like the obvious place to start with our giving. This is how tithing applies *indirectly* to Christians under the New Testament. Indeed, God in the New Testament does command that we give generously to support the work of the Church. And in the Old Testament, God commanded that His people give 10 percent of their income for the support of the temple. Thus, it seems fair to say that generosity begins at 10 percent.

## A Parallel: The Sabbath in the Old and New Testaments

We might approach our answer to this question by asking whether or not we have to keep the Third Commandment, which reads in full from Ex. 20:8–11:

Remember the Sabbath day, to keep it holy. Six days you shall labor, and do all your work, but the seventh day is a Sabbath to the LORD your God. On it you shall not do any work, you, or your son, or your daughter, your male servant, or your female servant, or your livestock, or the sojourner who is within your gates. For in six days the LORD made heaven and earth, the sea, and all that is in them, and rested on the seventh day. Therefore the LORD blessed the Sabbath day and made it holy.

So, do we have to keep this commandment? Should we cease from all labor on Saturday as the people of the Old Testament did? Of course not! That was one of the Old Testament prophecies of Christ — and since Christ has fulfilled the Sabbath rest by resting in the tomb on Holy Saturday, we are free from the Old Testament Sabbath regulations. Thus St. Paul writes, “Let no one pass judgment on you

in questions of food and drink, or with regard to a festival or a new moon or a Sabbath. These are a shadow of the things to come, but the substance belongs to Christ” (Col. 2:16–17).

And yet, there the Third Commandment stands in our Small Catechism: “Remember the Sabbath day by keeping it holy”! What’s going on here? Well, look at Luther’s explanation of the Third Commandment: “What does this mean? We should fear and love God so that we do not despise preaching and His Word, but hold it sacred and gladly hear and learn it.” So the form of the commandment, the letter of the law, has passed away as a shadow, but the spirit still remains. We are to honor God by our worship, by gladly receiving His Word and Sacraments in His Church.

So it is with tithing. Nowhere in the New Testament does it list the precise regulations about giving this tithe and that tithe to the Levites and the temple and so on. Those precise regulations were to point us to Christ, who represents the fullness of humanity though He is one man, just as the tithe represented the fullness of the income of the people of Israel though it was only 10 percent thereof. We are in no way bound to these precise legal regulations of Old Testament Israel.

And yet, just as the fulfilling of the Sabbath doesn’t mean that going to the Lord’s house for worship once a week is obsolete, so also the New Testament does not make faithful financial stewardship obsolete. Rather, the New Testament is full of admonitions on this point: “On the first day of every week, each of you is to put something aside and store it up, as he may prosper” (1 Cor. 16:2). “But as you excel in everything — in faith, in speech, in knowledge, in all earnestness, and in our love for you — *see that you excel in this act of grace also*” (2 Cor. 8:7, emphasis added). “The point is this: whoever sows sparingly will also reap sparingly, and whoever sows bountifully will also reap bountifully. Each one must give as he has decided in his heart, not reluctantly or under compulsion, for *God loves a cheerful giver. And God is able to make all grace abound to you, so that having all sufficiency in all things at all times, you may abound in every good work*” (2 Cor. 9:6–8, emphasis added).

So just as the Old Testament’s once-a-week worship became the benchmark for New Testament worship, so also the Old Testament’s tithe becomes the benchmark for New Testament stewardship. Not in the way of inflexible, minute regulations, but in the way of pattern and fulfillment. If in the New Testament we are called to give proportionally (“as he may prosper”), weekly (“on the first day”) and generously (“bountifully”), then surely the Old Testament tithe is the floor level of Christian giving, not the ceiling. As our worship in the New Testament is a greater fulfillment of the Old Testament Sabbath, so also our New Testament stewardship is called to be an even greater sacrificial fulfillment of the Old Testament tithing regulations.

## Planning Your Giving

Here is some practical advice on how to determine what you should be contributing to the work of the Church.

1. **Receive God's gifts.** If you have not been faithfully attending worship to hear God's Word, receiving His forgiveness and partaking of His body and blood for the eternal benefit of your soul, then by all means repent and come receive the gifts of our Lord Jesus! God does not want your money — He wants you, all of you.
2. **Pray.** Go to the throne of grace and ask for strength to follow the Lord faithfully.
3. **Consider what the Church does.** The Church is called to spread the Good News about Jesus Christ by preaching the Gospel to all who will hear it and administering the Sacraments to the faithful. You are a part of God's Church on earth. This is your mission and the mission is for the life of the world — that for which Jesus laid down His life and took it up again. The Church cannot complete its mission unless all members of the Church, those who have benefitted from the Church's mission, faithfully support the Church.
4. **Examine yourself.** Consider the commands of God from the New Testament about supporting the work of the Church and examine your own giving. Are you: a.) giving of your firstfruits (that is, does your offering come out of your paycheck first, not just what's left over?); b.) giving voluntarily and cheerfully; c.) giving proportionally; d.) relying on God's promise to provide for you? If not, then repent and trust in God's provision.

5. **Decide on your proportion.** Now you are ready to consider what proportion of your income you can give faithfully, proportionally and cheerfully. As I mentioned above, a good place to start is 10 percent. That is what my family gives, and it makes for easy math — just move the decimal point and that's your offering for the week. But if you can't give 10 percent voluntarily and cheerfully, then pick another proportion: 7, 5 or even 1 percent. But just follow the guidelines from Scripture and faithfully give a voluntary firstfruits portion of your income.

## More Law and Gospel

So that is God's Law on supporting the Church: support it faithfully from your firstfruits, do it voluntarily and cheerfully, and do it proportionally. Does that convict you? Does this Law show your sin? I know it convicts me. I have certainly not been as cheerful or faithful a giver as I should be. That is the bad news of our sinfulness against God's Law. But the Good News of the Gospel of Jesus Christ is that we are forgiven by Christ's work on the cross. God loves us and has made us His children in Baptism. He feeds us with His very body and blood for the forgiveness of our sins. We are His, and no one can snatch us out of His hands.

