

by the fact that He is both Creator and Redeemer. °What are the physical and spiritual implications of this?

Genesis 2:7

*Proverbs 22:2

*1 Corinthians 6:19, 20

Colossians 1:16, 17

II. Steward of Talents

Natural endowments and spiritual gifts or attainments are capital to be invested. Every mental or spiritual gift is entrusted to the human being to enable him to accomplish good and to advance the kingdom of heaven. °In the passages listed below note (1) what God intends shall be done with endowments and gifts, (2) the results of failure to use them well, and (3) the benefits to the individual and to others if they are used wisely.²

We must remember that to the people whom Jesus was addressing “talents” meant money. No doubt in their minds the parable showed primarily the right use of money, but certainly some of them grasped the broader meaning Jesus sought to convey. The principle applies as clearly to everything God has entrusted to us.

*Matthew 25:14-30

Luke 19:12-26

*1 Corinthians 12

III. Recognizing God's Claims

A steward is responsible for the best possible use of what he has, not for himself, but for the real owner. As we view our possessions our question should be, “How can I best use all these things to serve my Saviour?” To disregard God's claims to our property and to use it simply as we please is robbery. We are accountable for all we possess, and we are to manage and administer it for the best interests of the One who has entrusted it to our care. Our money is divided into three parts—the tithe, freewill offerings, and the remainder. Each portion is to be as carefully handled as the others. Paying tithe and giving offerings does not remove the responsibility to use the rest of our money to the best purposes. God's plan includes a method for acknowledging His ownership through tithes and offerings.³

² See *Christ's Object Lessons*, pages 325-365.

³ “God has a claim on us and all that we have. His claim is paramount to every other. And in acknowledgment of this claim, He bids us render to Him a fixed proportion of all that He gives us. The tithe is this specified portion. By the Lord's direction it was consecrated to Him in the earliest times. . . . “When God delivered Israel from Egypt to be a special treasure unto Him-

1. **The tithe.** °What is the Scripture basis for tithe paying? Note the instruction and the examples in the following texts:

*Genesis 28:20-22

*Numbers 18:21, 24

*1 Corinthians 9:11-14

*Leviticus 27:30, 32

*Malachi 3:8-12

*Hebrews 7:1-6, 14-17

*Matthew 23:23

°What is the significance of the fact that Abraham, the “father of all them that believe,” paid tithes to Melchizedek whose priesthood was a type of Christ's? What does this imply concerning the relation of the Levitical priesthood to the tithe? (For suggestions regarding tithe paying, see “Supplementary Material” at the end of this chapter.)

2. **Freewill offerings.** The tithe is a specifically designated percentage of one's increase that is to be paid into the Lord's treasury. It is not left with each person to determine the proportion of his income he will give to satisfy this command of God. In addition to the tithe, God intends that each Christian shall give offerings in the amount that he shall determine. Note the instruction for such offerings and the guiding principles for giving.

*Psalm 96:8

*Acts 20:35

2 Corinthians 8:12

*Mark 12:41-44

*1 Corinthians 16:2

*2 Corinthians 9:6, 7

It is sometimes said that one's freewill offerings are a better indication of his faithfulness in financial matters than his tithes. °Do you think this is or is not so? Explain the basis for your answer.⁴

self, He taught them to devote a tithe of their possessions to the service of the tabernacle. This was a special offering, for a special work. All that remained of their property was God's, and was to be used to His glory. But the tithe was set apart for the support of those who ministered in the sanctuary. It was to be given from the first fruits of all the increase, and, with gifts and offerings, it provided ample means for supporting the ministry of the gospel for that time.

“God requires no less of us than He required of His people anciently. His gifts to us are not less, but greater, than they were to Israel of old. His service requires, and ever will require, means. The great missionary work for the salvation of souls is to be carried forward. In the tithe, with gifts and offerings, God has made ample provision for this work. He intends that the ministry of the gospel shall be fully sustained. He claims the tithe as His own, and it should ever be regarded as a sacred reserve, to be placed in His treasury for the benefit of His cause, for the advancement of His work, for sending His messengers into ‘regions beyond,’ even to the uttermost parts of the earth.”—*Counsels on Stewardship*, page 71:1-3.

⁴ See *Testimonies*, vol. 3, pp. 381-413.
Testimonies, vol. 9, pp. 245-251.

IV. Steward of Spiritual Truth

Of all that God has entrusted to the Christian, the most important is spiritual truth. It is God's purpose that we shall share with others all we know about Him and His plan of salvation. Some are chosen to serve as gospel ministers, but every Christian is to bear his part in spreading the good news to the whole earth.

⁵In the following verses note how many are to give the message, how far it is to reach, and the consequence of performing or failing to perform one's duty.⁵

Matthew 24:14

*Mark 16:15, 16

Acts 1:8

*Acts 26:15-18

*Romans 10:11-18

*1 Corinthians 4:1, 2

1 Corinthians 9:16

*1 Peter 4:10, 11

TOPICS FOR STUDY AND DISCUSSION

1. Where does our responsibility as stewards begin and where does it end?
2. In what ways are men dependent on God for the acquisition of wealth? See Deuteronomy 8:18.
3. How may the money-making talent be used to accomplish the highest good?
4. Describe the relation of tithing to stewardship as a whole.
5. How are men losers if they are not faithful stewards?
6. What makes our stewardship of spiritual truth the most important stewardship? How is it related to our stewardship of money and abilities?

⁵ See *Testimonies*, vol. 8, pp. 24-27.

"The Saviour's commission to the disciples includes all believers to the end of time. All to whom the heavenly inspiration has come are put in trust with the gospel. All who receive the life of Christ are ordained to work for the salvation of their fellow men. For this work the church was established, and all who take upon themselves its sacred vows are thereby pledged to be co-workers with Christ."—*Counsels to Teachers*, page 466:2.

See *Evangelism*, page 158:5.

"When we accepted Christ as our Redeemer, we accepted the condition of becoming laborers together with God. We made a covenant with Him to be wholly for the Lord; as faithful stewards of the grace of Christ, to labor for the upbuilding of His kingdom in the world. Every follower of Christ stands pledged to dedicate all his powers, of mind and soul and body, to Him who has paid the ransom money for our souls. We engaged to be soldiers, to enter into active service, to endure trials, shame, reproach, to fight the fight of faith, following the Captain of our salvation."—*Evangelism*, page 618:2.

SUPPLEMENTARY MATERIAL

Tithing is a simple and equitable method of providing support for the gospel ministry. Here are a few suggestions for calculating the tithe.

Tithe on salary income is easy to figure. Ordinarily there are no "business expenses"—that is, actual expenses in producing the income—to be deducted. Ten per cent of the salary is the tithe.

Since the coming of the withholding tax, the question sometimes arises, Should tithe be paid on the "take-home" pay, or on the total pay before deductions? Actually, there is no difference whether taxes are deducted before we see the pay check or if the whole amount is given to us and we pay our taxes later. What we pay in such taxes is part of our regular income. The General Conference committee has taken the following action in response to this question:

"We advise all our believers that according to our best knowledge we should adhere to the principle under which this denomination has carried forward its work from the early days, and not permit income tax or any other expense from the salary to affect that portion reserved by God for Himself. This would mean the paying of the tithe on the full salary and earnings before any deduction and payment has been made by way of income taxes."

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

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

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

Sometimes a woman whose husband is not a tithepayer finds it difficult to know how to relate herself to tithe paying. In some cases she can pay tithe on the money given her for household expenses. In other instances this has been forbidden. In such cases she may be able to tithe only what extra money she may earn or receive as a gift. "For if there be first a willing mind, it is accepted according to that a man hath, and not according to that he hath not." 2 Corinthians 8:12.