

# Tithes and Offerings



Congregational Stewardship Workbook 2000

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# Tithes and Offerings

### What is an Offering?

An offering is a very special kind of "giving." It is related to other charitable giving, but it is distinctive. An offering may bring God's blessing upon the one who makes it, or it may bring God's displeasure and even punishment. The concept of an offering changed with Christ's work of salvation.

The Scriptures contain many examples of offerings. God is clearly honored by some of them, but He is just as clearly dishonored by others. Some examples are:

- · Cain and Abel
- Noah, upon leaving the ark
- · Abraham offering his son Isaac
- The poor widow of Jesus' day
- Ananias and Sapphira
- The Macedonian Christians of 2 Cor.: 8

These Biblical examples are lessons in the concept of a godly offering. In addition, we have the example of Jesus, who "...gave himself up for us as a fragrant offering and sacrifice to God" (Eph. 5:2). We see, therefore, an offering is quite a serious matter in life with God.

This section will provide guidance for God's people in the understanding and practice of a godly offering. Its purpose is to encourage and enable all members of the congregation:

- To grow in grace as they continue to study God's Word;
- To make an offering pleasing to God;
- To establish their offering as an act that adorns both their worship and their entire life of stewardship.

Notes

Notes	The section contains a series of Bible study lessons that explore the Biblical concept of offerings. They are designed for either individual or group study. You are encouraged to begin each lesson with a prayer for God's guidance.  Be prepared, therefore, to take a deeper look at the concept of offerings. See how both the faithful and the unfaithful have dealt with offerings in the history of God's people. Learn to examine our hearts as we stand before the Lord and as we live out our stewardship under His gracious love.
	An Overview of the Section  Lesson 1—Life with God: Would you Believe?  What kind of logic is this?  To whom does our offering speak?  Logic versus faith  Then there's Noah. What on earth was he trying to say?  What is it You really want, Lord?
	Lesson 2—A tale of two offerings A closer look at Cain and Abel The way of Cain How do our offerings compare? Becoming more like Abel
	Lesson 3—When is an offering not an offering The case of Ananias and Sapphira The case of the poor widow When is an offering not an offering?
	Lesson 4—Offerings under the Old Testament Abraham's offerings Offerings after Abraham We need a new covenant
	Lesson 5—Offerings under the New Testament What a relief! The Old Testament requirements are met What a privilege! The New Testament or new covenant is established What a responsibility! What a joy!
	Lesson 6—What shall I render to the Lord?  A Review: What is God looking for in an offering?  What shall I render?  How much shall I render?  Conclusion: A Christian steward's offering

### **Lesson 1—Life with God: Would you believe?**

A humble pastor found it necessary to step out of active ministry due to a disabling illness. With his loving wife and a family of nine children, they experienced some difficult financial times on their small farm. But they learned to work together, to live frugally, to enjoy their blessings, and to trust the Lord for their well-being.

Regular attendance at worship was a given as was the children's enrollment in the parish school. Each day included a family devotion after their supper. The father shaped this time of Bible study and prayer to the abilities of young and old, and it knit them together in their life with God under the Holy Spirit's blessing.

In time the older children went off to college and established families of their own. Then a medicine was developed that controlled the father's illness sufficiently to allow him to return to the joy of full-time ministry.

Some years later, the father and his youngest son were reviewing tax returns from those years on the farm. The son's eyes grew wide as he noted in one case an adjusted gross income of some \$4,000 for the year. Yet just a few lines down the total contributions came to nearly \$1,000. Astonished by the proportions the son asked, "Dad, how could you do that?" "Well," responded the father, "we weren't making enough to live on so I had to do something."

#### What kind of logic is this?

They weren't making enough to live on so the father gave a large portion of it away. What kind of logic is this? How does this work, this "life with God"?

What the father in the story did was to make an offering. No doubt those "contributions" were given almost entirely to their church in the course of their worship. To anyone who does not know God or who has little faith, the father's actions must seem ludicrous. Indeed, we cannot be certain what he was saying or doing by his offering.

The following messages might have been conveyed by the father's offerings. Analyze them briefly and answer the questions that follow.

- a) God, you promise to reward those who honor you with their offerings. Here's more than 20 percent of our income; now you owe us.
- b) People at church know I'm a pastor, so I need to look good with my offering.
- c) With all my children in that school, I guess I'd better pay my dues.
- d) We praise you, Lord. Without your loving care we couldn't make it. We can only say thanks and keep on trusting you.
- e) God owns everything, and He requires us to give some of this back to Him.
- f) We may not be wealthy, but we can give. This will help pay the congregation's bills.

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<b>N</b> T - 4	To whom does our offering speak?
Notes	To whom would each of the messages above appear to be addressed? Write your answer after the letter of each message.
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	Which of the messages are probably closest to what God wants to hear?
	Identify all those to whom your own offering might speak.
	Logic versus faith  Which of the messages above would seem most logical to someone who is without faith in God? Which message would make the least sense? Rank them by placing numbers on the lines. Start with (#1) the message making the most sense to someone without faith.
	Why would someone need faith in God to give the message you ranked last?
	Then there's Noah. What on earth was he trying to say? (See Gen. 8:15-22.) Noah, as he stepped from the ark, made an offering. It appears that he also "had to do something."
	What do you think Noah was saying with his offering?
	Why didn't Noah's offering make sense without faith?
	How are the father's circumstances above similar to Noah's?
	What is it you really want, Lord? Read Psalm 50 to learn more about offerings.
	Does God really want our offerings?
	Under what conditions?
	What is the first requirement if we wish to please God with our offering? See Heb. 11:6-7.

In prayer, the	hank God f	or granting	g faith,	for loving	us	and fo	r accepting	our
offerings.								

### **Lession 2—A Tale of two offerings**

Offerings come in various sorts. Already in the earliest chapters of Genesis, God includes in His Word the story of Cain and Abel, two brothers who brought offerings to God (Gen. 4:1-16).

The Apostle Paul reminds us, "...everything that was written in the past was written to teach us, so that through endurance and the encouragement of the Scriptures we might have hope" (Rom. 15:4). Look closely at what the Scriptures say about Cain and Abel and their offerings.

#### A closer look at Cain and Abel

Gen. 4:3 is the first specific mention of an offering in Scripture. Why do you suppose Cain and Abel were led to make an offering?

God's command to do so is not recorded before this. What might this say about the inclination of mankind toward a higher being?

"The Lord looked with favor on Abel and his offering, but on Cain and his offering He did not look with favor" (Gen. 4:4-5). It is clear from this that God had reason to distinguish between the two men and their offerings. What does Scripture tell us about the differences between them?

In what respects were the two offerings different?

In what respects were the two offerers different?

What distinguished them according to each of the following references:

Gen. 4:1-9:

Heb. 11:4:

1 John 3:12:

Jude 4, 11 and 16, and 2 Peter 2:15ff.:

#### The way of Cain

What is "the way of Cain" or "the way of Balaam"?

How are these different from the way of Abel? Review Jude 4-19 and compare it with verses 20-24.

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Notes	What was the purpose or the message of Cain's offering? See Jude 16.			
Notes	See Jude 10.			
	Cain was angered by God's correction. If you were Cain, how might you have reacted if you truly loved God and recognized your dependence upon His gracious care?			
	How do our offerings compare?  Cain's offering did not please God. But God accepted Abel's offering.  Our own offerings are like one or the other, or fall somewhere between these two examples. The basic choices are:			
	<ul> <li>Neglect an offering entirely;</li> <li>Make an offering like Cain's, without faith, in the manner of the ungodly, to flatter God or to purchase His favor;</li> <li>Make an offering like Abel's, by faith honoring God with the best, acknowledging His benevolence and demonstrating our trust in His loving care.</li> </ul>			
	On the line below plot the offerings placed in the offering plate at a typical worship service in our congregation?			
	Like Cain Without faith Self-serving Trying to buy God's favor with less than the best Ungrateful  Like Abel Filled with faith Serving God and others Honoring God with first fruits Thankful for God's mercy			
	Becoming more like Abel  Most worshipers in a Christian congregation have faith in God. But evidence of our faith varies. We need to feed and nurture our faith. What are the means by which we and our fellow members grow in faith and mature in our offerings? How do we become more like Abel?			
	Jesus taught about offerings. He showed us the perfect offering by offering up Himself. See Eph. 5:2 and Heb. 12:24. What are the similarities between the example of Abel and Jesus?			
	In prayer, ask God to strengthen your faith so you may follow the examples of Abel and Jesus.			

# **Lesson 3—When is an offering not an offering?**

The United States Internal Revenue Service accepts as a tax-deductible contribution anything of value given to a church. This includes money, clothing, real estate, etc. These contributions are deductible if the church meets IRS qualifications for a not-for-profit religious organization.

However, God's regulations are different from those of the IRS. For example, Cain's offering did not qualify before God even though in many ways it was similar to Abel's.

When is an offering NOT an offering? This bears further study so if God did an audit of our contributions we would not be found in an error that could lead to serious penalties.

#### The case of Ananias and Sapphira—Acts 4:32-5:11

"All the believers were one in heart and mind" (Acts 4:32). What a blessed unity! Describe the economic system practiced among the early Christians in Acts 4.

Describe the spiritual life and the faith of these early Christians.

The people sold land or houses and brought the money to the Apostles. In what respect was this like our offerings today?

In what respect was it different?

How was the contribution of Ananias and Sapphira different from the contribution of Barnabas and others?

Why do you think Ananias and Sapphira felt a need or desire to keep part of their money?

Why did they want to make the church think they gave it all?

How could Peter have known what Ananias had done?

Would you want your pastor to be as perceptive as Peter?

If we make an offering primarily to get something back from the church, why might this be offensive to God?

In a sense, Ananias died of a "heart" problem. Explain.

According to Acts 5:9, By their contribution, Ananias and Sapphira "tested the Spirit of the Lord." What does this means?

How is our offering a test for us?

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# The case of the poor widow—Mark 12:41-44 Notes Jesus taught Peter and the other disciples about offerings. When Peter was dealing with Ananias and Sapphira, he may have recalled the lesson of the poor widow. She brought a contribution to the church and Jesus was honored by it. He used it to teach us a lesson. How was the situation of the poor widow different from the situation of Ananias and Sapphira? Does this make a difference in receiving God's approval for their offerings? How did the size of the widow's offering differ from the offering of Ananias and Sapphira? Does this make a difference in God's approval of their offerings? Compare how the poor widow might have viewed her future security with the view Ananias and Sapphira seemed to have. Did this make a difference in God's approval of their offerings? When is an offering not an offering? Why is faith so important in God's acceptance of our offerings? See Psalm 50 and Heb. 11:6. In a general sense, everything we give in worship is an offering. However, from God's viewpoint, some of our contributions are not acceptable as an offering. Explain. In prayer ask the Holy Spirit to rule your heart so that you don't test Him by your offerings. **Lesson 4—Offerings under the Old Testament** Some of the rules for a God-pleasing offering have changed since the days of Noah, Abraham and others. What a relief that we no longer are required to butcher and NO. WON'T DO! burn a specified animal on an altar to satisfy God. Jesus changed all that by sacrificing Himself once and for all. But we need to get in step with the New Testament offerings. We would be most ungrateful to accept all the benefits of Jesus' sacrifice yet never find ways to express our praise and thanksgiving for His unbounded love.

#### **Abraham's offerings**

Although the concept of an offering is present in the Scripture from the earliest pages, we have to come all the way to Abraham's day before we encounter a record of God's command to make an offering.

In reviewing the first 75 years of Abraham's (Abram's) life (beginning with Gen. 11:26), we observe on several occasions Abraham was a faithful man of God. Then God commanded Abraham to move again. He promised great blessings to him (Gen. 12:1-4). Abraham obeyed God, but also showed Him honor in other ways. What were those ways (Gen. 12:7-8; 14:18-20)?

God's first recorded command to bring an offering appears in Gen. 15:4-9. How can we tell God was honored by Abraham's response (Gen. 15:17-21)?

"Some time later God tested Abraham." We may assume God knew all along the measure of Abraham's faith (Heb. 4:12-13). Read the story in Gen. 22:1-19. How did this test help Abraham?

Describe how Abraham felt as he prepared to offer Isaac (see Heb. 11:17-19). You may be surprised.

Describe how Abraham felt as he offered the ram as a burnt offering instead of his son.

"So Abraham called that place 'The Lord will provide." Explain how this passage is a fitting message for any offering in both the Old Testament and our times.

#### Offerings after Abraham

After Abraham, offerings get more complicated in the Old Testament. Scan the early chapters of Leviticus to become better acquainted with Old Testament offerings. Numbers 28 is instructive as well.

It was a bloody relationship the people had with their God in the Old Testament. But God had a purpose for all the blood. What did it have to do with their life with God (Lev. 17:11)?

Generation after generation, God's chosen people made offerings even though their faithfulness to Him waxed and waned. In one lesson, we learned from Psalm 50 how God did not always accept every offering. Is. 1:1-20 offers a similar assessment.

The final word on sacrifices and offerings is in Malachi. In chapters 1 and 2, whom does God hold responsible for the breakdown in life with Him?

How are they responsible?

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# How do these admonitions apply in the Christian church today? Notes (see Matt. 11:10; Luke 1:76)? We need a new covenant faithful or bloody enough. requirements: us. prescription for our offerings. Praise the Lord! (Mal. 4:2).

Malachi 3 provides a clue. Who is the first "messenger" in Mal. 3:1

Who is the "messenger of the covenant" in Mal. 3:1 see Heb. 8:6-13)?

Malachi 3 also contains clear promises for those who are obedient to God and faithful in their offerings. What is God's intent and desire for those faithful to him and who demonstrate this with their offerings?

Why is it worthwhile for us to get together and talk with each other about fearing God and keeping His commandments? See Mal. 3:16-18. Explain.

We falter and fail in our fear of the Lord and in our offerings. This old covenant relationship with God with all its regulations and requirements always proves to be our undoing. Under it our tithes and offerings are never

We need a new covenant, a New Testament. We need a sufficient sacrifice. And we have it. In Heb. 9:11-14 the writer shows how Jesus brought to an end this old covenant. After reviewing the entire passage, read together this portion as a personal declaration of independence from those earlier

"How much more then will the blood of Christ, who through the eternal Spirit offered himself unblemished to God, cleanse our consciences from acts that lead to death, so that we may serve the living God!"

In prayer, thank God for giving us His only Son so we may serve Him with the new life we receive through the body and blood He offered up for

## **Lesson 5—Offerings under the New Testament**

What a relief! No more tithes. No more burnt offerings. No more weary review of Leviticus and other Scriptures to make certain we follow God's

This is what God meant when He said through Malachi: "But for you who revere my name, the sun of righteousness will rise with healing in its wings. And you will go out and leap like calves released from the stall"

The sun has risen! The Son has risen! It is a new day. We have a new covenant, because of our Savior's life of service, sealed by the blood of His sacrifice, and planted in our hearts by the Holy Spirit.

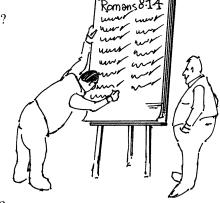
#### What a relief! The Old Testament requirements are met

How were the Old Testament requirements for offerings met? Rom. 8:1-4; Heb. 7:27; John 19:30

Why is this especially significant for us? Eph. 2:11-15

# What a privilege! The New Testament/covenant is established

Under the Law we were slaves. How has our position and our relationship to God changed under Christ? Gal. 4:4-7



How is one joined to the family of God? Eph. 2:8-9; Joel 2:28-29; Acts 2; Rom. 5:5; 2 Cor. 1:21-22

Jesus cleanses our hearts and sends His Spirit to live there. Why? What is His purpose? Rom. 7:4-6; Eph. 3:10; 1 Peter 2:9

Jesus made us sons and daughters of God. The relationship is even closer. How close is it? Rom. 12:5; 1 Cor. 12:27; Col. 1:18; 1 John 4:13-17

Jesus is God's Word (John 1). How does this Word come to the world today? 2 Cor. 3:3; 4:6-15; 5:17-19; Rom. 10:14-15

Jesus Christ purchased freedom from sin and death for all. He establishes His ministry to the world today through His body, the church. Thus He entrusts His Word, the Gospel, to the church and equips the church to apply it in ministry.

We are the church. By God's gracious work of redemption and by His amazing design we are His mission to the world. This is the new covenant.

#### What a responsibility!

In some ways the old covenant was simple: Make a percentage offering from blessings you received and go home and enjoy the rest. But under the new covenant we have the privilege and responsibility to be God's message and God's very ministry to the world. How we handle this defines our stewardship.

What makes for a God-pleasing offering under the new covenant? Matt. 16:24-25; Rom. 12:1; 15:15-16

What about the material blessings we receive from God? How do we use them? Matt. 25:31-46; 1 Tim. 6:17-19; Acts 10:4; Phil. 4:14-20

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# We are an offering acceptable to God through Christ. We are stewards Notes of the Gospel and all the resources He provides for His great work of reconciliation. What a joy! Christian stewardship is the free and joyous activity of the child of God and God's family, the church, in managing all of life and life's resources for God's purposes. How did the apostle Paul react to being an offering? Phil. 2:17 How did the Macedonian Christians react to making an offering? 2 Cor. 8:1-7 How do you react to being an offering? How are we an offering throughout the week? See the definition of Christian stewardship and Eph. 5:2 Why is an offering of "a portion" of our time or of our talent no longer sufficient? Thank Jesus for making Himself an offering in our stead. Ask for His Holy Spirit to fill your heart so you may offer yourself in daily life and in worship. Lesson 6—What shall I render to the Lord? God's stewards are an offering and make an offering with their daily lives. God's stewards also worship. They commune with their Maker individually and together with fellow stewards, in order to be fed and nurtured by His Word and Sacraments. As part of their worship, God's stewards honor God with an offering from the bounties over which He makes them stewards. Stewards acknowledge God and give testimony in material ways to their respect, love and gratitude. A Review: What is God looking for in an offering? How does God determine what He accepts as an offering?

# Tithes and Offerings

Why does the quality of our own offerings vary? Gal. 5:16-18  In any given worship service, we expect to observe a variety of offerings.  In the following list, place a "1" and a "2" before the kinds of offerings you perceive to be most common in your congregation.	Notes
An expression of praise and thanksgiving from a grateful, trusting heart;	
<ul> <li>present or gift for the support of Gospel ministry;</li> <li>practice or habit, done with limited thought or feeling;</li> <li>pressured response required by the rules or by the need to look acceptable in worldly eyes;</li> <li>purchase or bribe, with the expectation to receive some thing in return from God or from the Church.</li> </ul>	
In your opinion, which of the foregoing kinds of offerings are represented by each of the following examples from Scripture?	
Cain The magi at Christ's birth Abel The poor widow Noah Ananias/Sapphira Israel in Psalm 50 The Macedonian Christians	
Which kinds of offerings above can be made only by someone with faith in God?	
What shall I render?  What shall our offerings be? We are not the first to wrestle with this question. As an act of worship that crowns our entire life of stewardship, what shall we offer? Study Ps. 116:12-14, 17-19. How did the Psalmist answer this question?	
Thank God He doesn't "eat the flesh of bulls or drink the blood of goats" (Ps. 50:13). It would be very awkward to make this kind of offering today. What forms do our worship offerings take today? How is currency a blessing?	
Why should a godly steward make an offering of "first fruits"? Prov. 3:9	
In what sense should offerings be "sacrificial"? Give an example.	

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#### How much shall I render?

If our offerings are inconsistent they are less likely to please God. A thoughtful offering honors God. In this respect, why is it helpful to practice proportionate giving?

The remaining activities are for private consideration, perhaps with a spouse. How much will our offering be? The following questions can help you arrive at your answer. Think in terms of one week.

How much will our offering be:

- to properly honor God? Prov. 3:9
- to exercise our faith in God's loving care?
- to reflect our joy as a member of God's family, the church?
- to say what God is waiting to hear?
- to symbolize our whole life of service to the Lord?
- to carry the Good News of salvation to all the world?
- to share with those in need?

After reviewing our responses above, we have set as our goal an offering which represents \_\_\_\_\_ percent of our weekly income. We will continue as steward of all the resources. We will enjoy them and apply them to God's purposes. May He be pleased with our stewardship and offerings.

#### **Conclusion: A Christian steward's offering**

Under the new covenant in Christ, a God-pleasing offering is an act of worship rich with meaning and charity. It is a Spirit-moved response of faith from a heart filled with praise and gratitude for God's love in Christ. It is a symbol of the Christian steward's life of devo-

tion and service to God. It is a gift toward the cause of the Gospel proclamation and outreach.

In the hands of the congregation our offerings are translated into a menu of ministry efforts, both locally and globally. In this way we are nurtured and "built together to become a dwelling in which God lives by His Spirit" (Eph. 2:22).

The Christian steward's offering under the New Testament stands in stark contrast to the self-serving offering of someone without faith. Faithless offerings are an offense to God, motivated only by worldly considerations.

As with all of life in Christ, we do not achieve perfection in our offerings. We must rely on the power of the Holy Spirit to prevail against Satan, the world and our human nature. By bestowing His own righteousness upon us God makes our offerings acceptable to Himself. He makes us fragrant offerings before Him; effective ministers of His grace before the world.

## Tithes and Offerings

What a wond	lrous wo	rk! We p	raise a	and thank	God,	rejoicing a	as we se	erve
Him with all He	makes ı	ıs and gi	ves us	!				
"Therefore, s	since we	are recei	iving a	kingdon	n that c	annot be	shaken,	let
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us be thankful, and so worship God acceptably with reverence and awe, for our 'God is a consuming fire'" (Heb. 12:28-29).

In prayer, ask God's forgiveness for misguided offerings. Thank Him

In prayer, ask God's forgiveness for misguided offerings. Thank Him for the perfect offering in His Son, Jesus. Pray for faith, courage and wisdom to serve Him with your life and offerings.

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