

**PURPOSE OF STUDY:** To help the student to understand that everything belongs to God, and as stewards we are responsible to Him for our time, talents, temple, and tithes.

**TEXTS:**

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| 1. PS 24:1 (AC 17:24-25)   | 7. PS 96:8 (DT 16:17) |
| 2. GE 1:26-7               | 8. EX 35:21 (2CO 9:7) |
| 3. 1CO 4:2                 | 9. 2CO 8:3-5          |
| 4. MAL 3:8-10              | 10. GE 3:1-5          |
| 5. LEV 27:30-32 (DT 14:22) | 11. PR 3:5-6, 9-10    |
| 6. NU 18:21 (1CO 9:13-14)  | 12. MAL 3:10-11       |

**THE STUDY:**

- 1. Who is the rightful owner of all created things? PS 24:1 (AC 17:24-25)**  
*All the earth is the Lord's and the fullness thereof... God created everything and owns everything.*
- 2. What special honor did God give to mankind when He created them? GE 1:26-7**  
*God entrusted humanity as stewards of His goods.*
- 3. What is the first qualification of a steward? 1CO 4:2**  
*Stewards are expected to be faithful. So God expects us to be faithful in all that He has entrusted us with. This includes our time, our talents, our body temples and our money.*
- 4. How does God refer to His people who are unfaithful in their financial stewardship? MAL 3:8-10**  
*He says we are thieves! We have robbed Him in tithes and offerings.*
- 5. What exactly is the "tithe"? LEV 27:30-32 (DT 14:22)**  
*Tithe is an old English word for "tenth". The tithe is a tenth of our increase. In Bible times, this increase may have been an increase of crops rather than an increase of cash.*
- 6. According to the Bible, what was the tithe to be used for? NU 18:21 (1CO 9:13-14)**  
*The tithe was given to support the work of the ministers. In Israel, every tribe received property as an inheritance except the tribe of Levi, who served in the temple. As it was their job to work continuously in the temple, they really had no time to farm land or build houses. For this reason God appointed the tithe to support them. The apostle Paul applies the same principle to the NT church, expressing that those who spend their time preaching the gospel should be able to earn a modest living doing so. In addition to tithes, God also said His people robbed Him of offerings.*
- 7. How does the Bible tell us to give our offerings in addition to our tithe? PS 96:8 (DT 16:17)**  
*We are to bring our offerings to God as we are able, according to God's blessings. There was no set percentage for the offering as for the tithe. The offering may be 5 percent or 25 percent, depending upon the giver's estimate of the Lord's blessings to them.*
- 8. Besides the amount given, what other factor was essential in giving? EX 35:21 (2CO 9:7)**  
*The attitude in which tithes and offerings were given was very important to God. He accepts only freewill offerings cheerfully given. If anything is given grudgingly, He would rather not receive it. It must be remembered that God is not hurting for cash; the giving was for the benefit of His people, to teach them to be generous.*
- 9. What is the only way we can cheerfully give our money to the Lord? 2CO 8:3-5**  
*We must first give ourselves to the Lord. The natural heart is selfish, and only through conversion can we truly give freely of ourselves.*

**10. What natural tendency must we guard against? GE 3:1-5**

*Adam and Eve fell for the temptation to be owners instead of stewards, and we tend to do the same. They wanted to dictate what to do with “their” stuff. So we like to be the ones to decide what to do with “our stuff” – our time, talents, money, etc. We are tempted to take ownership of that which does not belong to us, instead of being faithful stewards.*

**11. What is faithful stewardship ultimately a matter of? PR 3:5-6, 9-10**

*It’s a matter of trust. God asks us to trust Him with everything, including our finances. He promises that if we do, He will take care of us.*

**12. What does God challenge us to do? MAL 3:10-11**

*God asks us to put His faithfulness to the test by returning a faithful tithe and offering, and He promises to bless, protect and prosper us. This is not a promise of earthly fame and fortune, but of having our daily needs met, both physically and spiritually.*

**APPEAL:**

Our heavenly Father expects us to invest in His work and to put our trust in Him to provide for our daily needs. He owns the world and takes the responsibility of providing for His children. His promise to the faithful steward is certain! Don’t you want to show your gratitude and your trust in Him today by pledging yourself to return a faithful tithe to God, and offerings as you are able?

**DIFFICULT TEXTS/OBJECTIONS:**

**“The tithing system was abolished in the NT.”** Jesus commended tithe paying (Mt. 23:23). Furthermore, the NT says that ultimately Jesus is the recipient of the tithe (Hb. 7:8), because He is the One working through His ministers on the earth.

**“You shouldn’t give tithe to a corrupt church.”** In OT times, they were to bring their tithes to the storehouse (Mal. 3:10). The “storehouse” was identified as the place where God had put His name (Dt. 12:5-11, 28). During Jesus’ ministry, the tithe was brought into the temple treasury (Mt. 12:41). The only direct commendation the Bible records Him giving of a particular giver is the widow who gave all she had into the temple treasury. It is very interesting to note that (1) the ministry she was giving to was plotting His death, and (2) Jesus could have encouraged her to give to His “faithful” ministry, but He didn’t. He commended her before His disciples for her giving. It is also important to note that Judas, the betrayer, was the one in charge of His own ministry’s money box (Jn. 13:29), which could be used as an excuse not to give money to His ministry because of the corruption in it. The underlying issue here is one of man wanting to be an owner of that which he is only a steward of. It is God’s money; we should place it where God has designated.

**“God doesn’t expect a poor person to tithe.”** Of course, the implication is two-fold. First, God is not able to provide from my needs. Second, I am better able to provide for my needs without being faithful to God. We must remember that it is God who gives power to earn money (Dt. 8:18). He urges us to trust in His providence and put Him to the test (Mal. 3:10). The very implication of this is that it will cost us something, but we must trust in God.

**“How will I support myself?”** You won’t. God will support you. That is what He promises to do for those who are faithful. Jesus said if we seek God’s will first, He would provide our daily needs (Mt. 6:33). David declared that in all of his years he had “never seen the righteous forsaken, nor his descendants begging bread” (Ps. 37:25).